

# Evaluation Report

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**Basic Budgeting and Municipal Finance**

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**Municipal Association of South Carolina**



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## Purpose

The purpose of this evaluation is to determine the effectiveness and to suggest improvements of an eLearning course that currently exists and is going to be updated in the coming month. This evaluation will assist the instructional designer in identifying needed changes to enhance the instruction, and to make recommendations on what improvements are needed on the upcoming revision of the instructional content. There are five courses, which are titled:

- Basic Budgeting and Municipal Finance
- Municipal Governance and Policy
- Municipal Economic Development
- Freedom of Information Act in SC
- Forms of Municipal Government

In addition to these five courses, the learner must also complete Session A and Session B learning which are one day training sessions that cover various topics. Once the learner has completed all learning (total of 25 hours of instruction), they receive a certificate for completing the program.

This evaluation will focus on one course – Basic Budgeting and Municipal Finance.

## Audience

The evaluation results will be shared with Urica Floyd, internship mentor.

## Issues

The five eLearning modules were designed and developed in 2017. The eLearning consists of professionally filmed video footage edited and packaged along with instructional material in Storyline/Rise eLearning modules. The learner is introduced to the instruction, then video regarding a topic is shown, along with other instructional material, then the learner is given ungraded practice questions, scenarios, or problems as assessments. Each module contains numerous PDF attachments that can be printed

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for future reference. As mentioned, the course that will be reviewed in this evaluation is the Basic Budgeting and Municipal Finance course. The current learning objectives for the course are:

- Elected officials' responsibilities
- Budget preparation
- Budget adoption, implementation, and review
- The municipal audit
- Municipal debt

This evaluation will assess the effectiveness of the learning content as well as address the learner attitude toward the instruction.

As mentioned, there is no graded learning assessment for this instruction. However, learners are surveyed upon completion of the course. The module outlines that the learning is a 1.5 hour course.

## Resources

The following resources will be needed to complete the evaluations.

- One subject matter expert for an interview.
  - Instrument – (fig 1) questionnaire specific for this resource.
- 18 previous learners that have taken this course.
  - Instrument – (fig 2) survey given at the end of the course.
- One elected official for an interview.
  - Instrument – (fig 3) questionnaire specific for this resource.

## Evidence

Evidence will be collected from the following:

- a subject matter expert, who is a field services manager that works with local elected officials and has a good grasp of an elected official's role and responsibilities as a mayor or council member. The SME also teaches the course in person.
- evaluation instrument used for this course in 2021, which yielded 18 responses.

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- a learner (elected official) that has taken this course in the past.

## Data Collected

There are a few methods that will be used to collect information about this course. Since there are no graded assessments to review, subjective evidence will be gathered to evaluate the current course. The methods are outlined here:

- Research – will establish the background of the program to gain a better understanding of how this course fits into the bigger picture.
- The subject matter expert will be interviewed to gain insight into the strengths, and weaknesses of the course and for the instructional designer to gain additional information about the MEO program.
- Eighteen learners have used the evaluation instrument post course in the last year. These eighteen assessments will be used to assess the learners' opinions on how beneficial the course content was.
- An elected official will be interviewed to gain perspective from the learner's experience. The elected official will be given the opportunity to revisit the course to make herself familiar with content and to see how well the course prepared her to carry out her budgeting responsibilities as a council member.

This data and information is outlined below:

### Background Research

Prior to 2017, all courses in the Municipal Elected Officials Institute program were taught in-person. In 2017 the five courses (Basic Budgeting and Municipal Finance, Municipal Governance and Policy, Municipal Economic Development, Freedom of Information Act in SC, and Forms of Municipal Government) were designed and developed into online learning modules. Session A and Session B classes are additional one day courses, and both are still required in the program.

Municipal elected officials are encouraged to take the courses in the program and once they complete 25 hours of instruction, they receive a certificate and are eligible to progress to the Advanced MEO program.

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Some municipalities expect all council members to take all courses and other municipalities leave participation up to the elected official. If every member of a city or town council has graduated from Municipal Elected Officials Institute, then the municipality is on the MEO Honor Roll. This is sometimes the motivation that council members need to take the courses.

