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

**Summer 2021**

Department of Public Administration and Policy

School of Public and International Affairs

The University of Georgia

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**Office Hours:** By appointment: in person, by phone, or via Zoom. You can schedule a meeting here: [https://calendly.com/robert\\_e\\_hines/standard](https://calendly.com/robert_e_hines/standard).

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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 introduce performance budgeting, and local budgeting is used to delve into capital 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.

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## Assignments, Tests, and Grading

This course has four 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 - 20
- Assignment 2 – 20
- Assignment 3 – 20
- Assignment 4 – 20
- Participation – 20

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. Assignments will be distributed throughout the semester to keep your workflow consistent.

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

Assignments are due at 11:59 PM on their specified due dates. 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 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 about 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. It is easy to fall behind in a short session class. **All assignments must be turned in by July 11<sup>th</sup> because grades are due on July 12<sup>th</sup>. Work turned in on July 12<sup>th</sup> will not be accepted.**

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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: [honesty.uga.edu/Academic-Honesty-Policy/](http://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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**Participation:** Your participation grade will be drawn from your active participation in online discussions. You must write at least 3-5 sentences in an original comment under each of the discussion prompts and reply to another person's post. 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.

As a short summer session course, this course delivers an entire semester's worth of content within a month with assignments due at the end of each week. It will be important for you to spread your work out evenly to avoid becoming overwhelmed with work. You should dedicate 2-3 hours a day to this course each day to ensure that you can successfully complete it.

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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 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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**Campus Resources** – If you are 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 is 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>
- 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.

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## Module 0. Organizing Session

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Welcome to Politics of the Budgeting Process. To get started with the course please watch the organization section video which covers the purpose of the course, key policies, and course content. Then, take a moment to explore the course page. You will especially want to become familiar with the course home tab, which has an office hours scheduling link and a calendar widget with upcoming due dates, the course content tab, which has all the lectures and discussion posts, and the assignments tab, where you will find, submit, and receive feedback on assignments. Please fill out the student survey so I can get a chance to know you better and introduce yourself to your classmates in the introduction post discussion (you do not have to reply to someone else's introduction post).

1. Video: Organization Section

### Deliverables

1. Student Survey; due **June 14<sup>th</sup>**
2. Introduction Post; due **June 14<sup>th</sup>**

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## Module 1. Budgeting Basics

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Week 1 introduces you to budgeting. You will be introduced to the budget document, budget analysis, and excel in the applied lectures. The main lectures cover the reasons we budget, the types of decisions made in the budgetary process, the budget cycle, normative ideals in budgeting, and the impacts of human limitations on budgetary outcomes. Your assignment for the first week goes over the big ideas covered in class and asks you to prepare a basic memo with revenue forecasts calculated in excel. Aim to cover two lectures worth of content from Monday to Thursday each day while keeping up with the readings and working on your memo. Make sure to participate in the discussion by Friday, June 18<sup>th</sup>.

### Deliverables

1. Discussion – Digging into Athens’s Budget; **due June 18<sup>th</sup>**
2. Assignment 1 – Foundations of Public Budgeting; **due June 18<sup>th</sup>**

### Content

1. Readings
  - a. *Public budgeting in context: Structure, law, reform, and results* - Chapter 1; Chapter 10 pgs. 303-315; Chapter 11 pgs. 341-358
  - b. *A Budgeting Guide for Local Government: Third Edition* – Chapter 1 pgs.1-5; Chapter 8 pgs. 171 – 180
2. Videos
  - a. HW Content Questions 1-5
    - i. Lecture 1 The Economic, Managerial, and Political Foundations of Public Budgeting
    - ii. Lecture 2 Budgetary Decisions
    - iii. Lecture 3 Budget Cycle
    - iv. Lecture 4 Normative Budgeting
    - v. Lecture 5 Limits of Budgetary Decisionmaking
  - b. Budget Memo Preparation
    - i. Introduction to ACC Budget
    - ii. Memo Writing and Budget Analysis
    - iii. Excel Tutorial

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## Module 2. The Federal Budget

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The second week covers budgeting at the federal level. The first lecture describes the modern budgeting process and is followed a series on the history of reform and change in the federal budget process. The final lectures consider the growing national debt, its potential consequences, and the potential for reform. Your assignment for this week contains questions from the lectures and asks you to graph in Excel. The discussion centers around the national debt and how it can be controlled. Aim to cover two lectures worth of content from Monday to Thursday each day while keeping up with the questions and try to do the discussion post before moving on the lectures 6-8 because it gives a nice introduction to the federal deficit.

