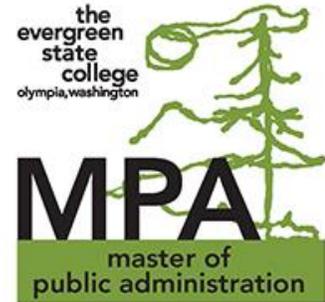


# Public Budgeting for the 21<sup>st</sup> Century

Winter 2018 Quarter

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**Class Meetings:**

Mondays 6:00pm-10:00pm, January 8<sup>th</sup> – March 23<sup>rd</sup> .....

**Class Location:**

TBD

**Course Description:** The twenty-first century has witnessed significant changes in the policy and practice of budgeting and financial management at the federal, state, and local government levels. This course will connect budgetary theory with practice and will provide students with budgeting and financial management tools. In this class, students will become familiar with the general context and evolution of public budgeting in the United States. Students will also gain familiarity with the technical aspect of budgetary decision-making. In order to do so, we will: (i) review strategies of various participants; (ii) examine revenue sources, expenditure areas, and balanced budget requirements for all levels of government in an intergovernmental context; (iv) examine personal services, operating, and capital budgets. Students will also learn budgeting techniques and analytical models that will help them with answering important policy questions. This century has raised a number of important financial management issues. As a class, we will discuss topics such as cash management, risk management, procurement, debt management, and cutback management.

*Learning objectives and student competencies:*

1. Demonstrate skills in preparing budget proposals.
2. Be able to prepare personnel services and operating budgets.
3. Be able to prepare a capital budget and a capital improvement plan.
4. Demonstrate skills in using a range of budgeting techniques and analytical models.
5. Be able to effectively communicate budgeting data.

### Required Readings

**Books:**

Menifield, Charles (2017). *The basics of public budgeting and financial management: A handbook for academics and practitioners*. 3<sup>rd</sup> edition. Hamilton Books.

Lynch, Thomas, Sun, & Smith (2017). *Public budgeting in America*. 6<sup>th</sup> edition. Melvin & Leigh Publishers.

**Winter 2018 Schedule (Faculty may alter schedule and reading assignments)**

<b>DATE</b>	<b>TOPIC</b>	<b>READINGS</b>
<b>Week 1</b>	Budgets	Lynch et al., Chapter 1
<b>Week 2</b>	Context of public sector budgeting	Lynch et al., Chapter 2 Menifield, Chapter 1
<b>Week 3</b>	Toward modern budgeting	Lynch et al., Chapter 3 Menifield, Chapter 2
<b>Week 4</b>	Budgeting behaviors	Lynch et al., Chapter 4
<b>Week 5</b>	Applied budgeting analyses	Lynch et al., Chapter 5 Menifield, Chapter 3
<b>Week 6</b>	The analytical process	Lynch et al., Chapter 6 Menifield, Chapter 6
<b>Week 7</b>	Financial management & public budgeting	Lynch et al., Chapter 7 Menifield, Chapter 7
<b>Week 8</b>	Capital budgeting	Lynch et al., Chapter 8 Menifield, Chapter 4
<b>Week 9</b>	Revenues, expenditures, and balance	Lynch et al., Chapter 9 Menifield, Chapter 5
<b>Week 10</b>	Communicating data	Lynch et al., Chapter 10 Menifield, Chapter 8

## Student Assignments / Basis of Evaluation

1. Participation and journals – Students must attend class having completed the readings and prepared to fully participate in class discussions and exercises. Students are expected to fully engage in discussions, presentations, exercises, and learn from them. If you are unable to attend class, please discuss this with the instructor to find a way to make up the work. Students will be required to use and submit weekly journals that reflect readings, class discussions, and other course related work. These journal entries are a chance for you to reflect on what we are learning and to comment on professional development throughout the course. Students must turn in their latest journal entries weekly starting at the beginning of our second meeting (second class).
2. Assignments – Each week students will be assigned exercises and work problems. The assignments will be distributed at the end of class and will reflect the contents and materials covered on that particular day. These weekly assignments will be submitted no later than the beginning of class the following week.
3. Paper – Students will write a paper for the class addressing an important budgeting issue for a local, state or the national government. This is a graduate level research paper, not a literature review. Students can examine issues related to government spending on programs, discussions of new budgeting techniques and applications and so on. For example, students might be interested in how governments spend funds on housing programs, health care, crime prevention programs or on performance budgeting. Or, students might be interested in surveying local governments to determine how they utilize various cash management techniques. The paper should include all of the normal sections that one would expect in a research paper. Students are to use APA style. The maximum number of pages for the paper is 15 and this includes references and tables.
4. Presentation – Students will also be required to present their final paper. Students are expected to utilize Power Point, Excel, websites or any other electronic forms of communication. The presentation will also be evaluated in terms of students' level of comfort and confidence in the material and an ability to interact with and communicate with the class about your subject matter.

## Course Policies

**Format:** Unless otherwise noted, all written assignments should be typed, double spaced, 12 point font, and follow APA format and citation style. [APA Style <http://www.apastyle.org/learn/index.aspx> Purdue Writing & Grammar Guide <http://owl.english.purdue.edu/>] All written work will be of high quality, grammatically correct, clear and without spelling errors. Students may request resource writing assistance from faculty and/or the Graduate Writing Assistant.

