

POLICY, FINANCE, AND BUDGETING IN PUBLIC ADMINISTRATION --- OLYMPIA (CRN 30186) SPRING 2026

FACULTY

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Office hours are by appointment

CLASS LOCATION & MEETING TIMES

Thursdays, 6:00 – 8:50 pm, Seminar II E1105
Saturday, April 18, 9:00 am – 4:00 pm, Seminar II E1105

Course Canvas Page: <https://canvas.evergreen.edu/courses/8033>

COURSE DESCRIPTION AND OBJECTIVES

More than any other arena of policymaking, budget policy invites conflict. As the third course in the Master of Public Administration's core curriculum, Policy, Finance, and Budgeting explores this conflict, centering on decisions about how governments raise revenue and distribute that revenue across different policy goals, agencies and programs. Revenue and spending decisions determine who will bear the costs of government and who will receive its benefits and thus inevitably creates winners and losers.

As public administration professionals, you will be a participant in budgetary decision-making. In many cases, you may need to make decisions between different program priorities. In others, you may need to advocate for resources for a particular program or agency. And in still others, you will need to determine what resources are needed to achieve particular outcomes efficiently and effectively. In this course, you will develop analytic skills for each of these types of policy decisions. By the end of this course, you will have demonstrated your ability to:

- 1) Evaluate the economic and political constraints on state and local financial decisions
- 2) Analyze the economic and social impact of tax and spending proposals across a variety of policy arenas
- 3) Formulate your own budget policy alternatives

COMMUNICATIONS

The faculty encourage and expect contact from you over the quarter. The easiest way to reach us is by e-mail (wangw@evergreen.edu and crawm@evergreen.edu). You may also make an appointment with either of us for a one-on-one Zoom conference or phone call.

We use Evergreen's e-mail and the course Canvas system to conduct course business. If you do not use Evergreen's e-mail system, please be sure to forward messages from this account to the e-mail account that you use. We will also place course assignments, handouts, PowerPoint slides, and other course materials on the course Canvas site.

COURSE MATERIALS

Books: You are not required to purchase books for this course.

The two main e-books (available as e-books through Evergreen's Library) are:

Brunori, David. 2022. *State Tax Policy: A Primer*. 5th ed. Rowman and Littlefield.
https://alliance-evergreen.primo.exlibrisgroup.com/permalink/01ALLIANCE_EVSC/1770nbq/alma99900738953701845

Fisher, Ronald C. 2023. *State and Local Public Finance*. 5th ed. Routledge.
https://alliance-evergreen.primo.exlibrisgroup.com/permalink/01ALLIANCE_EVSC/v1f9tt/alma99900528395301845

All other course readings will be available on the course Canvas page.

Hardware and software: You will need a laptop computer capable of connecting to Evergreen's Wifi network for some class sessions. Chromebook laptops are also available for checkout from Evergreen's library (<https://libguides.evergreen.edu/things/chromebook>). We will make use of Microsoft's Office Suite and Microsoft Copilot (Microsoft's AI platform) for some of our work. All Evergreen students have access to Microsoft Office and Copilot through the Microsoft 365 suite, which is accessible via your student login at my.evergreen.edu

COURSE ASSIGNMENTS, CREDIT, AND EVALUATIONS

You will be evaluated based on your progress in meeting the course objectives described above, as assessed by the following assignments and requirements. Per MPA program policy, no partial credit may be earned in this course. To earn full credit for the course, students must satisfactorily complete all the following requirements:

Course Participation: One of the primary objectives of this class is to develop your ability to critically evaluate programs and policies. In class sessions and activities, we will engage in activities such as discussion and group work that will call on you to apply new ideas from the reading to policy problems. Thus, it is important for you to come to the class prepared to participate by having studied the assigned reading. Your participation will be assessed on the following criteria:

--- *Attendance:* Students are required to attend each class meeting. Attendance is especially important in this course since you must apply concepts and skills from prior class sessions to develop new skills in later class sessions. Missing a class, then, will significantly jeopardize your performance. If an absence is unavoidable, faculty must be notified prior to the absence. **After one absence, make-up work may be assigned at faculty discretion, on a case-by-case basis.** Make-up work must be completed by the end of the quarter for course credit. Three or more absences put you at risk for no credit.

