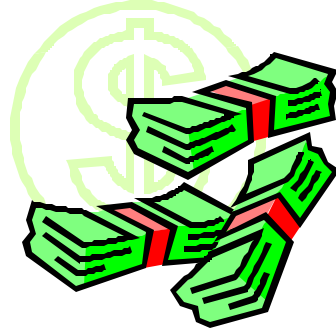


GEORGIA STATE UNIVERSITY
ANDREW YOUNG SCHOOL OF POLICY STUDIES
DEPARTMENT OF PUBLIC ADMINISTRATION AND URBAN STUDIES



PAUS 8161 PUBLIC BUDGETING AND FINANCE

Fall Semester, 2006
Thursday 7:15 – 9:45 pm
309 Classroom South
Office Hours: Mon/Wed 12 noon – 2 pm

Dr. Katherine Willoughby
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kwilloughby@gsu.edu

COURSE OBJECTIVES

At the conclusion of this course:

- Students should be able to describe and explain the theoretical foundations of public budgeting in the United States; students should exhibit an understanding of the political, legal, economic, social and cultural factors influencing budgets and budget making in America.
- Students should be able to draw on economic and political theory to illustrate understanding of the theoretical and practical issues affecting monetary and fiscal policy decisions in the U.S. context.
- Students should be able to describe and explain the technical nature of public budgeting in the United States, including the timetable and rules of the process typical at the three levels of government.
- Students should be able to explain and compare the political aspects of budgeting with rational methods of resource allocation in the United States.
- Students should be able to navigate spreadsheet software (Microsoft Excel©) and conduct a comparative analyses typical of budget preparation and evaluation in United States governments.
- Students should be able to explain the major components of a financial management system as typically exhibited in the public sector.

REQUIRED TEXTBOOKS

Lee, Robert D., Jr., Ronald W. Johnson and Philip G. Joyce. 2004. *Public Budgeting Systems*, 7th edition. Jones and Bartlett Publishers, Sudbury, Massachusetts. ISBN: 0-7637-3129-3

Other required readings will be made available on VISTA as noted by the instructor.

COURSE REQUIREMENTS

Overall: Students will be required to stay up-to-date with the course online. If a student misses a class, he or she is responsible for obtaining any information missed. *Students should bring a calculator to every class.* A calculator with basic mathematical functions is fine. Using a cell phone or watch calculator is not recommended. All cell phones need to be turned off during class sessions.

This course syllabus provides a general plan for the course; deviations may be necessary. Each class builds on the readings assigned for the evening and will include lecture and in-class exercise components. Failure to attend class regularly, lack of preparation for class, or lack of participation in in-class exercises undoubtedly will detract from student understanding of the material and subsequent student performance on course requirements. These course requirements include:

Web Posting: Students will post to the course bulletin board a description of a specific conflict over a budgetary or public finance problem in the public or non-profit sectors in the United States or another country. This assignment is explained at the end of this syllabus.

Midterm Exam: The Midterm Exam will have both math and written components and will be administered in class.

Trend Analysis: This project may be conducted with a partner of your choice – partners can only be other students in this class. Students must post the name of their chosen agency/government and their partner's name to the appropriate bulletin board at the course online by *September 14, 2006*. The trend analysis project requires an oral and visual presentation in class. Instructions for this assignment will be posted on VISTA. Every student is responsible for submitting their trend analysis to the course online through the assignment feature, regardless if you are conducting the project with a partner. *If you do not submit your project online, you will not receive a grade for this assignment. No hard copy of this assignment will be accepted. Again, every student must submit their project to the course online, even if you are conducting the project with another student.*

Final Exam: The final exam will have both math and written components. It will draw on materials and problems covered throughout the semester. This exam will be available online and must be submitted to the course through the assignment feature at VISTA. This will not be an in-class exam. *No hard copy of the final exam will be accepted.*

GRADING

<i>Web Posting</i>	5%
<i>Midterm In-Class Examination</i>	30%
<i>Revenue/Expenditure Trend Analysis</i>	30%
<i>Final Take-Home Examination</i>	35%
<i>TOTAL</i>	100%

MAKE-UP EXAMINATIONS

Make-up exams are granted by the professor for very special circumstances only and will be conducted at the discretion of the professor. Make-up exams cover the same material as regular exams. However make-up exams are prepared separately from regular exams and can be in a different format from a regular exam. Students who miss an exam are responsible for contacting the professor and completing a make-up exam by the date, time and in the format determined by the professor. If a student misses an exam, does not contact the professor, and/or fails to complete a make-up exam, the student will receive a zero (-0-) for that component of the course grade.

