University of Montana PUAD 505: Public Budgeting and Finance Online

Three (3) Credit Hours Fall 2019 (August 26 – December 13)

Instructor: Professor Christina Barsky, Assistant Professor

Classroom: Online

E-Mail: Christina.Barsky@mso.umt.edu

E-mail is the most reliable way to reach me. In general, I reply to messages within 48 hours (**or two <u>business days</u>**) of receipt. Please include **PUAD 505** in the subject line of your message (this increases my reply efficiency).

Office Location: LAW 149 Office Telephone: 406-243-2871

You must leave a voice message for me to know that I have missed your call.

Office Hours: In-person or virtually, by appointment

Course Description

This course provides an introduction to public budgeting and finance. The budgetary process is, perhaps, the most important and fundamental component of the public policy process and democratic governance. Funding for public programs is inseparable from their operation (and existence). Furthermore, the sources of revenue for public programs can play an important role in the design of government spending. Since the budgetary process is inherently political we can understand it as both a political document and a management tool. Simply put, budgets are an expression of societal values. It is necessary, therefore, for public managers to possess the knowledge and skills required to understand the key principles of public budgeting and finance.

Expectations for Student Learning for this Course & the University of Montana's MPA Program

- 1. Know, understand, and apply basic principles of public budgeting
- 2. Analyze the political, economic, and organizational factors on budgetary decision-making
- 3. Explore how governments pursue policy goals through the budget cycle
- 4. Critically evaluate the role of power, representation, culture, diversity, and inclusion in the public sector
- 5. Demonstrate graduate-level writing, critical thinking, research, analytical, and public speaking skills

In exploring these learning objectives, this course will introduce and begin to develop core national (NASPAA) MPA competencies to **lead and manage in public sector governance.**

Required Course Materials

- Rubin, Irene. (2020). *The politics of public budgeting: Getting and spending, borrowing and balancing*. (9th ed.). Thousand Oaks, CA: Sage.
 - **IR** in the course schedule
- Kleine, Andrew. (2018). City on the line: How Baltimore transformed its budget to beat the Great Recession and deliver outcomes. Lanham: Rowman and Littlefield.
 - **AK** in the course schedule
- Moodle required readings
 - * in the course schedule
- Watch, listen, and read weekly professor updates and lectures
- Watch, listen, and read additional materials as posted (e.g., guest speakers, podcasts, budgeting in the news)

Let me know if you have a challenge with the quality of the scanned material. I will do my best do address the issue

For students interested in lowering their costs, I encourage you to consider using the <u>University's inter-library loan (ILL)</u> program.

Important Course Information

This course is fifteen (15) weeks and online, meaning that we do not meet in person. Students will need to access the course Moodle site daily and familiarize themselves with the course materials that are organized by week. Understanding the Moodle course site is essential for successfully completing this class.

Important Communication Information

E-mail is far and away the best way to reach me, remembering to include "PUAD 505" in the subject line. I am eager to answer your questions and make the black box of budgeting more transparent; however, I ask that you first consult the syllabus, then look at my weekly e-mails and lectures, and then come to me with your requests.

Course Expectations

Using Moodle:

Since this is an online course, you are required to visit our Moodle site at least once per day. <u>Click here</u> for Moodle access. Participate in Moodle 101 for students if you are unfamiliar with the platform.

Weekly Lectures & Updates:

Each week, I have put together a brief video lecture that provides an overview of the materials for the week and/or highlights of a specific skill, idea, or practice. These lectures are organized by week and are embedded in our Moodle site. These lectures **are not** a replacement for the weekly readings. *If lectures are not already posted, they will be published by Monday evening each week*.

Course Grading, Drafts, & Examples:

- Please allow for up to ten (10) full **business days** after the due date to receive a grade
- All grades will be recorded via Moodle's gradebook. You can locate the gradebook by clicking on the "tools" icon at the top of the screen
- You should work with the <u>UM Public Speaking and Writing Center</u> to review drafts of your written work. I am happy to review a draft after you do so, but 72 hours prior to due dates and only once per assignment
- Sample assignments are not provided for graduate-level courses

Help with Technology:

Call UMOnline by phone, 406-243-4999 or email <u>umonline-help@umontana.edu</u> if technological problems arise. There is no on-call assistance during nights or weekends.