### Deliverables

1. Discussion – The Sinking Ship; **due June 25<sup>th</sup>**
2. Assignment 2 – The Federal Budget; **due June 25<sup>th</sup>**

### Content

1. Readings
  - a. *Public budgeting in context: Structure, law, reform, and results* – Chapter 3; Ch. 6 (162-167), & Ch. 7 (210-14)
  - b. House Committee on the Budget - Budget Reconciliation the Basics
    - i. <https://budget.house.gov/publications/fact-sheet/budget-reconciliation-basics>
  - c. 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>.
  - d. Joyce, P. G. (1993). The reiterative nature of budget reform: Is there anything new in federal budgeting? *Public Budgeting & Finance*, 13(3), 36-48.
  - e. Rubin, Irene. 2007. “The Great Unraveling: Federal Budgeting, 1998–2006.” *Public Administration Review* 67(4): 608–17.
2. Videos
  - a. Lecture 1 Federal Budget Process
  - b. Lecture 2 Control Based Reforms
  - c. Lecture 3 - Congress Retakes Control
  - d. Lecture 4 - Budget Reform in the 20th Century
  - e. Lecture 5 - Federal Expenditures and Revenues (Excel)
  - f. Lecture 6 - National Debt (Excel)
  - g. Lecture 7 - Cost of the National Debt
  - h. Lecture 8 - Building and Losing a National Surplus

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## Module 3. State and Performance Budgeting

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The third week covers performance budgeting before introducing budgeting at the state and local levels. The first two lectures go over the basics of conducting a performance analysis before proceeding onto a discussion of performance budgeting in the context of New Public Management and the Interactive Dialogue Model. Finally, state and local budgeting is introduced with a focus on institutional efforts to promote state fiscal health. Aim to cover two lectures a day and to participate in the discussion before you start on your assignment. The assignment for this week involves more primary data analysis, so it may take a bit longer than prior assignments.

### Deliverables

1. Discussion – Dimensions of Performance Management; **due July 2<sup>nd</sup>**
2. Assignment 3 – State Performance Budgeting; **due July 2<sup>nd</sup>**

### Content

1. Readings
  - a. *Public budgeting in context: Structure, law, reform, and results* – Chapter 4; Ch. 6 (169-182), Ch. 7 (214-225)
  - b. *The dynamics of performance management: Constructing information and reform* pgs. 1-12; 26-37; pgs. 96-103, 189-207
2. Videos
  - a. Introduction to Performance Analysis
  - b. Assessing Performance Information in Excel
  - c. New Public Management and Performance Budgeting
  - d. Performance Budgeting and the Interactive Dialogue Model
  - e. Introduction to State Budgeting
  - f. Fiscal Institutions for State Fiscal Health
  - g. Introduction to Local Budgeting

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## Module 4. Local and Capital Budgeting

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The final week of the class discusses the structure of local governments across metropolitan regions and its implication for equity and efficiency before getting into the capital budgeting process. The capital budgeting process is introduced which leads to a discussion of selecting and financing capital projects. Since the final assignment is longer than previous weeks assignments, there is no discussion this week. You will have to answer written questions, a short Excel problem set, and write a memo with a capital improvement plan for a local government.

### Deliverables

1. Assignment – Capital Improvement Plan; due **July 9<sup>th</sup>**
  - a. **Note that I cannot accept this assignment after July 11<sup>th</sup> because grades are due on July 12<sup>th</sup>. You will receive a 0 on this assignment if you do not get it in on the 11<sup>th</sup>.**

### Content

1. Readings
  - a. *Public budgeting in context: Structure, law, reform, and results* – Chapter 5; Chapter 6 (182-190)
  - b. *A Budgeting Guide for Local Government: Third Edition* – Chapter 11
2. Videos
  - a. Equity vs. Efficiency in the Fragmented Metropolis
  - b. The Tax and Service Assignment Problem
  - c. Introduction to Capital Budgeting
  - d. Strategic Planning and Capital Budgeting
  - e. The Time Value of Money
  - f. Project Selection (Excel)
  - g. Financing Capital Projects
  - h. Pricing Bonds

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