
PADP 4630 Politics and the Budgeting Process

Spring 2022

Department of Public Administration and Policy

School of Public and International Affairs

The University of Georgia

Meeting Times: 10:20am -11:10am on Mondays, Wednesdays, and Fridays

Classroom: Baldwin 101D

Instructor: Robert Hines

Office: 203A Baldwin Hall

Email: rhines57@uga.edu

Phone: 706-542-2961

Office Hours: Monday, Wednesday, and Friday after class or by appointment. I will meet in person, by phone, or via Zoom. Email me to set up a time if you cannot meet after class.

Course Description and Learning Outcomes: 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. Governments must make difficult decisions when raising revenue and determining what gets financed. As a citizen, understanding how your tax rates are set, how public expenditures are determined, and how to conceptualize your government's financial future is critical to becoming an informed voter. As a professional working in the public sector, you will need to be familiar with the budget process and equipped with the analytical tools necessary to participate. This course reviews the need for public budgeting, budget analysis, and theories of the budget process before examining topics at the federal, state, and local level. The federal budget process is used to trace the history of budget reform, state budgeting is used to describe performance budgeting, and local budgeting is used to introduce financial reporting and fiscal health. The course concludes by discussing capital budgeting. At the end of this course students will:

1. Understand the political, economic, and managerial foundations of public budgeting
2. Understand the budget process and the unique characteristics of budgeting at the federal, state, and local level
3. Be able to conduct basic budget analysis using Excel and professionally communicate their results

The course syllabus is a general plan for the course; deviations announced to the class by the instructor may be necessary.

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.

Xiao Hu Want. (2006). *Financial Management in the Public Sector: Tools, Applications, and Cases*. M.E. Sharpe, Inc.

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.

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.

Sharon Kioko and Justin Marlowe. (2017). *Financial Strategy for Public Managers*. Rebus Community

This open textbook is available [here](#).

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 – 20
- Assignment 2 (short) – 15
- Assignment 3 – 20
- Assignment 4 (short) - 15
- Assignment 5 – 20
- 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

You may not collaborate on assignments. If you are struggling on an assignment, please reach out to me or schedule a time for us to meet during office hours. I am more than happy to help you. The excel spreadsheets and written analysis you submit must be your own. Assignments will be distributed throughout the year to keep your workflow consistent.

- Assignment 1: Budget Analysis
- Assignment 2: Federal Spending Analysis
- Assignment 3: Performance Budgeting
- Assignment 4: State/Local Budgeting and 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 but will only be shifted forward. 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 10% off the total point value of each assignment for each day it is late. **If you need an extension for a valid reason, reach out before the assignment is due.** 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 while giving you a true spring break. Turning in assignments late will only make the course more challenging because you will fall behind. **The final day to turn in assignments for this class is May 14th because grades are due on May 16th. Any assignment not turned in after May 14th will not receive credit.**

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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. This is the UGA Student Honor Code: "I will be academically honest in all of my academic work and will not tolerate academic dishonesty of others." A Culture of Honesty, the University's policy and procedures for handling cases of suspected dishonesty, can be found at www.uga.edu/ovpi.

All academic work must meet the standards described in "A Culture of Honesty" found at: <https://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.

In this course you may not collaborate with other students on homework assignments or plagiarize your homework answers.

Attendance: Attendance is mandatory. Absences will be approved with a reasonable excuse. **Being sick is a reasonable excuse. Please email me that you feel poorly and do not come to class if you are feeling sick. I will not require documentation proving that you are sick.** Unexcused absences factors into your participation grade. Two unexcused absences will be permitted. You will lose 3 and 1/3rd points off your participation grade for each unexcused absence after your first two. If you continue to miss class, and your participation grade drops to zero, you will begin to lose 3 1/3rd points off your final grade for each unexcused absence. 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.

Official Non-Discrimination and Anti-Harassment Policy: Incidents of discrimination and harassment will be elevated to the university's official channel per 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 *The course syllabus is a general plan for the course; deviations announced to the class by the instructor may be necessary.*

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."

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

FERPA Notice: The Federal Family Educational Rights and Privacy Act (FERPA) grants students certain information privacy rights. FERPA allows disclosure of directory information (name, address, telephone, email, date of birth, place of birth, major, activities, degrees, awards, prior schools), unless a <https://reg.uga.edu/resources/documents/imported/FERPARequestForRestriction.pdf> is submitted to the Registrar's Office.

