

Policy Finance and Budgeting for Public Administration—Tacoma
First-Year MPA, Spring 2023
Evergreen Tacoma Campus, Room TBA (possibly the computer lab and some seminar room)

Faculty Teaching Team

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Class Meeting Times:

First Class: Wednesday, April 3, 6pm to 8:50pm

Regular Class Schedule: Wednesday Evenings, 6pm to 8:50pm

MPA Mission Statement: Our students, faculty, and staff create learning communities to explore and implement socially just, democratic public service. We think critically and creatively; communicate effectively; work collaboratively; embrace diversity; we value fairness and equity; advocate powerfully on behalf of the public; and imagine new possibilities to accomplish positive change in our workplaces and in our communities. “Be the Change.”

Course Description and Objectives: Building on our work from winter quarter, we will examine the budgetary and fiscal foundations of serving the public. This quarter we will explore how budgets are expressions of policy priorities for the public in a democracy. We will balance both theory and practical applications of public financial management. We will examine on how public funds are generated through taxation and transferred across levels of government through grants. We will also consider principles of equity and social justice in taxation and in budgeting. Some of the class time will be spent in the computer lab developing technical skills of financial data analysis.

Learning Objectives for Spring

1. Understanding the role of budgeting in expressing policy priorities
2. Understanding the principles of preparing operating and capital budgets for public and non-profit organizations
3. Exploring tax policy through the lenses of social equity, economic efficiency, and administrative capacity
4. Exploring the recent literature on gender budgeting
5. Examining budgeting during periods of resource decline
6. Developing quantitative skills for analyzing financial data

Required Text:

Menifield, Charles E. "The Basics of Public Budgeting and Financial Management: A Handbook for Academics and Practitioners." Hamilton Books, 2020.

Coursework: Credit for this course is based on the demonstration of course learning objectives through completion of memos and exercises. Some of the quantitative work will be completed in class in the computer lab environment.

The MPA program's policy on course credit for elective classes is listed here:

<https://www.evergreen.edu/mpa/credit-policies>

Evaluation Criteria

All coursework is evaluated on four criteria:

1. Demonstrates conceptual accuracy
2. Demonstrates application and/or synthesis of the content
3. Supports arguments or assessments with appropriate sources
4. Demonstrates clear communication

Assignments

The following are brief descriptions of the assignments. More detailed instructions and the specific deadlines are available on Canvas.

I. The Fiscal Ship

We will play through the Fiscal Ship Budget Exercise. Students will submit a one to two page description of the choices they made and an evaluation of the model.

II. Budget Proposal Role Playing Assignment

We will conduct the budget proposal game assigned at the end of chapter 2 (problem 2) of the Menifield book. This consists of 4 parts:

1. Outside of class homework
2. An in-class game
3. Selection of best budget proposal
4. In-Class Evaluation

III. Capital Budgeting / Time Value of Money Problem Set

This will consist of a series of Excel-based exercises that require the application of time value of money calculations. The majority of the work will be completed during class time in the computer lab. Some additional work outside of class may be necessary.

IV. Taxation Memo

Write a two paged single-spaced memo that analyzes the inequities that arise from funding public education with the property tax.

V. Gender Budgeting Memo

Write a two-paged single-spaced memo that applies the readings on gender budgeting to a local governance issue of your choice. Explore how different lenses and biases are expressed in budgetary allocations and policy priorities.

VI. Cutback Budgeting

Write a two-paged single spaced memo that examines how the assumptions of the incremental model of budgeting break down when budgets are in decline.

VII. Final Group Presentation

Prepare and deliver with your group a 10-15 minute presentation that integrates two or more topics from this quarter. Explore a specific public program and how the budget decisions it has recently faced express policy priorities. An accompanying 4-5 page single-spaced memo will accompany the presentation that summarizes the findings and provides supporting citations for all sources.

Course Schedule (Tentative) More complete and up to date information will be on Canvas

Week and Topic	Readings	Assignments
Week 1. April 3 Intro to Budgeting	Menifield Ch 1	Fiscal Ship Exercise (Due April 10)
Week 2 April 10 Preparing Budget Proposals	Menifield Ch 2 (Demo in Class Budget Proposal 2A)	Get a real budget document
Week 3 April 17 Operating Budgets	Menifield Ch 3	In Class Exercise on Budget Discussion
Week 4 Capital Budgets	Menifield Ch 4 Finkler Chapter	Capital Budgeting Excel Work
Week 5 Taxation 1	Social Equity and Taxes Report Tax Analysis Chapter	
Week 6 Taxation 2	Reschovsky Chapters, ITEP Report on Soda Taxation	Taxation Memo
Week 7 Gender Budgeting	Polzer Ruben and Bartle Chapter from "Hidden Women"	Gender Budgeting Memo
Week 8 Incrementalism	Wildavsky	
Week 9 Cutback Budgeting	Behn Pandey	Cutback Budgeting Memo
Week 10 Prep for Presentations	TBA	
Week 10 b (Saturday Session)		Final Presentation Due

