

# University of Florida Political Science

## PAD 6227

### Public Budgeting and Finance

Spring 2016

Dr. Richard Box

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352-226-8618 (by appointment or in emergency, 9 a.m.-6 p.m.)

Mondays 3-6 in the Anderson Hall computer lab

### Course Content

The course provides an overview of financial management in the public sector. The course design operates at three levels: policy making and economic decision making; budgeting concepts and techniques; and applications with case studies and field research. Special attention is given to current policy issues of particular economic importance.

### Course Texts

Gerald J. Miller

*Government Budgeting and Financial Management in Practice: Logics to Make Sense of Ambiguity*

2012, CRC Press

ISBN-13: 978-1574447538

John W. Swain and B.J. Reed

*Budgeting for Public Managers*

2010, Routledge

ISBN-13: 978-0765620507

Irene S. Rubin

*The Politics of Public Budgeting: Getting and Spending, Borrowing and Balancing*

2014 (7th edition only), CQ Press

ISBN-13: 978-1452240411

### Format of Class Sessions

Weekly classes will include discussion of the readings, case analyses, presentations by the professor, and presentations by class members. Active participation in class sessions is expected of class members.

### Assignments

#### *Weekly discussion points*

In each week with assigned readings, class members come to class with prepared “discussion points” drawn from the readings. One or two discussion points are developed from each of the assigned readings. Each discussion point identifies a specific concept the class

member found interesting in the reading, and it may ask a question, state a position, or challenge the key concept. Except in the first week of readings, discussion points will include thoughts about at least one of the mini-cases in the Rubin text, *The Politics of Public Budgeting*.

Class members will present one or more of their discussion points during the first part of the class session. Thoughtful presentation of discussion points is expected that demonstrates thorough reading and preparation. Individual class member contributions to discussion will be reflected in the class participation grade.

### ***Weekly reflection papers***

Following each of the eight class sessions with assigned readings, class members write a short paper reflecting on what they learned from the in-class discussion. The paper should include the student's "discussion points" from the readings, a summary of concepts from the class discussion and professor's presentations that the student found interesting, and thoughts about what was learned, such as why the concepts covered are important, useful, connect with workplace experiences, and so on.

Only students who were present during an entire weekly class session may submit reflection papers, unless an arrangement has been made in advance to submit an alternative assignment or in case of emergency (illness, etc.). Contact the professor as soon as possible to make arrangements for an alternative assignment.

Reflection papers will be one to two single-space pages in length divided into sections with headings and into paragraphs as appropriate. (Avoid writing papers with lists, multiple or lengthy quotations, or few paragraph separations.) Citations for source materials with page numbers will be given in APA format (reference list entries are only needed when referring to works other than those assigned for the week).

Papers will be emailed to the professor as an attached Word file by 11 p.m. on the Thursday following the class session. The electronic title of the emailed Word file should begin with the student's last name, and the text of the file should include the student's name and the date. Papers will be returned with comments and grade before the class session in the following week.

### ***Issue presentations***

Each class member will make an issue presentation showing a financial management issue from several perspectives (see the class schedule for topics). The presentation may include websites, short videos, concepts from scholarly articles or organizational reports, PowerPoint slides, photos, and so on. The goal is to give class members a concise but well-rounded view of the characteristics and importance of an issue, so they have a deeper understanding as they encounter it in the media. The presentation may discuss related history, trends, politics, operational characteristics, impacts and implications, and alternatives. Class members should choose issue topics with which they are not especially familiar.

Presentations will be given during the second half of a class session and should be 20-30 minutes in length, depending in part on whether they include videos. Presenters will include a summary of their presentation in the weekly reflection paper and class members should discuss them in their reflection papers.

### ***Team issue presentations***

The class will be divided into teams to study two complex financial policy issues of national importance, Social Security and income support for the elderly, and financial aspects of the government role in health care. The format and content of the team presentations will be much like that of the issue presentations described above. Team members should divide the issue into parts (for example, organized around books, videos, pro and con arguments, etc.) and create a presentation 30-40 minutes in length. Both teams will present during the same class session.

The team presentations should support a lively discussion of the issues and participation will be reflected in the individual class participation grade. Each team member should email a list of materials used in their portion of the presentation to the professor the day of the presentation. There is no reflection paper connected with the team presentations.

### ***Budget research project***

Class members will conduct field research into a public agency budget, presenting their findings to the class. The goal is to describe the process of creating the budget, how it reflects current challenges and opportunities, and to offer analysis in relation to course concepts about budgeting. The agency studied should be in a functional area with which students are not especially familiar; agencies will be chosen during class discussion.

