

UNIVERSITY OF GEORGIA

PADP 6930
Public Financial
Administration

Call# 38724



Fall Semester, 2018
Thursdays, 6:15-9:00 pm
UGA Gwinnett Campus, Room 118
August 13-December 4, 2018
Office Hours:
Gwinnett Office: Thursdays, 4:00-6:00 pm
Athens Office: Mondays, 1:00-3:00 pm

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Overview

This course covers the politics of the budgetary process in governments around the world, including that conducted by national and sub-national ones. The activities involved in the collection, custody and expenditure of public revenue, such as the assessment and collection of taxes, public borrowing and debt administration, the preparation and enactment of the budget, financial accountability and auditing are addressed as well. The relationships among executive, legislative and judicial branches of governments in terms of developing and executing budgets will be studied. The effects on public budgets from citizen scrutiny and decision participation as well as media focus will be assessed. The possibilities for public budgets to advance human rights and community prosperity are exposed in the final portion of this course.

Expectations

Students are expected to have several competencies when they enroll in this course. First, students should be well versed in the general workings of U.S. governments, their structures, the policy process, and the tension between bureaucracy and democracy. Second, students should be comfortable reading original social science research. Students should understand the general structure of an academically oriented research article and be able to consume quantitative and qualitative research. Students are not expected to understand all of the statistical analyses and techniques that they read. However, students should make an effort to understand the findings and general conclusions of such work. Statistics and analytical techniques are covered in PADP

7110 and 7120. Students are expected to ask questions when methodological issues are not clear. Third, students should have skill in using spreadsheet software and in making basic mathematical calculations.

For support, the University offers many online training videos to help build skills and improve knowledge. Log in to [Lynda at UGA](#) and access videos related to Excel training. Become an expert in WORD and EXCEL by accessing relevant videos in Lynda. You can also search other topics that can provide some added value in the study of public budgeting, in spite of the fact that most on Lynda relate to private or nonprofit budget, fiscal and performance information management. Consider videos on the following topics:

- Financial risk management solutions
- Financial management and accounting (related to nonprofits)
- Measuring team performance
- Program budgeting and management

Develop your research skills. Professional work requires professional sources. This link lets you access the [UGA Library](#) from any location. Access **SERVICES Help & Support** from the Library Homepage to learn about all the resources for conducting research that the University Library offers. This link gives you full access to [Google Scholar](#). These are essential sources for students working in and researching about public budgeting and finance. This is a writing intensive course and class participation is an expected and highly valued part of student responsibility to the course. Students should not enroll in this course if they expect to have significant professional, personal, or travel-related conflicts. This is a graduate-level course that requires substantial reading and preparation, in-class group and individual work, written assignments and three written essay exams that include some budget analysis. Missing multiple class sessions will make it impossible for students to remain up-to-date on the material and contribute well to learning results. Student participation in groups and individually, in class sessions and when engaged in work with other classmates is implicit as a requirement of this course. Ask questions, contribute your thoughts and listen well—this helps you to improve your communication skills and can advance your learning in the course.

Approach to Learning and Teaching Philosophy

Readings in this course include one text and published research papers, reports as well as budget and finance documents. In-class sessions will be a mix of instructor- and student-directed discussion and individual and group exercises. Exercises are based upon student preparation, to date, through reading of assigned book chapters and published papers and perhaps preparation of written responses to required questions, as noted by class session. This is not a “tools” or “how-to” course on public budgeting and finance, but rather an overview of the context and many issues that decision makers, stakeholders and the general public face related to taxing and spending by governments. Students should leave the course with a firm understanding of the current research about public budgeting, the wide variety of contexts within which governments must budget and operate, the difficult challenges that governments around the world face in reaching financial sustainability, and the analytical approaches to evaluating public organizations and their fiscal health. Students should consider this course an entrée into the nexus of public budgeting theory and research with practice.

Course Learning Objectives

After completing this course, you should be able to:

- ✓ Appreciate the environment of taxing and spending by governments worldwide—the legal framework in which these processes occur, as well as the economic, social, cultural, organizational and technological factors that shape the decisions that determine public revenues and expenditures;
- ✓ Explain the public budgeting process—development, deliberation and passage, execution, and audit—and articulate how such process is impacted by various institutions, participants and stakeholders, and in light of special circumstances, such as natural disaster or public safety crisis;
- ✓ Compare the politics of public budgeting with modern reform methods of resource allocation;
- ✓ Identify major components of typical tax and revenue structures;
- ✓ Apply budget analysis skills and calculations to evaluate government fiscal health and solve public budgeting problems; and
- ✓ Assess the challenges for modern governments in effecting “better” budget results.

Course Policies and Procedures

Academic Honesty

University guidelines on academic honesty will be enforced in this course, and you should be familiar with the [UGA Student Code of Conduct and Policies](#). It is your responsibility to ask questions if you are unclear about what is appropriate. Academic dishonesty violations will result in a minimum penalty of a ‘0’ on the assignment or exam, can escalate to an academic dishonesty charge brought by the Professor, and may result in dismissal from the program of study and the University.

