Syllabus: Public Budgeting  
PADM 5420

Instructor Contact

<table>
<thead>
<tr>
<th>Instructor</th>
<th>Janet Penksa, Ph.D.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office</td>
<td></td>
</tr>
<tr>
<td>Office Hours</td>
<td></td>
</tr>
<tr>
<td>E-mail</td>
<td><a href="mailto:jep357@cornell.edu">jep357@cornell.edu</a></td>
</tr>
</tbody>
</table>

Course Information

<table>
<thead>
<tr>
<th>Course Name</th>
<th>Public Budgeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course ID/Class Number</td>
<td>PADM 5420/18624</td>
</tr>
<tr>
<td>Course Requirements</td>
<td>Enrolled MPA Student Blackboard Competent</td>
</tr>
<tr>
<td>Credit Hours</td>
<td>3</td>
</tr>
<tr>
<td>Semester/Year</td>
<td>Fall/2015</td>
</tr>
<tr>
<td>Location</td>
<td>Warren Hall B50</td>
</tr>
</tbody>
</table>

Course Description

The focus of this graduate level course is to impart a practical and "real life" understanding and application of public budgeting from the practitioner’s perspective. In this course we will examine public budgets (government and non-profit agencies), budgeting systems, and budgeting processes….how decisions are made and the processes that lead to these decisions. A case focus will be on New York State, with one of the United States’ largest and most complex budgets. Other cases, including municipal, state, and international budget systems, will also be examined to impart a comparative perspective.

Topics will include: federal, state, and city budgets and public debt; interaction of political institutions with public finance and policy goals and within economic and political environments; intersection of financial imperatives and budget processes with public policy goals; role of government regulations, expenditures, revenue sources, and borrowing and impact on individuals, businesses, non-profits, and community organizations; implementation of major programs and initiatives, as well as planning, strategy, and decision making, as these pertain to the budget.

This course is intended to impart the practical budget and financial knowledge and skills for those seeking a successful career in government or the non-profit-sector, as well as scholars in the field whose research may be enhanced with budgeting skills, resources, and governing theory.
**Course Objectives**

By the end of the course, a student should be able to:

- Demonstrate knowledge of the core terms and concepts in public budgeting
- Apply course material concerning the major themes in public budgeting
- Demonstrate the ability to comprehend, analyze, and contextualize budget materials, including public and non-profit budgets, financial plans, and supporting material
- Apply course material to current fiscal affairs facing governments and non-profits
- Demonstrate an understanding of budget execution
- Prepare and communicate the contents of a public budget

**Required Texts:**


**Web Resources**

Government Finance Officers Association
www.gfoa.org

Governing
www.governing.com

New York State Division of the Budget
www.budget.state.ny.us

The Congressional Budget Office
www.cbo.gov

The Office of Management and Budget
www.whitehouse.gov/omb/organization
**Academic Honesty**

Students are required to adhere to the academic creed of the university and will maintain the highest standards of academic integrity.

**Accommodations for Students with Disabilities**

Cornell University is committed to full inclusion for all persons to its educational program and services. Services and reasonable accommodations are available to persons with temporary and permanent disabilities when conditions cause barriers to equal educational opportunity. [Student Disability Services](http://www.sds.cornell.edu) (SDS) determines the eligibility of students to receive accommodations and works collaboratively with the student and university faculty and staff to recommend appropriate accommodations. Students are advised to contact SDS as early as possible in the semester to ensure appropriate accommodations: [www.sds.cornell.edu](http://www.sds.cornell.edu), 607-254-4545.

**Other Course Policies**

Attendance: Required.

Late Assignments: Late assignments are not accepted without prior approval and with cause, such as medical emergencies. A penalty will be assessed on all late assignments.

Class Etiquette: Arrive at class on time and turn off cell phones during class. **Use of cell phones, leaving class early, arriving late, talking during lectures, text messaging, emailing, and other non-class related use of electronic devices will affect your grade.**

Reading Assignments: Assigned readings should be completed prior to class. Students are also expected to read newspapers to keep abreast of current budget issues to discuss in class. The following sources are recommended: New York Times, Washington Post, Wall Street Journal, and Governing Magazine (on line access link noted above).

Written Assignments: **It will be imperative that all written communications, whether as part of on-line discussion forums or formal written assignments, be grammatically correct and typo-free. Non-adherence to this policy will affect a student’s grade.** Assignments should be presented in MS-Word format, single-spaced, Times New Roman (12 point) font. Length and explicit directions for assignments will be discussed in class. All assignments should be submitted via Blackboard as designated.

**Evaluation and Grading**

Student evaluation and grading will be based on: participation in class, module quizzes, preparation of a budget and 3-year financial plan, and completion of writing assignments based on those typically produced as a staff person in government service or a non-profit agency. A
final case study and presentation of a municipal, state, or national budget topic will also be required. Module quizzes will be administered (on line and open book) so that students can demonstrate an understanding of basic budgeting concepts as presented in Lee, et al.

