
PADP 4630 Politics and the Budgeting Process

Spring 2023

Department of Public Administration and Policy

School of Public and International Affairs

The University of Georgia

Meeting Times: 11:30 AM - 12:20 PM on Mondays, Wednesdays, and Fridays

Classroom: Baldwin Hall | Room 202

Instructor: Robert Hines

Office: 101X Baldwin Hall

Email: rhines57@uga.edu

Office Hours: Monday, Wednesday, and Friday after class or by appointment. I will meet in person 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.

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 by writing answers with another student or copying another student's answers. You may talk to other students about the homework. If you are struggling with 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 11:30am (class start time) 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 – its hard for me to write feedback on them. When submitting your work, upload your files as “Last Name First Name X”, with X indicating the assignment number you are submitting.

Late work will lose 10% off the total point value of each assignment for each day it is late. Assignments will lose a maximum of 50% for lateness. So, if an assignment is turned in very late, you may still receive a 50%. **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 12th because grades are due on May 15th. Any assignment not turned in after May 12th 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 by writing your answers together on homework assignments or plagiarize your homework answers. Your answers must be your own.

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 factor 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. 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 appropriate disciplinary action, up to and including dismissal or expulsion from the University." *The course syllabus is a general plan for the course; deviations announced to the class by the instructor may be necessary.*

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 restriction request is submitted to the Registrar's Office. See more here: https://reg.uga.edu/_resources/documents/imported/FERPARequestForRestriction.pdf

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/

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- 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:

Monday, January 9 - Syllabus Day

Wednesday, January 11 - Political, Economic, and Managerial Budgeting Foundations

Friday, January 13 - The Budget Cycle

Week 2: Introduction to Budget Analysis

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

Monday, January 16 – No Class - Martin Luther King Jr. Day

Wednesday, January 18 – Athens-Clarke County Budget (Guest Lecture)

Friday, January 20 – Excel Day 1 - Introduction to Excel

- HW 1 Assigned

Week 3: Introduction to Budget Analysis

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

Monday, January 23: – Revenue Forecasting 1

Wednesday, January 25 – Revenue Forecasting 2

Friday, January 27: Excel Day 2 - 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 30: Cost Analysis

Wednesday, February 1: Basic Budgetary Decisions

Friday, February 3: How Budgetary Decisions Should be 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 6: How Budgetary Decisions Are Made

Wednesday, February 8: Excel Day 3 - Federal Revenues and Expenditures

Friday, February 10: HW Work Day

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 13: Introduction to Budgeting at the Federal Level

- **HW 1 Due HW 2 Assigned**

Wednesday, February 15: Budgeting for Control and Coordination

Friday, February 17: Budgeting for Performance and Planning and Programming Reforms

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 20: Excel Day 4 –The Federal Deficit/The Fiscal Ship Discussion

Wednesday, February 22: How Big of Problem is the Deficit

Friday, February 24: Trying to Balance the Federal Budget

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 27: Unique Characteristics of State Budgeting

Wednesday, March 1: Balancing State Budgets

Friday, March 3: Introduction to 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 13: Analyzing Performance Information

- **HW 3 Assigned**

Wednesday, March 15: Excel Day 5 – Tracking Performance Information

Friday, March 17: Learning from Performance Information

Week 11: Local Budgeting

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

Monday, March 20: Learning from Performance Information 2

Wednesday, March 22: In Class Performance Budgeting Workshop

Friday, March 24: Unique Characteristics of Local Governments

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 27: Structure of Local Governments

Wednesday, March 29: Fiscal Federalism

Friday, March 31: Auditing and Accounting

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 3: Reporting Government Finances

- **HW 3 Due HW 4 Assigned**

Wednesday, April 5: The Dimensions of Fiscal Health

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Friday, April 7: Evaluating Fiscal Health 1

Week 14: Fiscal Health 2

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

Monday, April 10: Evaluating Fiscal Health 2

Wednesday, April 12: Financial Statement Workday

Friday, April 14: Organizational Decline and Strategies to Improve Fiscal Health

Week 15: Capital Budgeting Part 1

Weekly Reading: Srithongrung, A., Yusuf, J.-E., & Kriz, K. (2019). A Systematic Public Capital Management and Budgeting Process. In A. Srithongrung, N. B. Ermasova, & J.-E. Yusuf (Eds.), *Capital Management and Budgeting in the Public Sector*: (pp. 1–22). IGI Global. <https://doi.org/10.4018/978-1-5225-7329-6>

Read it by clicking [here](#).

Monday, April 17: Capital Budgeting and Strategic Planning

- **HW 4 Due HW 5 Assigned**

Wednesday, April 19: Time Value of Money

Friday, April 21: Pricing and Financing Bonds

Week 16: Capital Budgeting Part 2

Monday, April 24: Evaluating Capital Projects

Wednesday, April 26: Excel Day 6 – Evaluating Capital Projects in Excel

Friday, April 28: Putting Public Budgeting in Perspective

Week 17: Capital Budgeting Part 3

Monday, May 1: Final Assignment Question and Answer Drop in Session

Tuesday, May 9 - HW 4 Due

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