Accommodation

Students who wish to request an accommodation for a disability may do so by registering with the [University’s Disabilities Resource Center](#). Students may only be accommodated upon issuance by the Center of approved documentation and a plan. Students are responsible for providing a copy of documents and plans to instructors of all classes in which an accommodation is sought. The accommodation plan for this course must be provided to this Professor prior to the second week of class in order to negotiate the terms of the accommodation.

Advice and Assistance

Students are responsible for contacting the Professor when having trouble understanding the material or requirements of the course. Dr. Willoughby is available during office hours or by appointment. Please provide your name and telephone number when leaving a message on voicemail: 706.583.0553 or cell: 678-642-7248. Students should communicate with the Professor by Email through the course on eLC. If the online course is not functioning, students can Email the Professor at: kwilloughby@uga.edu.

Make-up Exams, Late Assignments and Incompletes

There are no make-up exams in this course and late assignments and exams are neither accepted nor graded. Incomplete or “I” grades are permitted in rare circumstances only. The Professor has the right (1) to require documentation and proof of the need for an “I” grade, before agreeing to apply the “I” grade; (2) to the assignment of different and/or additional course requirements to the student to complete the course and/or (3) to impose a grade penalty for an “I” grade in the course. Please let the Professor know as soon as you see a problem developing. Familiarize yourself with the University’s course withdrawal procedures at [UGA Withdrawal Policies](#).

eLC and Student Email

This course uses the eLC course Email to communicate with students. All course related materials, assignments, exams and grades are posted to the course online. Your official UGA student Email address that is available at eLC will be the address used to get in touch with you, if necessary. Please check this account regularly or arrange for it to be automatically forwarded to whatever personal Email account that you check daily. All course correspondence with the Professor should be conducted through eLC, for security and consistency.

Grading, Exercises, Assignments, Exams and Course Evaluation

Your grade in this course is based on your performance on 3 exams, 2 assignments and approximately 8 class exercises. Class exercises will be graded as (0) not completed or (1) completed. Students will turn in the exercises at the end of the class session to receive credit. At the end of the term, the class exercise grade will be calculated based on the number of exercises completed (8 of 8 completed receives 100). The following scale will be used for grading in this course:

93-100	A	78-79.99	C+
90-92.99	A-	73-77.99	C
88-89.99	B+	70-72.99	C-
83-87.99	B	60-69.99	D
80-82.99	B-	0-59.99	F

Final Course Grade Components

15%	Class Exercises
5%	Assignment 1
20%	Assignment 2
15%	1st Exam
20%	2nd Exam
25%	3rd Exam

Exams

Exams will be some form of budget case or problem in which you will be required to respond with written text and support your problem solving using analysis. Students are expected to apply concepts and course materials when explaining budget problems that are evidenced and regarding solutions as determined by the student. Exams are open-book and open-note and are

designed to build student skills in the areas of critical thinking and communication through written expression as well as problem-solving through analysis and making calculations. Exam #1 (September 13, 2018) will be made available to you online at the course on eLC at the usual start time of class (6:15 pm) and must be submitted back to the course online by 11:30 pm the same evening. Exam #2 will be made available to you online at the course on eLC at the usual start time of class (6:15 pm on October 18, 2018) and must be submitted back to the course online by 11:30 pm the following evening, October 19, 2018. Exam #3 will be made available to you online at the course on eLC at 6:15 pm on the night of the last class session (November 29, 2018) and must be submitted back to the course online by 11:30 pm on Tuesday, December 11, 2018. Due dates and times for exams are final, regardless of when you decide to access and begin any exam. Hardcopy and/or late exams are not accepted or graded. You must submit your completed exams via eLC. Only if the eLC site is not functioning, should you send exams to my UGA email, kwilloughby@uga.edu. We will not meet in class on September 13 or October 18; we will meet for our final class on November 29.

Course Evaluation

Your ideas about the rigor and content of this course, the method of teaching and skill-building possible are important for us to continue to improve in our job as University faculty. Please take time at the end of the semester to complete a course evaluation. Let us know what does and does not work. We want our courses to advance your breadth of knowledge and skills!

Required Textbook and Readings

Willoughby, Katherine. 2014. Public Budgeting in Context: Structure, Law, Reform and Results. San Francisco, CA: Wiley. ISBN-13: 978-1118509326; ISBN-10: 1118509323
Hardback and Kindle versions available.

*All other readings will be available to you through the course at eLC. To parcel out readings and support vigorous discussion in class, students are assigned to the following groups. Certain readings each week will be assigned by group. Unless otherwise noted, the text, videos, and other online material are required reading for every student.

<i>Groups for Required Readings</i>			
Group I	Group II	Group III	Group IV
Campos Castillo Crissey Puckett Schwartz	Fares Henning Knight Perry Rooks	Green Khalfani Moran Peters	Ashley Courtney Oropeza Reed Smith