### **SME Interview**

1. Question: When this course is instructed in person, how is student learning measured?
  - a. *Answer: Comprehension can be measured by visiting municipalities and making sure all topics related to budgeting and finance are in place.*
    - i. *Addendum – this answer seems to verify that someone at the municipality has understanding, but it does not validate the comprehension of the learner that took this course. Confirmed that graded assessments are not given in online course or in-person instruction.*
2. Question: What are the strengths of the current instruction for the course, Basic Budgeting and Municipal Finance?
  - a. *Answer: The course offers instruction on what is most important for elected officials, which are the responsibility requirements per state law. It also teaches elected officials about goal setting and strategic planning for the municipality.*
3. Question: What improvement(s) could be made to the instruction?
  - a. *Answer: This suggestion would need to be validated, but consider breaking the course into smaller, bite size modules, so that particular sessions could be taken depending on the needs of the municipality. There is a lot of important information in the module that may be tough for some to comprehend at one time.*
4. Question: As an instructor or SME, what do you find challenging about the content or instruction in this course?
  - a. *Answer: When teaching budget and finance, it can get dry and lack learner engagement. The content can get quite technical, which may not be relevant for all learners. For example, in some municipalities, the manager*

*or administrator implements the budget after adoption and then reviews and monitors it during the year. In other municipalities, there is no manager or administrator, so the elected official is responsible for implementing, reviewing, and monitoring the budget. Therefore, the content must be tailored so that smaller cities and towns receive the learner needed.*

5. Question: Is there anything else you would like to add?

a. *Answer: This is not a required program. The learning is offered as a way to help elected officials understand their roles better so that they can be the best stewards possible with the public's money. The courses not only teach elected officials these concepts, but it also helps councils have more confidence to do their jobs well and to also instill confidence in their citizens. Also, when considering possible improvements, keep in mind that many elected officials are already challenged by these courses because they have full time jobs, so these are a time commitment. There are some councils that have members that do not participate in the MEO institute program. So when considering improvement, stay away from actions that will further deter participation.*

## Post Course Survey

The instructional designer has access to 18 surveys taken by learning post completion of the course. Results are displayed below:

No.	Question	Not beneficial	%	Somewhat beneficial	%	Beneficial	%	Greatly beneficial	%	Total Responses
1	Basic Budgeting and Municipal Finance - Part I(Elected Officials' Responsibilities and the Budget Cycle - E. Budds, L. Finney, R. Vance, D. Vehaun)	0	0%	0	0%	11	61.11%	7	38.89%	18
2	Basic Budgeting and Municipal Finance - Part II (Audits, Financial Controls, Accountability and Municipal Finance)	0	0%	0	0%	12	66.67%	6	33.33%	18
3	Question & Answer Period	0	0%	5	29.41%	9	52.94%	3	17.65%	17
4	Overall, quite informative NA Expand acronym chart – include municipal bond, grants Helpful training! Make training available in powerpoint and PDF format to be downloaded by attendees.									



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## Elected Official Interview

The elected official interviewed took the in-person version of this course. The eLearning course content was shared with this individual and she verified that she had some of the same material in the in-person version of the course as the online content. This elected official noted that she does not understand how elected can carry out their jobs effectively without taking the courses included in this program.

1. Question: Did the course prepare you to know your responsibilities as an elected official as they relate to the municipal budget?
  - a. *Answer: Yes, she would have never known her legal responsibilities, the steps in the budget process, what to do in the different steps, that a financial audit is required or understand about bonds without this course.*
2. Question: Did the course help you learn the four steps that are required during the budget process?
  - a. *Answer: Yes, she is not sure that she would have known that there are four steps in the budget process, but the course prepared her to know what would be expected of her as a council member.*
3. Question: Did the course help you know the difference in preparing the budget, adopting the budget, implementing the budget and reviewing and monitoring it?
  - a. *Yes, however, she has referred to the provided reference material to be reminded.*
4. Question: What was your goal when you took the course?
  - a. *Answer: To learn about her role and responsibilities as an elected member of town council. She was new to the role and she felt that she need education to be sure she not only knew how a municipality operated, but to be able to explain operations to the citizens.*
5. Question: Did you feel the goal was met after taking the course?
  - a. *Answer: Yes, she explained that she kept copious notes during the courses so that she could share with council what she learned. She also kept her learning material because she refers to it often.*
6. Question: Is there anything else you would like to add about this course?
  - a. *Answer: She has an appreciation for the panelist to be fellow elected*

*officials or in similar roles. The shared experiences and real-life examples are relatable and helps the learner to more easily comprehend. Also, she commented that having online learning is advantageous for council members that work during the day and can't attend in person sessions. Online learning is favored.*

7. Addendum: what if the learning had graded questions and the learner had to meet a minimum in the graded assessment to achieve a passing score?
  - a. *Answer: This elected official shared that some council members already are challenged by taking the courses due to having demanding full time jobs and already making a sacrifice to be on council. This would further discourage elected officials from taking the courses.*

## Analysis

First, the subject matter expert shared insight into at an expert and instructor of this learning content. Overall, the material includes instruction and ungraded assessment questions that address all the current objectives. This SME, who is very familiar with elected officials in local communities shares the opinion that while she agrees graded assessments would be beneficial to determine the effectiveness of the learning, requiring a passing score will yield unfavorable participation in the program.