The agency's current budget will be thoroughly reviewed using course concepts. A request will be made to meet with an agency staff person who was involved in preparing the budget, and to take a tour of agency facilities/properties.

The class member contacting the agency will identify her/himself as a student in the University of Florida Political Science graduate seminar in public budgeting and finance, describing the project as intended to gain an understanding of the agency's programs and operations and how they are funded. It will be made clear that the findings are for class presentation only and will not be made available online or to anyone outside the course. During the meeting, discussion will explore questions identified in advance about the budget, including key policy issues dealt with by staff and interactions between budget staff and final decision makers.

Findings from the project will be shared with the class in a PowerPoint presentation no more than 20 minutes in length (approximately 15 slides); it will be emailed to the professor the day of the presentation. There is no reflection paper connected with the presentation.

A budget research paper 4-6 single-space pages in length (exclusive of tables, photos, lists, quotation, and so on) will be submitted at the end of the semester that summarizes the field work experience and analyzes the agency budget using specifically cited course concepts. Parenthetical citations are given for discussion, paraphrasing, or quotation of each concept or quotation, and directly reproduced material is shown in quotation marks or in block quotation format. A reference list is provided in correct APA style. The budget research paper will be emailed to the professor in a single Word file by 11 p.m. on the due date shown in the class schedule.

### **Grading Points**

There will be 700 points possible in the course, with percentage grade ranges and points as follows: A, 92-100 (644-700 points); A-, 90-91 (630-643 points); B+, 88-89 (616-629 points);

B, 82-87 (574-615 points); B-, 80-81 (560-573 points); C+, 78-79 (546-559 points); C, 72-77 (504-545 points); C-, 70-71 (490-503 points); D, 60-69 (420-489 points); F, 0-59 (0-419 points).

Assignments are returned with comments and grades. The course grade is the final cumulative total of assignment grades applied to the ranges given above. Individual course grades may, at the professor's discretion, be adjusted based on improvement or decline over the semester. Course grades of "incomplete" are discouraged and are given only when a specific part of the required course work from the later part of the course remains unfinished due to emergency or unforeseen circumstances. Available points by assignment are given below.

- Eight reflection papers, 50 points/week, total 400 points.
- Issue presentation, 50 points
- Issue team presentation, 50 points
- Budget research presentation, 50 points
- Budget research paper, 100 points
- Class participation, 50 points

### ***Rubric***

*Exceeds expectations* (45-50 points each for reflection paper and discussion, issue presentation, team issue presentation, budget research presentation, and class discussion; 90-100 points for the budget research paper ("A" range)):

- Thoroughly addresses required elements of the assignment
- Demonstrates thorough preparation
- Clear, logical organization of written work or presentation
- Largely error-free writing
- Appropriate length of written work or presentations
- Citations and references provided where appropriate, in correct APA format
- Contributions to class discussion are frequent, thoughtful, and considerate of others

*Meets expectations* (40-44 points each for reflection paper and discussion, issue presentation, team issue presentation, budget research presentation, and class discussion; 80-89 points for the budget research paper ("B" range)):

- Addresses required elements of the assignment; some items may not be well developed
- Shows some evidence of preparation or research
- Organization of written work or presentation is adequate to follow the meaning
- Some errors in writing
- Written work or presentations may be somewhat long or short
- Some citations or reference list entries missing and/or not quite in APA format
- Contributions to class discussion are sporadic, repetitive, or dominate class time

*Does not meet expectations* (39 or fewer points each for reflection paper and discussion, issue presentation, team issue presentation, budget research presentation, and class participation; 79 or fewer points for the budget research paper ("C" range or below)):

- Addresses required elements of the assignment in a fragmentary, inadequate manner
- Shows inadequate preparation or research
- Logic or organization is difficult to follow
- Significant errors in writing

- Length is too short or too long
- Citations and/or reference list entries largely missing or not in APA format
- Little contribution to class discussion or contributions that are inappropriate

## **Process and Standards**

### ***Class conduct***

In class discussion, it is not necessary to raise hands or use a formal order of discussion. However, please do not dominate the discussion, instead allowing others to make contributions. Make a comment in a clear and succinct manner, recognizing that time is limited and that other class members do not want to listen to one person's extended dialogue.

Except to look for a fact related to discussion, leave cell phone screens off and laptops closed during class sessions.

### ***Attribution and plagiarism***

When writing about, paraphrasing, or quoting the work of others, students must give proper attribution in the form of parenthetical citations and reference lists and quotation marks around directly quoted phrases or sentences, using the "author-date" parenthetical citation and reference list format of the most recent edition of the American Psychological Association (APA) style guide. Every concept from a source that is discussed or quoted is given a citation for the author(s)—not book editors, authors—and a corresponding reference list entry for the source. Quotations must be reproduced accurately and can never be fabricated.