Class Format

This course has been specially planned to immerse students in active learning. This requires a bit of a step up on the part of students in terms of their preparation for class sessions. To be ready for class, students should have thoroughly examined, read and thought about required readings,

answered any assigned chapter questions in the text, and come to class session ready to participate. Class sessions will engage students individually and/or in groups in order to discuss public budgeting and finance cases and issues, conduct an exercise, or to debate about important principles, concepts, themes and reforms. There are several pedagogical reasons that the course operates this way. First, there are many of you who rarely speak in class but have interesting and relevant insights and perspectives that would benefit the entire class. Providing opportunities for you to discuss topics in class allows you to practice delivering a persuasive and considered argument to others. Most discussions lead to a diversity of interpretations for us to consider to apply to public budgeting and finance problems. Second, speaking effectively and working in groups is a bona fide requirement for those entering budget, finance and management positions in any organization and particularly, in government and non-profit organizations. You should consider this class a low-risk environment for working on your individual and team skills as well as becoming more comfortable speaking in front of others. You should use this class to work on (1) conveying your thoughts to others in a clear, logical and persuasive way, (2) allowing others to have an opportunity to present their consideration of topics, concepts and issues, and (3) listening to your fellow students' arguments and perspectives in a respectful, though critical way. By critical, you should practice the art of civilly questioning others on their views and interpretations, and then to be willing and able to offer your perspective and justification for your view in a courteous way. Third, the active learning aspect of the course requires students to be consistent and conscientious in their knowledge building regarding the topic of study.

Schedule of Classes and Topics¹

Starred () material indicates required readings.*

August 16 The psychology and ethics of public budgeting and finance

*Willoughby, Chapter 1

*Burkhead, J. 1954. "The Balanced Budget," The Quarterly Journal of Economics, 68(2), 191-216.

*Key, V. O. 1940. "The Lack of a Budgetary Theory," The American Political Science Review, 34(6): 1137-1144.

*Willoughby, W. F. 1918. "The Budget as an Instrument of Political Reform," Proceedings of the Academy of Political Science in the City of New York, National Conference on War Economy, (July) 8(1): 56-63.

*In preparation for class, read the code of ethics/code of professional responsibility from the following organization, as assigned by your group.

- Government Finance Officers Association: <http://www.gfoa.org/about-gfoa/code-professional-ethics> **GROUP I**
- National Conference of State Legislatures: <http://www.ncsl.org/research/ethics/50-state-definitions-of-public-officialofficer.aspx> **GROUP II**
- Association of Government Accountants: <https://www.agacgfm.org/About/Code-of-Ethics.aspx> **GROUP III**
- International Monetary Fund: <https://www.imf.org/external/np/fad/trans/code.htm> **GROUP IV**

¹ Schedule and readings subject to change at the discretion of the Professor. All changes will be noted on the course at eLC.

August 23 Budget foundations in governments around the world—making comparisons

- *Willoughby, Chapters 2-3
- *Borcherding, Thomas. 1985. “The Causes of Government Expenditure Growth: A Survey of the U.S. Evidence,” Journal of Public Economics, (December): 359-82. **GROUP IV**
- *Oates, Wallace E. 1985. “Searching for Leviathan: An Empirical Study,” The American Economic Review, 75(4): 748-757. **GROUP III**
- *Tiebout, Charles. 1956. “A Pure Theory of Local Expenditures,” The Journal of Political Economy 64(5): 416-424. **GROUP II**
- *Schultze, Charles L. 1992. “Is There a Bias Toward Excess in U.S. Government Budgets or Deficits?” Journal of Economic Perspectives 6(2): 25-43. **GROUP I**

Class Exercise #1

August 30 Continuation of budget foundations and examination of budgeting in the American states—tax and spend laboratories

- *Willoughby, Chapter 4
- *Dye, Richard, Nancy Hudspeth and Andrew Crosby. 2015. “Apocalypse Now? The Consequences of Pay-Later Budgeting in Illinois: Updates and Projections from IGPA’s Fiscal Futures Model,” *Fiscal Futures Project*, January 19. [**ALL STUDENTS**]
- *Lowry, Robert C. 2001. “A Visible Hand? Bond Markets, Political Parties, Balanced Budget Laws, and State Government Debt,” Economics and Politics, 13(1): 49-72. **GROUPS I & III**
- *Nesbit, Todd M. and Steven F. Kreft. 2009. “Federal Grants, Earmarked Revenues, and Budget Crowd-Out: State Highway Funding,” Public Budgeting & Finance, 29(2): 94-110. **GROUPS II & IV**

Class Exercise #2

September 3 Labor Day—NO CLASSES

September 6 Budgeting at the local level—fiscal federalism in action (or not)

- *Willoughby, Chapter 5
- *Watch the video on municipal debt management and derivatives [<https://www.youtube.com/watch?v=CP9v3eroVco>] and then complete Assignment 1. Be prepared to discuss the video in class.
- *Ho, Alfred Tat-Kei and Anna Ya Ni. 2005. “Have Cities Shifted to Outcome-Oriented Performance Reporting? A Content Analysis of City Budgets,” Public Budgeting & Finance, 25(2): 61-83. **GROUPS I & IV**
- *Monacelli, Daniela, Maria Grazia Pazienza and Chiara Rapallini. 2016. “Municipality Budget Rules and Debt: Is the Italian Regulation Effective?” Public Budgeting & Finance, 36(3): 114-140. **GROUPS II & III**

Assignment 1 due to course on eLC before the start of class

September 13

**1st Exam available from course at eLC at 6:16 pm
Due to course at eLC by 11:30 pm September 13, 2018**

September 20 Executive leadership—setting a budget and policy agenda

*Willoughby, Chapter 6

*Barnes, A. James. 2009. "Implementing Presidential Policy Agendas Administratively: A View from the Inside," Public Administration Review, 69(4): 586-594. **GROUP II**