Next, evaluation of the learner attitude about this online learning module indicates overall satisfaction with the course. The data table is below with the analysis under the table.

No.	Question	Not beneficial	%	Somewhat beneficial	%	Beneficial	%	Greatly beneficial	%	Total Responses
1	Basic Budgeting and Municipal Finance - Part I (SME, elected official, administrator)	0	0%	0	0%	11	61.11%	7	38.89%	18
2	Basic Budgeting and Municipal Finance - Part II (Audits, Financial Controls, Accountability and Municipal Finance)	0	0%	0	0%	12	66.67%	6	33.33%	18
3	Question & Answer Period	0	0%	5	29.41%	9	52.94%	3	17.65%	17
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All 18 learners or 100% opined that the basic budgeting and municipal finance Part 1 of the learning was beneficial or greatly beneficial.

All 18 learners or 100% opined that the basic budgeting and municipal finance Part 2 of the learning was beneficial or greatly beneficial.

When asked if the question-and-answer period was beneficial – five learners or 29.41% said this section was somewhat beneficial. Nine learners or 52.94% said this section was beneficial and three or 17.65% said the section was greatly beneficial.

The results of this learner attitude survey indicate an overall favorable response from the learners that have taken this course.

The interview with the elected official was insightful because she shared her opinion that she didn't need a grade to feel successful in taking the course. Her goal was to learn what she needed to know as a council member and her goal was met. Also, she confirmed that the instruction is on point to meet the learning objectives.

## Reporting

### **Purpose of evaluation**

#### Evaluation objective

The evaluation of this course is to determine the effectiveness of the learning instruction and to assess the attitudes of learners to recommend revisions to improve the course content.

#### Description of target course

The course, Basic Budgeting and Municipal Finance, is one of five online courses as part of the Municipal Elected Officials Institute program. This course contains five sections, and the learning objectives are:

- Elected officials' responsibilities
- Budget preparation
- Budget adoption, implementation, and review
- The municipal audit
- Municipal debt

The layout of the course is as follows:

Basic Budgeting and Municipal Finance	
<b>Introduction</b>	
Welcome	
Municipal Association	
Instructions	
Navigation	
Introduction	
<b>Section One</b>	
Introduction	
Video: Responsibilities	<i>Video – production</i>
Legal responsibilities	
Legal requirements	
Leadership	
Leadership responsibilities	
Video: Leadership	<i>Video – production</i>
Your Vision	
Council’s role	
Summary	
Completion	
<b>Section Two</b>	
What is a budget	
Video: What is a municipal budget?	<i>Video – production</i>
Budget vocabulary	
Video: Spending priorities	<i>Video – production</i>
Operating budget	
Budget process	
Video: Budget preparation	<i>Video – production</i>
Forms of municipal government	
Budget preparation calendar	
Best practices	
Budgeting for success	
Budget parts	
Expenditures	
Sample expenditures summary	
Revenue	
Video: Revenue	<i>Video – production</i>

Sample revenue summary	
Property taxes	
Video: millage rates	<i>Video – production</i>
How millage is set	
Individual tax bills	
Assessment ratios	
How to calculate property tax	
Act 388	
Look back exceptions	
Glossary	
Municipal funds	
Video: Municipal funds	<i>Video – production</i>
Budget quiz	
A closer look	
Summary	
Completion	
<b>Section Three</b>	
Budget adoption process	
Video: Budget adoption	<i>Video – production</i>
Public noticing	
Module public notice	
Public input	
Informing the public	
Presenting the budget	
Recommended budget	
Readings	
Adoption	
Implementation	
Video: Implementation	<i>Video – production</i>
Review	
Monthly financial statements	
Changes to the budget	
Video: amending the budget	<i>Video – production</i>
Quiz	
Summary	
Completion	
<b>Section Four</b>	

Introduction	
Audit requirements	
Consequences	
Goal of the audit	
Video: External Audit	<i>Video – production</i>
Annual Audit requirements	
Preparation and oversight	
Video: Audit preparation	<i>Video – production</i>
Requirements quiz	
Value of the audit	
Video: Value of the audit	<i>Video – production</i>
Summary	
Auditing Resource	
Completion	
<b>Section Five</b>	
Introduction	
Why borrow money	
Types of borrowing	
Video: Borrowing	<i>Video – production</i>
Advantages	
Capital reserve	
Capital reserve best practices	
Argument against capital reserve	
Financing options	
Video: Financing tools	<i>Video – production</i>
Too much debt	
State Constitution	
Quiz	
Summary	
Completion	
Conclusion	
Scenario introduction	
Scenario	
Scenario quiz	
Closing	

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## **Methodology**

### Participants/Instruments

The first participant involved in the evaluation of this course was the subject matter expert/course instructor who provided insight into the current instruction, along with information about the learner group (elected officials). Next, post course surveys were used to gauge learner attitude. And last, a subjective interview of an elected official was obtained to gain insight in the learner experience.

