Public Budgeting

POLS 7300, Fall 2105

Class Meets: Young Hall 214 on Monday, 7:00- 9:40pm

Instructor: Dr. Beth Rauhaus, Department of Political Science & International Affairs
Office: 315 Hansford Hall
Office Hours: Monday 8:45- 9:45 am & 11- noon
            Wednesday 11-noon & 1-2 pm
            Friday 11-noon & 1-2 pm, or by appointment
Contact Information: beth.rauhaus@ung.edu or (706) 867-2665

Course Description: An examination of the development and structure of the public financial sectors, the principles and roles of operating and capital budgets in public organizations, and the relationships between funding mechanisms and public policy. The course includes an introduction to public economics and financial reporting.
(3.000 Credit hours; 3.000 Lecture hours)- hybrid course delivery

Course Objectives: Upon completing this course, you should be able to:

- Understand the dynamics of public budgeting and financial management theories and be able to apply theories in practice
- Evaluate different budgetary techniques and processes and analyze such techniques used by budget officials, public administrators, and political institutions
- Understand the importance of the political nature of budgeting at the federal, state and local levels of government
- Recognize the importance of budgeting in the fields of public administration and public policy

Required Reading Materials: As a graduate student, completing all required reading before each class meeting is imperative to not only your individual understanding of the concepts but, equally important to class and online discussions.

There is a required textbook in this course and additional readings, which will be available online or accessible through the library.

We will also use the following electronic book available from the UNG Library for selected chapters.


Course Requirements: There are several requirements for this course. Since this course is a graduate level seminar, students should not only read materials and prepare adequately for each class meeting and online discussion, they should be willing to actively engage in classroom discussions, exercises, and activities.

- Attendance and participation: A portion of your final grade consists of class attendance and participation. Attendance is mandatory and roll will be taken every class meeting. Students who are unable to attend a class meeting or must be tardy for any reason, should contact me prior to class. Participation in class and in online discussions are important. Meaningful participation, which is based on the quality of your engagement, will count toward your final grade. We will actively discuss the case studies in the text periodically. Therefore, students should be prepared to engage in all class activities.

- Exams: There will be a mid-term exam and a final exam.

- Current Event: Students will select a news article in public affairs discussing various aspects of governance that relate to public administration, public budgeting and/or public policy. Reflections of current events should be approximately three pages in length. Students will also post their current event article on D2L to lead an open discussion of the event. Due dates will be assigned shortly.

- Discussion Boards: There will be a total of ten graded discussion boards. These discussion boards will be used to expand upon ideas and discussions presented during class meetings and explore contemporary issues in public affairs that relate to our studies. Students will post two to four comments in each discussion board, which will be valued at 10 points. Discussion boards will open on Monday at 8am and close promptly on Friday at 6pm. Students will be responsible for sharing their current event with their peers by posting the article or a link to the article by Monday at 7pm in the discussion board. Students leading the discussion are also responsible for presenting “Points to Ponder”, which will be questions or talking points to engage peers in discussing the article. Peers should post their first response by Wednesday at noon and post their second response anytime prior to the deadline Friday. Details and a schedule of student leaders will be forthcoming.
Evaluation of Your Participation in Discussion Board:

- Each set of postings will be evaluated generally on the following: 1) overall quality, and 2) the degree they promote course learning through class discussion.

- Participation on each of the Module discussion boards is required and grades for each discussion board will be given at the end of each learning module.

- Postings should be concise, intentional and present your ideas clearly and coherently. Remember, this is the discussion component of an in-class course we are trying to create online.

- Posting “I agree” or extemporaneous and random thoughts will receive no points and directly affect your participation evaluation. Profanity, inappropriate comments, or lack of sufficient commentary will result in an automatic zero for the discussion board.