The Firing Option:

When working in pairs or groups, members reserve the right to use the firing option. For members not meeting expectations, the group can seek remedy by first providing a written warning and engaging in consultation with the professor. If performance does not improve, the group can fire the underperforming member. Fired students will then have to conduct an additional research project individually, in addition to completing any remaining course assignments.

Guidelines for ALL Written Work:

- You are expected to practice professional, graduate-level writing and will be evaluated on content, organization, writing/grammar, and following assignment instructions
- Work must be typed, double-spaced, utilize 12-point font, and have one-inch margins
- You are required to utilize proper and appropriate citations. This means parenthetical (in-text) citations and a reference page. (Any academic style guide is acceptable since public administration is multi-disciplinary, APA is preferred)
- Assignments are due on the date/time listed in the course schedule
- All assignments must be turned in <u>electronically</u> on Moodle in <u>Microsoft Word</u> (.doc or .docx files). If I am unable to open the document, you will not receive a grade. Submission of assignments via email will not be accepted unless specific arrangements have been made
- Collusion is not allowed for individual assignments and will be treated as an act of plagiarism

MPA Portfolio:

Students enrolled as MPA degree students are required to complete a <u>portfolio</u> in their final semester of the program. It is your responsibility to keep track of assignment grades and feedback. Screenshot or use your 'snipping tool' to save this information in your files. If you have questions, contact me.

Assessment of Student Learning Outcomes

Students are evaluated according to their performance in the following areas:

Skills Discussions & Guest Speakers

(10 points x 4 weeks + 15 points x 2 weeks = 70 points possible)

This course will have **seven** total discussion/speaker weeks that link to the course material. *Because of the topic and size of this course, the class will be divided into discussion groups. These groups will be formed the first week of class and posted under Week 1. You will work with this group for many of our discussion weeks. Discussion details and instructions, are below, and please pay specific attention to "format."*

Week 1 (Aug. 26 – Sept.1) Discussion: 10 points possible

Introduce yourself & answer 2 of the 3 questions by 12:00pm on 8/31

You should familiarize yourself with the syllabus *before* the first day of class (August 26). This week there are two discussion forums: one to introduce yourselves and the other to address my questions. In the question discussion for Week 1, please address the following questions:

- 1. Why is it important for MPA students to have a basic understanding of government budgets and budgeting?
- 2. What are the primary factors affecting budgets and budget decision-making?
- 3. How can we think of Drucker's *Deadly Sins in Public Administration* in relation to public budgeting and finance? *Assessment:* Response to at least two of the discussion questions, utilization of Week 1 readings, engagement throughout the week, participation in introduction forum

Week 4 (Sept.16 - 22) Zoom Group Meetings: 10 points

This week, the professor will host Zoom meetings to meet with student groups. The purpose of these meetings is to discuss research topics and course assignments. Sign up is posted here, but required during Week 2.

Format: Zoom/designated time slot; if one of the slots does not work, let me know

Assessment: Sign-up during Week 2, participation

Week 5 (Sept. 23-29) Discussion & Budgeting Outlines: 15 points possible

This week you are responsible for outlining and discussing an assigned reading with your discussion group.

- 1. Read the assigned article(s)
- 2. Compose and share a one-page outline by Wednesday, 9/25 (10 points)
- 3. Between Wednesday and 12:00pm Saturday, discuss how at least two budget methods relate to one another, including strengths and weaknesses (5 points)

The budget outline should, in no more than one single-spaced page:

- Explain the central claim, thesis, or argument in one sentence
- Identify and explain key terms (one sentence per term)
- Comment on how the approach is used
 - What are the method's strengths?
 - What are its weaknesses?
- Provide an example of how the method is used in practice

To post your outline to your discussion group, click "Add new discussion" and label your discussion by the budgeting method you outlined. Both copy and paste your outline into the body <u>and</u> attach the Word file (.doc or .docx) to your post.

Week 9 (Oct. 21-27) Discussion: 15 points possible

This week's discussion requires you to learn how to calculate some of the ratios from Brown's 10-point test (part of the semester-long research project) utilizing a the CAFR for your municipality. This week you will:

- 1. Identify your municipality
- 2. Calculate the requested ratios
- 3. Include a sentence or two using your own words to explain what each indicator means by Wednesday 10/23 (10 points)
- 4. Compare and discuss findings with your group between Wednesday and 12:00pm Saturday (5 points)

Guest Speakers (2): 10 points each

Greg Doyan – Great Falls City Manager. Date TBD.