--- *Collegiality:* Showing respect for your peers by being in class on time, staying through the entire session, focusing on class content, respecting the views of others in class discussion, and engaging in respectful dialogue with guest speakers.

--- *Preparation:* Completing reading before class, coming to class prepared with assignments and reading materials, and active participation in discussion and small group work.

--- *Engagement out of class:* Our class sessions are not the only opportunity to discuss course ideas with the faculty. We want to know if you are having trouble with the material and what you like and don't like about the course. You may reach the faculty by e-mail or phone or schedule an in-person or Zoom chat session.

Pre-class Reading Responses: After you complete the reading for each class session, you may be asked to prepare a response of about 500 words (1-2 pages double-spaced) to a question, problem, or prompt about that reading assignment. These responses will often serve as a starting point for discussion in class. Your pre-class reading responses are due by the beginning of class on Thursday at 6 pm. You must complete at least five of these responses on time to earn credit in this course.

Professional Development Activities and Reflection: Over the course of the quarter, you will participate in a minimum of 12 hours of events that will enhance your development as a public and nonprofit administration professional:

Saturday Session: Navigating Washington's Nonprofit Sector (April 18, 9 am – 4 pm). This will be a joint session with the Tacoma cohort's first year MPA students. We will hear from a series of speakers who will share their experiences as professionals working in Washington nonprofit organizations.

Webinars and podcasts (self-paced assignment): Outside of class time, you will participate in or listen to at least 5 hours of webinars or podcasts of your choice that make you more familiar with the practice of public and nonprofit administration. The American Society of Public Administration hosts webinars, podcasts, and other events available for free on its E-Learning site (<https://aspanet.org/ASPA/ASPA/Events/E-Learning/E-Learning-Portal.aspx?hkey=639c82ad-2875-47bc-9e2d-cc67f736042d>). Governing Magazine also offers multiple webinars (https://webinars.governing.com/?promo_code=topnav) and podcasts (<https://www.governing.com/podcasts>), many of which are archived. You may also participate in other webinars or podcasts that enhance your professional development in public administration so long as they are not required as part of another MPA course. Faculty will announce additional webinars and events that are appropriate for this assignment in class.

After completing your Saturday and webinar participation, you will submit a reflection essay of at least 1000 words on your experience. Your reflection paper and a log documenting the activities in which you participated is due no later than **Friday, June 12**.

Analytic Essays: You will complete two assignments that require you to apply the analytical tools that you learned over the course to problems in public and nonprofit administration. You will have one week to prepare a 1250-1750 word (5-7 pages, double-spaced) response to each question. You will receive the first question by Sunday, May 3 and your response will be due on **Sunday, May 8**. You will receive your second essay question by Sunday, May 31 and it will be due on **Sunday, June 7**.

Budget policy paper: Budget policy requires that one be able to analyze, make connections between, and draw conclusions from the policy research of other professionals. You will demonstrate your skill at this by completing a research paper of at least 2500 words (10 pages double-spaced) that addresses a research question in the field of public finance and budget policy. Your review must use a minimum of five scholarly sources. The paper should not merely summarize these sources. Rather, it should compare and contrast approaches to the topic and draw conclusions about a thesis or research question posed by the readings. Your review may be either argumentative (such as by arguing for adoption or rejection of a particular budget policy proposal) or it may be analytical (such as by evaluating the causes or consequences of a budget policy problem or budgeting method). A problem statement that includes a paragraph explaining the paper's research question or thesis and an annotated bibliography will be due **Sunday, April 26**. The completed literature review will be due on **Thursday, June 4** at the in-class mini-conference on budget policy. You should come prepared that day to explain your research problem and discuss your findings with your peers.

Evaluation: Students must complete a self-evaluation and faculty evaluation and must participate in an evaluation conference with the faculty member. The written evaluations must be submitted using the My Evergreen system (my.evergreen.edu).

SUBMITTING ASSIGNMENTS

Assignments should be submitted on Canvas using the electronic submission feature. It is your responsibility to assure that faculty have received your work on time. We recommend both uploading your assignment to Canvas and emailing it to your faculty to ensure it is received on time.

