

PUB ADM 630 - Budgeting and Finance in the Public Sector Fall, 2024

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Office Hours: Email, Text or Phone

Required Texts:

Bland, Robert L. 2013. A Budgeting Guide for Local Government, 4th ed. ICMA Press. ISBN 0873267672

Kavanagh, Shayne, 2012, Financial Policies, GFOA

ISBN 0891252703

National Performance Management Advisory Commission; A Performance Measurement Framework for State and Local Government

Online Course

This course is being taught entirely online this semester. Recorded lectures on each section of the reading materials will be available on Canvas. Students are expected to read all the materials and listen to the lectures by the date listed on the syllabus. Each student is required to submit discussion questions on each section. The class will include regular synchronous online sessions on the dates indicated on the syllabus to review discussion questions that have been submitted. Regular attendance at these online sessions is expected.

Supplies

We may be doing a few exercises that require calculations, so a basic calculator or app would be handy. This course is taught online. Internet access is required.

Course Description:

This course provides an overview of the processes, techniques, and politics of public budgeting. The purpose of this course is to provide a foundation for understanding the nature of public budgeting primarily at the local (i.e., municipal) level. Special emphasis will be placed on financial policies and applied budgeting techniques. This is NOT a course about the politics of the budgetary process at the federal level.

No prior background in budgeting is necessary to do well in this course. The student makeup of this course varies considerably and typically ranges from upper-division undergraduates with no experience in budgeting to senior level MPA/MUP students with public sector work experience.

Our focus in this course is on general principles of budgeting. Variations in budgeting methods/procedures across governments are common, so if you have nuanced questions that deal with specific procedures used where you're working, please ask these questions at break or after class. Having said this, if you are confused about a topic, you should certainly not be afraid to ask questions.

Learning Outcomes

You should know the following after taking this course:

1. Competency in basic principles of public sector budgeting and finance. Even if your primary career goal does not involve budgeting and finance, competent public sector managers still need to understand basic the language of public budgeting and finance and the meaning of various budgeting techniques and policies.

How to think critically about budgeting. For some of the exercises, there are not always obvious "right" answers. Coming up with answers to these questions will force you to explain and defend the rationales for your work.

Course Requirements

Your grade in the course will be based on the following:

1. Exam 1 - 30 percent of your final grade.
2. Exam 2 - 30 percent of your final grade.

The second exam is not a cumulative final. It will only cover material presented after the midterm exam.

3. Budget exercise assignments - 30 percent of your final grade – Three exercises will be assigned. The instructions for each exercise will be distributed two weeks before the due date.

Homework is to be completed individually. If you want to check your work against that of another student, that's fine, but each student is responsible for handing in his/her own assignments.

4. Short reaction memos - 10 percent of your final grade. This will be four brief memos reacting an article from a professional journal such as *Government Finance Review*, *Governing*, *The Municipality*, *Public Management*, *Wisconsin Policy Forum Focus* or *Public Administration Review* that addresses topic covered in the class.

You must complete all the grading components to earn a grade for the course; you can't just choose the ones you want to complete. A zero on any one of the above grading components may result in an "F" grade for the course.

U/G Grading Policy

Undergraduates are graded differently on the budget exercise and short reaction paper assignments.

If are you an undergraduate and ignore these differences or simply want to be graded under the same standards as graduate students, that's fine. I will assume this is the case if you hand in all the same assignments as the graduate students; however, doing this will NOT count as extra credit.

Grading Scale used to determine final course grades.

A 93-100	A- 90-92.9		
B+ 87-89.9	B 83-86.9	B- 80-82.9	
C+ 77-79.9	C 73-76.9	C-70-72.9	
D+ 67-69.9	D 63-66.9	D-60-62.9	F 0-59.5

Accommodations for Disabled Students

Students with disabilities should contact me early in the semester so that any special accommodations can be made promptly.

Makeup Exam Policy

Makeup exams will differ from regular exams. Makeup exams will only be given if you have a University excused absence. An absence is considered excused if you can provide official documentation, such as a note from a physician or a court order.

Makeup exams will only be given under the following circumstances.

Number 1. You have a University excused absence. An absence is considered excused if you can provide official documentation of a medical condition, such as a note from a physician or a court order. A work schedule that overlaps/interferes with the course is NOT considered an excused absence.

Number 2. You must contact me prior to the exam or by 5pm on the day of the exam if you need to take a makeup.

Makeup exams must be completed within a reasonable amount of time (normally before the next class session). Makeup exams will differ in format and content from regular exams. Makeup exams must be completed within a reasonable amount of time (normally before the next class session). If your schedule is so tight that you claim you don't have time to take a makeup exam, I will assign two possible makeup exam times. You will be required to either pick one of the two times or take a zero for the exam in question.

