

# Public Budgeting

Summer 2023

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**Class Meetings:**

Mondays & Wednesdays (July 31 – August 30) 6:00pm-8:50pm

**Class Location:**

TBA

**Delivery: Hybrid**

Please note that this is a hybrid offering that combines in-person instruction and online learning. Students will be expected to regularly attend some classes in person and on campus with the following schedule:

Week 1: Remote  
Week 2: Remote  
Week 3: In-person  
Week 4: In-person  
Week 5: In-person

Over the first two weeks students will engage with course materials in an online environment. This includes submitting discussion posts entries and completing exercises. Our class meetings will be in person over the last three weeks. We will spend our time in a computer lab working through a range of exercises while using Microsoft Excel (prior experience with Excel is not required).

**Course Description:** The twenty-first century has witnessed significant changes in the policy and practice of budgeting and financial management at the federal, state, and local government levels. This course will connect public finance theory with practice and will provide students with budgeting and financial management tools. In this class, students will become familiar with the general context and evolution of public finance and budgeting in the United States. Students will also gain familiarity with the technical aspect of budgetary decision-making. In order to do so, we will: (i) review strategies of various participants; (ii) examine revenue sources, expenditure areas, and balanced budget requirements for all levels of government in an intergovernmental context; (iv) examine personal services, operating, and capital budgets. Students will also learn budgeting techniques and analytical models that will help them with answering important policy questions. This century has raised a number of important financial management issues. As a class, we will discuss topics such as cash management, risk management, procurement, debt management, and cutback management.

*Learning objectives and student competencies:*

1. Demonstrate skills in preparing budget proposals.
2. Be able to prepare personnel services and operating budgets.
3. Be able to prepare a capital budget and a capital improvement plan.

4. Demonstrate skills in using a range of budgeting techniques and analytical models.
5. Be able to effectively communicate budgeting data.

### Required Readings

**Books:**

**[FREE EBOOK]** Menifield, Charles (2020). *The basics of public budgeting and financial management: A handbook for academics and practitioners*. 4<sup>th</sup> edition. Hamilton Books.

### Recommended Readings – THESE ARE NOT REQUIRED FOR SUCCESSFUL COMPLETION OF THE COURSE

**Books:**

Lynch, Thomas, Sun, & Smith (2017). *Public budgeting in America*. 6<sup>th</sup> edition. Melvin & Leigh Publishers.

Rubin, Irene (2016). *The politics of budgeting: Getting spending, borrowing, and balancing*. 8<sup>th</sup> edition. CQ Press

Wang, XiaoHu (2015). *Financial management in the public sector: Tools, applications, and cases*. 3<sup>rd</sup> edition. Routledge

**\*\*\*Additional readings/resources will be posted on canvas\*\*\***

### **Summer 2021 schedule (Faculty may alter schedule and reading assignments)**

DATE	TOPIC	READINGS
<b>Week 1</b> Monday - July 31 Wednesday – August 2	Context of public sector budgeting	<b>Menifield, Chapter 1</b>
<b>Week 2</b> Monday – August 7 Wednesday – August 9	Preparing budget proposal & Personnel & operating budgets	<b>Menifield, Chapters 2 &amp; 3</b>
<b>Week 3</b> Monday – August 14 Wednesday – August 16	Capital budgeting & Funding state and local budgets	<b>Menifield, Chapters 4 &amp; 5</b>
<b>Week 4</b> Monday – August 21 Wednesday – August 23	Analytical models & Financial management	<b>Menifield, Chapters 6 &amp; 7</b>
<b>Week 5</b> Monday – August 28 Wednesday – August 30	Effectively communicating budget information	<b>Menifield, Chapter 8</b>

### Student Assignments / Basis of Evaluation

1. *In class participation and asynchronous learning activities (discussion posts)* – Students must attend class having completed the readings and be prepared to fully participate in class discussions and exercises. Students are expected to fully engage in discussions, presentations, exercises.

If you are unable to attend class meetings, or participate in the required asynchronous discussion posts, please notify the instructor to find a way to make up the work. Students will be required to participate in weekly discussions (asynchronous posts) that reflect readings, class discussions, and other course related work. These asynchronous discussion entries are a chance for you to reflect on what we are learning and to comment on professional development throughout the course.

2. *Homework Exercises* – Each week students will be assigned exercises and work problems from the required text. The assignments will be distributed at the end of class and will reflect the contents and materials covered on that particular day. These weekly assignments will be submitted no later than the beginning of class the following week.

### **Course Policies**

**Format:** Unless otherwise noted, all written assignments should be typed, double spaced, 12 point font, and follow APA format and citation style. [APA Style <http://www.apastyle.org/learn/index.aspx> Purdue Writing & Grammar Guide <http://owl.english.purdue.edu/>] All written work will be of high quality, grammatically correct, clear and without spelling errors. Students may request resource writing assistance from faculty and/or the Graduate Writing Assistant.