*Durant, Robert F. 2009. "Getting Dirty-Minded: Implementing Presidential Policy Agendas Administratively," Public Administration Review, 69(4): 569-585. **GROUP III**

*Lauth, Thomas P. 2016. "The Other Six: Governors without the Line Item Veto," Public Budgeting & Finance, 36(4): 26-49. **GROUP IV**

*Wampler, Brian. 2004. "Expanding Accountability through Participatory Institutions: Mayors, Citizens, and Budgeting in Three Brazilian Municipalities," Latin American Politics and Society, 46(2): 73-99. **GROUP I**

Class Exercise #3

September 27 Legislatures and budget-making—the will of the people in real time

*Willoughby, Chapter 7

*Buschman, Robert D. and David L. Sjoquist. 2017. "An Exploration of Differential State Responses to Changes in Fiscal Condition," Public Budgeting & Finance, 37(1): 47-67. **GROUP III**

*Day, Jonathan and Keith Boeckelman. 2012. "The Impact of Legislative Term Limits on State Debt: Increased Spending, Flat Revenue," Politics and Policy, 40(2): 320-338. **GROUP IV**

*Giuriato, Luisa, Alessandra Cepparulo and Matteo Barberi. 2016. "Fiscal Forecasts and Political Systems: A Legislative Budgeting Perspective," Public Choice, 168: 1-22. **GROUP I**

*Schick, Allen. 2002. "Can National Legislatures Regain an Effective Voice in Budget Policy?" OECD Journal on Budgeting, 15(1): 15-42. **GROUP II**

Class Exercise #4

October 3 Midterm of the semester

October 4 No In-class session

Class Exercise #5

Due to course at eLC bulletin board, TITLE, by 11:30 pm October 4, 2018

October 11 The courts and public budgets—judicial influence on taxing and spending

*Willoughby, Chapter 8

*Yates, Andrew. 2013. “Using Inherent Judicial Power in a State-Level Budget Dispute,” Duke Law Journal, 63(7): 1463-1502. **GROUPS III & IV**

*Weishart, Joshua E. 2014. “Transcending Equality versus Adequacy,” Stanford Law Review, 66(3), 477-544. **GROUPS I & II**

October 17 Last day to withdraw from the course and receive a “Withdrawal”

October 18

**2nd Exam available from course at eLC
Due to course at eLC by 11:30 pm October 19, 2018**

October 25 Bureaucracies, citizens and media and public budgets—satisfying everyone, someone or no one

*Willoughby, Chapter 9

*Allen, Richard, Yasemin Hurcan and Maximilien Queyranne. 2016. “The Evolving Function and Organization of Finance Ministries,” Public Budgeting & Finance, 36(4): 3-25.

GROUP IV

*Gordon, Victoria, Jeffery L. Osgood, Jr. and Daniel Boden. 2017. “The Role of Citizen Participation and the Use of Social Media Platforms in the Participatory Budgeting Process,” International Journal of Public Administration, 40(1): 65-76. **GROUP III**

*Guess, George M. 2001. “Decentralization and Municipal Budgeting in Four Balkan States,” Journal of Public Budgeting, Accounting & Financial Management, 13(3): 397-436.

GROUP II

*Smith, Robert W. 2004. “The Courage to Tax: Rational Choice versus State Budgetary Politics in the South,” Politics and Policy, 32(4): 636-659. **GROUP I**

Class Exercise #6

October 26 Fall Break—NO CLASSES

November 1 Funding budgets—diversify, diversify, diversify!

*Willoughby, Chapter 11

*Read the online report: “Principles of a High-Quality State Revenue System,” by National Conference of State Legislatures [<http://www.ncsl.org/research/fiscal-policy/principles-of-a-high-quality-state-revenuesystem.aspx#principles>]

*Alm, James and Denvil Duncan. 2014. “Estimating Tax Agency Efficiency,” Public Budgeting & Finance, 34(3): 92-110. **GROUP I**

*Cornia, Gary C., David L. Sjoquist and Lawrence C. Walters. 2004. “Sales and Use Tax Simplification and Voluntary Compliance,” Public Budgeting & Finance, 24(1): 1-31.

GROUP II

*Edwards, Barbara and Sally Wallace. 2004. “State Income Tax Treatment of the Elderly,” Public Budgeting & Finance, 24(2): 1-20. **GROUP III**

*Mikesell, John L. 2007. “Developing Options for the Administration of Local Taxes: An International Review,” Public Budgeting & Finance, 27(1): 41-68. **GROUP IV**

Class Exercise #7

November 8 Activity based costing and budgeting—what’s the difference?

*Arnaboldi, Michela and Irvine Lapsley. 2003. “Activity Based Costing, Modernity and the Transformation of Local Government,” Public Management Review, 5(3): 345-375.

