

## **PSPA 510: PUBLIC BUDGETING & FINANCIAL MANAGEMENT**

**Tuesdays, 6:00-8:50pm PM. NIU-Naperville. Fall 2007.**

**Professor:** Kurt Thurmaier.

**Email:** [kthur@niu.edu](mailto:kthur@niu.edu) [24 hrs].

**Office Hours:** Wednesdays, 113 Zulauf, 2:30-4:30pm or by Appointment [very flexible].

**Phone:** (o) 815.753.0311 [24 hrs]. (h)815.901.0393 [8am-10pm, M-Sa].

**COURSE OBJECTIVE:** This course will discuss the role of budgets as policy documents, financial plans, operations guides, and communications devices. We will explore the nexus between budget and policy analysis by examining both the budgetary process and the policy process. The primary goal of this course is to learn how to think about public policy and program problems in ways that facilitate their analysis and lead to effective recommendations for budget allocations. A secondary goal is to learn how to write effective policy analysis arguments. The class foundation will be a study of the budgetary process and budgetary decisionmaking, including government revenue sources. In particular, we will analyze local budgets to compare and contrast the revenue and expenditure compositions and trends, and to answer some larger policy questions. We will study budgeting and financial management at all levels of government, with an emphasis on local government. We will rely on the framework of the [Distinguished Budget Award Presentation Program](#) of the [Government Finance Officers Association of the US and Canada \(GFOA\)](#) and the [Recommended Practices of the National Advisory Council on State and Local Budgeting](#) for understanding public budgets.

**REQUIREMENTS:** The itinerary mandates that students be fully prepared for each class by completing the assigned readings and exercises. This class takes time outside of the classroom sessions to read materials and complete assignments. Students must be able to use spreadsheet software, such as Microsoft EXCEL® (XLS) in addition to word processing. Students will also need access to, and be able to use, an email program and have access to the course webpage at Blackboard (Bbd) <https://webcourses.niu.edu/webapps/portal/frameset.jsp> where we will use the Blackboard courseware system for virtual class discussions and other communications.

**COURSE COMPETENCIES:** This course is designed to improve your management skills and knowledge areas in the following ways:

Oral Communication	Class discussions, local budget & case presentations.
Written Communication	Case analysis papers, GFOA budget analysis paper, Bbd postings
Analytical Thinking	Case analyses, Bbd postings
Cultural Diversity & Ethics	Various discussions about ethical issues and disparate impact.
Budgeting and Policy Analysis	Reading, writing, and discussing required books and articles
Information Technology	Development of progressively more complicated spreadsheets for cases, PowerPoint® presentations, Bbd postings

### **REQUIRED BOOKS:**

Ammons, David . Tools for Decisionmaking: A Practical Guide for Local Government (Washington, DC: CQ Press, 2002).

Fishbein, John. Preparing High Quality Budget Documents (Chicago: Government Finance Officers Association, 2006).

Gianakis, G., and C. McCue. Local Government Budgeting: A Managerial Approach (Praeger, 1999).

Thurmaier, Kurt and Katherine Willoughby, Policy and Politics in State Budgeting (M.E. Sharpe, 2001).

**GRADING:** The course grade will be based on three types of assignments. First, you will choose to write analysis papers on two of the three cases during the semester, each worth 15%. (Your choice of cases must include either the Pilgrim or the Lone Pine case; you may also write both.) The cases require various levels of spreadsheet budget development. The required format for the case papers is on page 9 and on the Bbd webpage. A fourth case, Northville Daycare, will be a group project and is worth 25% of your final grade, assessed over both parts of the exercise. Each group will present their Northville analyses (I & II) to the class. Second, there will be a final budget analysis essay related to the four (4) sections of a GFOA budget review of a local government budget (approved by me for your review), for 35% of the grade. The reviews will use the GFOA budget awards criteria as illustrated in the Fishbein book. Third, you are required to post ideas to the PSPA 510 Bbd bulletin board at least 4 times during the semester, for 10% of the final grade. You must post at least once in each GFOA area discussion board. Extra credit will be available to those who attend two Saturday computer labs for spreadsheet training related to budget cases.