Failure to give correct attribution is plagiarism. Plagiarism is not allowed in academic work and penalties can be severe.

In reflection papers, citations with page numbers should be given to indicate locations in source materials. Reference list entries and full parenthetical citations are only needed when referring to works other than those assigned for the week.

### ***Writing***

The standard for writing in this course is that of the professional workplace and a graduate degree program. Writing must be clear, straightforward, and correct in punctuation and use of language. Difficulties with writing that are noted by the professor should not appear in later written work—this is a criterion for grading in the course.

Except as otherwise indicated, written material will be in Times New Roman 12 point font, single space (not 1.15 space, the Word default). Papers should include student name, date, and heading or title and should have numbered pages. The electronic title of attached files should begin with the student's last name.

### ***Work standards***

Success in the course depends on timely participation and maintaining work standards. A failing course grade will be assigned should a class member:

- Fail to complete reflection papers during two or more weeks without making other arrangements;
- Fail to complete any of the primary assignments; or
- Fail to write in a manner appropriate to a graduate program.

### ***Due dates/deadlines***

Assignments are due by 11:00 p.m. on the day specified. If you may have difficulty submitting material on time or you have an emergency that prevents you from coming to class, please contact the professor as soon as possible. Alternate arrangements can be made to accept work outside the course schedule. Assignments that are submitted late in the absence of prior arrangement with the professor or unanticipated emergency are not read or graded for credit. When work outside the course schedule is accepted, there may be a point deduction.

### ***Changes in syllabus***

Though it should be a rare occurrence, the professor reserves the right to modify the syllabus during the term. Changes will be communicated in advance to class members.

### **Course Schedule**

M = Miller, *Government Budgeting and Financial Management in Practice*

S = Swain and Reed, *Budgeting for Public Managers*

R = Rubin, *The Politics of Public Budgeting*

Numbers are chapters

CMP = Class member presentation

#### January 11

Introduction to course

#### January 25

M1 “Socially Constructed Decisions about Public Money”

M2 “History of Government Budgeting and Finance Reforms”

SR1 “Introduction: Public Budgeting for Public Managers”

SR2 “Historical Development of Public Budgeting”

SR9 “Economic Relationships in Public Budgeting”

Professor’s presentation on James Fallows’ “Countdown to a Meltdown”

#### February 1

M3 “The Practice of Government Budgeting and Finance is Interpretation”

SR5 “Politics Within Public Budgeting”

R1 “The Politics of Public Budgets”

Discussion on additional reading sent by email, Blessett and Box, “Sharecropper Finance”

#### February 8

M4 “Fiscal Policy Impacts in Public Finance”

SR3 “Sources, Characteristics, and Structures of Public Revenues”

R2 “Revenue Politics”

CMP, Taxes in the U.S. and globally: trends, comparisons, impacts on society

#### February 15

M5 “Conventional Budgeting with Targets, Incentives, and Performance”

SR6 “Organizing Concepts for Expenditure Budgets: Formats and Approaches”

R5 “Expenditures: Strategies, Structures, and the Environment”  
CMP, National defense spending: size, purpose, the U.S. role in the world

February 22

SR7 “Analysis in Public Budgeting”  
SR8 “Routine Operating Techniques in Public Budgeting”  
R3 “The Politics of Process”  
CMP, Federal budget gridlock and government shutdown: causes and consequences

March 7

M7 “Budgeting Structures and Citizen Participation”  
SR4 “Public Budgeting Processes: Annual, Episodic, and Standing Policies”  
R4 “The Dynamics of Changing Budget Processes”  
CMP, Municipal bankruptcies: causes, impacts, long-term effects

March 14

M9 “Debt Management Networks”  
M10 “Auctioning Off the Farm with Tax Incentives for Economic Development”  
R6 “The Politics of Balancing the Budget”  
CMP, The characteristics and implications of the national debt

March 21

M6 “Budgeting for Nonconventional Expenditures”  
M8 “Revenue Regime Change and Tax Revolts”  
R9 “Budgetary Decision Making and Politics”  
CMP, The economics of wealth redistribution: programs, outcomes, alternatives

March 28

Team issue presentations:  
1. Social Security and income support for the elderly  
2. Financial aspects of the government role in health care

April 4

No class; work on budget research

April 11

Budget research project presentations

April 18

Budget research project presentations  
Summary of term learning

April 25

No class; budget research papers due