

PA8400: Public Budgeting
Department of Public Administration
University of Nebraska at Omaha
Spring, 2004

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Instructor Contact

I generally check my e-mail several times a day during the week, and will also log onto the Blackboard site daily during the week. My schedule on the weekend is less consistent. Also feel free to call me, either at home or at school, if you have questions. I will be out of town several times during the semester; hopefully I will have at least intermittent Internet access while I am away, but in any case I will let you know when I will be gone.

If you are having difficulty with the material or assignments, please get in touch with me as soon as possible; it is easier to deal with problems right away rather than to wait until the end of the semester.

Course Objectives

1. Introduce students to the role and importance of public budgeting in the United States.
2. Understand the budgetary process and variations in the process among different governmental jurisdictions at the federal, state, and local levels.
3. Examine the relationship of budgeting to politics and public policy.
4. Develop analytical skills for use in allocating and managing public resources.

Grading Policies

Grades will be determined on the following basis:

Class Participation: 20%
Homework: 40%
Budget Project Report: 25%
Final Exam: 15%

The grading scale will be:

97-100	A+
93-96	A
90-92	A-
87-89	B+
83-86	B
80-82	B-
77-79	C+
73-76	C
70-72	C-
60-69	D
Below 60	F

Written assignments may be submitted through the course web site drop box, or via e-mail. Files need to be in either Microsoft Word, WordPerfect, Excel, or saved as a Rich Text File (**problems requiring calculations must be done in a computer spreadsheet program**).

Assignments will generally not be accepted after the date they are due. This policy may be waived in exceptional circumstances, at the discretion of the instructor. If they are accepted, late assignments will be penalized.

Communication

This is a computer mediated course. Students will not meet in a regular classroom setting. You are expected to spend time online equivalent to what would otherwise be spent in the classroom. We will use Blackboard software for this course, which can be accessed at <http://myuno.unomaha.edu>. Your Lotus Notes user ID and password are required to access the course page. All course information, activities and announcements will be posted on this site. You are expected to check the site regularly for updates. The Blackboard site includes a number of tools that will be used in the course:

The Blackboard site includes a number of sections that will be used in the course:

- *Announcements*: any updates, syllabus changes or reminders will be posted here.
- *Course Documents*: includes the course syllabus, assignments, and examples. I will also post notes here for most weeks that summarize the key points from the readings, or supplementary material.
- *Communication*: You can access the class roster here, and can send e-mail messages to fellow students and/or me.
- *Discussion Board*: I will post discussion questions each week; you can access the discussion board here to respond to the questions and to review responses from other students and the instructor. Due to the of the class, I will probably divide you into two separate groups for discussion purposes, and will change the group composition every few weeks.
- *External Links*: this page includes links to interesting budgeting web sites. Let me know if you find a good site, I'll add it here.
- *Tools*: From this page, you can use the student drop box to send me your assignments. You can also check your grades on a regular basis, and can set up your own homepage.

Course Requirements

Participation: This course will rely heavily on online discussion of the various topics. You are expected to contribute to the lively exchange of ideas. The discussions will focus on issues and topics contained in assigned readings. Many budgeting issues do not have one “right answer.” The class materials and discussion should help you to see different perspectives and develop your own viewpoints.

Each Friday, I will post one or two discussion questions on the web site. By Wednesday evening of the following week, you should respond to the initial questions. By Sunday evening, you should then react to at least two other students’ responses to the questions. Your responses should be limited to a paragraph or two and include materials included in the readings, as appropriate. This minimum level of participation would warrant a grade of “B.” A higher participation grade requires both increased quality and quantity of responses. Weekly participation grades will be calculated (this does not include the week of January 13; we will use that week just to get started). I will drop your two lowest participation grades, so that you will end the semester with grades for 10 weeks.

Homework: Regular homework assignments are included, primarily from the Mikesell text, to ensure that students comprehend the material. I encourage you to contact each other to work together on these assignments, but each student must turn in their own responses.

Assignments requiring calculations must be done on a computer spreadsheet, using the appropriate functions of the software package (it is not acceptable to use a calculator to computer your answer, then just type it into the spreadsheet!) If you do not know how to use a computer spreadsheet program, you will need to learn these skills to complete this class. We will not use “fancy” applications, but you will have to be able to enter data and do basic calculations using the software, such as addition of columns of numbers, percentages, and copying formulas. I am willing to help you with this to the extent possible and am always available to answer questions about spreadsheet use.

Budget Analysis Project: A large part of the work in this class will involve an analysis of a local or state government budget and fiscal health. Selection of a government must be made by February 8. The paper will include three major sections: budget process and format, expenditure and revenue trends, and fiscal health outlook. A draft of the first section is due on February 29. The revenue and expenditure tables to be used in the second section are due on March 14, and the written second section draft is due on April 4. The final paper is due on May 2. I will provide you with additional detailed instructions for this project. Draft sections will not be graded, but it is highly unlikely that you will do well on the final paper if you do not hand in the drafts. Drafts will not be reviewed if they are handed in after the due date.