Students will submit questions for the guest speakers in advance of their presentation (online, in Moodle).

Social Values, Governing Goals, and Floating the Fiscal Ship – 35 points, due Sept. 14 at 12:00pm Mountain

This assignment is to be completed individually. You will play the Fiscal Ship game (link in Moodle) and summarize your results. To complete this assignment, choose two-to-three broad governing goals and select from various policy options.

After you've played the game, in two-to-three double-spaced pages:

Identify the governing goals you selected

Explain in a short paragraph why you choose these goals

- Who do they benefit/disadvantage?
- What do your choices suggest about the practice of public budgeting?

Explore how your goals work in concert to achieve your objectives

- How does the political context of public budgeting inform your choices? Are your choices realistic?
- Were able to balance revenues and expenditures in a way that put the country on a sustainable fiscal path?
 - Why/why not?
- What does a sustainable fiscal path in America look like?

Comment on any inherent contradictions in your chosen goals

- Are any goals at odds with one another?
- What about when you think about your personal and/or societal values?

As part of my ongoing research (UM IRB #48-19) you will be invited to participate in a voluntary and anonymous questionnaire about the game.

Semester Project: Public Budget Research Roundtable

Each of you will work with a partner to complete the public budget research roundtable. You will need to select your partner no later than Sept. 21st at 12:00pm using this link. Only under extenuating circumstances will you be allowed to work on your own. Contact me directly to arrange.

The public budget research conference is comprised of four assignments. To undertake this project, you will identify a municipality of under 100,000 people that you will spend the semester investigating.

You will investigate their chosen municipality's budget. Generally, the idea is to provide background context on the community, describe the process of creating the budget, the sources of revenue and expenditure, the fiscal condition of the municipality, and to offer analysis in relation to course concepts about budgeting (e.g., citizen participation, public values, politics of public budgeting).

You will conduct a thorough review of the municipality's current fiscal health by utilizing the most recently available fiscal year Comprehensive Annual Financial Review (CAFR). Additional budget documents, municipal budget websites, public meeting minutes, and other public information will aid in the research process.

You may also request to meet (in-person, via Zoom, or telephonically) with a budget staff person who was involved in preparing the budget. If a you contact an agency, you must identify yourself as a University of Montana student in a graduate public budgeting and finance seminar, and describe the project as intended to gain an understanding of how the municipality undertakes the budget process and meets its citizens' needs. You should make clear that findings are for classroom purposes only and will not be made public.

Municipal Fiscal Condition Report (120 points possible)

You will work with a partner to complete a fiscal condition report for a municipality of your choosing. You will utilize publicly-available documents (such as municipal budgets, CAFR, strategic plans, meeting minutes) and the 10-Point Test (Brown and Maher & Nollenberger; posted on Moodle) to evaluate your entity.

To complete the Municipal Fiscal Condition Report, you will complete the following assignments:

Assignment 1: Context, Values, and Budget Process – 30 points, due Oct. 5 at 12:00pm Mountain

In 5-7 double-spaced pages, address the following components:

Entity Information

This section should include pertinent backgrounding information on your municipality, such as:

- Fiscal year under investigation
- Structure of government
- Demographic, economic, and trend information

Societal Values & Governing Goals

This section should consider the values, context, and goals that exist in your community. Your job is to look at strategic plans, the CAFR, municipal website, vision documents, and other resources and <u>summarize</u> 4-5 goals or values (in your own words) held by the community.

- Include how you know (reference and cite)
- Who was involved in articulating these? Are they reflective of the community as a whole?

Budget Process & Method

This section looks at how your municipality engages in the budget process. It should address:

- The method of budgeting used
- An explanation of this method
- A budget process timeline
- Identification and explanation of stakeholders involved
- A discussion of the benefits and disadvantages of the process your municipality uses

Cite course material to support your work. In addition to addressing the components above, your work will be assessed on mechanics, style, and grammar.