GROUP IV

*Melese, Francois, James Blandin and Sean O’Keefe. 2004. “A New Management Model for Government: Integrating Activity Based Costing, the Balanced Scorecard, and Total Quality Management with the Planning, Programming and Budgeting System,” International Public Management Review, 5(2): 103-131. **GROUP III**

*Mullins, Daniel R. and Kurt C. Zorn. 1999. “Is Activity-Based Costing Up to the Challenge When It Comes to Privatization of Local Government Services?” Public Budgeting & Finance, 19(2): 37-58. **GROUP II**

*Williams, Clif and Ward Melhuish. 1999. “Is ABCM Destined for Success or Failure in the Federal Government?” Public Budgeting & Finance, 19(2): 22-36. **GROUP I**

Class Exercise #8

November 15 Roundtable discussion of state budgeting for natural resources

Assignment 2 due to course on eLC before the start of class

November 22 Happy Thanksgiving—NO CLASS

November 29 Budget results—advancing human rights and community prosperity

*Willoughby, Chapter 12

*Barbera, Carmela, Enrico Guarini and Ileana Steccolini. 2016. “Italian Municipalities and the Fiscal Crisis: Four Strategies for Muddling Through,” Financial Accountability & Management, 32(3): 335-361. **GROUP III**

*Di Francesco, Michael and John Alford. 2016. “Budget Rules and Flexibility in the Public Sector: Towards a Taxonomy,” Financial Accountability & Management, 32(2): 232-256. **GROUP II**

*Meyers, Roy T. 2017. “Is the U.S. Congress an Insurmountable Obstacle to Any “Far-Sighted Conception of Budgeting”?” Public Budgeting & Finance, 37(4): 5-24. **GROUP I**

*Santiso, Carlos. 2004. “Development Finance, Governance and Conditionality: Politics Matter,” International Public Management Journal, 7(1): 73-100. **GROUP IV**

3rd Exam available from course at eLC

December 11 3rd Exam due to course on eLC by 11:30 pm

ASSIGNMENT 1

Local governments and debt

Prepare an essay that assesses problems evidenced in the video, <https://www.youtube.com/watch?v=CP9v3eroVco>. Your completed assignment should be submitted to the course on eLC before the start of the class.

Essays will be evaluated primarily for meeting written and critical analysis guidelines included in the instructions noted below. The Professor may refuse credit for essays that are poorly written, not written in the requested format or those that do not address all questions asked. Essays submitted that do not follow directions will be marked down accordingly. Do not engage a list format in this essay; do not use subheadings. You should address every section below in a well-flowing and clear essay.

Format

Essays should be no longer than three (3) typewritten, **double-spaced** pages, 1 inch margins all around, 10 or 12 point font only. Do not include additional spacing between paragraphs; that is, keep the entire essay double-spaced. Craft complete paragraphs—more than two sentences in length!

Content

Your essay should include paragraphs for each of the components below.

- *Introduction*. Explain the topic that the video concerns, critical problems to be addressed in your essay and why your assessment is important to the study of public budgeting.
- *Budget management problem(s)*. Describe the most noteworthy budget and/or management problem(s) in one or two paragraphs.
- *Budget management solution(s)*. What are solutions that you can offer to prevent such problems for local governments in the future. Justify your solutions by including research and/or other cases in which similar problems have been encountered by a government and solved or in which problems have been prevented in the first place.
- *Practical relevance*. What is the practical relevance of this case in terms of studying public budgeting and finance?
- *Application to theory*. How does this case relate to course readings and the theoretical foundations of public budgeting that you have studied thus far?

Referencing

Do not use “I” or “I believe” or “I think” or “I would do...” or any reference to yourself in these essays, which should be objective, analytical assessments of the case/video and not opinion pieces. Do not cite the case after every sentence; nor engage lengthy quotes from any source. Direct quotes should be properly cited. If you mention other scholars’ work (related to practical relevance and/or application to theory), you must cite such work and provide a reference at the end of your memo. References do not count toward your three pages of text and should be included as an extra page.