EXPECTATIONS AND POLICIES

Format: Unless otherwise stated, all papers should be typed, double spaced, 12-point font, and follow APA format and citation style. [APA Style: <https://apastyle.apa.org/style-grammar-guidelines/references>; Purdue Writing & Grammar Guide:

https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_style_introduction.html]

All written work will be of high quality, grammatically correct, clear and without spelling errors. Also, a guide to student writing at Evergreen can be accessed through the campus Writing Center: <https://www.evergreen.edu/academics/academic-career-services/writing-center>.

Participation & Attendance: Students are required to attend each 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 and/or seminar absence.

After one absence per quarter (Ex. 2 hours accumulated is one absence), make-up work will be assigned by faculty. Makeup work must be completed by the end of the scheduled course to receive course credit. After 9 hours of absences total in one quarter, you may be denied full credit for the course. Also, after reoccurring absences (being late to class; regularly missing an hour of class), you may be denied full credit. Finally, if you do miss a class, you are expected to do the reading for the class meeting missed and turn in any assignments that were due on the class date missed.

Late Assignments: Turning in assignments late is unacceptable. If there is an unavoidable need to turn in an assignment late, the student should contact their faculty no later than the original assignment due date and propose an alternative due date for completion. It is up to the individual faculty to decide whether to accept the assignment on the proposed date. Late assignments must be completed by an agreed upon revised due date to ensure full receipt of course credit.

Credit: Students will receive 6 graduate credits if all course 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 partial credit or incompletes will be awarded. Full loss of credit decisions will be made by the faculty team. 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: Student's course self-evaluation and evaluation of faculty are required for credit, and evaluation conference attendance.

Multiculturalism & 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 are defined as: aiming to promote constructive community discourse about issues of culture, power, and differences.

Technology Use & Learning Styles: We all have different ways of learning. Faculty will actively work towards providing information in multiple formats: tactile, auditory, visual, experiential, etc. However, we are limited to means appropriate for the virtual classroom environment. Surfing the internet, checking social media, reading e-mail, playing with cell phones during our online sessions are not an appropriate use of class time. Consult your faculty to discuss technology use and learning style options.

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: <https://www.evergreen.edu/offices-services/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 to effectively participate in this class, please do the following: Contact Access Services to receive a letter of accommodation prior to the start of class. Information about a disability or health condition will be regarded as confidential. Please refer to Evergreen's Students with Disabilities Policy.

Conduct & Conflict Resolution: Please refer to the MPA Student Handbook: https://docs.google.com/document/d/13-evtIU8jP541eXxG-az0NCq6O6FP-ELb9Vtl_Dvz9s/edit#heading=h.oxi3510cri2. 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: <https://www.evergreen.edu/offices-services/academic-affairs/student-conduct-code>

We will abide by the non-discrimination policies and procedures at TESC.

Guest policy: Guests are welcome to visit our learning community during our class time and seminar meetings with approval from course faculty in advance of each requested visit. It is the host student's responsibility to contact the faculty with details about the requested guest visit and await approval.

Prospective students may visit one class meeting of first year Core without advance faculty approval but must notify faculty that they are present prior to the beginning of class. All guests must abide by all social contract, conduct code, and nondiscrimination policy guidelines as aforementioned in this handbook. Per faculty discretion, guests may be asked to leave and not permitted to return to class if these guidelines are violated in any way including behavior that disrupts the learning community. All guests are expected to minimize their participation in class and seminar discussions.

Inclement Weather: In the event of bad weather or emergencies students should check for announcements of campus closures or service disruptions that might prevent our online class sessions. Students can call the main campus line 360-867-6000 to get the latest news regarding a campus closure or delay. Students may also sign up for the Omniaalert system here: <https://www.evergreen.edu/emergency-notifications>. Faculty may decide to still hold class virtually or may cancel a class meeting even if campus is open if there are substantial regional internet service disruptions. Faculty will do their best to provide information to students in the event of an online class cancelation; including sending an all-class email prior to the start of class and posting notice on our Canvas site. Students are responsible for checking email and ensuring viable online access 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 – minimally once each weekday and weekend.

Use of Student Work Posted to Canvas: Students post their work to an online learning platform known as "Canvas". Our class canvas site is accessible to faculty and students registered for this course only. The work students post on canvas is their private intellectual property and may not be used or distributed without their expressed consent. Some work may also be owned by governments, organizations, or communities. Their informed and voluntary consent would also need to be obtained for use and appropriate cultural protocols would also need to be followed.

Audio or Video Recording: No audio or video recording may occur during class without the informed and voluntary consent of all students, guests, and faculty involved.