<b>Course Component</b>	<b>Each</b>	<b>Total</b>
<b>Budget Case Analyses (2)</b>	15%	<b>30%</b>
<b>Northville Case (Group)</b>	25%	<b>25%</b>
<b>GFOA Budget Review</b>	35%	<b>35%</b>
<b>Bbd class discussion (min. of 4)</b>		<b>10%</b>
		<b>100%</b>

**EXCEL computer labs (recommended), 5% extra credit for each lab attendance.  
(Lab fee for course covers computer training and lab access to complete casework.)**

Budget Case Analyses (must use required paper format)

Grade is based on ability (1) to demonstrate analysis of case problem and superior alternatives, and (2) to link the issues in the case with relevant literature from the class reading list, (3) to construct a spreadsheet that uses correct data from the case, dynamically linked formulas and variables, and (4) clear presentation that communicates the most important information clearly to the reader. (No spreadsheet required for theatre case.) The specific grading formats are posted on Bbd.

GFOA Budget Analysis Paper (must use required paper format)

Grade is based on ability (1) to correctly analyze the budget document, and (2) to include relevant literature from the class reading list to persuade the reader that the criteria in the evaluation are important for good budgeting. Your paper must include a list of references; more and higher quality citations are worthy of higher grades, *ceteris paribus*. Length about 10 pages: 1" margins, 10pt fonts.

Blackboard Class Discussion

Grade is based on consistent participation in the online class discussions with other students and Professor Thurmaier. Students are required to post thoughtful analysis about the links between the assigned readings and each of the four areas of budget analysis (policy, operations, financial and communications). Students should respond to the posted questions and the responses of their fellow classmates. You need not post every week, but you are free to do so as you are motivated by readings and class discussions. The Bbd discussion is a good source of material for the final GFOA budget paper. IT is also an opportunity to try out ideas for your final GFOA analysis paper.

**CLASS DISCUSSION:** Discussion is important in the public sector. Arguments are important, as long as they are conducted professionally. I like to discuss issues and I will argue with you about various aspects of your proposals and assignments. *Just because I never agree with you does not mean that I do not think your view or your point has merit.* Pushing you to be as precise as possible in your arguments is one mechanism for crystallizing what you really mean. Don't let my strong personality and vocal opinions scare you off; *I will criticize your argument--not you!* If you think I am being unfair in class, please do not hesitate to see me as soon as possible. Be warned: you will be expected to participate in class discussions and contribute to our greater understanding of the topics. While class participation does not have a formal grading weight in this class, I use it as another indicator in weighing overall student performance.

Writing: Papers must be written at the level of graduate school work. Incomplete sentences, poor grammar, misspellings and typos will detract from your papers and your grades. I will comment on your papers in two ways. First, I will correct errors. Secondly, I will suggest improvements by editing with (?) attached to the comment. This should be taken as a suggestion to improve your writing. I won't put a remark on your paper if I don't think it is worth your consideration. I also have several writing guides, which you may borrow from me for more tips. There are now some excellent writing resources available on the web, including <http://www.grammarbook.com/> .

Peeves: 1. Turn off your cell phone before class begins; if it rings, we will stop class and wait for you to apologize. 2. Do not use “obviously, clearly” or variations in oral and written work; it will reduce your grade. 3. Do not use contractions in formal writing. They are only permissible if you are quoting someone from an interview (or in a quoted text) ; it will reduce your grade. 4. Proof your work by reading it aloud before you submit it to me. Read my comments and edits and learn from them. Failure to proof will reduce your grade.

Ethics: In case it is not yet crystal clear, there is zero tolerance for plagiarism in this course, this program and this university. Anyone who violates the ethical imperative to cite the work of others that is used in writing course papers is subject to an F for the course and possible dismissal from the university. If in doubt, cite the source, whether a quotation or a paraphrasing of someone else's work. I am happy to provide advice on how to cite works in specific situations. Use the style manual posted on the Bbd course webpage for all papers.

**STUDENTS WITH DISABILITIES:** NIU abides by Section 504 of the Rehabilitation Act of 1973 which mandates reasonable accommodations be provided for qualified students with disabilities. Any student in this course who has a disability that may prevent him or her from fully demonstrating his or her abilities should contact me personally within the first three weeks of the semester so we can discuss accommodations necessary to ensure full participation and facilitate the educational opportunity. It is the responsibility of the student to make this information available to me at the beginning of the course. If you have not already done so, you will need to register with the Center for Access-Ability Resources (CAAR), the designated office on campus to provide services and administer exams with accommodations for students with disabilities. The CAAR office is located on the 4th floor of the University Health Services building (815-753-1303). I look forward to talking with you soon to learn how I may be helpful in enhancing your academic success in this course.

