

Public Budgeting

Summer 2025 (July 21 – August 25)

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Delivery: Remote

This course is self-paced and work is done asynchronously - there will be no regular class meetings.

The contents for course will be available on canvas on July 21, 2025. The course is organized in five modules with various self-paced activities.

- Module 1: July 21 – July 27
- Module 2: July 28 – August 3
- Module 3: August 4 – August 10
- Module 4: August 11 – August 17
- Module 5: August 18 – August 25

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*. 4rd 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*. 6th edition. Melvin & Leigh Publishers.

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

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

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

Summer 2025 schedule (Faculty may alter schedule and reading assignments)

DATE	TOPIC	READINGS
Module 1 July 21 – July 27	Context of public sector budgeting	Menifield, Chapter 1
Module 2 July 28 – August 3	Preparing budget proposal & Personnel & operating budgets	Menifield, Chapters 2 &3
Module 3 August 4 – August 10	Capital budgeting & Funding state and local budgets	Menifield, Chapters 4 & 5
Module 4 August 11 – August 17	Analytical models & Financial management	Menifield, Chapters 6 & 7
Module 5 August 18 – August 25	Effectively communicating budget information	Menifield, Chapter 8

Student Assignments / Basis of Evaluation

1. *Participation in asynchronous learning activities (discussion posts)* – Students must be prepared to engage in asynchronous discussions after having completed the assigned readings.

If you are unable to 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 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* – In each module, students will be assigned exercises and work problems from the required text. The assignments will be available on canvas at the beginning of the week, and will reflect the contents and materials covered in the particular module. The assignments will be submitted no later than the end of the weekly module.

Course Policies

Format: Unless otherwise noted, all written assignments should be typed, double spaced, 12 point font, and follow APA format and citation style (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 participate in asynchronous discussion posts in a timely manner and within the established deadlines.

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 the 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 two 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. Full loss of credit decisions will be made by the faculty. 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.

Academic Integrity

Cheating, plagiarism and other violations of academic integrity standards will not be tolerated. Any student turning in work that is in violation of Evergreen's academic integrity standards will automatically receive a No Credit in the course and the matter will be referred to the Office of Student Rights and Responsibilities for disciplinary action. Please be aware that including material generated by an artificial intelligence tool in work turned in for academic credit without appropriate citation or attribution is considered to be academic dishonesty. An overview of academic integrity standards and the Student Code of Rights and Responsibilities are available at <https://www.evergreen.edu/offices-services/student-affairs/student-rights-responsibilities>

Accessibility

Your success in this class is important to the faculty, and it is the policy and practice of The Evergreen State College to create inclusive learning environments consistent with federal and state law. If you have a documented disability (or need to have a disability documented), and need an accommodation, please contact one of your faculty privately as soon as possible, so that we can discuss with the office of Access Services for Students with Disabilities (360) 867-6348; accessservices@evergreen.edu) how to meet your specific needs and the requirements of the course. For more information, please visit the Access Services website at <https://www.evergreen.edu/offices-services/access-services-for-students-with-disabilities>

Washington State law (RCW 28B.10.039) requires that institutions of higher education accommodate students by allowing two days of absence and make-up work for religious holidays per year. While Evergreen moves toward putting religious holidays into the online campus calendar, check the University of Washington's [religious holidays calendar](#).

Other Expectations of Students and Faculty

We commit to promoting a cooperative, supportive atmosphere within the community; give everyone opportunity for self-reflection and expression; use high standards in reading the text and preparing our papers, lectures, and comments in seminar; handle all disputes in a spirit of goodwill; respect our differences; and, discuss any problems involving others in the learning community directly with the individuals involved.

We abide by the [social contract](#), the [student conduct code](#) and the [non-discrimination policies and procedures at TESC](#).

All students are expected to support and contribute to a well-functioning MPA classroom learning community. Behavior that disrupts the learning community may be grounds for disciplinary action, up to and including dismissal from the MPA program.

Evaluation: A written self-evaluation and faculty evaluation are required for credit. All final evaluations are to be submitted via my.evergreen.edu. Evaluation conferences may occur in-person, over zoom, 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](#).

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