Coronavirus Information for Students

Face coverings: Following guidance from the University System of Georgia, face coverings are recommended for all individuals while inside campus facilities.

How can I obtain the COVID-19 vaccine? University Health Center is scheduling appointments for students through the UHC Patient Portal (https://patientportal.uhs.uga.edu/login_dualauthentication.aspx). Learn more here – <https://www.uhs.uga.edu/healthtopics/covid-vaccine>.

The Georgia Department of Health, pharmacy chains and local providers also offer the COVID19 vaccine at no cost to you. To find a COVID-19 vaccination location near you, please go to: <https://georgia.gov/covid-vaccine>.

In addition, the University System of Georgia has made COVID-19 vaccines available at 15 campuses statewide and you can locate one here: <https://www.usg.edu/vaccination>

What do I do if I have COVID-19 symptoms? Students showing COVID-19 symptoms should self-isolate and schedule an appointment with the University Health Center by calling 706-542-1162 (Monday-Friday, 8 a.m.-5p.m.). Please DO NOT walk-in. For emergencies and after-hours care, see, <https://www.uhs.uga.edu/info/emergencies>.

What do I do if I test positive for COVID-19? (Isolation Guidance) If you test positive for COVID-19 at any time, either through a PCR test, an Antigen test, or a home test kit, you are required to report it through the [DawgCheck Test Reporting Survey](#). Follow the instructions provided to you when you report your positive test result in DawgCheck.

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As of December 29, 2021, when an individual receive a positive COVID-19 test: Everyone, **regardless of vaccination status**, should:

- Stay home for 5 days.
- If you have no symptoms or your symptoms are resolving after 5 days, you can leave your house and return to class.
- Continue to wear a mask around others for 5 additional days.

What do I do if I have been exposed to COVID-19? (Quarantine guidance)

If you have been exposed (within 6 feet for a cumulative total of 15 minutes or more over a 24-hour period – unmasked**) to someone with COVID-19 or to someone with a positive COVID-19 test and you are:

Boosted, or have become fully vaccinated within the last 6 months (Moderna or Pfizer vaccine) or within the last 2 months (J&J vaccine)

- You do not need to quarantine at home and may come to class.
- You should wear a mask around others for 10 days.
- If possible, get tested on day 5.
- If you develop symptoms, get tested and isolate at home until test results are received, then proceed in accordance with the test results.

Unvaccinated, or became fully vaccinated more than 6 months ago (Moderna or Pfizer vaccine) or more than 2 months ago (J&J vaccine) and have not received a booster:

- You must quarantine at home for 5 days. After that you may return to class but continue to wear a mask around others for 5 additional days.
- If possible, get tested on day 5.
- If you develop symptoms, get tested and isolate at home until test results are received, then proceed in accordance with the test results.

** “Masked-to-masked” encounters are not currently considered an exposure; this type of interaction would not warrant quarantine.

You should report the need to quarantine on DawgCheck (<https://dawgcheck.uga.edu>), and communicate directly with your faculty to coordinate your coursework while in quarantine. If you need additional help, reach out to Student Care and Outreach (sco@uga.edu) for assistance.

Monitoring conditions: Note that the guidance referenced in this syllabus is subject to change based on recommendations from the Georgia Department of Public Health, the University System of Georgia, or the Governor’s Office or. For the latest on UGA policy, you can visit coronavirus.uga.edu.

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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.

Mental Health and Wellness Resources:

- If you or someone you know needs assistance, you are encouraged to contact Student Care and Outreach in the Division of Student Affairs at 706-542-7774 or visit <https://sco.uga.edu/>. They will help you navigate any difficult circumstances you may be facing by connecting you with the appropriate resources or services.
- UGA has several resources for a student seeking mental health services (<https://www.uhs.uga.edu/bewelluga/bewelluga>) or crisis support (<https://www.uhs.uga.edu/info/emergencies>).
- If you need help managing stress anxiety, relationships, etc., please visit BeWellUGA (<https://www.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.