**TENTATIVE CLASS SCHEDULE:** (subject to change at the discretion of the professor)**SEPTEMBER**

- 04 Introduction: The Nexus of Budget and Policy Analysis**  
*Discussion:* The rationale for government spending, nature of public goods, market failure.  
**Assignment:** Obtain a city or county budget document and a Comprehensive Annual Financial Report (CAFR) from the instructor. Begin to study the budget. List your questions and comments. Preferably, students will obtain a budget from their own city, but I have a supply available for class use.  
*Assignment:* Download Distinguished Budget Award Criteria Location Guide from course webpage. Bring budget to class for approval of Professor Thurmaier.  
Required Reading: Thurmaier/Willoughby Ch 1, *Recommended Practices of the National Advisory Council on State and Local Budgeting* (on Bbd)  
*Recommended Reading:* Lee, Johnson & Joyce (Preface, Ch. 1, 2).

**PART I. THE BUDGET AND POLICY NEXUS**

- 11 Public Policy Process: Agendas, Actors, and Roles**  
*Objective:* What is the public policy process? Who are the principal actors and what are their roles? How are decisions made? How is the policy process linked to budgeting?  
Required Reading: Thurmaier/Willoughby Chs 2, 9; Thurmaier & Wood, Joyce and Meyers, & Fishbein (Policy Document section).

*Budget Exercise:* Review your budget as a Policy Document. (Bring your local budget to class.)

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| <b>*** 16</b>   | <b>COMPUTER LAB (3-5pm): Preparing for Spreadsheet Budget Cases (optional)</b>  |
| <b>(Sunday)</b> | Review and explain basic spreadsheet, then introduce complex features used in class assignments. Elements include data entry, formatting, graphing, capital budgeting tricks. |
|                 | MEET IN COMPUTER LAB (Collaboratory, DuSable 170)   |

- 18 Evidence, Argument, and Persuasion in the Policy Process**  
*Objective:* Be able to describe how policy and evaluation decisions are made? What are ethical approaches?  
Required Reading: Ammons Ch 1 & 26, Hieneman, et al.(Ch 4 & 7), Haas and Springer, Nachmias.  
*Case:* Theatre Case Analysis (Paper due at beginning of class).  
 (Review page 8 of syllabus for how to participate and write a case analysis.)

- 25 Budgetary Decisionmaking**  
*Objective:* What are the different models of budgetary decisionmaking? Which applies to what kind of problem?  
*Assignment:* Be able to develop a chart that compares and contrasts decisionmaking models.  
Required Reading: Thurmaier/Willoughby (Chs 3-4), Giannakis/McCue (Ch 5).  
*Recommended:* Lee, Johnson & Joyce (Chs. 6).

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| <b>*** 30</b>   | <b>COMPUTER LAB (3-5pm): Preparing for Daycare Budget Case</b>            |
| <b>(Sunday)</b> | Review and explain complex XLS features used in daycare case assignments. |
|                 | MEET IN COMPUTER LAB (Collaboratory, DuSable 170)                         |

**PART II. THE BUDGET AND FINANCIAL PLANNING**

**OCTOBER**

- 2 Fund Accounting and Financial Management**  
*Objective: Understand the different types of funds used in public financial management, and how accountability influences fund accounting. Bring your local Comprehensive Annual Financial Report (CAFR) and your local budget, with your questions and comments.*  
Required Reading: Giannakis and McCue (Ch 3), Bland and Rubin (Ch 6), Glick, and Fishbein (Financial Plan section).  
*Recommended:* Lee, Johnson & Joyce (Chs. 10-11)  
*Budget Exercise: Review your budget as a Financial Planning Document. (Bring your local budget(& CAFR) to class.)*
- 9 NO CLASS: ICMA in Pittsburgh**
- 15 (Email daycare XLS to Thurmaier by 4pm on October 15<sup>th</sup> for preview.)**
- 16 Stages of the Budget Cycle: Budget Preparation (Revenues)**  
*Objective: What are the general features of the budget cycle in the US? How do they vary by government level? How do revenue sources vary by level of government?*  
Required Reading: Lee, Johnson & Joyce (Ch 4); Giannakis & McCue (Ch 1, 6, pp. 81-85); Ammons Ch 12-14, 19; Whitley.  
*Recommended:* Lee, Johnson & Joyce (Ch 3), (BBd: US budgeting docs).  
*Case: Northville Day Care, Part I. **GROUP PRESENTATIONS***
- 23 Stages of the Budget Cycle: Budget Preparation (Expenditures)  
 Capital Budgeting and Debt Management**  
*Objective: What are the links between the operating and capital budgets? How does that vary by government level? Begin discussion of capital budgeting in preparation for Pilgrim case. Introduction cost structure for budgets: fixed, variable, unit, indirect, direct.*  
Required Reading: Giannakis and McCue (Ch 7-8, pp 88-91)  
*Recommended:* Lee, Johnson & Joyce (Ch. 12).
- 30 Capital Budgeting in a Nonprofit Organization**  
*Objective: Discuss capital budgeting in practice: the Pilgrim case.*  
Required Reading: Ammons Ch 10-11, Hoffman, et al.; Bbd capital budgeting folder articles and links.  
*Case: Capital Budgeting in Pilgrim Church (Paper due at beginning of class).*

