

**School of Public Affairs and Administration
Rutgers University - Newark**

Government Budgeting Systems

20:834:542

Spring 2008

Professor:	Daniel L. Smith	Office:	708 Hill Hall
Time:	Tuesdays 5:30PM-8:10PM	Office Hours:	Mondays 3:00PM-5:00PM
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1 INTRODUCTION

This course is a survey of core managerial and political processes in five major areas of public administration: public budgeting; public revenue systems; budget execution and fiscal administration; public financial management; and fiscal federalism and managing the competitive economy. We will take an analytical approach to investigating how political decision-makers and public managers in federal, state, and local government engage in these processes in a systematic fashion in order to finance, allocate, and maintain public goods and services. Our analyses will be both qualitative and quantitative in nature.

2 PREREQUISITES

While there are no formal prerequisites for this course, as a “Cluster Three” course in the MPA Core, it is assumed that you are comfortable with basic economic principles and quantitative analysis. We will implement basic quantitative decision-making tools using Microsoft Excel, and you should ensure that you have ready access to a version of Excel with statistical functions installed. We will use Excel rather than SPSS because the analytical functions we will utilize are financial and managerial—rather than strictly statistical—in nature.

3 BLACKBOARD

Some essential course materials will be posted to the Blackboard course management system. It is your responsibility to ensure that you have access to and know how to download files from Blackboard.

4 COMMUNICATION

I will e-mail announcements on a regular basis, and it is imperative that you check your e-mail daily. The best way to communicate with me is by e-mail, though you are encouraged to attend office hours or contact me by phone at any time as well.

5 REQUIRED TEXTS

It is required that you complete all readings before the corresponding class period noted in the “Schedule” section below; the texts have been ordered at both the Rutgers-Newark Bookstore and New Jersey Books, Inc. Those who experience any difficulty in obtaining the texts for the course should notify me immediately. Please note that additional readings will be required.

1. Public Budgeting Systems 8/e by Lee, Johnson, and Joyce (LJJ)
ISBN: 9780763746681
2. Budgetary Politics in American Governments 4/e by James J. Gosling
ISBN: 9780415951890

6 EVALUATION

Attendance and Participation

An excellent attendance record is a requirement for passing this course. I reserve the right to institute penalties for those with poor attendance records, as defined by me, at any point in the semester. Moreover, active and substantive participation on your part is a key element of this course, and failing to participate will result in a reduction of your grade. You are expected to regularly raise informed questions, respond to others' queries, and respect everyone's opinion.

Mid-Term Exam (25%)

An in-class, closed-note/closed-book mid-term exam will be administered on **Tuesday, March 4**. The exam will test your mastery of the core concepts, processes, and techniques covered through the week prior to the exam. If you must miss the mid-term and present a University-approved excuse *in advance*, you will sit for a comprehensive, closed-note/closed-book make-up exam at the conclusion of the semester. If you miss the mid-term without an advanced, University-approved excuse, your score on the exam will be a 0 and the highest grade you can earn in the course is a C.

Group Analytical Exercises (35%)

You will be randomly assigned to a work group and, over the course of the semester, each group will complete three sets of exercises for which qualitative and quantitative analysis is required. Work groups will submit the results of each problem set in the form of a professional policy briefing with a summary executive memorandum. At the conclusion of the semester, you will complete a confidential evaluation of your peers' contribution to and performance in completing the exercises. Individuals' grades may be adjusted upward or downward as a result of their evaluations.

Final Exam (40%)

A comprehensive, take-home final exam will be distributed on Tuesday, April 29, and your responses are due via e-mail to dlsmith@newark.rutgers.edu by **5:00PM Tuesday, May 6**. Your responses must be in either PDF or Microsoft Word format. The exam will require that you evaluate conceptual problems and analyze government financial data using some of the basic quantitative methods we have covered throughout the course.

7 PROFESSIONAL CONDUCT

- Please arrive at class on time.
- Please turn off or otherwise silence cell phones.
- If you miss class, you must obtain any missed notes and announcements from a classmate.
- **Academic honesty is taken very seriously in this course.** You are required to consult the University's Policy on Academic Integrity at: <http://cat.rutgers.edu/integrity/policy.html>.
- Anyone who violates any policies established by the University or myself will be severely penalized.

8 POLICIES

- Late Assignments: Not accepted without prior approval. A penalty will be assessed on all late assignments.
- Grade Appeals: You may appeal any grade by paper-clipping a typewritten, hard-copy memo to the original assignment. *Do not write on the original assignment.* In the appeal: 1) Specify the section(s) or question(s) to which you are referring; and 2) Provide evidence from the assigned reading and lecture material that your original response is worthy of a higher grade. Please note that your grade may go up or down or stand as-is as a result of the appeal.
- Disabilities: Those with any form of disability should inform me during the first week of class so that I may make reasonable accommodations where necessary.
- Syllabus: This syllabus serves as a general outline. I reserve the right to deviate from any part of the plan as necessary. You will be duly notified of any such modifications.

9 SCHEDULE

This course will proceed in order of the topics and readings below. Most topics and sets of readings will require one week's worth of attention, but some will require more or less.

Week	Date	Topic	LJJ	Gosling
1	Jan. 22	Public Budgeting in Perspective	1,2	1
2	Jan. 29	Public Resource Allocation: The Economic Logic*	-	-
3	Feb. 5	The Budgetary Process*	3	-
4	Feb. 12	Public Revenue Systems	4,5	4
5	Feb. 19	Decision-Making and Public Expenditures	6,7	2
6	Feb. 26	Budgetary Approval: Federal, State, and Local	8,9	-
7	Mar. 4	Mid-Term Exam		
8	Mar. 11	Public Budgeting Systems: Federal, State, and Local	-	5,6,7
9	Mar. 18	Spring Break!		
10	Mar. 25	Budget Execution	10	8
11	Apr. 1	Public Financial Management	11	8
12	Apr. 8	Capital Asset Management	12	-
13	Apr. 15	Capital Finance and Debt Management	13	-
14	Apr. 22	Fiscal Federalism and Intergovernmental Relations	14	-
15	Apr. 29	Public Budgets and the American Economy	15	3
	May 6	Final Exam Due via E-mail 5:00PM		

*A reading will be made available via Blackboard.