POSC 3376/MLPOS 5376 Public Budgeting and Finance  
Fall 2015

Dr. Jon R. Taylor  
Meeting Time: 11:00am – 12:15pm TTH  
Political Science, Room 104  
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Office Hours: MW: 7:00am – 8:00AM; 9:00am – 5:00pm; TTH: 7:00am – 8:00am; 9:30am – 10:30am; 12:30pm – 3:00pm; F: 7:00am – 8:00AM; 9:00am – 12:00pm  
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Required Text:

None – You will provide me with a flash drive. In return, I will provide you with readings, lecture notes, and supplementary materials.

Course Description:

This course is intended to provide public administration students with an overview of public agency budgeting and financial management. Public agency budgets are the means by which public resources are allocated and, as such, are central to the role of government. The course will provide an overview of the budget process, including the players and the strategies they employ, as well as provide students with the practical skills involved in understanding, analyzing and preparing budgets.

Course Learning Objectives:

- Achieve an understanding of the central role that budgets play in the state, local and federal systems of government.
- Develop the skills needed to be an effective participant in the budget process, including cost analysis, revenue and expenditure estimation and preparation of budget justifications.
- Familiarize students with several other important financial management activities including cash management, investing, capital budgeting and public sector borrowing.

Exams and Grading:

There will be two exams – a mid-term and a final exam – which will cover the approaches and ideas covered in class. The following is the grading breakdown for the course:

- Mid-term exam: 20%
- Research paper: 25%
- Attendance and participation: 20%
• Final exam: 35%

Students are expected to prepare thoroughly for each class session, to submit written materials on time, and to participate actively and constructively in class. Attendance is critical. All written work is expected to be of high quality. That is, it should be logically organized, complete, and lead the reader to a conclusion. Spelling, grammar, punctuation, proper referencing, and organization will be graded as well as content and presentation. All quotations and significant paraphrases should be properly cited.

Research Paper:

A major research paper is required. The research will be due for the third weekend of the course meeting. A short summary of the research paper topic and partial bibliography will be due by October 14, 2015. The completed research paper is due on December 3, 2015.

Research paper expectations: All work submitted must be typewritten and double spaced, using a 12 point font, with 1 inch margins on all four sides and properly footnoted. Plagiarism will result in a failing grade. The grading of the paper will be based on:

- Your ability to provide an analytical viewpoint on the topic to back up your opinions provided with research materials.
- Clarity and organization of the paper
- Appropriate citations and reference throughout the paper (footnotes, bibliography, etc)
- Correct grammar, spelling and form
- Unexcused late papers will be reduced by one-half a grade per day.
- Undergraduate students: The research paper should be between 13 – 16 pages in length.
- Graduate students: The research paper should between 18 – 22 pages in length.

Class Rules:

- Attendance and participation is required and worth 20% of your overall grade
- Arriving late is strongly discouraged
- Reading course assignments is expected
- All Electronic devices are to be muted during class – period
- Showing respect to other students and the professor is expected
- Make up work will be limited to special circumstances (and with prior notification only)
- Plagiarism and other forms of cheating will result in a failing grade.
Attendance and Miscellaneous:

I rarely, if ever, take roll in class. That does not mean I fail to notice the lack of your presence in the classroom. On the contrary. With such intimate classes as offered at the University of St. Thomas, your absence is quite noticeable. I like to have you in class. I value your input. But I make the presumption that since you are in college that you are a reasonably responsible adult. It bothers me very little if you have found someone or something better than attending my class. Of course, it bothers me very little to flunk you as result of your finding that someone/something better. If you don’t show up for class and/or blow-off or do extraordinarily poor on the homework assignments, exams, and the article review, you may be looking at crime or a job in the fast food industry as a succinct alternative to the stresses of higher education.

Academic Integrity:

"It would have been better if he had never been born"– Mark 14:21.

All of the work you do in this course is expected to be your own. Absolutely no cheating or plagiarism (using someone else’s words or ideas without proper attribution) will be tolerated. Any cases of cheating or plagiarism will be handled according to university policy and reported to the University’s Academic Misconduct Committee.

As stated in the Academic Misconduct Code for the University of St. Thomas, academic misconduct includes: (a) cheating (using an authorized materials, information, or study aids in any academic exercise), plagiarism, falsification of records, unauthorized possession of examinations, intimidation, and any and all other actions that may improperly affect the evaluation of a student’s academic performance or achievement; (b) assisting others in any such act; or (c) attempting to engage in such acts.

Plagiarism is using the work or another person and claiming it as your own. The most common types of plagiarism include:

- Using a paper or portion of a paper prepared by someone else;
- Quoting someone else’s language or words without proper quotation or citation; and
- Paraphrasing someone else’s ideas, framework, or insights without giving credit to the original author in a citation.

Academic misconduct in any form is unacceptable and suspected violations will be pursued aggressively.
Students with Disabilities:

If you have any condition, such as a physical, psychiatric/emotional, medical or learning disability, which will make it difficult for you to carry out the work as outlined in this syllabus, please notify me and the Office for Counseling and Testing Services in the first week of the course so that we may make appropriate arrangements. All information and documentation of disability is confidential. Course materials are available in alternative formats upon request.

Course Schedule (Readings will be assigned on a weekly basis in class):

Introductory Session; Government Revenues, Spending, Borrowing, and Taxation
Public Budgeting Overview
The Budget Cycle: A Brief Introduction
Public Finance Administration
Federal Budget Process
Local Budgeting Practices
Techniques of Budgetary Analysis and Preparation
Capital Budgeting and Debt Administration
Fall Break: October 12 – 13th
Research paper abstracts due October 15th
Midterm Examination
Revenues - Principles & Administration
Taxation - Income and Consumption Taxes
Taxation - Property Taxes
Taxation - Property Taxes and School Finance
Taxation - Other Sources
Thanksgiving Break: November 25 – 27th
Intergovernmental Aspects of Public Budgeting
Forecasting Techniques in Budgeting
Research Papers Due December 3rd
Final Exam December 15th 8:00am – 10:30am