Assignment 2: Budget Overview and Test – 50 points possible, due Nov. 2 at 12:00pm Mountain

In 5-7 double-spaced pages, address the following components:

Municipal Budget

This section of your report provides a snapshot of your municipality's budget, such as:

- The fiscal year's total budget
- A breakdown of the total budget into general and other funds, including explanation of the fund(s)
- Details about the revenue sources
- Details about outlays
- Any unique aspect of your municipality's budgetary arrangement

I recommend building your own charts/tables to convey this information using both real dollar amounts and percent of total.

Title and label your charts. Include citation for source information. Interpret the information your charts and/or tables illustrate.

Test of Fiscal Condition

In this section you will use the 10-Point Test to assess the fiscal condition of your municipality.

- Complete the Maher & Nollenberger ratio calculations for points 1-9
- Find your municipality's unfunded liability in the CAFR or additional research (in lieu of ratio 10). Compare this number to two similarly-sized communities.
- Explain your findings and explore what the ratios mean for your municipality.
- Are there limitations to the 10-Point Test? What are the benefits to the tool?
- Include a table in an appendix that shows your work (calculation of ratios)

Cite course material to support your work. In addition to addressing the components above, your work will be assessed on mechanics, style, and grammar.

Assignment 3: Analysis and the Total View – 40 points possible, due Nov. 23 at 12:00pm Mountain

For this assignment, you will put the pieces from Assignment 1 and Assignment 2 together with the additional components (below) into a complete municipal fiscal condition report. At the beginning of your report, add

Executive Summary

In a paragraph or two, your executive summary should include a statement of the fiscal condition of your community and include an overview of your findings.

After your 10-Points, add

Analysis

In this section, you should demonstrate your synthesis of the course material and your research. This can be done in part by addressing:

- Your conclusion on the fiscal condition of your municipality.
 - Should leaders and citizens be concerned? Why?
 - How do we know?
- How the values and goals you identified in Assignment 1 align, or do not align, with the budget
- What recommendations you have for public budgeting and /or the budgeting process in your municipality
- What the tools used to evaluate municipal fiscal condition mean for public managers and PA
- How the politics of public budgeting and the public should be considered

The analysis is an opportunity for you to revisit your thesis and comprehensively tie your research together. It should be a substantial reflection on the project.

Conclusion

In this section you should offer a brief summary and concluding remarks to close your report.

Cite course material to support your work. In addition to addressing the components from Assignment 1, 2, and 3, your work will be assessed on mechanics, style, and grammar.

Assignment 4: Research Roundtable Presentation (30 points possible) (Week of December 2)

During the last week of class, you will present your research to one another. Utilizing Zoom, you and your partner will deliver a 3-4-minute oral presentation summarizing the fiscal condition of your municipality to a small group. I will ask for your preference of dates/times for final presentations during Week 4. You will <u>not</u> use visual aids like PowerPoint or Keynote to deliver these presentations.

Your presentation will be evaluated using the criteria below:

Organization	- Clear presentation of thesis
	- Follows a logical sequence
	- Within the time limit
	- Clear, audible voice, poised delivery
Content	- Demonstration of topic mastery
	- Key points are clear
	- Appropriate amount of material is prepared, team responds to questions well
	- Information is accurate
	- Analysis drives the presentation
Teamwork	- Both team members are engaged
	- Cohesion and collaboration are evident
	- Self- and peer-evaluation completed

If you unable to attend the virtual budget conference the final week of the term (December 2) you must reach out to me by October 7.

Total Points for the Course

Discussion	70 points
Fiscal Ship	35 points
Public Budget Research Roundtable	150 points
Total	255 points (if no alterations to the syllabus)

Grading Scale:

The University of Montana uses a plus/minus grading system and a credit/no credit system (the CR/NCR replaces the pass/fail system used in the past). *General education courses must be taken using the traditional letter grade to count toward one's general education requirements*. To accommodate the plus/minus system, the grading scale shown below will be used:

Grade	Point Scale	Point range	GPA
A	93-100	8	4.00
A-	90-92	3 points	3.67
B+	87-89	3 points	3.33
В	83-86	4 points	3.00
B-	80-82	3 points	2.67
C+	77-79	3 points	2.33
С	73-76	4 points	2.00
C-	70-72	3 points	1.67
D+	67-69	3 points	1.33
D	63-66	4 points	1.00
D-	60-62	3 points	0.67
F	59 or lower	N/A	0

Course Schedule

You must stay up with the course readings and assignments in order to maximize your online classroom experience. Although this is a general outline of readings, the schedule is subject to change as the semester proceeds. Students will be notified of any changes or modifications to the course schedule.