Grading Rubric for ASSIGNMENT 1

	Advanced 100-90	Effective/Developing 89-80	Less Effective/Introductory 79-70	Poor <70
Written Expression and Presentation (20%)	<p>Essay is presented in the format stipulated and according to the academic honesty requirements. References are correctly formatted throughout according to specified citation style.</p> <p>Work product is clearly and well written with an introductory paragraph, body of text and concluding paragraph; no misspellings and/or syntax or grammatical errors. Paragraphs are well developed; no one- or two-sentence paragraphs.</p>	<p>Essay is presented in the format stipulated in the test instructions and according to the academic honesty requirements. References are formatted throughout according to the citation style specified, with evidence of a few minor errors.</p> <p>Work product is written in satisfactory manner with an introductory paragraph, body of text and concluding paragraph; a few misspellings and/or syntax or grammatical errors evidenced. Paragraphs are adequate throughout.</p>	<p>Formatting instructions are loosely followed; academic honesty requirements are applied throughout. Citation style is inconsistent throughout.</p> <p>Work product is written in simplistic fashion and does not present as a complete essay with introduction, body of text and concluding paragraph. Misspellings and/or syntax and grammatical errors evidenced throughout. Paragraphs lack development.</p>	<p>Formatting instructions and academic honesty requirements are not followed. Citations are incomplete or missing throughout.</p> <p>Work product is poorly written, lacks traditional essay flow and structure. Misspellings and/or syntax and grammatical errors evidenced throughout. Paragraphs lack development.</p>
Comprehension (20%)	Indicates advanced understanding of the environment in which the organizations and people in the case operate. Clearly articulates management components of the case and discusses management problems thoroughly. Conclusions fully supported by case analysis.	Indicates basic understanding of the environment in which the organizations and people in the case operate. Articulates most management components of the case and discusses management problems, some more thoroughly than others. Conclusions supported by case analysis.	Indicates limited understanding of the environment in which the organizations and people in the case operate. Articulates few of the management components and discusses management problems only superficially. Conclusions not well supported by case analysis.	Indicates little or no understanding of the environment in which the organizations and people in the case operate. Fails to articulate the management components and poor discussion of management problems presented in the case. Conclusions not supported by case analysis.
Comprehensive (20%)	Comprehensively assesses the management problems and develops solutions that address these problems as related to the case. Thoroughly addresses every section of the memo format.	Assesses some of the management problems and develops solutions that address these problems as related to the case. Addresses every section of the memo format, though some more thoroughly than others.	Assesses a few of the management problems and suggests solutions that may or may not match with these problems as related to the case. Addresses most but not all of the sections of the memo format.	Inadequately assesses management problems and suggests solutions that may or may not match with these problems as related to the case. Addresses just one or two of the sections of the memo format.
Integrated (20%)	Clearly and thoroughly integrates management concepts and relevancy thus far presented in class, through readings, memos, exercises and exams, for problem solving as related to the case.	Integrates some management concepts and relevancy thus far presented in class, through readings, memos, exercises and exams, for problem solving as related to the case.	Partially integrates management concepts and relevancy thus far presented in class, readings, memos, exercises and exams, for problem solving as related to the case.	Lacks integration of management concepts and relevancy thus far presented in class, readings, memos, exercises and exams, for problem solving as related to the case.
Insightful (20%)	Evidences high-level, critical thinking related to solving the management problems exhibited in the case and presents realistic, yet innovative, solutions to these problems.	Evidences some critical thinking related to solving the management problems exhibited in the case and presents realistic solutions to these problems.	Evidences elementary attention to solving the management problems exhibited in the case and considers solutions to these problems only superficially.	Evidences poor attention to solving the management problems exhibited in the case and does not consider realistic solutions to these problems.

ASSIGNMENT 2: Budget and Performance Project

The purpose of this project is to provide you the opportunity to develop practical knowledge about budget practice, technique, reform and results. You will work with another student or students in the class on a group project. Groups will be randomly assigned a state government. Then, your group will determine which program or agency within the state's department of natural resources to ***conduct an in-depth analysis of revenues and expenditures for the past six years, analyze the budget process evidenced, confirm performance budgeting law exists in the state, and discuss if and how performance budgeting is applied for the programming in this area*** As a group, you are required to interview at least one state government official associated with agency or program you have decided to study, such as the agency director, deputy director, budget officer, executive budget analyst responsible for the agency, and/or responsible legislative fiscal analyst to ask about budget roles and strategies, confirm what you find out about the budget process resulting from your analysis, as well as any application of performance measurement for budgeting in the agency. You will need the appropriate legislation and budget documents to gather the fiscal data necessary to complete the tables attached. You should conduct the bulk of your budget analysis prior to conducting an interview. For the best results, you should complete the tables and Email to any individuals you are able to secure for an interview, along with a list of questions, in order to allow for the most efficient interview exchange. Your completed project will be a written analysis of budget process, performance budgeting application, and juvenile justice programming results in the state that you have been assigned. In class on November 15, 2018, we will hold a roundtable discussion in which you and all other students will present project findings. **Please bring a 4-5 slide PowerPoint show that you can present in class during our discussion that includes tables, charts, data and/or other information to help you explain budgeting in your chosen agency or program.** Your completed project should be, at minimum, 10 typed pages, double-spaced, ***not including*** title page, tables, footnotes, references, etc. Margins can be no more than 1" all around. Use 10 or 12-point font only. **You must submit the final project to the course on eLC BEFORE the beginning of class on November 15, 2018.** Every student should make a submission to eLC for this assignment. The following is an outline for the project.

I. INTRODUCTION

The section should provide the ***legal authorization*** for the existence of the state's department of natural resources and for the agency or program that you have chosen to study. You should explain where the department and agency/program is located organizationally within the state structure, its legislated purpose, authority, and responsibilities. You should provide information concerning the relationship in size, organizationally and fiscally, of the agency to total government. ***You must support this section with an organizational flow chart*** illustrating the relationship between your agency and others in the government, or illustrating the organization of the entire government. Provide the performance budgeting law evidenced in the state and briefly discuss its breadth in terms of components included (more about this in class).

II. BUDGET REQUEST/APPROPRIATIONS/AUDIT REPORT ANALYSIS

This section presents results from your analysis of the fiscal data necessary to complete the tables attached. You should complete as many of the tables as possible – you can present tables and/or graphs to best illustrate the trends exhibited by your agency.

