Instructor: Mike Loftin  
Time: Wednesdays, 5:30-8:30 p.m.  
Place: PGH, Room 345  
Office: TBA  
Office Hours: TBA  
Cell Phone: (713) 823-0419  
E-mail: saxbud@comcast.net

Course Description  
This course will provide an overview of public budgeting ideas, concepts and techniques. The purpose is to provide an understanding of public budgeting and a foundation for submitting and reviewing public budget proposals. The specific learning outcomes of the course are as follows:

1) To explore the theoretical, political, historical and managerial context in which public budgeting has developed in the United States, thereby providing socialization into the discipline;

2) To understand the ways that the budgeting process has been adapted and modified over time and in different organizations to meet changing needs, thereby preparing students for professional success;

3) To review and practice the major processes and techniques used in budgeting, thereby further providing a foundation for professional success and entry into the public administration profession;

4) To understand the role that constraints play in determining the success of a public budget.

Evaluation Procedures  
The final course grade will be determined as follows:

- 30% Class preparation and participation
- 45% Short papers and budget exercise
- 25% Final exam

Class participation grades will be based on each student's contributions to class discussions with criticisms, thoughts and questions that arise from having read each week's assigned course materials. Short papers and the final exam should be written clearly using correct grammar and logical organization. Budget exercises and related oral presentations should be brief but effective.

Students should strive for creativity in synthesizing course materials and concepts, relating and expressing them in original ways. It is desirable that students learn to use personal experience or experience of others cited in the readings as a basis for analyses and conclusions contained in written assignments. Late assignments will be accepted only under unavoidable circumstances as determined by the instructor.
REQUIRED READINGS: POLS 6372


Required Readings continued


Required Readings continued


COURSE OUTLINE: POLS 6372

UNIT ONE - BASICS OF PUBLIC BUDGETING

August 25 - Introduction to Course

Sept. 1 - Overview and Evolution of Public Budgeting
Readings: Articles: (Rubin “Who Invented”), (Meyers et al), (Mullins et al “Local Budgeting”), (Rubin “State Budget Research”)
Mikesell, Chapter 1
Rubin, Chapter 1

Sept. 8 - Budget Formats
Readings: Articles: GFOA Budget Awards Criteria and Explanations, Kelley
Budget Systems
Readings: Mikesell, Chapter 5
Articles: (Lewis) and (Cothran)

Sept. 15 - Budget Process
Readings: Mikesell, Chapter 2, pp.51-77
Rubin, Chapter 4
Budget Roles, Strategies and Practices
Readings: Articles: (Bourdeaux), (Goodman)
Rubin, Chapter 3
Mikesell, Chapter 2, pp. 78-96; Chapter 4, pp. 170-199, and Appendix 4-1, pp.220-230.

Sept. 22 - Budget Management and Execution
Readings: Rubin, Chapters 7 and 8
Mikesell, Chapter 4, pp. 199-209
Budgeting Expenditures
Readings: Rubin, Chapter 5
Mikesell, Chapter 15, pp. 667-692
Articles: (Horton), (Michel), (Signori)

Sept. 29 - Financial Accountability
Readings: Articles: (Rubin “Accountability”), (Chan), (Brown), (Gauthier), (Berman)
Budgeting Revenue
Readings: Rubin, Chapter 2
Articles: (Coleman), (Mullins et al “TEL’s”)
Mikesell, Read Chapters 7, 10, 11 and 12
UNIT TWO: STATE AND FEDERAL BUDGETING

Oct. 6 - Intergovernmental Overview
Readings: Mikesell, Chapters 3 and 13
Articles: (Mikesell, National Sales Tax)
Hand out Federal Budget Reading assignment

First short paper due for Unit One (see written assignments).