ADVICE AND ASSISTANCE

Students are responsible for contacting the professor when having trouble understanding the material or requirements of the course. I am available during office hours or by appointment. You may also contact me by VISTA Email or at: kwilloughby@gsu.edu.

COURSE WEB SITE ON WEBCT VISTA

A web site for the course is available online through VISTA. The web site includes the course syllabus, readings and class preparation materials, student grades (as they become available), and links to other interesting budgeting and finance web sites.

The VISTA site may be accessed from the University homepage. Many of the materials for this course will be available only through the course online; students are responsible for obtaining any material posted to the course. Students should contact the professor via the Private Email icon at the course homepage with any questions about access to course materials.

ASSIGNMENT FORMAT AND GRADING

Instructions for the Web Posting are included with this syllabus. Instructions for the Trend Analysis will be posted to the course and discussed in class. All written work must be typed, proofread and well-written. All written work should be prepared in accordance with a widely accepted reference style, such as APA or Chicago. Be consistent in using the style you choose. All assignments should be posted to the course through the course assignment feature. No hardcopy of assignments will be

accepted.

Promptly submit your assignments. Assignments receive a letter grade deduction for every 24 hours that an assignment is late. The count of a “day late” starts immediately after the due date and time which is recorded by the course online. For example, submitting an assignment an hour after the time due means that you can earn no higher than a B. Submission of an assignment 24 hours after the due date will earn you a grade no higher than a C. You are responsible for ensuring that assignments are submitted on time to the course online.

PLAGIARISM AND ACADEMIC HONESTY

Plagiarism: “1) to steal and use (the ideas or writings of another) as one's own; 2) to take passages or ideas from another and use them as one's own; 3) the practice of plagiarism” (Webster's II New Riverside University Dictionary, The Riverside Publishing Company, Boston, MA, 1984: 898).

Established rules covering plagiarism and academic honesty must be followed at all times. It is the student's responsibility to know the meaning of plagiarism and when it occurs. If you have questions about these rules as they apply to written assignments, consult the GSU Graduate Catalog, the Student Handbook, and the instructor. University, School, and Department policies require that I inform you that plagiarism and other forms of academic dishonesty will result in a grade of “F” the course. You should be aware that academic dishonesty may also result in your dismissal from the University.

In this class, the Web Posting, the Midterm Exam and the Final Exam must be completed individually. The Trend Analysis may be completed by a student and their partner. These required assignments and exams are to be the *sole products* of the individual(s) whose name is on them.

GRADING ESSAYS

Written assignments will be graded on organization, specificity, and quality of writing. In terms of organization, I assume that you are familiar with the basic structure of essays: introduction, including thesis and key arguments you will make, explanations/arguments (the body of your essay), and conclusion. Keep in mind that you should not throw in ideas that are off the topic; you should group similar ideas together and make sure that your arguments are arranged in some logical order.

To meet the criteria of specificity, you need to answer the question asked and/or provide the information requested. Also, I prefer specific descriptions of the problem at hand as opposed to vague generalizations. For instance: “The State of Georgia is running a deficit in fiscal year 2004 because revenues collected are 10 percent lower than anticipated.” (is better than) “The State of Georgia has a financial shortfall because revenues collected are too low.”

Finally, to make a top grade you need to synthesize the materials in a way that shows you deeply understand the materials you have presented and/or contribute some of your own thoughtful insights to the ideas presented.