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/
- Campus 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>

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Course Schedule

Includes topics, readings, and due dates

Week 1: Introduction to Public Budgeting

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

Monday, January 10 - Syllabus Day

Wednesday, January 12 - Political, Economic, and Managerial Budgeting Foundations

Friday, January 14 - The Budget Cycle

Week 2: Introduction to Budget Analysis

Weekly Readings: *Financial Management in the Public Sector: Tools, Applications, and Cases* – **Chapter 1**

Monday, January 17 – No Class - Martin Luther King Jr. Day

Wednesday, January 19 – Excel Day 1 - Introduction to Excel

- **HW 1 Assigned**

Friday, January 21 – Building a Revenue Forecast

Week 3: Introduction to Budget Analysis

Weekly Readings: *Financial Strategy for Public Managers* – **Chapter 5**

Monday, January 24: Total Cost Analysis

Wednesday, January 26: Marginal Cost Analysis

Friday, January 28: Excel Day 2 - Cost Analysis and Revenue Forecasting in Excel

Week 4: Budgetary Decisionmaking

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

Monday, January 31: Basic Budgetary Decisions

Wednesday, February 2: How Budgetary Decisions Should be Made

Friday, February 4: How Budgetary Decisions Are Made

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Week 5: Introduction to the Federal Budget

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

Monday, February 7: Introduction to Budgeting at the Federal Level

Wednesday, February 9: Excel Day 3 - Federal Revenues and Expenditures

Friday, February 11: Budgeting for Control and Coordination

- **HW 1 Due HW 2 Assigned**

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

Monday, February 14: Budgeting for Performance

Wednesday, February 16: Planning and Programming Reforms

Friday, February 18: Excel Day 4 –The Federal Deficit/The Fiscal Ship Discussion

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

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

Monday, February 21: How Big of Problem is the Deficit

Wednesday, February 23: Trying to Balance the Federal Budget

Friday, February 25: Unique Characteristics of State Budgeting

Week 8: State and Performance Budgeting

Weekly Readings: *Public budgeting in context: Structure, law, reform and results* – **Chapter 3 pgs. 73-88**; *The dynamics of performance management: Constructing information and reform* **pgs. 1-12; 26-37**

Monday, February 28: Balancing State Budgets

Wednesday, March 2: Introduction to Performance Budgeting

Friday, March 4: New Public Management and Performance Budgeting

- **HW 2 Due**

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Week 9: Spring Break No Class

Week 10: Performance Budgeting

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

Monday, March 14: Analyzing Performance Information

- **HW 3 Assigned**

Wednesday, March 16: Excel Day 5 – Tracking Performance Information

Friday, March 18: Learning from Performance Information

Week 11: Local Budgeting

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

Monday, March 21: Unique Characteristics of Local Governments

Wednesday, March 23: Structure of Local Governments

Friday, March 25: Fiscal Federalism

Week 12: Fiscal Health

Weekly Readings: *Financial Strategy for Public Managers* – **Chapter 2** (This reading is long. Skim it, and use the chapter as a reference to support the information discussed in lecture.)

Monday, March 28: Auditing and Accounting

Wednesday, March 30: Reporting Government Finances

Friday, April 1: The Dimensions of Fiscal Health

Week 13: Budgeting for Fiscal Health (Local Context)

Weekly Readings: *Financial Strategy for Public Managers* – **Chapter 3** (This reading is long. Skim it, and use the chapter as a reference to support the information discussed in lecture.)

Monday, April 4: Evaluating Fiscal Health

- **HW 3 Due HW 4 Assigned**

Wednesday, April 6: Municipal Fiscal Health

Friday, April 8: Fiscal Health Discussion

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Week 14: Cutback Management

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

Monday, April 11: Organizational Decline

Wednesday, April 13: Strategies to Improve Fiscal Health

Friday, April 15: What is Capital Budgeting

Week 15: Capital Budgeting Part 1

Weekly Reading: *Financial Management in the Public Sector: Tools, Applications, and Cases – Chapter 4*

Monday, April 18: Strategic Planning

- **HW 4 Due HW 5 Assigned**

Wednesday, April 20: Time Value of Money

Friday, April 22: Pricing and Financing Bonds

Week 16: Capital Budgeting Part 2

Weekly Reading: *Financial Management in the Public Sector: Tools, Applications, and Cases – Chapter 6*

Monday, April 25: Evaluating Capital Projects

Wednesday, April 27: Excel Day 6 – Evaluating Capital Projects in Excel

Friday, April 29: Putting Public Budgeting in Perspective

Week 17: Capital Budgeting Part 3

Monday, May 2: Final Assignment Question and Answer Drop in Session

Wednesday, May 11th - HW 4 Due

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