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## **PADP 4630 Politics and the Budgeting Process**

**Spring 2021**

Department of Public Administration and Policy

School of Public and International Affairs

The University of Georgia

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**Meeting Times:** 3:00-3:50pm on Mondays, Wednesdays, and Fridays

**Classroom:** Jackson Street 123

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**Instructor:** Robert Hines

**Office:** 203A Baldwin Hall

**Email:** rhines57@uga.edu

**Phone:** 706-542-2961

**Office Hours:** By appointment: in person, by phone, or via Zoom.

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**Course Description:** Governments are the vehicle by which the people express themselves, but they need money to run. What gets financed gets done, and therefore, the budgeting process is central to making governments work. To provide services and get results, governments must raise revenues and allocate resources among competing purposes, functions, and organizations. Professional public workers need to understand the budgetary process to effectively analyze policy and manage scarce public resources. This course reviews the political, economic, managerial, and legal dimensions of public budgeting. The knowledge and skills acquired in this course will help prepare you for a career in public budgeting and financial management, public policy, public management, economics, law, and as a political manager.

This course reviews the need for public budgeting, budget analysis, normative budget theory, and theories of the budget process before examining topics at the federal, state, and local level. The federal budget process is used to describe budget reform, state budgeting is used to exemplify performance budgeting, and local budgeting is used to introduce fiscal health and cutback management. The course concludes by discussing capital budgeting and the role of the courts in budgeting. The schedule of topics is listed at the end of the syllabus.

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## Required materials, Tools, and Skills

### Books

Katherine Willoughby. (2014). *Public budgeting in context: Structure, law, reform and results*. John Wiley & Sons.

This book can be accessed in the UGA electronic library. You do not need to purchase it unless you prefer a physical copy. Search the title on the multi search [here](#). Once you find it, select the book. Then, scroll to the bottom until you see “Other Formats and Editions” and select online access.

Bob Bland. (2013). *A Budgeting Guide for Local Government: Third Edition*. International City/County Management Association.

This book is available online from [this link](#) from the Alliance for Innovation. Please download it. You may purchase a physical copy if you prefer.

Donald Moynihan. (2008). *The Dynamics of Performance Management: Constructing Information and Reform*. Georgetown University Press

This book can be accessed in the UGA electronic library. You do not need to purchase it unless you prefer a physical copy. Search the title on the multi search [here](#). Once you find it, select the book. Then, scroll to the bottom until you see “Other Formats and Editions” and select online access.

### Tools

You will need Microsoft Excel and access to a computer. Relevant assignment calculations must be performed using Excel. Upon entry, no knowledge of Excel is necessary. We will learn the basics of Excel throughout the course. While you are free to use an older version of Microsoft Excel, the course will be taught using the latest version. The latest version of Excel is freely available for both Mac and Windows users from the university. You may download it [here](#). If you want to dive deeper into Excel, the university makes trainings available through [LinkedIn Learning at UGA](#). If you want to learn on your own, the Excel 2016 Essential Training may be a good place to start. If you do not have access to a computer, you may be able to use the UGA library’s computers or the computers in the various student learning centers across campus. If this is the case, please talk to me so that we can work out accommodations.

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## Assignments, Tests, and Grading

This course has five assignments with the below number of points. Your final grade will be the sum of all the points you received on your assignments and for your participation. All final grades will round up.

- Assignment 1 - 18
- Assignment 2 – 18
- Assignment 3 – 18
- Assignment 4 – 18
- Assignment 5 – 18
- Participation – 10

Scale: A 100-93; A- 92-90 B + 89-88; B 87-84; B- 83-80 C + 79-78; C 77-75; C- 74-73 D 72-70 F 69-0

Collaboration on all assignments is encouraged, but the excel spreadsheets and written analysis you submit must be your own. Each assignment will be four pages of double-spaced, written content. Assignments will be distributed throughout the year to keep your workflow consistent.

