Introduction to Public Budgeting  
POLS 4325/5325  
Fall 2020

Professor:  
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Office: McGannon Room 154  
Virtual Office Hours: Tuesdays 2:15—4:00 by appointment. Because of the pandemic, all appointments will be either by phone or Zoom.

Course Description:  
This course focuses on public budgeting at all levels of government as well as the economic and political aspects of budgeting. It also features a real time case-study of a municipality, Rock Hill, in central St. Louis County.

In order to properly understand the policy process and how governments operate, we must first understand how governments budget. This course covers both the theory and practice of public budgeting at both the national and subnational levels, particularly at the local level. The topics covered include 1) how governments raise revenue, 2) the process and procedures by which they allocate public funds, and 3) the various budgetary institutions that shape fiscal outcomes.

Goals of the Course:  
This course provides you with an introduction to Public Budgeting at all levels of government. You will not only learn how the public manager or nonprofit executive can use budgeting as a financial and management accounting tool but as a promote developing and deploying policy in the public or non-profit organization’s work.

The course will also provide you familiarity with the process of public budgeting and with the terms that shape its language. You will learn about issues that affect the budgeting process, such as politics, political ideas and traditions, and policy analysis. You will also have the opportunity to explore public budgeting from the viewpoint of a local municipality as the ultimate intent of this course is to help you to understand public budgeting beliefs, attitudes and process.

As I revise this in August 2020, there is still a great deal of uncertainty about COVID-19’s effects on the fall semester. Professors have been given the option to teach their courses either online or in the classroom. I have decided, due to personal circumstances, to put the course entirely online. I will be using Zoom for the classroom portion of the course. I have put all the assignments on Blackboard, including the exams. In all likelihood, you will email me your Rock Hill assignments using my SLU email address unless I decide to use one of Blackboard’s functions to collect these assignments. If you have any technology issues with Zoom or Blackboard, please inform me as soon as possible so we can resolve them.
Learning Objectives:
By the end of the course, students will be able to demonstrate that they can:

1. Explain how and why public budgeting is much more than the collecting and managing of tax dollars and includes how those taxes will be collected and spent on behalf of the community and how moneys are borrowed by government to pay for things like airports and other types of infrastructure.

2. Explain how and why the budgeting process can be used a communication tool in connecting government with the populace.

3. Explain the importance of public budgeting as a tool to keep governments accountable to the people.

4. Explain how and why the public budgeting process can be a lever aligning problems, politics and solutions.

5. Explain how and why the public budgeting process can help launch the public sector down the path of performance management.

6. Read and analyze the main components of a local budget.

Rock Hill Budgeting Assignments:

A major part of the course assignments involves working with the City of Rock Hill in St. Louis County. This is the major assignment in the course and it consists of 3 parts. The goal of this assignment is to help the city of Rock Hill with some of its major budget issues. Unlike most other college assignments, this is one where you could have some real-world impact. You will be working with actual budget data and will make presentations at the end of the semester to the City Administrator of Rock Hill.

The City of Rock Hill has 3 top budget priorities for this year:
1) Forecast revenues for the general fund, capital projects, streets
2) Allocate expenses for a balanced budget
3) Create a priority list for the streets

This will enable us to divide the class up into teams for each priority. The Rock Hill City Administrator has identified these 3 areas as ones they need to address this fiscal year. Working on these issues does not mean that they will all be resolved in one year. As you will see, these priorities will require several years to be fully implemented by the city of Rock Hill.

Students in all teams are encouraged to make a short trip or two to Rock Hill because budgeting doesn’t happen in a bubble. It’s good to actually see the community that you are studying in class. This is particularly valuable for the streets team. Obviously, if you don’t have access to a vehicle that will make things difficult. Let me know so I can pair you up with others. Logistically, it’s difficult for us to make a class field trip there because of liability issues. Again, I’m encouraging you to do this if you can. You are not required to visit Rock Hill.