The readings marked with an asterisk (*) are available on Moodle, required, and organized by week.

Date	Topic	Readings & As	signments
Week 1	Introductions	Read:	
(Aug. 26 – Sept. 1)	Welcome & Overview	 Clevela 	nd (p. 1-10)*
		 Key* 	
		 Drucker 	*
		• Tyler &	Willard*
		Due:	
		 Particip 	ate in Week 1 Discussion
		• Begin c	onsidering who you will
		partner	<u>with</u>
		 Begin th 	ninking about research project
Week 2	The Politics of Public Budgeting	Read:	
(Sept. 2 – Sept. 8)		• IR, Intro	oduction & Chpt. 1
September 2 Labor Day		 Lindblo 	m*
		 Ebdon & 	& Franlkin*
		Due:	
		 Poll for 	dates of Budget Roundtable
		presenta	<u>ations</u>
		• <u>Sign-up</u>	for Zoom meetings with Prof.
		<u>B.</u>	

Week 3	Budgeting as Policymaking	Read
(Sept. 9 – Sept. 15)	Budgeting as I oneymaking	• IR, Chpt. 3
(Берг. 7 – Берг. 13)		 Lee, Johnson, & Joyce (p. 47-91; 117-
		130)*
		• NASBO (p. 3-15; skim 16-38)*
		Due Play the Figure Ship
		Play the Fiscal ShipFiscal Ship Reflection due by
		12:00pm on 9/14
Wools 4	Dudget Concents	•
Week 4 (Sept. 16 – Sept. 22)	Budget Concepts	Read: • Lewis*
(Зерг. 10 – Зерг. 22)		• Grizzle*
		• OMB (Chpt. 8; p. 75-99)*
		Listen:
		• CBO In our Estimate*
		Due:
		• Zoom meeting with Prof. B.
		Finalize your partner and
		municipality on the Google Doc by
		12:00pm on 9/21
		• Sign up for final presentation
*** 1 2		
Week 5	Budget Methods & Process	Read (all):
(Sept. 23 – Sept. 29)		• Schick*
		• Rubin*
		• Ghilarducci*
		Topic readings assigned in Moodle
		Optional:
		• Miksell (Chpt. 6)*
		<u>Due</u> :
		Methods outline & discussion Post outline by 5 pm 0/25
		 Post outline by 5pm 9/25 Discuss 9/25 – noon 9/28
Week 6	Revenue	Read:
(Sept. 30 – Oct. 6)	Revenue	• R, Chpt. 2
(Sept. 30 – Oct. 0)		• Morrison*
		Kavanagh * Ingelhart*
		Mini-Case: Sports Betting
		Optional:
		• Lee, Johnson, & Joyce (p. 133-182)*
		Urban Institute State & Local
		Revenues*
		Due:
		• Assignment 1 due by 12:00pm on
		10/5
Week 7	Expenditure	Read:
(Oct. 7 – Oct. 13)	•	• R, Chpt. 5
		• Wildavsky & Caiden (Chpt. 7)*
		Mini-Case: Unfunded Liabilities*
		Watch:
		• The Pension Gamble*
		Optional:
		• Lee, Johnson, & Joyce (Chpt. 7)*
		<u>Due</u> :
		• Work on Assignment 2

Week 8 (Oct. 14 – Oct. 20)	U.S. and Montana Budgets	Read: I, Chpt. 6 Carlson/LFD* MBPC* OMB (p. 1-22; skim remainder)* Kogan, Van de Water, & Huang* Due: Work on Assignment 2
Week 9 (Oct. 21 – Oct. 27)	Municipalities and Fiscal Health	Read: Osborne & Hutchinson* SD Fiscal Condition* Leiser & Mills* Pew* Due: Fiscal condition discussion Post ratios by 5pm 10/23 Discuss 10/23 – noon 10/26
Week 10 (Oct. 28 – Nov. 3)	Changing & Wrangling the Budget Beast	Read: • I, Chpt. 4 & Chpt 7
<u>Week 11</u> (Nov. 4 – Nov. 10)	Research and Writing Week	
Week 12 (Nov. 11 – Nov. 17) November 11 Veterans Day	Alternative Approaches	Read: • AK (p. 1-149) Due: • Work on Assignment 3 and 4
Week 13 (Nov. 18 – Nov. 24)	The Future of Public Budgeting	Read: • AK, (p. 149-239, skim appendices)
		Watch: • The 'Gateway Drug to Democracy' Due: • Assignment 3 due by 12:00pm on 11/23
Week 14 (Nov. 25 – Dec. 1)	Thanksgivi	The 'Gateway Drug to Democracy' Due: Assignment 3 due by 12:00pm on