Topics will be based on current events in public budgeting and finance.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Due Date</th>
<th>Linkage to Learning Objectives</th>
<th>Grade Point Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module Quizzes (on-line and open book)</td>
<td>September 28 (Modules 1&amp;2) October 19 (Module 3) November 2 (Module 4) November 30 (Module 5) December 7 (Module 6)</td>
<td>Demonstrate knowledge of the core terms and concepts in public budgeting</td>
<td>10 5 5 5</td>
</tr>
<tr>
<td>Briefing Memo</td>
<td>October 19</td>
<td>Analyze budget concepts and choices and prepare professional work to inform policy makers</td>
<td>10</td>
</tr>
<tr>
<td>Sample Budget &amp; Communication Documents</td>
<td>November 2</td>
<td>Prepare and professionally communicate budget materials for a public or non-profit agency, including a financial plan and supporting presentation materials.</td>
<td>25</td>
</tr>
<tr>
<td>Case Study and Presentation</td>
<td>December 14</td>
<td>Apply course material concerning the major themes in public budgeting and current affairs.</td>
<td>25</td>
</tr>
<tr>
<td>Attendance &amp; Participation</td>
<td>Ongoing</td>
<td>Demonstrate an understanding and curiosity of core themes and concepts in public budgeting</td>
<td>10</td>
</tr>
</tbody>
</table>
Course Outline/Schedule

Module 1: Introduction to Public Budgeting

August 31: Introduction to the Class and Key Public Budgeting Concepts

Readings:

Lee et al., Chapter 1, Introduction & Chapter 2, The Public Sector in Perspective
Rubin: Chapter 1, The Politics of Public Budgets

September 7: Labor Day/No Class

September 14: Budget Cycles and the Economy

Required Readings:

Lee, et al. Chapter 3, Government, the Economy, and Economic Development & Chapter 4, Budget Cycles

Class Discussion Readings: Students are asked to select 1 of the following journal articles to bring into class discussion


Module 2: Revenue

September 21: Sources of Revenue

Required Readings:

Lee et al., Chapter 5, Budgeting for Revenues: Income Taxes, Payroll Taxes, and Property Taxes & Chapter 6, Budgeting for Revenues: Transaction—Based Revenue Sources

Rubin: Chapter 2, Revenue Politics

Class Discussion Readings: Students are asked to select 1 of the following journal articles to bring into class discussion


**September 28: Forecasting Revenue & Taxing Limits**

Required Readings:


Class Discussion: Students are asked to review the following publication, select 1 revenue source, and come to class prepared to discuss forecast methodology.


Due:

Quiz covering Modules 1&2: (through September 2) (10 pts)

**Module 3: Expenditures, Budget Preparation and Decision-Making Process**

**October 5:** Expenditures and Executive Budget Preparation

Required Readings:

Lee et al., Chapter 7, Budget Preparation: The Expenditure Side & Chapter 8, Budget Preparation

Rubin, Chapter 3, The Dynamics of Budget Processes

Class Discussion Readings: Students are asked to select 1 of the following journal articles to bring into class discussion


**October 12:** October break/no class

**October 19** Governance, Divided Government, and Budget Reform

Required Readings:


Class Discussion Readings: Students are asked to select 1 of the following journal articles to bring into class discussion


Due:

Module 3 Quiz (through October 5th)

Briefing Memo

**Module 4: Budget Review and Approval**

**October 26:** Legislative Review and Approval
Required Readings:

Lee et al. Chapter 9, Budget Approval: The Role of the Legislature & Chapter 10, Budget Approval: The U.S. Congress

Rubin, Chapter 4, The Politics of Expenditures: Managing Competition, Accountability, and Acceptability & Chapter 5, The Politics of Balancing the Budget

Class Discussion Readings: Students are asked to select 1 of the following journal articles to bring into class discussion


Module 5: Budget Execution and Financial Management

November 2:

Required Readings:

Lee et al., Chapter 11, Budget Execution

Rubin, Chapter 6, Budget Execution: The Politics of Adaptation and Control & Chapter 7, Budgetary Decision Making and Politics

Class Discussion Readings: Students are asked to select 1 of the following journal articles to bring into class discussion


Due:

Module 4 Quiz
Sample Budget and Communications Document

November 16th: Financial Management

Required Readings:
Module 6: Capital Assets and Debt Management

**November 23:** Capital Projects and Planning

Required Readings:


**November 30:** Financing Capital Projects and Debt Management

Required Readings:

Lee, et al. Chapter 14, Capital Finance and Debt Management


Due:

Module 5 Quiz

Module 7: Intergovernmental Perspectives and Challenges

**December 7:** Intergovernmental transfers and local government challenges and reform

Required Readings:

Lee et al., Chapter 15, Intergovernmental Relations

Class Discussion Readings: Students are asked to select and read one of the following journal articles for class discussion


Due:

Module 6 Quiz

Module 8: Budgets and Budgeting-Beyond the U.S.

December 14th: Class wrap-up and discussion of student case studies

Due:

Case Study