- **Research Project:** Students will select a research topic of their interest that incorporates ideas of public budgeting at the beginning of the semester. Research papers should be well-written and thoroughly researched. We will have an online discussion of the direction of our research. Students should have an outline and a research question formulated as well as a list of academic sources that will be used in completing the project. We will take this opportunity to approve and/ or revise research topics to ensure that all projects are an adequate contribution to our understanding of public budgeting. Research papers should be approximately fifteen- twenty pages, double spaced with necessary citations. Sample research topics may include, but are not limited to: a budget analysis of certain agencies or programs at the local, state or federal level; intergovernmental aspects of budgeting in modern politics; budgeting reforms; etc. All projects should incorporate theoretical approaches discussed in class. Students will present their research papers in class and are encouraged to consider submitting their work to a state or regional public administration conference.

- **Budgeting Analysis:** Students will find a public budget accessible online and analyze it. Budgets may be from any agency or institution at the international, federal, state or local level. Students will post the link to their budget and point out highlights to their peers in an online discussion board. Along with the online discussion, the student presenter will write a three to five page analysis on the budget they selected, incorporate literature, and specifically focus on concepts in Rubin’s Chapter 5. You will discuss strategies, structure, and the environment that impact the budget you selected.
Course Grading:

Alphabetical grades will be assigned based on the following accumulated points: 100- 90 (A); 89-80 (B); 79-70 (C); 69-60 (D); and below 60 (F).

Grades will be assessed based on the following criteria:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance and Participation</td>
<td>100</td>
</tr>
<tr>
<td>Midterm exam</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
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<tr>
<td>Current Event</td>
<td>100</td>
</tr>
<tr>
<td>Discussion Boards</td>
<td>100</td>
</tr>
<tr>
<td>Research Project</td>
<td>200</td>
</tr>
<tr>
<td>Budget Analysis</td>
<td>100 + 800 = 900</td>
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</tbody>
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A Note About Assessments: All work should be completed individually, unless otherwise directed. Oral and written communication skills are important to public managers and leaders. I place a strong emphasis on academic integrity, ethics, and quality of presentation. Students should be well prepared, articulate, and professional in all activities. Writing assignments and presentations should be well thought out and express ideas coherently. Papers prepared for this class should be typed in standard 12 point font and double spaced. Cover pages are not necessary. Include your name, assignment name, and date in the corner margin of the first page or in a header. Use a staple in the left hand corner, please. Citations are a necessary component of written work. Failure to use citations often results in plagiarism and a violation of academic honesty. The APA citation style is preferred and should be used consistently. For more information on the MPA program citation guidelines, please visit the UNG MPA webpage.

***Submitting your work: You are to submit a printed copy at the beginning of class and upload your work in turnitin.com. Failure to submit your work in both forms will result in a letter grade deduction. Once logged into turnitin.com, look for our course and enter the following information.

   Class ID: 10262759
   Password: green

Classroom Decorum:

1. Attendance is compulsory. You are considered responsible for being attentive to lectures and class discussions, for taking notes, and for being aware of the content of all class announcements. Attendance will be taken at the beginning of class. Those arriving after the roll is called or leaving early will be marked as absent. Excused absences will be honored with a medical note or university –related activity documentation. Present any documentation to me immediately upon your return to campus. Please refer to the “Regulations of the MPA Program” for specific participation expectations. Unexcused absences will result in a ten point deduction to your participation grade, per absence.
2. In order to have an excellent learning environment, basic classroom rules should be obeyed. These rules are for your own benefit, as it is my responsibility to prevent any distractions that hinder the learning process. Please power off cell phones and refrain from texting or using your mobile device for any reason. Laptops are allowed for note-taking only. Respect others’ opinions and be courteous.

3. Deadlines are firm. Any assignments handed in late will result in a lower letter grade each working day it is late. Assignments are not to be emailed to me, unless otherwise noted or approval is previously sought. Make-up examinations are not given. In the event of an emergency or excused absence, provide formal documentation and speak with me during office hours or contact me via email to discuss the possibility of an alternate exam. Be sure to report to examinations and presentations on time! Once students proceed to leave the room, other students may not be admitted for reasons of test security.