## **Results**

### Analyses/Findings

Overall, the learners opine that the course is beneficial. However, there is no way to measure learner success or comprehension rate with current data. In addition, the current learning objective are not measurable, only general in description.

## **Conclusions and Recommendations**

Based on the review of the program and consideration of thoughts and opinions of the SME and elected official interviewed, analysis of the overall program indicates that only minor revisions are needed.

As mentioned previously, all practice exams for the course are ungraded, and the learner receives credit for completion. Without knowing learner performance, it is difficult to objectively measure the effectiveness of the instruction. It is important to measure the comprehension of the learner to assess the impact of the instruction. Feedback from both the subject matter expert and the elected official indicates that requiring a minimum passing score would be detrimental to the program and would discourage participation in the learning, especially since the learning is elective and not required. The instructional designer is recommending that a graded assessment be included in the learning, but do not require a minimum score. By including a knowledge check or recorded assessment items in the online module, the instructional designer will be able to better evaluate the effectiveness of the instruction in the future. These courses have proven to be important for an elected official, so decisions should carefully be made not to further hinder elected officials from taking the courses.

A second recommendation is to further develop the learning objectives into measurable learning outcomes. The instructional designer is recommending the following learning objectives:

- Describe the three areas in which an elected official has responsibilities related to the municipal budget.
- Identify the four steps that are required during the budget process.
- Illustrate the difference in preparing the budget and adoption, implementing, and reviewing it.
- Describe the four requirements for municipalities related to a financial audit.
- Identify three advantages of a municipality borrowing funds for big ticket projects.

By having these learning objectives, assessments can be measurable.

The instructional designer recommends the continuation of the ungraded practice questions with learner feedback for correct and incorrect answers, but also recommends a graded assessment to track learner performance.

The instructional designer is recommending that assessment questions such as below be used in the revision of the course and to design the assessment so that the learner is given up to three chances to choose the correct answer and then feedback given on the missed items. Course should be designed to not generate a score, but to capture a score in the background.

Section	Learning Objective	Classification	Assessment Item:
1	Describe the three areas in which an elected official has responsibilities related to the municipal budget.	Fact/recall	Select the three areas in which an elected official has responsibilities related to the municipal budget. ___A. communicate the priorities and vision of the budget to the public. ___B. taking the revenue deposits to the bank on a monthly basis. ___C. provide the overall vision. ___D. make the tough choices to make the decisions to provide the most cost-effective services to residents. ___E. collect taxes from residents. ANSWER: A, C, & D.
2	Identify the four steps that are required during the budget process.	Concept/application	The four steps of the budget process in sequential order are: A. Review, Approval, Implementation, Preparation B. Preparation, Approval, Implementation, Review/Evaluation C. Implementation, Preparation, Review/Evaluation, Approval

			ANSWER: B
3	Illustrate the difference in preparing the budget and adoption, implementing and reviewing it.	Concept/application	<p>Match the description of each step of the budget process on the right to the correct process step on the left.</p> <p>___ 1. Review/Evaluation          ___ 2. Preparation          ___ 3. Implementation          ___ 4. Approval</p> <p>A. Involved the matching of forecasted revenue estimates with budget expenditure requests and adjusting revenues and expenditures until a balanced budget is achieved.          B. Budget estimates are submitted to city council for review and modification. Council adopts the budget.          C. The budget begins at the beginning of the fiscal year and serves as the approved level of spending for municipal departments.          D. The performance of actual revenues and expenditures should be monitored by council and staff on a regular basis using the monthly financial statements which compare current period, year-to-date and budgeted revenue and expenditure levels.          ANSWER: 1. D, 2. A, 3. C.          4. B</p>
4	Describe the four requirements for municipalities related to financial audit.	Fact/recall	<p>What are the requirements for the municipality when it comes to a financial audit?</p> <p>A. Council must select an auditor no later than 30 days after the start of the municipality's fiscal year.          B. The contract for auditing services may not exceed four years.          C. Each year the municipality must submit an annual audit to the state treasurer's office within 13 months of the end of its fiscal year.          D. The audit must also be made available to the public.          E. A and D          F. A, B, C, and D</p> <p>ANSWER: F</p>
5	Identify three advantages of a municipality borrowing funds for big ticket projects.	Fact/recall	<p>Answer the following true/false questions related to the advantages of a municipality borrowing funds for big ticket projects:          True or false:</p> <p>1. An obvious advantage of borrowing is that funds are available immediately to finance purchases or construction. TRUE</p>



