Spring 2016
PUBLIC BUDGETING AND FISCAL MANAGEMENT
POLs 542
FANER 3135
5:00-7:30 Wednesdays

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Contacting the Professor. The preferred way of contacting the professor is through e-mail or during office hours. I check my e-mail almost daily (except when on travel) and will respond. If you send an e-mail, I may ask for a phone number to contact you for follow-up, if necessary.

REQUIRED TEXTBOOK:


OTHER REQUIRED MATERIALS

Clynch and Stewart, *A Budget Simulation*, available later in the semester. The instructor will place budget simulation materials on Desire2Learn. The instructor will also distribute other relevant materials in class. Students are responsible for reviewing all materials.

OTHER RECOMMENDED TEXT(S):


COURSE DESCRIPTION:
The purpose of this course is twofold. First it will provide students with skills to analyze, synthesize, think critically, solve problems, and make budget decisions. In doing so, the first part of the course will introduce students to budgeting concepts, theories, and practices. Secondly, part of the course will allow students to participate in a policy making process that will allow them to incorporate knowledge and skills learned throughout the semester by participating in a budget simulation. The simulation will also
assess students’ ability to analyze, synthesize, think critically, solve problems, and make budget decisions.

**COURSE OBJECTIVE**

The course objectives are as follows:

- To provide a basic understanding of public budgeting decision-making processes and financial management practices.
- To examine budgeting not only as a technical instrument, but also as an element of politics.
- To use case studies and other exercises to help students improve their analytical, decision-making, verbal and written communication skills.
- To give students the opportunity to acquire experience in revenue estimation, budget preparation, budget review, and budget decision-making through participation in a budget simulation.

These course objectives will assist the students with meeting the following MPA required competencies:

- To participate in and contribute to the public policy process
- To analyze, synthesize, think critically, solve problems and make decisions.

**GENERAL ITEMS OF INTEREST**

**Weekly Assigned Readings.** Bring all assigned reading to class each week. Most will be referenced or will be used during in class exercises. Students presenting a chapter(s) should provide the instructor and classmates with an outline of the chapter.

**Supplemental Readings.** Additional readings will be assigned throughout the semester. These readings will be posted on Desire2Learn or will be available in the main office to be copied by students.

**Short Exercises.** Short Homework Exercises will be given each class period. I encourage you to take these homework exercises very seriously as they will have an immense impact on your final grade. Students should be prepared to discuss these exercises in class and should place a copy of exercises in DropBox via Desire2Learn prior to the start of class. Every effort should be put forth to doing the work on your own time and not while in class. Hardcopies of all homework exercises will be due April 6th. Five points will be deducted (per each day) for any homework exercise submitted after class on April 6th.

**Budget Simulation.** Budget Simulation reports are due on the assigned date(s) given by the professor. Students should place a copy of the report in DropBox via Desire2Learn as assigned and bring hardcopies of reports to class for submission to the TA for a grade. Five points will be deducted (per each day) for any parts of the budget simulation that are
not submitted by the assigned due date.

GRADING

Students will have an opportunity to earn 200 points during the semester. Points will be assigned as follows:

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| Chapter Outline                          | 10 pts.
| Presentation                             | 5 pts. |
| Short Exercises                          | 25 pts.
| Midterm Exam                             | 30 pts.
| Budget Simulation (85 total points)      |        |
| Revenue Projection                       | 10 pts.
| Department Budget Request                | 25 pts.
| Budget Analysts’ Questions               | 5 pts. |
| Budget Analysts’ Review                  | 10 pts.
| Budget Hearing Presentation              | 25 pts.
| Final Budget Review and Recommendation   | 10 pts.
| Final Exam                               | 30 pts.
| Attendance and Class Participation       | 15 pts.
| **Total**                                | **200 pts.**