If you do not have official documentation for an excused absence, then I am not required to give you a makeup exam.

If I decide to allow a makeup exam in the case of an unexcused absence, there will be an automatic 10 point deduction from whatever grade you earn on the exam. The easiest way to avoid this penalty is to show up for the scheduled exams.

If you miss a class you will need to obtain notes from another student. Handouts are posted on Canvas each week. I do not bring handouts with me to class.

I have supplied my e-mail address above. Please use e-mail to notify me of absences or to ask simple questions. If you have detailed questions about materials covered in the readings or lectures you should ask these questions in person.

Academic Conduct:

Students are expected to follow the Guide for Students at http://uwm.edu/deanofstudents/conduct/conduct_procedures/academic-misconduct/. According to this source, "Plagiarism includes: 1) Directly quoting the words of others without using quotation marks or indented format to identify them; or, 2) Using sources of information (published or unpublished) without identifying them; or, 3) Paraphrasing materials or ideas of others without identifying the sources."
–University of Wisconsin-Milwaukee Graduate School, "Academic Misconduct," Website, Available online: http://uwm.edu/deanofstudents/conduct/conduct_procedures/academic-misconduct/, August 2017.

Diversity, Equity, and Inclusion

The Department of Urban Planning is committed to addressing systemic racism across all of its dimensions in our curriculum. Towards this goal, the Department of Urban Planning acknowledges the historical roles of urban planning in creating and replicating racial inequities in the built environment. We are committed to developing pedagogical approaches and curricular content to train urban planners on anti-racist planning strategies.

We desire to foster and reinforce an inclusive culture in which democratic principles embrace the richness of our diverse society. The Department of Urban Planning facilitates and advances respectful dialogues among participants (students, instructors, class project clients, community members, and so on) of diverse backgrounds and experiences. This course welcomes diverse backgrounds and thoughts and strives to make our community more equitable and inclusive.

Other Course Policies

This course adheres to campus policies regarding students with disabilities, religious observances, active military service, incompletes, discriminatory conduct, academic misconduct, complaints about the course, grade appeals, and firearms. For details about these policies, see <https://uwm.edu/secu/syllabus-links/> click on "syllabus links."

Topics and Schedule:

All dates for the topics are approximate. We will generally stick to this schedule, but the time it takes to cover topics varies each semester, so the dates you see listed may not exactly match the topics listed. We may also be having a couple of guest speakers and I may have to shuffle a date or two around if their availability changes.

Date	Format	Topic(s)	Readings/Lecture	Other Assignments
9/9	Synchronous	Class Introduction & Overview		
9/16	Asynchronous	Introduction to Financial Policies and Policies for Reserves	Kavanagh Ch. 1-5	Reaction Memo 1
9/23	Synchronous	Discussion Questions		
9/30	Synchronous	Revenue, Expense, Operating Budget, Capital Assets and Long-Range Planning Policies Discussion Questions	Kavanagh Ch. 6-10	Reaction Memo 2
10/7	Asynchronous	Debt, Investment, Accounting, Controls and Risk, Economic Development and Procurement Policies	Kavanagh Ch. 11-16	Reaction Memo 3
10/14	Synchronous	Discussion Questions and Exam Review		
10/21	Asynchronous			Exam 1
10/28	Synchronous	Exam Postmortem, Guest Speaker		
11/4	Asynchronous	Property and other taxes, Fees, Charges for Services and Strategic Choice	Bland Ch. 1-4	Reaction Memo 4
11/11	Synchronous	Discussion Questions		
11/18	Asynchronous	Budget Choices and the Budget Cycle; Capital Budgeting	Bland Ch. 5-11	Exercise: Revenue Forecasting
11/25	Synchronous	Discussion Questions		
12/2	Asynchronous	Performance Management	Bland 12 & Performance Management Framework	Exercise: Capital Budgeting
12/9	Synchronous	Discussion Question & Exam 2 Prep		
12/16	Asynchronous	Exam 2		Exercise: Local Government Budget Review Analysis
				Exam 2

Estimated Work Hours

The UWM Faculty Senate has asked instructors to include information about the work hours associated with the course for the semester. The work effort for a 3 credit course is supposed to equal approximately 144 hours. These are VERY ballpark estimates.

Discussion	14 hours (2.0 hours per session)
Reading/Video assignments	63 hours (4.5 hours per week)
Homework	49 hours (3.5 hours per week)
Studying for Exams	14 hours (1.0 hour per week)