On September 16, there will be Zoom Coffee with the Mayor of Rock Hill at 6:00 pm. You are required to attend this hour-long event. You can ask the mayor questions related to your
research at this event. You will also have an opportunity to see and interact with Rock Hill municipal officials and residents. I will provide you with the Zoom link as we get closer to September 16.

1. Revenues Forecast Team:
1st assignment—Compile and analyze the revenue data for Rock Hill for previous 5 years; show the revenue trends graphically; explain the major factors accounting for the revenue trends; what is the fiscal capacity (revenues compared with expenditures)?
2nd assignment—In this assignment, the team analyzes the current situation for the main components of Rock Hill’s revenue structure in the budget compared with previous trends (for example, how are projected sales tax receipts compared to previous 3 years?).
3rd assignment—Make projection for the next three fiscal years based on this analysis; discuss the variables that the municipality should be concerned with over the next three years; what is revenue going to be in 3 years adjusting for inflation and other economic conditions. Will the city’s revenue capacity improve, stay the same, or worsen? Make your presentation to the city administrator.

2. Expense Allocation Team:
1st assignment—Compile and analyze the expenditure data for the previous 5 years; show the expenditure trends graphically; explain the factors accounting for the recent expenditure trends taking account of local economic conditions;
2nd assignment—Analyze the current situation for the main components of Rock Hill’s expenditures in the budget compared with previous trends (for example, how do personnel expenses compare to previous 5 years?). Determine what factors are responsible for those trends.
3rd assignment—In light of past trends, make projection for the next 3 fiscal years based on the analysis in assignment 2; discuss the variables that the municipality should be concerned with over the next 3 years; what do you think expenditures are going to be in 3 years adjusting for inflation and other economic conditions; make presentation to city administrator.

3. Streets Team:
1st assignment—Streets comprise a significant proportion of a municipality’s budget for infrastructure. This team will identify what streets are in which condition (i.e., excellent, good, fair, poor).
2nd assignment—Determine how much it would cost to replace streets in poor condition or fix the streets in fair condition. Determine how much Rock Hill can spend on keeping its streets in good repair. Where is the money going to come from?
3rd assignment—Present a prioritization plan of streets with total costs and timeline for the next three years. Identify ideas to fund the street plan and rank order them in terms of their feasibility. Come up with a professional, implementable plan

Textbooks:


Budgeting for Local Governments and Communities by Morgan et al.
Class grade breakdown:

25% – Attendance, engagement, and participation in the class, and Blackboard responses to weekly discussion questions (100 points)

50% – City of Rock Hill Assignments. This portion of the grade will be based on the three assignments above. (200 points)

25% – Midterm Examination – short answer questions. (100 points)

Grading Scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Discussion Board Responses*</th>
<th>Midterm Exam</th>
<th>Rock Hill Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>93-100</td>
<td>93 – 100</td>
<td>186-200</td>
</tr>
<tr>
<td>A-</td>
<td>90-92</td>
<td>90 – 92</td>
<td>180– 185</td>
</tr>
<tr>
<td>B+</td>
<td>87-89</td>
<td>87 – 89</td>
<td>174- 179</td>
</tr>
<tr>
<td>B</td>
<td>80-86</td>
<td>80 – 86</td>
<td>160-173</td>
</tr>
<tr>
<td>C</td>
<td>70-79</td>
<td>70 – 79</td>
<td>84-95</td>
</tr>
<tr>
<td>D</td>
<td>&lt; 70</td>
<td>&lt; 70</td>
<td>&lt; 84</td>
</tr>
<tr>
<td>F</td>
<td>X</td>
<td>X</td>
<td>X</td>
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* drop the lowest grade

Discussion Board Response:
Discussion Attendance requires the student to participate, at a minimum, with three separate posts on three separate days within each individual week. All posts cannot be completed in one day to receive full credit. The first post should be your initial response to the question or teaching case by Friday 11:59 pm, and all additional posts can be replies to other students by Sunday 11:59 pm.