Grading Scale:
181-200=A
161-180=B
141-160=C
121-140=D
<120=F

CLASS PARTICIPATION

Attend and participate in all class sessions. Also, please turn off your cell phone before entering the classroom. You are professionals. The assumption is being made that you attend class sessions and arrive before 5:00 p.m. Attendance will be a formal part of your grade and will be taken at every class meeting. One point will be deducted from the final grade for each unexcused absence. Excused absences are given for University related business and for periods missed due to illness. University business days require documentation from the appropriate official and sick days require a doctor’s excuse. Students are also expected to be in class on time. Two late entrances will be counted as one absence. If you expect to need to leave class early, you should speak to me at the
beginning of class. I may count an early departure as an absence or a tardy. The incomplete or late submission of assignments will also result in a reduction of your participation grade.

CLASSROOM CONDUCT
Students should conduct themselves in ways that are consistent with promoting an efficient learning environment for themselves and everyone else. Students should be conscientious, helpful, properly motivated to learn, honest, and respectful of others and their opinions at all times. Such conduct is consistent with generally regarded norms of professionalism, including those found in graduate, professional degree programs. If a student “commits the offense of disorderly conduct when he/she does any act (e.g. being disobedient) in such unreasonable manners as to alarm or disturb another and to provide a breach of peace” (See the SIUC Student Conduct Code), the professor reserves the right to deduct points for inappropriate conduct and refer the student to the University for further investigation of the matter. The professor also reserves the right to excuse the student from class for the remainder of the semester and give the student a letter grade of “F” for the course.

ACADEMIC DISHONESTY
Occurrences of academic misconduct will be handled in accordance with the procedures outlined in the University’s policy on academic misconduct. If you have any questions, please review or be familiar with the university’s policies on ethical academic behavior. This information is available on the university’s website or in the university catalog. Plagiarism could result in a failing grade for this class.

TESTS AND GRADES
The exam(s) will cover required readings and distributed items. Two exams will be given to include the final exam. All exams must be taken during the scheduled time. You are strongly encouraged not to miss a scheduled exam. If you miss an exam or other assignment, it is your responsibility to contact me as soon as possible to inform me of the situation. Make-ups will not be given without documented excuses, which I must approve.

TENATIVE COURSE OUTLINE:

**January 20**
Introduction and Class Overview

**January 27**
Menifield, Ch. 1: The Context of Public Sector Budgets

Rubin, Ch. 1: The Politics of Public Budgeting

In Class Review of Microsoft Excel

*Homework: Exercises in Menifield: Chapter 1, Exercises 1-5*
February 3
Due: Exercises in Menifield: Chapter 1, Exercises 1-5 (Be prepared to present your work in class. You should also put a copy of your work in dropbox before class).

Ch. 2 Menifield, Preparation of the Budget Proposal
Rubin, Ch. 2: Revenue Politics

Homework: Exercises in Menifield: Chapter 2, Step One

February 10
Due: Exercises in Menifield: Chapter 2, Step One
-Steps Two thru Five will be done in class

Ch. 3 Menifield, Preparing a Personnel Services and Operating Budget
Rubin, Ch. 3: The Politics of Protection
Rubin, Ch. 4: The Dynamics of Changing Budget Processes

Homework: Exercise in Menifield: Chapter 3, Exercises 1-5

February 17
Due: Exercise in Menifield: Chapter 3, Exercises 1-5
Ch. 4 Menifield, Capital Budgets and Capital Improvement Plans
Rubin, Ch. 5: Expenditures: Strategies, Structures, and the Environment
Rubin, Ch. 6: The Politics of Balancing the Budget

Homework: Exercise in Menifield: Chapter 4, Exercises 1-2

February 24
Due: Exercise in Menifield: Chapter 4, Exercises 1-2
Rubin, Ch. 7: Budget Execution: The Politics of Adaptation
Rubin, Ch. 8: Budget Implementation and Control
Rubin, Ch. 9: Budgetary Decision Making and Politics

Assign each student a chapter(s) in Irene S. Rubin’s, “The Politics of Public Budgeting”
(In Class Budgeting Exercise)

March 2
Each student should be prepared to discuss their assigned chapter(s) from Rubin’s Budgeting and Politics Book (You should develop an outline of the chapter as well as a power point presentation. Your developed materials should
be e-mailed to the professor and your classmates before class). You should also place these materials in Dropbox on D2L.