- Assignment 1: Budget Analysis
- Assignment 2: Federal Spending Analysis
- Assignment 3: State Performance Budgeting
- Assignment 4: City Fiscal Health
- Assignment 5: Capital Improvement Plan

Assignments are due at 11:59 PM on their specified due dates. Due dates in this syllabus are subject to change based on the progression of the course. All assignments for this class will be submitted electronically via ELC using Microsoft Word and Excel files. Do not submit PDFs. When submitting your work, upload your files as “Last Name First Name X”, with X indicating the assignment number you are submitting.

You will lose 1.8 points (about a letter grade) for every day in which your assignment is late. **If you need an extension for a valid reason, reach out before the assignment is due.** If the assignment is late and you did not reach out to me to work out a solution, you will receive 1.8 points off per day. This corresponds to a percent drop of 10 per day or about a letter grade. Be aware that the assignments in this class are spaced in such a way as to make the workload as consistent across the semester as possible. Turning in assignments late will only make the course more challenging because you will fall behind.

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**Academic Honesty:** As a University of Georgia student, you have agreed to abide by the University’s academic honesty policy, “A Culture of Honesty,” and the Student Honor Code. All academic work must meet the standards described in “A Culture of Honesty” found at:

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honesty.uga.edu/Academic-Honesty-Policy/. Lack of knowledge of the academic honesty policy is not a reasonable explanation for a violation. Questions related to course assignments and the academic honesty policy should be directed to the instructor. **Generally speaking, cheating in this course is considered directly copying or paraphrasing another person's assignment or other forms of plagiarism.**

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**Attendance:** This course is being offered in a face to face format with a permanent online option. Therefore, all lectures will be offered online over Zoom and in person. You will be able to attend if you are quarantined.

Attendance, either on Zoom or in person, is mandatory. Your attendance is required. Absences will be approved with a reasonable excuse. Unexcused absences factors into your participation grade. Two unexcused absences will be permitted. You will lose two points off of your participation grade for each unexcused absence after your first two.

Participation in this class is critical to you and your classmates learning experience. I hope we can all commit to a shared, respectful discourse that honors our differences in identity, background, and opinion.

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**Hybrid Class Policies:** One of the hardest part about accommodating online and in person participation is the Zoom to in person audio link. The below plan is designed so that everyone can communicate in person and online. The goal is to have everyone's audio piped to both Zoom and the class.

1. I will be wearing a microphone, and my audio will always be live.
  2. In person attendees should log into the Zoom session, mute their mics, and cut their audio off. When you want to speak or ask a question, unmute yourself so the people on Zoom hear you. Re-mute yourself so that there isn't feedback when the next person speaks.
  3. Zoom attendees, attend normally via Zoom, but be aware your audio will be played for the class to hear via a speaker. You won't be able to talk to me directly until after the class is finished and everyone is logged out of Zoom. It will be easiest if you request a meeting with me online to maintain your privacy. **Please do not send messages to me in the Zoom chat that you do not want displayed to the class because I will be posting because Zoom may be projected onto the screen as I lecture.**
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**Official Non-Discrimination and Anti-Harassment Policy:** Incidents of discrimination and harassment will be elevated to the university's official channel. See the below policy. If you feel that you are being discriminated against or harassed, please feel free to reach out to me to coordinate this process and discuss in class accommodations. Note that I am a required reporter and must forward discrimination and harassment complaints to the Equality Opportunity Office. If you tell me that you would like to remain confidential or that you would like no investigation

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to take place, I can forward that request to the Equal Opportunity Office who will generally honor your request so long as there are no threats to you or any individual's safety.

“The University prohibits harassment of or discrimination against any person because of race, color, sex (including sexual harassment and pregnancy), sexual orientation, gender identity, ethnicity or national origin, religion, age, genetic information, disability, or veteran status by any member of the University Community (as defined below) on campus, in connection with a University program or activity, or in a manner that creates a hostile environment for any member of the University Community. Incidents of harassment and discrimination will be met with appropriate disciplinary action, up to and including dismissal or expulsion from the University.” UGA Non-Discrimination and Anti-Harassment Policy may be accessed at the Equal Opportunity Office web page. Any person who feels that he or she has been the subject of prohibited discrimination, harassment, or retaliation should contact the Equal Opportunity Office (EOO) at (706) 542- 7912, or via email at [ugaeoo@uga.edu](mailto:ugaeoo@uga.edu).”