Classroom Policies

Extra Credit: There is no extra credit available in this course.

Make-up Exams: There is no exam for this course.

Classroom Etiquette: Should a student fail to act in an appropriate manner, with their peers or the professor, they will be removed from course discussions.

E-Mail Etiquette: E-mail is an effective tool and a good way for you to reach out to me with questions, but it does not replace office hours. If you have involved questions about course materials or your performance, please set up a time to meet with me in person or via Zoom.

Incompletes or Withdrawals ("W") from the Course: Please see the University's add/drop policies.

Late Assignments: Students are expected to submit all work on the date specified on the course calendar (and within Moodle). <u>Any exception must be approved by the professor 72 hours before the date in question</u>. Students must complete all assignments to receive a grade for the course. Assignments turned in late will result in a reduction of the student grade by 10% every two days.

University Attendance Policy: Students who are registered for this course but do not log into Moodle or participate in the first week's discussion may be dropped the course. This rule allows for early identification of class vacancies to permit students on the course waitlist to add classes. Students not allowed to remain in the course must complete a drop form or drop the course via CyberBear to avoid receiving a failing grade. Students who know they will be absent should contact the professor in advance.

Wikipedia: The "Truth by Consensus" is not reliable (and sometimes not valid). Wikipedia should not be cited in any assignment. Rather, you should become comfortable citing scholarly research and peer-reviewed sources as a graduate student at the University of Montana.

Academic Dishonesty (Plagiarism): Students must follow the University's policies for academic dishonesty. More information can be found in the <u>Student Code of Conduct</u>. All work submitted must be your own. Duplicated work (e.g., work completed for another class) will be considered self-plagiarism. Acts of academic dishonesty will result in a grade of zero (0) for the assignment. Moreover, acts of plagiarism will be reported to the Academic Court. To avoid plagiarizing, cite each reference or source (direct quotes, paraphrases, *and* ideas) you use and give proper credit for the ideas, opinions, and findings of others. When using the direct quotes, use quotation marks and appropriate citation (e.g., APA) that include the page number and work's title.

Moodle: This course is supported by Moodle. Please refer to the site regularly for additional readings, supplemental material, announcements, grades, assignment submissions, or updates to the schedule. When submitting assignments on Moodle, students should attach Microsoft Word .doc or .docx files.

Sensitive Course Materials: Advanced degree programs seek to expand and challenge student assumptions, worldviews, and conceptions. Therefore, we engage with a wide range of material that do not necessarily affirm personal or broadly accepted understandings, ideas, and beliefs. Students are encouraged to discuss these matters with the professor.

Disability Assistance: The University of Montana assures equal access to instruction through collaboration between students with disabilities and instructors. For more information, visit <u>Disability Services for Students</u>. If you think you may have a disability adversely affecting your academic performance, and you have not already registered with Disability Services, please contact DSS in Lommasson Center 154 or call 406/243.2243. As your professor, I will work with DSS to provide an appropriate modification.

Cultural Leave Policy: The University of Montana Cultural and Ceremonial Leave Policy states: "Cultural or ceremonial leave allows excused absences for cultural, religious, and ceremonial purposes to meet the student's customs and traditions or to participate in related activities. To receive an authorized absence for a cultural, religious or ceremonial event the student or their advisor (proxy) must submit a formal written request to the instructor. This must include a brief description (with inclusive dates) of the cultural event or ceremony and the importance of the student's attendance or participation. Authorization for the absence is subject to approval by the instructor. Appeals may be made to the Chair, Dean or Provost. The excused absence or leave may not exceed five academic calendar days (not including weekends or holidays). Students remain responsible for completion or make-up of assignments as defined in the syllabus, at the discretion of the instructor."