**PART III. THE BUDGET AND ORGANIZATIONAL MANAGEMENT**

**NOVEMBER**

**6 Budget Preparation and Budget Reforms (Part I)**

*Objective: Be able to chart the different stages of budget reform in the US, including changes in goals, techniques, and actors (especially in budget offices). Have we seen performance budgeting before?*

Required Reading: Giannakis/McCue (Ch 2, 5); Joyce; Tanaka, O'Neal, & Holen.

Recommended: Lee, Johnson & Joyce (Chs. 5), *reread* Haas and Springer, Nachmias, Streeter.

**Budget Exercise:** Review your budget as an Operations Guide. (Bring your local budget to class.)

**12 (Email daycare XLS to Thurmaier by 4pm on November 12<sup>th</sup> for preview.)**

**13 Budget Preparation: Creating a Nonprofit Daycare Budget (Part II)**

**Case: Northville Day Care, Part II. GROUP PRESENTATIONS**

*Be able to develop a long term revenue and expenditure structure for the daycare center, absent startup subsidies. Identify the key variables that matter most for balancing revenues and expenditures.*

**PART IV. THE BUDGET AS A COMMUNICATIONS DEVICE**

**20 Budget Reforms & Risk Management,**

*Objective: Be able to discuss how one can evaluate budgetary options using various analysis tools.*

Required Reading: Giannakis and McCue (Ch 4), Coe & Wiesel; Young & Reiss; Ammons Ch 8-9.

**Budget Exercise:** Review your budget as a Communications Device. (Bring your local budget to class.)

**27 Contracting and Program Evaluation**

*Objective: Understand the fundamental issues underlying contracting for services and risk management. What are the issues involved in assessing risks and evaluating contracting decisions?*

Required Reading: Brown and Potoski (2), Ammons Ch15, and Fishbein (Communications Device section).

**Case: Lone Pine Trash Collection HINT: Go-Away costs?**

**DECEMBER**

**4 Budget Roles**

*Objective: Be able to identify the multiple roles of actors in the budget office and budget process.*

Required Reading: Thurmaier/Willoughby (Chs 5-8), Giannakis and McCue (Ch 9), McCue.

**11 Local Budget Analysis Presentations.**

[Exam week] *Exercise Due:* GFOA local budget awards analysis paper, 10 pages, linking GFOA criteria with course literature review. [See page 10 of syllabus for formatting requirements and guidelines.]

**Supplemental Required Reading List for PSPSA 510, Public Budgeting and Policy Analysis**  
**(available on Reserve through Blackboard course website).**