Oct. 13 - Federal Budget Issues
Readings: Mikesell, Chapter 8
Articles: (Rubin, "Unraveling"), (Hoagland) and (Gravelle)
Federal Budget Reading Assignment

Oct. 20 - Federal Budget Analysis
Readings: Mikesell, Appendix 5-1, pp. 284-287
Articles: (Cuny), (Cashell), (McNab and Melese)

Oct. 27 - State Budgeting
Readings: Articles: (Bahl and Duncombe), (Huckaby and Lauth), and (Lauth)

UNIT THREE: LOCAL BUDGETING

Nov. 3 - Capital Budgeting and Debt Administration
Readings: Mikesell, Chapters 6 and 14
Articles: (Forrester), (McElravy et al), (Maurer)

Second short paper due for Unit Two (see Written Assignments).
Class Budget Exercise handout distributed (see Written Assignments).

Nov. 10 - Budgetary Forecasting
Readings: Articles: (Smith, Handbook on the Houston Economy), (Loftin)
Mikesell, Chapter 12
Loftin, League City Long-Range Financial Forecast

Financial Policy
Readings: Articles: (Clifford), (Johnson), (Wisniewski)

Class Budget Exercise assignments finalized.

Nov. 17 - Budget Exercise
Readings: Public Budgeting Laboratory
Revenue and Expenditure Presentations Phase I

Nov. 24 - Budget Exercise
Readings: Public Budgeting Laboratory
Revenue and Expenditure Presentations Phase II
Dec. 1 - Budget Exercise
     Gap Analysis Presentation
     Readings: Rubin, Chapters 6 and 9

Pick up final exam and email submission to instructor by Noon, Friday, December 10
WRITTEN ASSIGNMENTS

All written assignments must be typed with margins of at least three-fourths of an inch. Tables and graphs may be used to support your theses, but will not be counted towards satisfaction of the length requirement for each assignment. Whenever possible, reference the source of your written assertions of analysis in parentheses with the author’s name and the appropriate page number.

Short Paper #1 (800 to 1200 words) - Due October 6

In this paper, critique one or more of the major concepts and theories covered in Unit One. This can include budget systems or approaches, budgeting behavior, budget format and presentation, the role of the analyst in budgeting, or a host of other topics. You should evaluate your subject from whatever experiential base you possess, including that which is composed primarily of common sense. Strive to address the utility to practitioners of the ideas discussed in Unit One regarding the basics of budgeting.

Short Paper #2 (1200 to 1800 words) - Due November 3

Discuss the desirability and feasibility of keeping the Federal budget balanced over the course of a four year period (e.g. a business cycle) that could begin in FY 2012. Indicate that you understand the magnitude of the measures necessary by citing specific portions of the budget, including revenues and expenditures that must be altered to accomplish balance. Be sure to include actual numbers in your analysis to support your thesis and demonstrate your understanding of the Federal budget "problem." Address the politics of balancing the budget and whether process reform is effective or desirable. Critique other concepts discussed in class as well if you wish.

Budget Exercise – Expenditure and Revenue presentations due November 17 and 24. 
Gap Analysis due December 2.

The class will be assigned separate responsibilities as individuals and or groups to prepare and present budget recommendations using the materials provided in the Public Budgeting Laboratory: Data Sourcebook. On November 3, the budget exercise handouts (translate: budget forms and instructions) will be distributed. Assignments will be finalized November 10. Your presentations will include detailed handouts for the instructor and a "gap" analyst and a summarized handout for the class. The objective for the class is to prepare a balanced budget.

Final Exam - Due December 10

The exam will be distributed in class on Tuesday, December 1. Class members will email their exam in Word, Wordperfect or .pdf format to saxbud@comcast.com by Noon, Friday December 10.
PERSONAL DATA SHEET

NAME:________________________________

TELEPHONE - Office:______________ Other:__________________
(Only to be used in case of emergency or inclement weather.)

E-MAIL:________________ Other Internet access?_____________________

CAREER INFORMATION:_____________________________________________

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ACADEMIC FOCUS:_____________________________________________________

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RELATED KNOWLEDGE OR EXPERIENCE:_____________________________________

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OBJECTIVES IN TAKING THIS COURSE:_____________________________________

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OTHER COMMENTS:______________________________________________________

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