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**Access and Accommodations:** Students with disabilities must register with the UGA Disability Resource Center (DRC) so that proper accommodations can be arranged for. If you are not registered with the DRC and experience barriers during the semester, please let me know ASAP and we will discuss potential options.

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## Health & Safety Rules

**This class is being offered partially in person, and we must remain diligent of social distancing measures to remain safe. Face coverings are required for this course. Socially distancing seating in the classroom is available and must be respected. If you have symptoms of COVID-19, do not come to class. If you are quarantined, attend via Zoom. More information is offered below.**

- Face coverings are mandatory.
- Keep six feet apart.
- The classroom seating is marked with designated seats to allow for social distancing. Do not remove signage or re-arrange furniture in any classroom or public space even if it appears that furniture is not being used.
- Don't congregate. If you want to chat with someone, go outside or online.
- Sanitation wipe buckets and stands should be found in close to the classroom. Prior to class, take a wipe from the station and wipe down all high-touch surfaces associated with your seat.
- Wash your hands frequently.

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- Check your email for important University health communication. It is advised to also check the UGA COVID-19 website (<https://coronavirus.uga.edu>) for updates, resources, and other student and parent links.
- You are required to self-monitor for COVID-19. UGA is using DawgCheck to remind you to check for symptoms daily, self-report, and avoid campus in the event you display positive symptoms. If you report symptoms, UGA follows a confidential process for securely notifying health officials to begin contact tracing and provide support. If you have an underlying medical condition or believe you are at a high risk of COVID-19, you may request accommodation through the Disability Resource Center at [drc@uga.edu](mailto:drc@uga.edu) or 706-542-8719. See also: [https://drc.uga.edu/content\\_page/student-accommodation-guidelines](https://drc.uga.edu/content_page/student-accommodation-guidelines)

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**Campus Resources – If you’re struggling through a difficult circumstance UGA may have resources that can help. Please feel free to contact me so that we can get you in touch with the right resources and navigate how that circumstance may affect your experience in this class. Here’s a diverse list of resources.**

#### Academic

- Library: <https://www.libs.uga.edu/>
- Division of Academic Enhancement Services: <https://dae.uga.edu/services>
- Division of Academic Enhancement Resources: <https://dae.uga.edu/resources>
- Printing kiosks: [https://eits.uga.edu/support/printing\\_kiosks/](https://eits.uga.edu/support/printing_kiosks/)
- Campus software: [https://eits.uga.edu/hardware\\_and\\_software/](https://eits.uga.edu/hardware_and_software/)
- Virtual computer lab (Vlab): <https://eits.uga.edu/support/vlab/>
- EITS support: <https://eits.uga.edu/support/>
- Office of experiential learning: <https://el.uga.edu/>
- Office of service-learning: <https://servicelearning.uga.edu/>

#### Personal

- Student Veteran Resource Center: <https://svrc.uga.edu/>
- Disability Resource Center: <https://drc.uga.edu/site>
- Financial Hardship Support: <https://financialhardship.uga.edu/>
- Women’s Resource Center: <https://women.uga.edu/>
- LGBT Resource Center: <https://lgbtcenter.uga.edu/>
- Office of Institutional Diversity: <https://diversity.uga.edu/index.php/resources>

#### Mental Health and Wellness

- If you or someone you know needs assistance, you are encouraged to contact Student Care and Outreach (<https://sco.uga.edu/>) in the Division of Student Affairs at 706-542-7774. They will help you navigate any difficult circumstances you may be facing by connecting you with the appropriate resources or services.
- Crisis support: <https://www.uhs.uga.edu/info/emergencies>