**Participation and attendance:** Students are required to attend each synchronous online class meeting in its entirety. Participation includes focusing on class content, speaking in class and seminar, listening to others, taking notes, completing class interactive exercises, avoiding distractions, and listening to and dialoging with the guest speakers. If an absence is unavoidable, faculty should be notified prior to a class. After one absence (full synchronous online day), make-up work may be assigned at faculty discretion on case-by-case. Makeup work must be completed by the deadline assigned to ensure full receipt of course credit. After two absences (two synchronous online days) students may be denied full credit. Finally, if students do miss a class, they are expected to do the reading for that class meeting and turn in any assignments that were due that class date.

**Late assignments:** Turning in assignments late is unacceptable. However, if there is an unavoidable need to turn in an assignment late, the student should contact their seminar faculty no later than the original assignment due date to discuss options. Parameters are left to the discretion of the faculty on a situation-by-situation basis. Late assignments must be completed by the revised due date to ensure full receipt of course credit.

**Credit:** Students will receive four graduate credits at the end of the course if all requirements have been satisfactorily completed. Students will be evaluated based upon their progress towards the learning objectives, assessed from classroom, seminar, and assignment performance. No incompletes will be awarded. Full loss of credit decisions will be made by the faculty. Full loss of credit for two terms of core may result in dismissal from the MPA program. Plagiarism (i.e., using other peoples' work as your own) may result in total loss of credit for the class and may result in dismissal from the MPA program. See the [MPA Handbook](#) and [College statement on academic honesty](#) for more information. Failing to meet course requirements (ex. not completing one or more assignments, completing one or more assignments late, or multiple absences) may constitute denial of total credit at the discretion of the faculty. Students at risk of losing credit will receive written notification prior to the end of the quarter.

**Evaluation:** A written self-evaluation and faculty evaluation are required each quarter for credit. All final evaluations are to be submitted via my.evergreen.edu. Evaluation conferences may occur in-person or over the phone.

**Multiculturalism and diversity:** Faculty and students will actively work towards contextually weaving multiculturalism and diversity throughout our learning as related to readings, lectures, seminar, and group projects. In a learning community students and faculty share the responsibility for the teaching and learning environment. Multiculturalism and diversity is to be understood as: aiming to promote constructive community discourse about issues of culture, power, and differences including but not limited to race, ethnicity, color, nationality, sex, gender, gender identity, gender expression, class, sexual orientation, age, religion, (dis)ability, and veteran status.

**Technology use and learning styles:** We all have different ways of acquiring new knowledge. Therefore, faculty will actively work towards providing information in multiple formats: tactile, auditory, visual, experiential, etc.

**Reasonable accommodations** will be provided for any student who qualifies for them through a working relationship with Access Services. To request academic accommodations due to a disability, please contact the office of Access Services for Students with Disabilities (867-6348 or 6364). If the student is already working with the office of Access Services the faculty should have received a letter clearly indicating the student has a disability that requires academic accommodations. If any student has a health condition or disability that may require accommodations in order to effectively participate in this class, please do the following: Contact faculty before class and Contact Access Services to receive a letter of accommodation. Information about a disability or health condition will be regarded as confidential. Please refer to TESC's [Students with Disabilities Policy](#).

**Conduct and conflict resolution:** Discuss any problems involving others in the learning community directly with the individuals involved (so long as the concerned party feels safe doing so). Possessing respect for others is fundamental to an open, free, and educational dialogue. All students are expected to support and contribute to a well-functioning MPA classroom and learning community. Behavior that disrupts the learning community may be grounds for disciplinary action, including dismissal from the MPA program. All students will be held accountable for maintaining the highest of academic standards.

**We will abide by the [social contract](#):** WAC 174-121-010 College philosophy.

**We will abide by the [student conduct code \(including academic integrity and plagiarism\)](#):** Chapter 174-123 WAC, Student Conduct Code & Grievance/Appeals Process.

**We will abide by the [non-discrimination policies and procedures at TESC](#).**

**Guest policy:** Guests are welcome to visit our learning community during class time and seminar meetings with discretionary approval from course faculty in advance of the requested visit. It is the host student's responsibility to contact the faculty with details about the requested guest visit and await approval. Guests must abide by all social contract conduct code, and nondiscrimination policy guidelines as aforementioned in this syllabus.

**Inclement weather:** In the event of bad weather or emergencies students should check with for announcements of campus closures. Students can call the main campus line 867-6000 to get the latest news regarding a campus closure or delay. Faculty may decide to cancel a class meeting even if campus

is open and we will send an all-class email prior to 3:00 pm the day of class. Students are responsible for checking email and ensuring viable transportation options are available to them.

**Communicating:** Email and Canvas are our primary means of communication. Students are responsible for checking their Evergreen email and Canvas regularly.