III. BUDGET PROCESS

This section presents information you gather from interview(s) with the budget/fiscal and/or other public officer(s) and staff as well as from the information that you gather from budget and finance documents for the agency and program within (Part II above). You must prepare Part II above prior to any interviews, as you will ask individuals to provide a detailed account of the budget process, beginning with the call for spending requests from the chief executive officer. For any interview, call and Email the officer/analyst/staff member and ask if they would be willing to provide you the information that you need. Explain that you are a UGA graduate student enrolled in the public budgeting course and then explain what your project is and describe the type of information that you will need from them (information about the budget process, performance budgeting and program results in the agency). Should you get a positive response for an interview from an officer, secure an interview date, time, and best telephone number to use. I-phones offer the ability for you and your partner(s) to be on the call together—or you may have other avenues for conducting a conference call. Make sure to confirm an interview that would include you and your partner with the individual. Confirm availability for a 30 minute to hour-long interview, and ask about the possibility of an Email follow-up for any remaining questions. Should you receive positive response for an interview, send a confirmatory Email to the officer re-stating the purpose of your work, a list of questions you will seek answers to, a copy of your completed tables, and the established interview date, time, and place. Make sure that you put your name, address, telephone number and Email address as a signature on the Email so that the individual can contact you if necessary. If you wish to tape the session, ask permission at the beginning of the interview; if taping is declined, simply take notes. This is why it is a good idea to have you and your partner on the call during the interview. Make sure that you offer to send your results to the interviewee and get his or her complete address for mailing in addition to emailing results. You may want to send a copy of your draft paper to the officer to receive their comments *before you submit your project online on November 15*.

We will review a list of questions for you to submit to individuals prior to an interview. But, the information received from these interviews should help you assess whether your preliminary analysis squares with the realities of budgeting discussed with officers. For example, you should consider if the officer's explanation of budget success coincides with appropriations and expenditures indicated on your tables. Are agency requests, on average, interpreted positively or negatively by the chief executive officer? By the legislature? Does the agency fair better with the chief executive or legislators concerning spending requests? What percent of revenues are from another level of government? Does this agency usually benefit or lose with a supplemental budget? How does the agency take advantage of performance information for budgeting? To what extent is performance data for this program (and the agency) available online? Where does performance data exist across budget phases? Are there special and/or periodic reports that provide performance data that is easily accessible? What expenditure and performance trends are evidenced in the secure detention services program? How are measures determined, and which are the most useful across budget phases?

IV. DISCUSSION AND CONCLUSION

This section is a summary of your findings. You should consider the relationship between your results, budget theory and research about performance budgeting. For instance, does it seem that the budgeters in this agency practice incrementalism? Is budgeting “politics as usual”? Where does rationality in terms of performance information come into play? What other budget reforms, if any, have been instituted? Also, you should address what makes this agency unusual or distinct from others in the state. Do you expect continued expenditure growth or decline for this agency? In light of any fiscally stressed environment, what has this agency done or what does it plan to do to limit spending yet improve performance in the future? What other factors may affect the spending pattern of this agency in the years to come? How do you think this agency will survive compared to others in the state concerning requests in the future? Identify future challenges--regarding revenues, expenditures, budget process, and performance budgeting or other aspects; reach a conclusion about the fiscal capacity and stability of your agency and the program you have investigated.

Budget Trend Tables for Agency/Program

TABLE TITLE:

Comparison of nominal to real General Fund revenues(a)					
Fiscal Year	Current \$	% Change	Deflator(b)	Real \$	% Change
2012					
2013					
2014					
2015					
2016					
2017					
Average Change across Years					

(a) source for data

(b) deflator used and source for deflator

TABLE TITLE:

Comparison of nominal to real General Fund expenditures(a)					
Fiscal Year	Current \$	% Change	Deflator(b)	Real \$	% Change
2012					
2013					
2014					
2015					
2016					
2017					
Average Change across Years					

(a) source for data

(b) deflator used and source for deflator

TABLE TITLE:

Fiscal Year	Agency/Program Revenues	% State Funds	% Federal Funds
2012			
2013			
2014			
2015			
2016			
2017			

TABLE TITLE:

Fiscal Year	Agency/Program Expenditures	Total State Expenditures	Agency Expenditures as a % of Total State Expenditures
2012			
2013			
2014			
2015			
2016			
2017			

TABLE TITLE:

Fiscal Year	Previous Year Expenditures	Agency Request for Next Year	% Δ from Previous Year	Chief Executive Recommendation	% Δ from Agency Request	Legislative Appropriation	% Δ w/Previous Year	% Δ w/ Agency Request	% Δ w/CE Recommendation
2012									
2013									
2014									
2015									
2016									
2017									
Average Change									

TABLE TITLE: For Secure Detention Services Program*

Fiscal Year	Year's Performance Target*	Year's Performance Actual	Performance Gap btw Target and Actual	# of Staff Positions	# of Program Clients	Expenditures
2012						
2013						
2014						
2015						
2016						
2017						
Average Change						

*Provide a discussion of the history of this program in the state, a description of clients served currently and several performance and other metrics used to gauge program activity and results. Then, concentrate on one performance measure of your choice to complete the table above.

Possible Interview Questions

Introduce yourselves and confirm the name and position title of your interviewee at the start of the interview.