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- Counseling services: <https://www.uhs.uga.edu/caps/welcome>
- If you need help managing stress anxiety, relationships, etc., please visit BeWellUGA (<https://uhs.uga.edu/bewelluga/bewelluga>) for a list of FREE workshops, classes, mentoring, and health coaching led by licensed clinicians and health educators in the University Health Center.
- Additional resources can be accessed through the UGA App

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## Course Schedule

*Includes topics, readings, and due dates*

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### **Week 1: Introduction to Public Budgeting Part 1**

**Weekly Reading:** *Public budgeting in context: Structure, law, reform and results* - **Chapter 1 pgs. 1-13**

*Wednesday, January 13<sup>th</sup>:* Syllabus Day

*Friday, January 15<sup>th</sup>:* Political, Economic, and Managerial Budgeting Foundations

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### **Week 2: Introduction to Public Budgeting Part 2**

**Weekly Readings:** *A Budgeting Guide for Local Government: Third Edition* – **Chapter 1 pgs.1-5** and *Public budgeting in context: Structure, law, reform and results* - **Chapter 10 pgs. 303-315**

*Monday, January 18<sup>th</sup>:* No Class - Martin Luther King Jr. Day

*Wednesday, January 20<sup>th</sup>:* Budgetary Decisions

*Friday, January 22<sup>nd</sup>:* The Budget Cycle; **HW 1 Assigned**

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### **Week 3: Budgetary Decisions and Analysis Part 1**

**Weekly Readings:** *A Budgeting Guide for Local Governments* - **Chapter 8 pgs. 171 – 180** and *Public budgeting in context: Structure, law, reform and results* - **Chapter 1 pgs.13-21**

*Monday, January 25<sup>th</sup>:* Budget Analysis

*Wednesday, January 27<sup>th</sup>:* Excel Day 1 - Building a budgetary baseline

*Friday, January 29<sup>th</sup>:* Analyzing the Athens Clarke County Budget

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### **Week 4: Budgetary Decisions and Analysis Part 2**

**Weekly Readings:** *Public budgeting in context: Structure, law, reform and results*; **Chapter 10 pgs. 315-334, Chapter 11 pgs. 341-358**

*Monday, February 1<sup>st</sup>:* How Budgetary Decisions Should be Made

*Wednesday, February 3<sup>rd</sup>:* How Budgetary Decisions Are Made

*Friday, February 5<sup>th</sup>:* Budgetary Reform

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## **Week 5: Intro to the Federal Budget**

**Weekly Readings:** *Public budgeting in context: Structure, law, reform and results* – **Chapter 3 pgs. 65-73**

*Monday, February 8<sup>th</sup>* : The Federal Context

*Wednesday, February 10<sup>th</sup>*: Excel Day 2: Federal Revenues and Expenditures

*Friday, February 12<sup>th</sup>* : Budgeting for Control and Coordination; **HW 1 Due HW 2 Assigned**

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## **Week 6: The Federal Budget Process Reform Searching for Control and Management**

**Weekly Readings:** Schick, Allen. 1966. “The Road to PPB: The Stages of Budget Reform.” *Public Administration Review* 26 (4): 243–58. <https://doi.org/10.2307/973296>.

*Monday, February 15<sup>th</sup>*: Budgeting for Performance

*Wednesday, February 17<sup>th</sup>* : Instructional Break

*Friday, February 19<sup>th</sup>* : Planning and Programming Reforms

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## **Week 7: The Federal Budget Process Reform Searching for Planning and Balance**

**Weekly Readings:** *Public budgeting in context: Structure, law, reform and results* – **Chapter 3 pgs. 73-88**

Play the fiscal ship game: <http://fiscalship.org/> - note that it has animations, so don't play if you suffer from epilepsy.

