

## BASIC INSTITUTE THREE YEAR CURRICULUM

CURRICULUM CATEGORY	2025	2026	2027	TOTAL HOURS OVER 3 YEARS
Principles of Public Finance	2	2	2	6
Government Accounting	2	2	0	4
Cash Management/Banking Relations	3	3	4	10
Investing Public Funds	2	2	2	6
Debt Management	2	2	2	6
Internal Controls/Fraud Detection	2	2	0	4
Ethics and the Treasurer	2	2	2	6
State Laws and Regulations	0	2	2	4
Financial Reporting	2	0	2	4
Revenue Collections	0	2	2	4
Public Budgeting	2	2	2	6
Technology	2	0	2	4
Disaster Preparedness	2	2	0	4
Personnel Management	0	2	2	4
Communications and Public Relations	2	2	2	6
Organizational Management	3	3	4	10
State Specific Education	2	2	2	6
Peer Knowledge Sharing	2	2	2	6
<b>TOTAL HOURS</b>	<b>32</b>	<b>34</b>	<b>34</b>	<b>100</b>

## Suggested Training Topics by Curriculum Category

### **Principles of Public Finance – 6 Hours**

Public Fiscal Policy  
Sources & Uses of Public Funds  
Costing Governmental Services

### **Governmental Accounting - 4 Hours**

Standard Fund Designations  
Uniform Chart of Accounts  
GASB and FASB Pronouncements  
Audit Requirements  
Single Audit Act  
Simple Transactions

### **Cash Management & Banking – 10 Hours**

Introduction to Cash Management  
Managing Receipts & Disbursements  
Cash Forecasting  
Cash Management Services  
Cash Maximizing Techniques  
Evaluating Financial Institutions  
Paying for Banking Services  
Electronic Commerce

### **Investing Public Funds – 6 Hours**

Current Investment Laws  
Investment Policy  
Investment Procedures  
Investment Instruments  
Yield Curve Analysis  
Investment Strategies & Practices  
Use of Computerized Information

### **Debt Management – 6 Hours**

Debt Policy  
Capital Improvement Plan  
Debt Services Funds  
Debt Types (Bond) & Structure  
The Right Debt Instrument/Financing  
Alternatives  
Method of Sale  
Selecting Service Providers & Rating Agencies  
State Law

### **Internal Controls/Fraud Detection – 4 Hours**

Establishment of Internal Controls  
Monitoring of the Internal Control Structure  
Keeping Losses to a Minimum  
Embezzlement & Fraud

### **Ethics & the Treasurer – 6 Hours**

Disclosure Requirements  
State Conflict of Interest Laws  
Ethical Questions and Behavior

### **State Laws & Regulations – 4 Hours**

Principles of Taxation  
Liens & Foreclosures  
Miscellaneous Laws Affecting Treasurers

### **Financial Reporting – 4 Hours**

Investment  
Revenues and Expenditures  
To Mayor and Council  
To Public  
Annual Reports

### **Revenue Collections – 4 Hours**

Developing a Collection Program  
Collection Calls & Letters  
Collection Techniques  
Credit Cards & Electronic Payments  
Collection Agencies

### **Public Budgeting – 6 Hours**

Budget Types  
Line Item vs. Object Budgets  
Budget Transaction Types  
Budget Techniques  
Financial Planning

### **Technology – 4 Hours**

Internet  
Evolving Technology  
Technology in the Workplace

**Disaster Preparedness – 4 Hours**

Creating a Disaster Preparedness Plan  
Creating a Mobile Office  
Using Technology to Implement a Plan

**Personnel Management – 4 Hours**

Conflict Management  
Employee Performance & Appraisal Systems  
Leadership Styles  
Hiring, Discipline & Termination  
Sexual Harassment  
Fair Labor Standards Act  
Increasing Employee Motivation  
Quality through Employee Involvement

**Communications & Public Relations – 6 Hours**

Oral Presentation Skills  
Conducting a Meeting  
Listening Techniques  
Effective Writing  
Using Graphs as Communication Tools  
Citizens, Neighbors & Special Interest Groups  
Dealing with the Media  
Economic Development & Revitalization

**Organizational Management – 10 Hours**

Organizational Models  
Cultural Diversity  
Written Procedures  
Controlling Work Flow  
Implementing Technology with On-the-Job Training  
Retention & Disposal Schedule  
Comparison of Record Systems  
American Political Science  
Politics and the Organization  
State Legislative and Executive Process  
Local Legislative Process  
Analytical Thinking  
Problem Solving Techniques