

PUAD 6578: PUBLIC BUDGET AND FINANCE



Prof. Keith Lee

A & S 2-09

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Office Hours:

Monday-Thursday

10:45-12:00

or by appointment.

Course Description:

Budgeting at all levels of government is a complex process that requires a tremendous amount of time, energy, and political capital. This course will help you understand the difference between public and private budgeting and why the government cannot function like a household. The class examines the budget process at the federal level, primarily, but we will also discuss budgets at the state and local level. To enhance student learning, this course utilizes case studies that will (a) allow the student to learn about the budget first hand by studying their local government and (b) test the student's mastery of course material by presenting them with a budget problem from an actual municipality and having them solve the problem.

Required Textbook: Lee, Robert D., Jr., Ronald W. Johnson, and Philip G. Joyce. 2013. *Public Budgeting Systems*, 9th Edition. Jones & Bartlett Learning.

Note: *Students may use the 8th edition, but should be aware of the changes between the 8th and 9th edition with regard to chapter order.*

Supplemental Readings: There will be readings assigned to supplement the textbook. These readings will be journal articles or scanned book chapters. I will post these readings to GeorgiaView and let you know when they become available.

Governing Magazine:

I strongly encourage students to subscribe to Governing magazine [\[link\]](#). The subscription is free and is offered in print or digital format. You can also subscribe to various email newsletters based on your specific interests.

Learning Outcomes: Students enrolled in Georgia College’s MPA program are expected to show competency in several areas by the time they graduate. Therefore, a set of Student Learning Outcomes (SLOs) that relate to (and in some cases enhance) NASPAA Universal Competencies were established for students in the program. The SLOs and NASPAA Universal Competencies are listed below. Those highlighted represent the outcomes and competencies students are required to meet in order to succeed in this course.

- Student Learning Outcomes:

1. To demonstrate effective leadership and management skills.
2. To evaluate the political, economic, and legal dynamics of the policy making environment and its impact on the work of public administration.
3. *To evaluate the effectiveness of public programs and the outcomes of policy alternatives.*
4. *To synthesize, analyze, and apply theories and principles of public management.*
5. *To apply quantitative techniques of analysis in policy and program implementation and evaluation, as well as in decision-making and problem solving.*
6. To compare and contrast the political, structural, and social environment of public and private management.
7. To communicate and interact productively in an environment of changing demographics, evolving technology, and diverse perspectives.

- NASPAA Universal Competencies

1. To lead and manage in public governance (demonstrate an understanding of challenges and constraints relevant to governance and external factors).
2. To participate in and contribute to the policy process (demonstrate an ability to participate in the policy process, communicate policy alternatives, and work effectively with government, non-profit institutions, corporations, and community stakeholders).
3. *To analyze, synthesize, think critically, solve problems, and make decisions (1. demonstrate an ability to define, frame, think critically about, and analyze important problems; 2. demonstrate an ability to utilize analytical tools to analyze, present, and interpret data, including appropriate design, statistical, and evaluative techniques for both organization decision making and policy decision).*
4. To articulate and apply public values perspective (demonstrates an ability to identify public service values and to then systematically apply these values to identify appropriate course of action).
5. To communicate and interact productively with a diverse and changing workforce and citizenry (demonstrates an ability to communicate effectively and professionally to diverse audiences).

Course Requirements:

- **Case Study #1:** You will select a local municipality and write a report on how they have managed their budget over the last 10 years, with a special emphasis on 2008 economic recession. The goal of this project is to have you meet with a local budget executive and learn first hand about the budgetary process at the local level.
- **Case Study #2:** You will be presented with a real problem that must be solved. You will take on the role of policy analyst and submit a budgetary solution to a small town enduring financial hardship. This project will test your mastery of the budgetary process and you are encouraged to use information gained in your first case study to help you solve the problem in the second case study.
- **Reading Summary:** I will assign you a chapter in the book and/or a supplemental reading. You will provide a detailed summary of the chapter/reading that I will then distribute to your classmates. These summaries, combined, will be your study guide for the final exam.
- **Final Exam:** The final exam will be an 8-10 page essay that covers a topic related to either the state or federal budget. The question will be uploaded to GeorgiaView NO LATER THAN May 1 at 8:00 am. The exam will be due by May 4 at 10:00 pm.

Grade Distribution:

Case Study #1	25 points
Case Study #2	25 points
Reading Summary	10 points
Final Exam	40 points
<hr/> Total	<hr/> 100 points

Letter Grade Distribution:

≥ 90	A
80 - 89	B
70 - 79	C
60 - 69	D
≤ 60	F

Course Policies:

- **Office Hours and Contact:** Office hours are stated on the front page of the syllabus. I will be in my office to assist students during the times listed UNLESS an emergency arises in which case I will send out a message via GeorgiaView. This is an online class and many of you are not in the area so I am also able to meet by appointment via phone or WebEx.
- **Late Policy:** No assignments will be accepted after the due date. Every assignment will be posted with ample time to complete them, thus a medical/family emergency on the due date is not an acceptable excuse. Get your work done early and you should not have any issues.
- **Attendance and Absences:** There is not an attendance policy for this course, however it is the absentee's responsibility to watch all recorded WebEx recordings.

Georgia College Policies

- Please read: <http://intranet.gcsu.edu/common-syllabus-statements>

Important Dates:

Jan. 11	Last Day to Add a Course
Jan. 13	Last Day to Drop a Course
Jan. 19	WebEx Meeting
Feb. 2	WebEx Meeting
Feb. 16	WebEx Meeting
Mar. 2	WebEx Meeting
Mar. 3	Case Study #1 Due
Mar. 6	Last Day to Drop with a "W"
Mar. 16	WebEx Meeting
Mar. 30	WebEx Meeting
Apr. 13	WebEx Meeting
Apr. 27	WebEx Meeting
Apr. 30	Case Study #2 Due
May. 1	Last Day of Classes
May. 4	Final Exam Due

Course Outline:

The following outline is tentative. The weekly coverage might change as it depends on the progress of the class. However, you must keep up with the reading assignments. I have put a “W” followed by the chapters that will be discussed in WebEx for each week that we have a meeting. Example: A “(W 1 2)” means you should have chapters 1 and 2 read prior to our meeting that week. This is also the due date for the corresponding chapter/supplemental reading summaries.

Week	Dates	Topic
01	01/09-01/13	Introduction
02	01/16-01/20	The Public Sector in Perspective (W 1 2)
03	01/23-01/27	Government, the Economy, and Economic Development
04	01/30-02/03	Budget Cycles (W 3 4)
05	02/06-02/10	Budgeting for Revenues: Income, Payroll, and Property Taxes
06	02/13-02/17	Budgeting for Revenues: Transaction-Based Revenue (W 5 6)
07	02/20-02/24	Budget Preparation: The Expenditure Side
08	02/27-03/03	Budget Preparation: The Decision Process (W 7 8)
09	03/06-03/10	Budget Approval: The Role of the Legislature
10	03/13-03/17	Budget Approval: The U.S. Congress (W 9 10)
	03/20-03/24	Spring Break
11	03/27-03/31	Budget Execution (W 11)
12	04/03-04/07	Finance Management: Accounting, Reporting, and Auditing
13	04/10-04/14	Capital Assets: Planning & Budgeting, Analysis, and Management (W 12 13)
14	04/17-04/21	Capital Finance and Debt Management
15	04/24-04/28	Intergovernmental Relations (W 14 15)
	05/01-05/04	Final Exam