			<ol style="list-style-type: none"> <li>2. Borrowing gives banks in the municipality business and this is an advantage. FALSE</li> <li>3. By borrowing, the city could avoid potentially costly piecemeal construction, escalation of costs for construction or acquisition and public inconvenience. TRUE</li> <li>4. Long-term borrowing allows council to spread the project's cost over a longer period of the facility's useful life. TRUE</li> </ol>
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The final recommendation is for this course to be offered for three months and then a re-evaluation of the course content be completed to determine if further revisions are necessary.

## Appendix

**Fig. 1**

### **SME – Questionnaire**

1. When this course is instructed in person, how is student learning measured?
2. What are the strengths of the current instruction for the course, Basic Budgeting and Municipal Finance?
3. What improvement(s) could be made to the instruction?
4. As an instructor or SME, what do you find challenging about the content or instruction in this course?
5. What areas of the module should be reviewed for possible improvement?
6. Is there anything else you would like to add?

**Fig. 2**

### **Post Course Survey:**

MEO On-Demand Survey—Basic Budgeting and Municipal Finance

#### **Question Title**

1. What is your level of comfort using a computer?

- Very comfortable
- Comfortable
- Not very comfortable
- Don't like them

#### **Question Title**

2. Have you ever taken an e-learning course online for credit?

- Yes

No

### Question Title

3. How long would you want to engage in an e-learning course online at one sitting?

- More than one hour
- 30 minutes to an hour
- 15-30 minutes
- No time, don't like online learning

### Question Title

4. How beneficial was the Basic Budgeting and Municipal Finance course?

- Very beneficial
- Beneficial
- Not Beneficial at all

### Question Title

5. Rate your level of satisfaction with the Basic Budgeting and Municipal Finance course on a scale of 1 to 5. With 1 being least satisfied and 5 being highly satisfied.

Least satisfied	Fairly satisfied	Satisfied	Greatly satisfied	Highly satisfied
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Least satisfied	Fairly satisfied	Satisfied	Greatly satisfied	Highly satisfied

Question Title

6. Other comments or suggestions for the Basic Budgeting and Municipal Finance course.

### Question Title

7. When you have a question that pertains to your role in municipal government, how do you most often obtain the answer?

- Municipal Association website
- Ask a colleague/assistant
- Local council of governments
- Elected Officials Handbook
- Call the Municipal Association
- Library
- Online Search -- Google, Yahoo, others
- Other

Other (please specify)

### Question Title

8. What is your position in municipal government?

- Mayor
- Councilmember

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- Manager/administrator
  - City clerk
  - Staff
  - Other

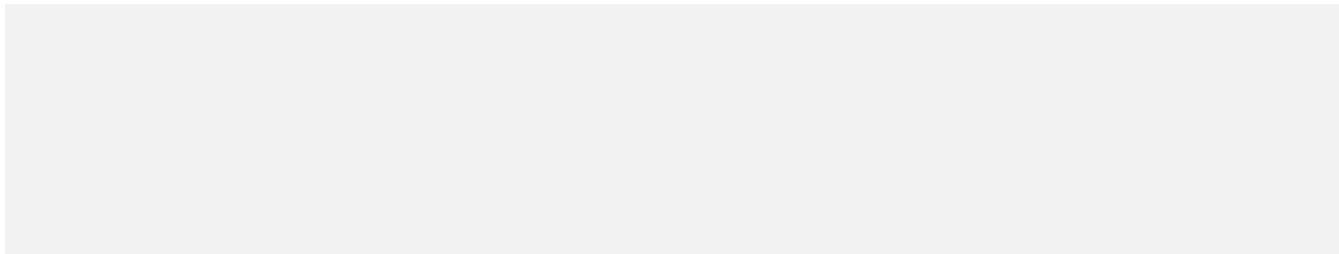
Other (please specify)

**Done**

**Fig. 3**

**Elected Official - Questionnaire**

1. Did the course prepare you to know your responsibilities as an elected official as they relate to the municipal budget?
2. Did the course help you learn the four steps that re required during the budget process?
3. Did the course help you know the difference in preparing the budget, adopting the budget
4. What was your goal when you took the course?
5. Did you feel the goal was met after taking the course?
6. Is there anything else you would like to add about this course?



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