**Course Schedule:**

The instructor reserves the right to modify the course schedule. Any changes will be verbally announced in class or posted on D2L.

**Week 1- August 17**

Introduction to the course

**Week 2- August 24**

Understanding the Foundations of Public Budgeting

- Rubin, Ch. 1 The Politics of Public Budgeting
- **Discussion Board 1**

**Week 3- August 31**

All about Revenue & Citizen Engagement

- Rubin, Ch. 2 Revenue Politics
  - Table 2.1 Summary of Recently Expired Tax Expenditures in the State of Georgia
- **Discussion Board 2**
**Week 4- September 7**

Labor Day! No class

**Week 5- September 14**

Budgeting Process and the Politics Involved

- Rubin, Ch. 3 The Politics of the Process

**Discussion Board 3**

**Week 6- September 21**

Budgeting Analysis, Adoption and Execution

- Rubin, Ch. 5 Expenditures: Strategies, Structures, and the Environment

**Discussion Board 4**

**Week 7- September 28**

Midterm Exam

**Week 8- October 5**

- **Budget Analysis** due by 10 pm. Submit your work into Turnitin.com. No class meeting.
  - Online assignment- interactive activity of financing the county

**Discussion Board 5**

**Week 9- October 12**

Dynamics of the Budgeting Process

- Rubin, Ch. 4 The Dynamics of Changing Budget Processes
- Hudson’s Introduction, page 1-6 (e-book)

**Discussion Board 6**

**Week 10- October 19**

Balancing the Budget

- Rubin, Ch. 6 The Politics of Balancing the Budget
- Hudson's Ch. 7 Deficit Hawks versus Deficit Doves, p. 107-121 and Ch. 9 The Partisan War Over America’s Fiscal Future 2009- 2013, p. 132-149
- Deficit Calculator online activity
  - Discussion Board 7

**Week 11-October 26**

Intergovernmental Aspects of Budgeting & Budget Execution

- Rubin, Ch. 7 Budget Execution: The Politics of Adaption
  - Discussion Board 8

**Week 12- November 2**

Budget and Policy Implementation and Effectiveness

- Rubin, Ch. 8 Budget Implementation and Control
  - Discussion Board 9

**Week 13- November 9**

Rational Decision Making Budgeting Forms

- Rubin, Ch. 9 Budgetary Decision Making and Politics
  - Discussion Board 10
**Week 14- November 16**

Contemporary Issues in State and Local Budgeting


**Week 15- November 23**

No Class! Fall Break

**Week 16- November 30**

**Student Presentations and Research Papers Due**

*Research papers will be submitted in Turnitin.com by the start of class on Monday, November 30th.*

Final Exam will be held on Monday, December 7th at 7:50- 9:50 pm.

**Questions for the MPA Comprehensive Examination**

1. Why is public budgeting so important to public administrators?
2. Explain “scarce resources.” What are the implications of scarcity?
3. Identify the actors involved in the public budgeting process. Explain the role of each.
4. Discuss the legislature’s role in budgeting.
5. Identify various types of taxes. What are “tax expenditures”? Which taxes tend to be progressive? regressive?
6. List the best-known forms of budgeting. Do they reflect the incremental or rational approach to public policymaking?
7. Explain the relationship between politics and public budgeting.
8. Why is transparency an important trend in public budgeting? Explain how the best practices that some state and local government are undertaking.
**Important Links**

Please visit the link below to access the supplemental syllabus.
http://ung.edu/academic-affairs/policies-and-guidelines/supplemental-syllabus.php

If you need this document in another format, please email Andrew Eade at Andrew.eade@ung.edu or call 706-864-1628.

The academic calendar can be accessed at http://ung.edu/academics/academic-calendar.php

The departmental webpage, which also has a section specifically for MPA students, is available at http://ung.edu/political-science-international-affairs/index.php