- Aronson and Schwartz, *Management Policies in Local Government Finance* (5th edition), Chapter 17, Risk Management, ICMA, 2004.
- Bland, Robert L., and Irene S. Rubin. "Budgeting and Financial Control," Chapter 6 in *Budgeting: A Guide for Local Governments*, (DC: ICMA 1997), pp. 141-166.
- Brown, Trevor L and Matthew Potoski, "Managing Contract Performance: A Transaction Costs Approach," *Journal of Policy Analysis & Management* 22(2)2003: 275-297.
- Brown, Trevor L and Matthew Potoski, "Contract-Management Capacity in Municipal and County Governments," *Public Administration Review* 63(2)2003: 153-164.
- Coe, Charles and Deborah Lamm Wiesel. "Police Budgeting: Winning Strategies," *Public Administration Review* 61(6): 718-27.
- Glick, Paul. *How to Understand Local Government Financial Statements: A User's Guide* (GFOA).
- Haas, Peter J. and J. Fred Springer. "Policy Analysis in the Classroom and the Real World," PA TIMES, 1998.
- Heineman, Robert, William Bluhm, Steven Peterson, and Edward Kearny, "Ethics and Policy Analysis," and "Policy Devolution and Policy Analysis," in *The World of the Policy Analyst: Rationality, Values, and Politics* (NY: Chatham House, 2002).
- Hoffman, Susan, Norman Krumholz, Kevin O'Brien, and Billie Geyer. "How Capital Budgeting Helped a Sick City: Thirty Years of Capital Improvement Planning in Cleveland," *Public Budgeting and Finance* (Spring 2000): 24-37.
- Ingram, Helen. "Policy Implementation Through Bargaining: The case of federal grants-in-aid," in *American Intergovernmental Relations: Foundations, perspectives, and issues*, 2nd ed., Laurence O'Toole, editor, (Washington, DC: Congressional Quarterly Press, 1993).
- Joyce, Phil. "The Iterative Nature of Budget Reform: Is there anything new in federal budgeting?" *Public Budgeting and Finance* 13(1993)3: 36-48.
- Joyce, Phil and Roy Meyers. "Budgeting during the Clinton Presidency," *Public Budgeting and Finance* 21(1): 1-21.
- Lee, Robert D., Ronald Johnson, Phil Joyce, "Budget preparation: the revenue side," (chapter 4 from *Public Budgeting Systems*, 7th ed., 2003), pp. 63-101.
- McCue, Clifford. "Local Government Accountants as Public Managers: An Evolving Role," *State and Local Government Review* 33(2): 144-57.
- Melkers, Julia, and Katherine Willoughby (2001). "Budgeters Views of State Performance Budgeting Systems." *Public Administration Review* (January/February) vol. 61, no. 1: 54-64.
- Nachmias, David. "The Ideal and the Actual in Evaluation," *Policy Studies Journal* 8(3, 1980)7.
- Sobel, Russell and Randall Holcombe, "The Impact of State Rainy Day Funds in Easing State Fiscal Crises During the 1990-1991 Recession," *Public Budgeting and Finance* 16(3): 28-48.
- Stiefel, Leanna, Ross Rubenstein, and Amy Ellen Schwartz. "Using Adjusted Performance Measures for Evaluating Resource Use," *Public Budgeting and Finance* (Fall 1999): 67-87.
- Streeter, Sandy. *The Congressional Appropriations Process: An Introduction*. Congressional Research Service, 97-684, Updated July 29, 2003.
- Tanaka, Susan, J. O'Neill and Arlene Holen. "Above the Fray: the Role of the US Office of Management and Budget," in Wanna, John, et al. (eds.) *Controlling Public Expenditures* (Northampton, MA: Elgar, 2003).
- Thurmaier, Kurt and Curtis Wood. "Interlocal Agreements as Overlapping Social Networks: Picket-fence regionalism in Metropolitan Kansas City," *Public Administration Review* 62(5) Sept/Oct 2002.
- Willoughby, Katherine G. and Mary A. Finn. "Decision Strategies of the Legislative Budget Analyst: Economist or Politician?" *Journal of Public Administration Research and Theory* 6(1996):4: 523-546.

## Case Algorithms for PSPA 510: Problem Solving Routines, or Methodologies

From Gerald Garvey, Public Administration

### Gather the Facts; Find the Issues; State the Case

**Cue 1.** Cases are stories; they teach what stories teach—which just happens to be what administrators most need to learn

**Cue 2.** Public administration is politics—not the "obvious politics" of high stakes electioneering and policymaking, but the "other politics" of small-scale, behind the scenes problem solving; the nature of administrative casework follows accordingly.

**Cue 3.** Stories don't come readymade but must be formed through selection and shaping from the flow of events: "Case synthesis precedes case analysis."

**Cue 4.** Keep your eye on the entire set of interacting decisionmakers and interlocking policies.

**Cue 5.** It's usually helpful to break out the goals being pursued, the variables that must be modified to move toward the goals, and the criteria to be borne in mind when pursuing the goals.