Final Exam: The comprehensive final exam will be due on May 9.

Reading Material

The following book is available through the campus bookstore:

- Mikesell, John L. *Fiscal Administration*. 6th ed. Belmont, CA: Wadsworth/Thomson Learning, 2003.

A number of other readings are required. Some can be accessed directly through Internet sites. Other readings have been posted online through the UNO library's electronic reserve system, at the following web site: <http://eres.unomaha.edu> You will be prompted for the instructor's name or the department, then can click on the Public Budgeting course list. I will let you know the password for our course as soon as the library lets me know what it is.

It would also be helpful to read a newspaper regularly, so that we can discuss current budget issues in class.

Other Sources

Following is a list of the primary journals and other publications that include current budgeting research and practices:

- Public Budgeting and Finance
- Journal of Public Budgeting, Accounting and Financial Management
- National Tax Journal
- State and Local Government Review
- Public Administration Review
- Municipal Finance Journal
- Government Finance Review

Date	Topic	Readings	Assignments
Jan. 12	Introduction		
Jan. 19	Budget Process & Accounting	M., Ch. 1, Ch. 2 (pp. 29-59); Cases 1-1 & 2-1	Discussion Questions (initial response due by Jan. 21, reactions due by Jan. 25)
Jan. 26	Budget Preparation	M., Ch. 2 (pp. 59-67), Ch. 4 (pp. 130-150), Case 2-3; BudgetUtah budget simulation (www.governor.state.ut.us/budget/fy2000)	Discussion Questions; Homework 1 Due Feb. 1 (Budget Data Analysis)
Feb. 2	Budgetary Analysis & Current Conditions	M., Case 4-2; Sidebar 2-1 (p. 34-35); John Bartle, "A Primer on Adjusting Fiscal Data for Inflation;" Alan Greenblatt, "Making Do," <u>Governing</u> , Dec. 2003, pp. 31-32; Nicholas W. Jenny, "2003 Tax and Budget Review," State Fiscal Brief, Rockefeller Institute, December 2003, (http://stateandlocalgateway.rockinst.org); Robert Greenstein et al, "Is Domestic Spending Exploding? An Assessment of Claims by the Heritage Foundation and Others," Center on Budget and Policy Priorities, Jan. 7, 2003 (http://www.cbpp.org/1-7-04bud.htm)	Discussion Questions; Project Selection Due Feb. 8
Feb. 9	Budget Adoption & Budget Execution	M., Ch. 3, Ch. 4 (pp. 150-159); Case 4-1	Discussion Questions; Homework 2 Due Feb. 15 (Ch. 2, question 2a; Ch. 4, questions 2 & 3)
Feb. 16	NO CLASS		
Feb. 23	Budget Reforms; The Role of Citizens	M., Ch. 5; Case 5-1; Carol Ebdon, "Beyond the Public Hearing: Citizen Participation in the Local Government Budget Process," <u>Journal of Public Budgeting, Accounting & Financial Management</u> , vol. 14, no. 2, Summer 2002, pp. 273-294.	Discussion Questions; First Section Draft of Paper Due Feb. 29

Date	Topic	Readings	Assignments
March 1	Tax Revenue: Evaluation Criteria, Property Tax	M., Chs. 7 & 10;	Discussion Questions
March 8	Income and Sales Tax Revenue	M., Chs. 8 & 9; Penelope Lemov, "The Untaxables," <u>Governing</u> , July 2002, pp. 36-37.	Discussion Questions; Draft of Paper Tables Due on March 14
March 15	NO CLASS		
March 22	Non-Tax Revenue	M., Chs. 11 & 14; Case 11-1; Donald F. Kettl, "Mandates Forever," <u>Governing</u> , August 2003, p. 12.	Discussion Questions; Homework 3 Due March 28 (Ch. 8, question 5; Ch. 9, question 3; Ch. 10, question 8 (a & b))
March 29	NO CLASS		Draft of Paper Second Section Due April 4
April 5	Revenue Forecasting and Administration	M., Chs. 12 & 13	Discussion Questions
April 12	Capital & Debt Management	M., Ch. 6; Ch. 6, q. #1; Case 6-1; M., Ch 15 (skim)	Discussion Questions
April 19	The Budget, the Economy, and Fiscal Stress	Robert D. Lee, Jr. and Ronald W. Johnson, <u>Public Budgeting Systems</u> , 6 th ed., 1998, "Government, the Economy, and Economic Development," pp. 473-507	Discussion Questions; Homework 4 Due April 18 (Ch. 6, question 7 (a); Ch. 11, question 1; Ch. 13, question 6)
April 26	Budget Project Review	We will use this week to share findings from your budget analysis projects.	Discussion Questions; Final Paper Due May 2
May 3	Final Exam		Final exam due May 9