

PADP 4630: Public Administration and Budgeting

Melanie Waddell

Fall 2023

CRN 56876

Instructor: Melanie Waddell, M.A.

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Class Time: MWF 10:20 – 11:10 AM

Location: Baldwin Hall 202

Office Hours: M 1:00 – 2:00 (or by appointment) in Baldwin Hall 406; W 1:00 – 2:00 via Zoom
(<https://zoom.us/j/98944333878?pwd=VW1qRk8zbXNhY3VSbDFnVW15L3Irdz09>)

Course Description:

The budget is a financial document, showcasing where dollars are being spent and on what, but it is also a political document. 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; and,
3. Be able to conduct basic budget analysis using Excel and professionally communicate their results.

Course Readings:

Books:

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

This book can be accessed electronically on the UGA library website.

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

This book can be accessed electronically on the UGA library website.

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

This book is available online [here](#).

Additional articles will be provided on eLC.

Required Technology & Communication:

The course lecture slides as well as course announcements will be posted through eLC. Any video lectures will also be posted to eLC. Assignments should be submitted online through eLC. Please note that you cannot reply to an email I send out via eLC (ending in @uga.view.usg.edu) through your campus email. You can only reply to emails sent via eLC through the messaging tab in eLC itself. Due to privacy and confidentiality concerns, I can only reply to emails sent from your UGA account (or through the eLC messaging tab).

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 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 various student learning centers across campus. If this is the case, please talk to me so we can work out accommodations.

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, participation, midterm exam, and final exam. All final grades will round up.

- HW 1 – 10 points
- HW 2 (short) – 5 points
- HW 3 – 20 points
- HW 4 (short) – 5 points
- HW 5 – 20 points

Grading:

Participation – 10%

Homework – 60%

Midterm – 15%

Final – 15%

Scale:

100-94 A	79-77 C+
93-90 A-	76-74 C

89-87 B+	73-70 C-
86-84 B	69-60 D
83-80 B-	59-0 F

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 that you are sick.** Unexcused absences factor into your participation grade. Two unexcused absences will be permitted. You will lose 3 and 1/3 points off your participation grade for each additional unexcused absence. Participation in this class is critical to you and your classmates learning experience, and a large number of absences from class will cause you to fall behind.

Late Assignments and Make-Up Policy:

Late work will lose 10% off the total point value of each assignment for each day it is late (starting at 10:21 on the due date). 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 consistent and reasonable across the semester. 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 December 15 (as grades are due December 18). Any assignment turned in after December 15 at 11:59 pm will not receive credit.**

Documentation for legitimate excuses for absence from an exam (e.g., emergency or illness) must be presented and accepted prior to the exam when feasible. If you have any issues, please let me know. Most problems you may experience during the course can be solved fairly easily if you let me know early – this includes any requests for exam changes, extensions, etc. I understand emergencies happen, but I am going to be able to assist you far more if you can let me know of any issues in advance.

Disability Resource Center:

If you anticipate needing accommodations due to the impact of a disability or medical condition, you must register for services with the Disability Resource Center. Additional information can be found here: <https://drc.uga.edu/>

Withdrawal Policy:

Undergraduate students can only withdraw from four courses and receive a withdrawal-passing (WP) grade while enrolled at the University. Students can drop any class without penalty during the drop/add period at the beginning of every semester. Dropped courses during the drop/add period do not qualify as withdrawals. Instructors have the ability to withdraw a student from the class due to excessive absences. Please review the policy here: <https://reg.uga.edu/general-information/policies/withdrawals/>

Culture of Honesty Policy:

You are responsible for knowing and complying with the policy and procedures relating to academic honesty. To understand what constitutes dishonest work, as defined by the University, please carefully review the policy here:

https://honesty.uga.edu/_resources/documents/academic_honesty_policy_2017.pdf

Sensitive Issues:

Professional courtesy and sensitivity are especially important with respect to individuals and topics dealing with differences of race, culture, religion, politics, sexual orientation, gender, gender variance, and nationalities. Please advise me of pronoun/name preferences early in the semester so that I may make appropriate changes to my records. Also please note that sensitive topics may be discussed during this course when used as examples of policies. I will endeavor to treat these topics with the deference and sensitivity they deserve, but this is at its core, a class about American budgeting so sometimes political issues may be important to discuss. If you have any issues with any topics brought up (or any topics that may conceivably come up), please let me know.

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." 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."

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.

AI Policy:

Learning to use AI (e.g., GPT and image generation tools) is an emerging skill. I provide [tutorials](#) on how to use these tools. As such, you may use AI tools in this course for your homework assignments if you choose. However, be aware of the limits of these tools, such as:

- If you provide minimum-effort prompts, you will get low-quality results. You will need to refine your prompts in order to get good outcomes. This will take work.
- Don't trust anything it says. If it gives you a number or fact, assume it is wrong unless you either know the answer or can check with another source. You will be responsible for any errors or omissions provided by the tool. It works best for topics you understand.
- AI is a tool, but one that you need to acknowledge using. **Please include a paragraph at the end of the assignment that uses AI explaining what you used AI for and what prompts you used to get the results. Failure to do so is in violation of academic honesty policies.**
- Be thoughtful about when this tool is useful. Don't use it if it isn't appropriate for the case or circumstance.

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

Assignments and Exams:

Midterm and Final Exam:

The Midterm and Final Exams will be in-person open-note exams, which require blue books/green books. These can be purchased at the UGA bookstore. In the past, there have also been events with free blue books for pickup, so keep an eye out around exam time. I will not have extra blue books/green books available, so please come to exams prepared.