1. Please provide a description of your educational and work background.
2. How long have you worked at *your agency/program*?
3. Can you provide us with a brief overview of the budget process—from agency/program budget development to final audit?
4. Considering the tables we provided to you, does your experience with budgeting in your agency square with the trends indicated? That is, does your agency generally fare better with the governor or the legislature, or about the same with both?
5. Does your agency generally gain or lose with an amended or supplemental budget?
6. When working with the governor's budget staff, what information is most helpful to you for making your case regarding appropriation and program needs? Is this the same when discussing your agency's budget with legislators and legislative staff?
7. Can you explain how performance measures are used for making management and/or budgeting decisions in your agency?
8. Does performance measurement/information come into play for your agency as the budget process progresses from budget recommendation, legislative review and passage, execution, and audit? Are certain measures more important during any particular phase of your agency's budget process?
9. Who is involved in measurement development for your agency? Do you consider that these measures to be valid and reliable?
10. Does your agency engage targets for performance? If so, how are targets determined?
11. Are there rewards for meeting targets or penalties for not meeting them?
12. Has use of performance measures led to any innovation in your agency, given typical and continuing budget and court constraints?
13. Do measures come into play regarding your agency's organizational culture? That is, are agency's employees attuned to considering measures in their daily work or periodically throughout the year?
14. Given that some to a significant portion of juvenile justice programming is contracted out, do you have the same measurement and reporting requirements of your contractors as your agency employees?
15. Do you witness any unintended consequences of using performance information for budgeting?
16. Aside from statutory requirements and leadership initiatives related to gathering, analyzing and reporting on data, are there other incentives for using data?
17. What do you consider the greatest challenge for your agency in managing and budgeting for programs, going forward?

State Assignments

State	Performance Budgeting Law	Students
Connecticut	Connecticut Code Title 4, CH50, Sec 4-73 (1984); ACT 93-387 (1993)	Peters Oropeza
Maryland	Maryland Code, Division 1, Title 3, Subtitle 10, §3-1001-1003 (2004)	Smith Puckett
Michigan	Michigan Management & Budget Act; Compiled Laws, §18.1332 and 1341 (1984)	Reed Schwartz
Missouri	Missouri Revised Statutes Title 4, CH33.210.2, 270.2, 800-810; Title 3, CH23: 23.250-298 (2003)	Courtney Henning
Nevada	Nevada Revised Statutes §353.205(b) (1996)	Moran Perry
Oregon	Oregon Revised Statutes, Title 26A: 284.600-622, 628; Title 28: 291.110, 120, 195, 200, 217 (1991; Revised 2001, 2005, 2011 and 2016)	Knight Crissey
Tennessee	Tennessee Code (Ann.) §9-4-5102 to 5106; §9-4-5601 to 5612 (2002); §9-4-5613-5614 (Repealed 2013); Tennessee Governmental Accountability Act (2002; revised 2013)	Ashley Khalfani
Utah	Utah Title 63J-1-201 (Amended 2014 HB357), 702 (Repealed 2014), 63J-4-301; Title 67; CH3: 67-3-1 (1983); Title 36-12-13 (2014)	Campos Castillo Fares
Virginia	Virginia Code (Ann.), Title 2.2, Subtitle 1, Part C, CH15: §2.2-1501,1508-1509,1511,5510-5511, 2683-2689 (2000, 2003, 2013)	Green Rooks

Grading Rubric for ASSIGNMENT 2

Scoring				
Component (% of Grade)	Advanced 100-90	Effective/Developing 89-80	Less Effective/Introductory 79-70	Poor <70
Followed Directions (5%)	Work product presented in format stipulated, responds to all questions, and according to academic honesty requirements. Work is referenced correctly using standard citation style.	Work product presented in format stipulated, responds to most questions, and according to academic honesty requirements. Work is referenced using standard citation style, with few and minor errors.	Work product follows instructions loosely and does not respond to questions, though academic honesty requirements are adhered to. Work is not referenced consistently or according to standard citation style.	Work product does not follow instructions and does not respond to questions, though academic honesty requirements are adhered to. References are incomplete, improperly formatted and/or missing throughout.
Written Expression (25%)	Work product is clearly and well written with fully developed paragraphs, no misspellings and/or syntax errors.	Work product is written in satisfactory manner with a majority of fully developed paragraphs and a few misspellings and/or syntax errors throughout.	Work product is written in simplistic fashion and does not present as a complete essay with fully developed paragraphs and includes misspellings and/or syntax errors throughout.	Work product is poorly written, lacks traditional essay structure and includes underdeveloped paragraphs, with misspellings and/or syntax errors throughout.
Comprehension (35%)	Work product indicates advanced understanding of content and questions; clearly and logically articulates issues of interest and crafts logical, evidence-based responses; conclusions fully supported through evidenced-based justification and not personal conjecture.	Work product indicates basic understanding of content and questions; articulates issues of interest and crafts some logical, evidence-based responses; conclusions supported with some evidenced-based justification and some based on personal conjecture.	Work product indicates limited understanding of content and questions; issues not well articulated; responses not crafted logically or backed up with evidence. Conclusions not supported with evidenced-based justification but rather entirely based on personal conjecture.	Work product indicates little or no understanding of content or questions and fails to articulate issues of interest or craft logical, evidence-based responses. Conclusions are faulty or based on personal conjecture.
Budget Calculations & Data Synthesis (35%)	Budget calculations are correct and data presented in compelling manner with excellent synthesis of all information and data.	Budget calculations are mostly correct and data presented in satisfactory manner with good synthesis of all information and data.	Budget calculations are faulty and data presented in a simplistic manner with elementary or incomplete synthesis of all information and data.	Budget calculations not evidenced and data presented poorly with inadequate or no synthesis of all information and data.