Review Assignment Requirements Thoroughly Before Drafting Submissions: It is vitally important that you read and understand assignments before you begin to write. The pressure to just start writing can be irresistible at times. Don't! Canvas is used for course documents specifically because it enables changes as the course evolves during the quarter. Some assignments have very specific requirements. Some are intentionally a bit more open to interpretation and creative responses. Clear understanding of your goals is important to avoiding frustration.

Format of Assignment Submissions: : Unless otherwise stated, all papers should be typed, double spaced, 12 point font, and follow a standard citation and referencing style such as APA (<https://apastyle.apa.org/>). All written work will be of high quality, grammatically correct, clear and without spelling errors (Purdue University's Online Writing Laboratory provides useful resources here: <https://owl.purdue.edu/>) . Follow the Federal Plain Language Guidelines (<https://digital.gov/guides/plain-language>). for writing that is clear, concise, and accessible. Sometimes your faculty will ask you to work with a writing assistant; if so, you are required to do so to the satisfaction of your faculty member.

Late Assignments: Are not accepted without prior (to deadline) approval by your seminar faculty member. Multiple late assignments put you at risk for no credit.

AI POLICY

The use of AI is permitted on a faculty-by-faculty basis.

Students should assume that the use of AI is not permitted in a class unless the faculty have explicitly stated otherwise and provided clear guidelines for its use. Additionally, students should not assume that what is allowed in one class applies to all classes. Inappropriate and/or prohibited use of AI can be considered academic dishonesty under The Evergreen State College's Student Conduct Code [WAC 174-123-170 \(1\)\(a\)](#) (Links to an external site)

If an assignment or activity in our class involves the use of AI, we will provide specific guidelines and expectations for its use on a case-by-case basis. At a minimum, you will be required to document and attach your research and writing strategies, all prompts used, and a copy of the resulting conversation.

Included in Evergreen's Microsoft 365 suite is an AI chatbot, Copilot. If logged in through your Evergreen Microsoft 365 online account, Copilot does not share your information and hence has privacy that others do not.

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. We will refer to Washington's Council of Presidents religious holiday calendar for guidance: <https://councilofpresidents.org/resources-2/holiday-observance-calendar/>

BAD WEATHER POLICY

If weather or other event makes it difficult or impossible for the class to meet in-person at our scheduled class times, the faculty may change the format for the class to remote instruction, with the class meeting occurring over Zoom. The faculty will make every effort to make you aware of this change at the earliest possible time.

If it is likely that many students or faculty will be affected by a power or internet outage, faculty may choose to cancel a class session entirely. If we do this we will make every effort to send an all-class email by 3:00 pm. If you've not already done so, sign up to receive alerts about campus closing or other emergencies [here](#).

GUEST POLICY

Guests are welcome to visit our learning community during 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. All guests must abide by all social contract, conduct code, and nondiscrimination policy guidelines as aforementioned in this syllabus. At faculty discretion, guests may be asked to leave and not permitted to return to class if these guidelines are violated, including behavior that disrupts the learning community. All guests are expected to minimize their participation in class and seminar discussions unless invited to do otherwise.

ACKNOWLEDGEMENT OF THE SQUAXIN TRIBE FOR THE OLYMPIA CAMPUS OF THE EVERGREEN STATE COLLEGE

We gratefully acknowledge and honor the Squaxin Island Tribe, upon whose traditional homelands the Evergreen State College Olympia campus is situated. For thousands of years, their ancestral families lived and thrived here. They named Budd Inlet Steh-Chass, and Eld Inlet where the campus is located Squi'Aitle. Today, the Squaxin Island Tribe continues to live on and steward the lands and waters of the Southern Salish Sea.

We also gratefully acknowledge the Puyallup Tribe whose traditional lands Evergreen's Tacoma Campus is located upon.

We respect and acknowledge the Squaxin Island and Puyallup Tribes, and other Tribes across the Americas, and their many contributions to The Evergreen State College (in support of education, Tribal sovereignty, environmental stewardship). This acknowledgement is one small step toward respect and collaboration with the aim of uplifting the voices, cultures and histories of the Tribes of these lands and waters.