Homework Assignments:

I encourage you to collaborate on homework assignments by talking with fellow students; however, each assignment must be your own work. You may not submit one document for multiple people, copy other student's answers, etc. Your work must be your own. 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. The assignments are distributed throughout the semester in order to space out the amount of work required. I will warn you that these assignments can be labor-intensive, especially if you're struggling with the material. As such, I strongly encourage that you not put off working on the homework assignments so that you can reach out for assistance if you need it.

- HW 1: Budget Analysis
- HW 2: Federal Spending Analysis
- HW 3: Performance Budgeting
- HW 4: State/Local Budgeting and Fiscal Health
- HW 5: Capital Improvement Plan

Assignments are due in eLC at 10:20 am (class start time) on their specified due dates, unless otherwise specified. Due dates in the syllabus are subject to change based on 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 – it is difficult to grade and write feedback. When submitting your work, please upload files as “Last Name First Name X”, with X indicating the assignment number you are submitting.

Course Schedule:

Includes topics, readings, and due dates

Note: This course syllabus is a general plan for the course; deviations announced to the class by the instructor may be necessary. There are also no office hours on days that there aren't class (if you need to meet with me, please email to set up an appointment instead).

Week 0: Syllabus Week

Wednesday, August 16 – Syllabus; Political, Economic, and Managerial Budgeting

Foundations

Friday, August 18 – Basic Budgetary Decisions

Week 1: Introduction to Public Budgeting and Budget Analysis

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

Monday, August 21 – Excel Day 1 (Introduction to Excel)

Tuesday, August 22 – Last day for drop/add

Wednesday, August 23 – Revenue Forecasting 1

- HW 1 assigned

Friday, August 25 – Revenue Forecasting 2

Week 2: Budget Analysis - Revenue Forecasting

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

Monday, August 28 – Excel Day 2 – Revenue Forecasting in Excel

Wednesday, August 30 – Revenue Forecasting 3

Friday, September 1 – Revenue Forecasting 4

Week 3: Budgetary Decisionmaking 1

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

*Monday, September 4 – **No class – Labor Day***

Wednesday, September 6 – Cost Analysis

Friday, September 8 – The Budget Cycle

Week 4: Budgetary Decisionmaking 2

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

Monday, September 11 – How Budgetary Decisions are Made

Wednesday, September 13 – How Budgetary Decisions Should be Made

Friday, September 15 – Introduction to Budgeting at the Federal Level

Week 5: 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, September 18 – Budgeting for Control and Coordination

Wednesday, September 20 – Budgeting for Performance and Planning and Programming

- **HW 1 Due; HW 2 assigned**

Friday, September 22 – Excel Day 3 – The Federal Deficit/The Fiscal Ship Discussion

Week 6: The Federal Budget Process Reform – Searching for Planning and Balance

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

Monday, September 25 – How Big of Problem is the Deficit

Wednesday, September 27 – Trying to Balance the Federal Budget

*Friday, September 29 – **No in-person class (lecture will be posted online)**; Unique
Characteristics of State Budgeting*

Week 7: 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, October 2 – Balancing State Budgets

Wednesday, October 4 – Introduction to Performance Budgeting

Friday, October 6 – Analyzing Performance Information

Week 8: Performance Budgeting

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

Monday, October 9 – **Midterm**

Wednesday, October 11 – Excel Day 4 Putting Public Budgeting in Perspective
– Tracking Performance Information

Friday, October 13 – Learning from Performance Information

- **HW 2 due; HW 3 assigned**

Week 9: Local Budgeting

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

Monday, October 16 – Learning from Performance Information 2

Wednesday, October 18 – In Class Performance Budgeting Workshop

Friday, October 20 – Unique Characteristics of Local Governments

Week 10: Fiscal Health 1

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

Monday, October 23 – **Withdrawal deadline**; Structure of Local Governments

Wednesday, October 25 – Fiscal Federalism

*Friday, October 27 – **No class – Fall Break***

Week 11: Budgeting for Fiscal Health (Local Context)

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

Monday, October 30 – Auditing and Accounting

Wednesday, November 1 – Reporting Government Finances

Friday, November 3 – The Dimensions of Fiscal Health

Week 12: Fiscal Health 2

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

Monday, November 6 – Evaluating Fiscal Health 1

- **HW 3 due; HW 4 assigned**

Wednesday, November 8 – Evaluating Fiscal Health 2

*Friday, November 10 – **No class**; work day for HW 4*

Week 13: Capital Budgeting 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/10.4018/978-15225-7329-6>. Read it by clicking [here](#).

Monday, November 13 – Financial Statement Work day

Wednesday, November 15 – Organizational Decline and Strategies to Improve Fiscal Health

Friday, November 17 – Capital Budgeting and Strategic Planning

Week 14: Capital Budgeting 2

Monday, November 20 – Time Value of Money

*Wednesday, November 22 – **No class – Thanksgiving***

*Friday, November 24 – **No class – Thanksgiving***

Week 15: Capital Budgeting 3

Monday, November 27 – Pricing and Financing Bonds

- **HW 4 due; HW 5 assigned**

Wednesday, November 29 – Evaluating Capital Projects

*Friday, December 1 – **Excel Day 5 – Evaluating Capital Projects in Excel***

Week 16: Public Budgeting Wrap Up

Monday, December 4 – Putting Public Budgeting in Perspective

*Wednesday, December 5 – **Friday class schedule in effect**; Question and Answer
Session for Final and HW 5*

Friday, December 6 – Reading Day

Final Information:

*Wednesday, December 13 (8:00 – 11:00 AM) - **Final Exam***

*Friday, December 15 – **HW 5 due (11:59 pm on eLC)***