*Inconsistent criteria may require compromise of some goals, may require sacrifice of other goals.*

**Cue 6.** Remember Miles' Law: "Where you stand depends on where you sit."

*Is the Pattern Familiar? How So—and How Not?*

**Cue 7.** Search for the paradigm of the case, but expect departures from the underlying pattern; explore the progression of circumstances.

*Discuss and Defend: Why THIS action instead of another?*

**Cue 8.** Cases involve choices; in a democracy, choice demands justification, which further implies a process of dialogue and an effort at persuasion.

*Complex case analysis requires selectivity.*

*You are not required "to finish the work," since many of these cases can be analyzed to death and then some!*

**Cue 9.** An effective administrative analyst must be ready to "speak in tongues;" expect to work in a variety of idioms and vocabularies.

**Cue 10. Most important of all: Trust your own experience and instincts!**

### **PSPA 510: Case Study Format and Questions**

The case study paper is due at the beginning of the class at which the case will be discussed. Your paper must address the assigned issues for that case. These are thought papers, not research papers, so the grading will be based on your analytical skills as presented in the paper. Do not write to fill pages, but write for effect. Your grade is inversely proportional to how long it takes me to read and understand your paper!

Note: This kind of writing is hard work. Don't wait until the last minute, and plan on several drafts *before* you submit the paper for a grade.

The papers will be a maximum of 5 (five) double-spaced pages, plus a cover page. Use 1” margins all around, 10 point fonts.

The cover page should be a cover memo

DATE:

TO: Professor Thurmaier  
FROM: [You]

SUBJECT: Case Study on \_\_\_\_\_.

You are required to use the format outlined below for the Analysis Paper.

#### **CASE TITLE**

#### **BACKGROUND**

State the key background points that are relevant to your analysis. Keep this brief. Weave the story into the analysis as much as possible.

#### **ANALYSIS**

This is the heart of your paper. State an answer to a problem in the case, then support your statement with a cogent, concise argument. Be sure to support your argument with relevant literature from the course reading list.

#### **CONCLUSION/RECOMMENDATION(S) FOR ACTION**

This is a summation of your argument. In some cases, you will be asked to make a recommendation or recommendations. This will be no longer than one paragraph.

### **PSPA 510: GFOA Budget Analysis Paper Format**

**Your paper must address the assigned issues for this paper. It must use the format below.** The grading for this paper is based on your ability (1) to correctly analyze the budget document, and (2) to include relevant literature from the class reading list to persuade the reader that the criteria in the evaluation are important for good budgeting. Do not write to fill pages, but write for effect. Your grade is inversely proportional to how long it takes me to read and understand your paper! While there is no minimum number of reference citations, I would expect to see references in your paper to each of the assigned books and several of the assigned articles. You must include a list of references used in the paper.

Use the completed GFOA grading template (downloaded from Blackboard) as Appendix A.

Note: This kind of writing is hard work. Don't wait until the last minute, and plan on several drafts *before* you submit the paper for a grade. There are several points in the syllabus to prompt you to draft major sections of the paper as we proceed through the course. Use these opportunities wisely and you will be in good shape at the end of the semester.

The papers will be a maximum of 10 (ten) double-spaced pages, plus a cover page. Use 1" margins all around, 10 point fonts.

#### **The budget analysis paper is due in class by 6pm on December 4, 2007.**

The cover page should be a cover memo from you, the budget analyst, to me, the budget director.

DATE:

TO: Professor Thurmaier, budget director

FROM: [You], budget analyst

SUBJECT: Analysis of the \_\_\_\_\_ budget for [fiscal year].

Use one paragraph to summarize your rating of this budget on each of the four GFOA categories and your overall rating of the budget. Use the GFOA awards scale from excellent to not present.

You are required to use the format outlined below for the Budget Analysis Paper.

#### **Introduction**

Keep this brief. Describe the assignment and some background on the city whose budget you are analyzing.

#### **ANALYSIS**

This is the heart of your paper. Summarize your rating in each area with a cogent, concise argument. You need not discuss each criterion separately; only highlight the most important influences on your overall rating for the category. Be sure to provide linkages to the assigned readings in each section of evaluation.

**Policy Document**

**Financial Plan**

**Operations Guide**

**Communications Device**

#### **CONCLUSION/RECOMMENDATION(S)**

This is a summation of your argument. In some cases, you may wish to make recommendations to the city about how to improve the budget you have analyzed. This will be no longer than 1-2 paragraphs.