Discussion Board Rubric:

<table>
<thead>
<tr>
<th>Participation requirement of three separate posts on three separate days</th>
<th>Above Average</th>
<th>Average</th>
<th>Below Average</th>
<th>Needs Improvement</th>
<th>Not Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>1.5</td>
<td>1</td>
<td>.5</td>
<td>0</td>
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</table>
**Class Schedule:**
Each class will be comprised of approximately two hours of lecture which will include a discussion of that week’s readings. If we have to move to distance instruction because of Covid, we will be doing Zoom meetings for 1.5 hours each week. The additional seat time and an expanded discussion will take place online, and can be accessed through the courses’ Blackboard site.

**Reading and Online assignments:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Unit in Blackboard</th>
<th>Reading Assignments:</th>
<th>Online Assignments and Guests</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug. 18</td>
<td>Unit 1</td>
<td>Syllabus</td>
<td>Discussion Board (Due Sunday)</td>
</tr>
<tr>
<td>Aug 25</td>
<td>Unit 2</td>
<td>Lewis &amp; Hildreth: Introduction; Morgan, et al.: teaching case</td>
<td>Discussion Board (due Sunday)</td>
</tr>
<tr>
<td>Sept.1</td>
<td>Unit 3</td>
<td>Lewis &amp; Hildreth: (Ch.1); Morgan, et al: (ch.1); Rock Hill budget</td>
<td>Rock Hill budget quiz (Due Sunday)</td>
</tr>
<tr>
<td>Sept. 8</td>
<td>Unit 4</td>
<td>Lewis &amp; Hildreth (Ch.2); Morgan, et al: (Ch. 2)</td>
<td>Jennifer Yackley (Rock Hill) Guest Lecturer Discussion Board (Due Sunday)</td>
</tr>
<tr>
<td>Sept. 15</td>
<td></td>
<td>Lewis &amp; Hildreth</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>Unit</td>
<td>Material</td>
<td>Assignment/Activity</td>
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<tr>
<td>Sept. 22</td>
<td>Unit 6</td>
<td>Lewis &amp; Hildreth (Ch.4); Morgan et al.: (Ch.4)</td>
<td>Rock Hill Assignment 1 due</td>
</tr>
<tr>
<td>Sept. 29</td>
<td></td>
<td>Lewis &amp; Hildreth (Ch.5); Morgan, et al. (Ch.5)</td>
<td>Discussion Board (Due Sunday)</td>
</tr>
<tr>
<td>Oct. 6</td>
<td></td>
<td>Lewis &amp; Hildreth (Ch.6); Morgan, et al: (Ch.6)</td>
<td>Discussion Board (Due Sunday)</td>
</tr>
<tr>
<td>Oct. 13</td>
<td></td>
<td>Lewis &amp; Hildreth (Ch.7); Morgan et al: (Ch.7)</td>
<td>Discussion Board (Due Sunday)</td>
</tr>
<tr>
<td>Oct. 20</td>
<td></td>
<td>Lewis &amp; Hildreth (Ch.8); Morgan et al (Ch.8)</td>
<td>Rock Hill Assignment 2 due</td>
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<tr>
<td>Oct. 27</td>
<td></td>
<td></td>
<td>Midterm</td>
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<tr>
<td>Oct. 29</td>
<td></td>
<td></td>
<td>Fall Break</td>
</tr>
<tr>
<td>Nov. 3</td>
<td></td>
<td>Lewis &amp; Hildreth (Ch.9); Morgan, et al (Ch.9 &amp; 10)</td>
<td>Discussion Board (Due Sunday)</td>
</tr>
<tr>
<td>Nov. 10</td>
<td></td>
<td>Morgan et al (Ch.11 &amp;12)</td>
<td>Discussion Board (Due Sunday)</td>
</tr>
<tr>
<td>Nov. 17</td>
<td></td>
<td>Morgan, et al (Ch.13 &amp;14)</td>
<td>Discussion Board (Due Sunday)</td>
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<tr>
<td>Nov. 24</td>
<td></td>
<td>Morgan et al (Ch.15 &amp;16)</td>
<td>Present preliminary results of project</td>
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<tr>
<td>Dec. 2</td>
<td></td>
<td>Morgan, et al (Ch.19)</td>
<td></td>
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<tr>
<td>Dec. 9</td>
<td></td>
<td></td>
<td>Rock Hill Assignment 3 due</td>
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**Course Administration:**