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 The Evergreen State College](#).

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.

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, value fairness and equity, advocate powerfully on behalf of the public, and imagine new possibilities in order to accomplish positive change in our workplace and in our communities.

COURSE SCHEDULE

These topics and reading assignments may change throughout the course of the semester, depending on our speed and interests. Changes will be announced in class.

Date	Topic and reading assigned
Thursday, April 2	Course Introduction Chernick, "Detroit's Bankruptcy: How Did We Get Here and What's Next?" https://www.roosevelthouse.hunter.cuny.edu/?forum-post=detroits-bankruptcy
Thursday, April 9	Revenue Options for Local Governments Judd and Swanstrom, "The Metropolitan Chase" Excerpt from Brunori, <i>Local Tax Policy</i> Excerpt from Peterson, <i>City Limits</i> ICMA, "Revenue Choices: Principles to Guide the Manager" Optional: Municipal Research Service Center, "Revenue Guide for Washington Cities and Towns" https://mrsc.org/getmedia/d3f7f211-fc63-4b7a-b362-cb17993d5fe5/Revenue-Guide-For-Washington-Cities-And-Towns.pdf?ext=.pdf
Thursday, April 16	Intergovernmental Revenues and Constraints Fisher, "Intergovernmental Grants" Judd and Swanstrom, "National Policy and the City/Suburban Divide" and "Federal Programs and the Divisive Politics of Race" National League of Cities, "Consequences of State Tax and Expenditure Limits on Local Services" https://www.nlc.org/wp-content/uploads/2021/10/Preemption-Brief-2-Consequences-of-State-Tax-and-Expenditure-Limits-Brief-1.pdf
Saturday, April 18 (9 am - 4pm)	Navigating Washington's Nonprofit Sector
Thursday, April 23	Education Finance Augenblick et al., "Equity and Adequacy in School Funding" Washington Senate Ways and Means Committee. "The 2024 Citizens Guide to K-12 Finance" Washington State Budget and Policy Center. "A Paramount Duty: Funding Education for McCleary and Beyond." Liu, <i>Designed to Fail</i> , Chapter 1
Sunday, April 26	Paper Proposal and Annotated Bibliography Due

Thursday, April 30	<p>Health Care Financing Gruber, Public Finance and Public Policy, Chapter 16 Caroll, The Real Reason the U.S. Has Employer-Sponsored Health Insurance Medicaid State Fact Sheets KFF</p>
Thursday, May 7	<p>Financing Development and Infrastructure Fisher, Capital Investment, Borrowing, and Debt Municipal Research and Services Center, "Tax Increment Financing" https://mrsc.org/explore-topics/economic-development/financing/tax-increment-financing Caro, excerpt from "The Power Broker" Howell-Moroney and Hall, "Waste in the Sewer: The Collapse of Accountability and Transparency in Public Finance in Jefferson County, Alabama"</p>
Sunday, May 10	Analytic Essay 1 Due
Thursday May 14	<p>Social Security and Pension System Finance Gruber, Public Finance and Public Policy, Chapter 13 Inequality is Weakening Social Security. Here's How We Fix That. - Inequality.org Catherine & Sarin, Social Security and the Racial Wealth Gap</p>
Thursday May 21	<p>State Revenue Options Brunori, State Tax Policy: A Primer</p>
Thursday, May 28	<p>Analyzing State Revenue and Tax Policy NASBO, "Fiscal Survey of the States" Newman and O'Brien, "The Evolution of Southern Tax Structures" Institute on Taxation and Economic Policy, "Who Pays: A Distributional Analysis of the Tax Systems in All 50 States" https://sfo2.digitaloceanspaces.com/itep/ITEP-Who-Pays-7th-edition.pdf Optional (advanced): Fisher, "Principles of Tax Analysis"</p>
Thursday, June 4	Course Mini-Conference (Literature Review Due)
Sunday, June 7	Analytic Essay 2 Due
Monday, June 8 - Friday, June 12	Evaluation Week
Friday, June 12	Professional Development Reflection Essay Due