In terms of quality of writing, you should proofread your papers so that they do not have typographical errors, spelling mistakes, or grammatical errors. Also, I take off points for incomplete citations. An appropriate citation for a web site is not just a URL or web link! Failure to put in a citation at all can result in an “F” for plagiarism, so please be very careful to make sure that your sources are attributed and dated correctly.

COURSE SCHEDULE AND READING ASSIGNMENTS¹

DATE	TOPIC	REQUIRED READINGS
August 24	Introduction to the Course Overview of Budget Processes Basic Budget Literacy	Public Budgeting Systems (PBS), Chapter 1-2 *Rogers and Brown
August 31	Government, the Economy and Global Relationships Budget Structures and Institutions <i>City of Alpharetta Budget Analysis</i>	PBS, Chapter 15 *City of Alpharetta Budget
September 7	Intergovernmental Relationships The Basics of Budget Preparation and Analysis	PBS, Chapters 14 and 7 *Friedman
September 14	Using Excel to Build a Budget: The Job Training Example	*Duncombe’s Excel Tutorial
*Web Posting Due on “Budget Controversies” Bulletin Board by 12 noon. *Trend Analysis Partner Due on “Analysis Partner” Bulletin Board by 12 noon.		
September 21	Budgetary Administration: Financial Management Information Systems	PBS, Chapter 11 *Axelrod *Mingay, Furlonger, Magee
September 28	Budget Cycles Phase 1: Budget Preparation Revenues and Expenditures	PBS, Chapters 3-6 *Liner, *Ammons
October 5	In-Class Midterm Examination	
October 12	Phase 2: Budget Approval	PBS, Chapters 8-9
October 16	Last day to withdraw and possibly receive a “W”	
October 19	Phase 3: Budget Execution	PBS, Chapter 10
October 26	Capital and Debt Management Public Pensions	PBS, Review Chapter 11, Read Chapters 12-13 *Bell, *Monacell, and Brooks
November 2	Basic Analysis of Government Fiscal Health	*Understanding Local Govt. Financial Statements
November 9	Theories of Budgeting	*Rubin
November 16	Trend Analysis Projects Due Online by 12 noon and Presented in Class at 7:15 pm	
November 30	Public Budgeting Reforms	
December 7	Final Exam Available on VISTA at “Assignments” by 8:00 pm	
December 14	Final Exam Due to “Assignments” on VISTA by 10 pm	

¹All readings and assignments are due as listed above. The course schedule is subject to change at the discretion of the professor. Additional readings may be assigned throughout the semester. Guest speakers may supplant scheduled lecture on any particular date.

* Indicates to check online at course if additional readings are required for the class.

INSTRUCTIONS FOR WEB POSTING ON “BUDGET CONTROVERSIES”

Students are required to make a posting to the VISTA course bulletin board titled *Budget Controversies*. This posting should describe a specific conflict over a budgetary or public finance problem in the public or non-profit sectors in the United States or another country. Pick a topic where there are at least two opposing sides to the budget or public finance conflict. At the national and state levels, you need to pick a specific problem and not “the budget in general.” For instance, a specific federal level topic might include: the national budget deficit, the cost of the war in Iraq, the costs associated with the Hurricane Katrina, or the cost of health care insurance for the poor (Medicaid). These are really very broad topics; if you are considering a controversy at the U.S. national level, you would do best to choose one related to a specific agency or program. In any case, do not choose a topic that has been discussed at length in class.

The posting should summarize when and where the budgetary issue arose, the primary participants (individual(s), interest groups and/or governments/agencies involved) in the debate and their respective concerns, and if and how the issue is being resolved. Students must cite all sources appropriately and have a minimum of three sources.

This posting should be a minimum length of three single-spaced paragraphs, with citations at the end of the text. You can type your posting directly into the message box at the *Budget Controversies* bulletin board at the course online. Do not Email this assignment to me or use the WebCT “assignments” feature to post your analysis.

References can include newspapers, periodicals, Web sites, or even interviews, but please date your access to any reference. Also, review the section “Grading Essays” in the syllabus for further information on how this assignment will be evaluated.

Web Postings are due September 14, 2006 by 12 noon at the course bulletin board.