**Honor Code**

Students are expected to be honest in their academic work. The University reserves the right to penalize any student whose academic conduct at any time is, in its judgment, detrimental to the University. Such conduct shall include cases of plagiarism, collusion, cheating, giving or receiving or volunteering or soliciting information in examinations, or the use of previously prepared material in examinations or quizzes. Violations should be reported to me and will be investigated and adjudicated according to the Policy on Academic Honesty of the College of Arts and Sciences. If the charges are found to be true, the student may be liable for academic or disciplinary probation, suspension, or expulsion from the University. Please refer to the university policy at [http://www.slu.edu/x12657.xml](http://www.slu.edu/x12657.xml).

**Expectations and Procedures**
Face masks: The University’s interim policy on face masks details that all persons present on campus shall wear a face mask. A statement about face masks being mandatory will be included in course syllabi. This does not apply to this course obviously.

If any individuals are unable to wear a face mask due to medical reasons, they may contact the Office of Disability Services (students) or Human Resources (faculty and staff) to discuss their individual situations.

Students should contact Disability Services as soon as possible, prior to the start of the semester, and share those accommodations with their professors as far in advance as possible before classes begin in August.

Social distancing: We will continue to require 6 feet of social distancing in all public University spaces indoors and outdoors. Classrooms, laboratories, dining halls, meeting rooms, elevators and residence hall common areas are being reconfigured to accommodate this requirement across campus. Again, this does not apply to this course.

Technology

Put everything on mute. You will need to use your laptop or desktop (who has those things anymore?) for this course. You may ask questions by raising your hand just like in an old-fashioned class or by writing it in the Chat box. I will check chat periodically throughout the class. I will email all lecture Powerpoint by the end of the week.

Communication

I will post official grades, send class emails, etc. through the SLU Banner system. Be sure that you can access the email address listed. I will only send email out to your SLU e-mail accounts listed on the course roster in Banner. I will not keep track of any other email addresses you may use.

Disabilities

In recognition that people learn in a variety of ways and that learning is influenced by multiple factors (e.g., prior experience, study skills, learning disability), resources to support student success are available on campus. Students who think they might benefit from these resources can find out more about:

- Course-level support (e.g., faculty member, departmental resources, etc.) by asking your course instructor.
- University-level support (e.g., tutoring/writing services, Disability Services) by going to www.slu.edu/success. Students who believe that, due to a disability, they could benefit from academic accommodations are encouraged to contact Disability Services at the Student Success Center.

Confidentiality

Confidentiality will be observed in all inquiries. Course instructors support student accommodation requests when an approved letter from Disability Services has been received and when students discuss these accommodations with the instructor after receipt of the approved letter.

University Writing Services

I encourage you to take advantage of University Writing Services; getting feedback benefits all writers! Trained writing consultants can help with any writing, multimedia project, or oral presentation. During one-on-one consultations, you can work on everything from brainstorming and developing ideas to crafting strong sentences and documenting sources. *These services do fill up, so please make an appointment!* Also,
bring your assignment description, and a few goals, to the consultation! For more information, or to make an appointment, visit www.slu.edu/writingservices.xml or call 977-3484.

Social Science core requirement

Student Outcomes: Students will acquire conceptual tools and methodologies to analyze and understand their social world. With these tools, they will be able to act in their world more effectively and become forces for positive change. They will gain a better understanding of human diversity. Students will be able to think and write critically about human behavior and community. They will become aware of the various methodological approaches used by social scientists.