**March 9**
Continue with chapter presentations

**March 12-19**
*Spring Break*

**March 23**
Midterm Exam

*Homework: Read Mikesell, Ch. 4: Budget Methods and Practices*  
(This chapter will be provided by the professor).  
*Exercise in Mikesell: Chapter 4, Exercises 1 (see replacement handout for #1), 3, 4, 5, 7*

**March 30**
*Due: Exercise in Mikesell: Chapter 4, Exercises 1, 3, 4, 5, 7*

Mikesell, Ch. 4: Budget Methods and Practices

(In Class revenue projection exercise from Baker)

*Homework: Revenue Projections (Instructions will be provided in class)*

**April 6**
Power Point Presentation of Revenue Projections  
(You should be creative with your presentation. Create charts, graphs, etc.)

*Note: Hardcopies of all short homework exercises are due. Students should submit a hard copy of the exercises in class. Five points will be deducted (per each day) for any short homework exercises submitted after class on April 6th.*

Budget Simulation Assignment of Agency Heads and Reviewers

**April 13**
No Class (Work on your budget request. A copy of the request should be provided to the budget reviewer/analysts and the professor no later than 12:00 p.m. on the day before your presentation. Students scheduled to present their
budget on April 20th, for example, should email a copy of the request to the budget reviewer/analyst on April 19th by noon. Students should also place a copy of the report in Dropbox to be accessed by the professor. Five points will be deducted for submission after 12:00 p.m. An additional five point will be deducted for each day the submission is late.)

**April 20 (Budget Simulation)**

Budget Simulation: Budget Reviews (This is your opportunity to convince the budget reviewer that your request should be funded)
- create a power point presentation
- provide handouts to the audience, etc.
- creativity is an important factor to budgetary success
- You may use pictures, videos, testimonies, etc. You are free to use any evidence to justify why your request should be funded.

**April 27 (Budget Simulation)**

Continue with Budget Simulation: Budget Reviews

Groups will meet for a Mark-up Session and Ranking of Requests to the Mayor for Recommendations on Funding Budget Requests and develop a recommendation to be presented to the Mayor on May 4th.

**May 4**

Final Presentation: Recommendation to the Mayor on Funding Budget Requests

The Final Exam is scheduled in accordance with the University’s Policy; Wednesday, May 11th from 5:00 p.m.-7:00 p.m.

**Student General Information**

1. There are several problems at the end of each chapter (in Menifield’s book) that require you to use Excel. Copies of partially completed Excel tables are located in the appendix of each chapter. You can also find a complete downloadable Excel spreadsheet for each problem on My Desire2Learn.

2. Always use Excel formulas to complete mathematical functions in the spreadsheets. Do not use a calculator and plug the numbers into the spreadsheet.

3. All of the tables used in your assignments are located in the appendix for the appropriate chapter.
4. Always round dollar amount to the nearest cent unless you are dealing with budget estimates or proposed spending. For example, $34.5690 should be rounded to $34.57 and $43.212 should be rounded to $43.21.

5. Unless noted otherwise, round percents one digit to the right of the decimal.

6. Always bring a hard copy and disk or usb copy of your work to class.

7. Bring a small calculator to class.

Note: When completing an assignment using SPSS or Excel, you should first type the question (use the crux of the question for longer questions rather than retyping the entire question) and then past the output directly into MS Word.

NOTE: THE PROFESSOR RESERVES THE RIGHT TO MAKE NEEDED AND APPROPRIATE ADJUSTMENTS TO THIS SYLLABUS.