*Monday, February 22<sup>nd</sup>* : Excel day 3 –The Federal Deficit

*Wednesday, February 24<sup>th</sup>* : How Big of Problem is the Deficit

*Friday, February 26<sup>th</sup>*: Trying to Balance the Federal Budget

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## **Week 8: State Budgeting**

**Weekly Readings:** *Public budgeting in context: Structure, law, reform and results* – **Chapter 4**

*Monday, March 1<sup>st</sup>* : What's Unique About State Budgeting

*Wednesday, March 3<sup>rd</sup>* : Balancing State Budgets

*Friday, March 5<sup>th</sup>*: Budgeting Laboratories; **HW 2 Due HW 3 Assigned**

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## **Week 9: Budget Execution and Performance Budgeting**

**Weekly Readings:** *The dynamics of performance management: Constructing information and reform* pgs. 1-12; 26-37

*Monday, March 8<sup>th</sup>:* Budget Execution

*Wednesday, March 10<sup>th</sup>:* Thinking About Performance

*Friday, March 12<sup>th</sup>:* Instructional Break

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## **Week 10: Performance Budgeting**

**Weekly Readings:** *The dynamics of performance management: Constructing information and reform* pgs. 96-103, 189-207

*Monday, March 15<sup>th</sup> :* Choosing Performance Measures

*Wednesday, March 17<sup>th</sup>:* Using Performance Information

*Friday, March 19<sup>th</sup>:* Excel workday 4 – Tracking Performance

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## **Week 11: Local Budgeting**

**Weekly Readings:** *Public budgeting in context: Structure, law, reform and results* – **Chapter 5**

*Monday, March 22<sup>nd</sup> :* Unique Characteristics of Local Governments

*Wednesday, March 24<sup>th</sup>:* Structure of Local Governments

*Friday, March 26<sup>th</sup> :* Fiscal Federalism; **HW 3 Due HW 4 Assigned**

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## **Week 12: Fiscal Health**

**Weekly Readings:** *A Budgeting Guide for Local Governments* – **Chapter 10**

*Monday, March 22<sup>nd</sup> :* Auditing and Accounting

*Wednesday, March 24<sup>th</sup> :* Reporting Government Finances

*Friday, March 26<sup>th</sup> :* Excel workday 5 - analyzing a CAFR

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## **Week 13: Budgeting for Fiscal Health (Local Context)**

**Weekly Readings:** Hendrick, Rebecca. 2004. “Assessing and Measuring the Fiscal Health of Local Governments: Focus on Chicago Suburban Municipalities.” *Urban Affairs Review* 40(1): 78–114.

*Monday, March 29<sup>th</sup> :* The Dimensions of Fiscal Health

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*Wednesday, March 31<sup>st</sup> : Evaluating Fiscal Health*

*Friday, April 2<sup>nd</sup>: How Healthy is Athens-Clarke County*

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#### **Week 14: Cutback Management**

**Weekly Readings:** Levine, Charles H. 1978. "Organizational Decline and Cutback Management." *Public Administration Review* 38(4): 316–25.

*Monday, April 5<sup>th</sup> : Organizational Decline*

*Wednesday, April 7<sup>th</sup> : Strategies to Improve Fiscal Health*

*Friday, April 9<sup>th</sup> : **NO CLASS Assignment Workday***

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#### **Week 15: Capital Budgeting Part 1**

**Weekly Readings:** *A Budgeting Guide for Local Government: Third Edition – Chapter 11*

*Monday, April 12<sup>th</sup> : What is Capital Budgeting; **HW 4 Due HW 5 Assigned***

*Wednesday, April 14<sup>th</sup>: Strategic Planning*

*Friday, April 16<sup>th</sup>: Time Value of Money*

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#### **Week 16: Capital Budgeting Part 2**

*Monday, April 19<sup>th</sup> : Pricing Bonds*

*Wednesday, April 21<sup>st</sup> : Financing Bonds*

*Friday, April 23<sup>rd</sup> : Excel workday 6 – Pricing a Bond*

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#### **Week 17: The Broader Context of Public Budgeting**

**Weekly Readings (Optional) :** *Public budgeting in context: Structure, law, reform and results – Chapter 8 and Chapter 9*

*Monday, April 26<sup>th</sup> : Budgeting and the Public*

*Wednesday, April 28<sup>th</sup> : Courts and the Budget Process*

*Friday, April 29<sup>th</sup> : Budgets, Government, and Society*

**Monday, May 11<sup>th</sup> - HW 5 Due**

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