**Participation and attendance:** Students are required to attend each class meeting in its entirety. Participation includes focusing on class content, speaking in class and seminar, listening to others, taking notes, completing class interactive exercises, avoiding distractions, and listening to and dialoging with the guest speakers. If an absence is unavoidable, faculty should be notified prior to a class. After one absence per quarter (4 hours), make-up work may be assigned at faculty discretion, case-by-case. Makeup work must be completed by the deadline assigned to ensure full receipt of course credit. After three absences (12 hours) students may be denied full credit. After reoccurring weekly absences (missing an hour of class week to week) students may be denied full credit. Finally, if students do miss a

class, they are expected to do the reading for that class meeting and turn in any assignments that were due that class date.

**Late assignments:** Turning in assignments late is unacceptable. However, if there is an unavoidable need to turn in an assignment late, the student should contact their seminar faculty no later than the original assignment due date to discuss options. Parameters are left to the discretion of the faculty on a situation-by-situation basis. Late assignments must be completed by the revised due date to ensure full receipt of course credit.

**Credit:** Students will receive four graduate credits at the end of the course if all requirements have been satisfactorily completed. Students will be evaluated based upon their progress towards the learning objectives, assessed from classroom, seminar, and assignment performance. No incompletes will be awarded. Full loss of credit decisions will be made by the faculty. Full loss of credit for two terms of core may result in dismissal from the MPA program. Plagiarism (i.e., using other peoples' work as your own) may result in total loss of credit for the class and may result in dismissal from the MPA program. See the [MPA Handbook](#) and [College statement on academic honesty](#) for more information. Failing to meet course requirements (ex. not completing one or more assignments, completing one or more assignments late, or multiple absences) may constitute denial of total credit at the discretion of the faculty. Students at risk of losing credit will receive written notification prior to the end of the quarter.

**Evaluation:** A written self-evaluation and faculty evaluation are required each quarter for credit. All final evaluations are to be submitted via [my.evergreen.edu](http://my.evergreen.edu). Evaluation conferences may occur in-person or over the phone.

**Multiculturalism and diversity:** Faculty and students will actively work towards contextually weaving multiculturalism and diversity throughout our learning as related to readings, lectures, seminar, and group projects. In a learning community students and faculty share the responsibility for the teaching and learning environment. Multiculturalism and diversity is to be understood as: aiming to promote constructive community discourse about issues of culture, power, and differences including but not limited to race, ethnicity, color, nationality, sex, gender, gender identity, gender expression, class, sexual orientation, age, religion, (dis)ability, and veteran status.

**Technology use and learning styles:** We all have different ways of acquiring new knowledge. Therefore, faculty will actively work towards providing information in multiple formats: tactile, auditory, visual, experiential, etc. However, style applications are limited to means appropriate for the classroom environment. (Activities such as surfing the internet, posting on/checking social media, reading unrelated materials such as e-mail, playing with an IPOD, laptop, or cell phone are not appropriate.) Consult your faculty to discuss learning style options.

**Reasonable accommodations** will be provided for any student who qualifies for them through a working relationship with Access Services. To request academic accommodations due to a disability, please contact the office of Access Services for Students with Disabilities (867-6348 or 6364). If the student is already working with the office of Access Services the faculty should have received a letter clearly indicating the student has a disability that requires academic accommodations. If any student has a health condition or disability that may require accommodations in order to effectively participate in this class, please do the following: Contact faculty before class and Contact Access Services to receive a letter of accommodation. Information about a disability or health condition will be regarded as confidential. Please refer to TESC's [Students with Disabilities Policy](#).

**Conduct and conflict resolution:** Discuss any problems involving others in the learning community directly with the individuals involved (so long as the concerned party feels safe doing so). Possessing respect for others is fundamental to an open, free, and educational dialogue. All students are expected to support and contribute to a well-functioning MPA classroom and learning community. Behavior that disrupts the learning community may be grounds for disciplinary action, including dismissal from the MPA program. All students will be held accountable for maintaining the highest of academic standards.

**We will abide by the [social contract](#):** WAC 174-121-010 College philosophy.

**We will abide by the [student conduct code \(including academic integrity and plagiarism\)](#):** Chapter 174-123 WAC, Student Conduct Code & Grievance/Appeals Process.

**We will abide by the [non-discrimination policies and procedures at TESC](#).**

**Guest policy:** Guests are welcome to visit our learning community during class time and seminar meetings with discretionary approval from course faculty in advance of the requested visit. It is the host student's responsibility to contact the faculty with details about the requested guest visit and await approval. Guests must abide by all social contract conduct code, and nondiscrimination policy guidelines as aforementioned in this syllabus.

**Inclement weather:** In the event of bad weather or emergencies students should check with for announcements of campus closures. Students can call the main campus line 867-6000 to get the latest news regarding a campus closure or delay. Faculty may decide to cancel a class meeting even if campus is open and we will send an all-class email prior to 3:00 pm the day of class. Students are responsible for checking email and ensuring viable transportation options are available to them.

**Communicating:** Email and Canvas are our primary means of communication. Students are responsible for checking their Evergreen email and Canvas regularly.