

UNIVERSITY OF CENTRAL OKLAHOMA
DEPARTMENT OF POLITICAL
SCIENCE SPRING 2020

POL 5193: PUBLIC FINANCE AND BUDGETING (CRN=25192)

Professor: Dr. Jan C. Hardt

Class Meets: Mondays/Wednesdays 5:45-7pm in LAN 141

Office Hours: MTW 8:30-11:50 a.m., T 5:30-5:45 p.m., and by appointment. Just ask!

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Graduate Catalog Description:

“Public Finance and Budgeting is an analysis of revenue sources and expenditures including the planning, approval, and implementation of public budgets.”

This course is designed to give students an introduction to the basics of budgeting at all levels of government -- local, state, and national. Budgeting represents an important part of any government because it is through budgeting that our elected and appointed politicians set their goals for the government as well as developing the resources to meet those goals.

In this class, we will make several basic assumptions about budgeting. First, budgeting is POLITICAL, and in fact it may be one of the most political aspects of government. Government budgets are political because they can only be reached after numerous political decisions about how our funds should be allocated. We will see some of these political aspects this semester as both the national and state governments make crucial decisions about which programs should be funded. Certainly, it is a political decision when our officials are deciding whether to send \$100 million to fund family planning programs, the environment, or a new weapons program! Throughout this semester you will see the results of some of these decisions in various budgets.

Second, budgeting is IMPORTANT. It is only through budgeting that these crucial decisions are made. As we explore budgeting further, we will quickly find out that much of the legislation that is passed by our governments can be directly linked to the budgeting process. With the U.S. Congress, for example, much of our representatives' time is consumed by passing the thirteen appropriation bills that must be passed every fiscal year. We will find that similar tasks occupy our state legislators.

Third, we will find that budgeting is COMPLICATED. We will quickly find out why we have budget deficits at the national level and even in some state governments. Not only does the national government operate on a different fiscal year than most state governments, but there are also different rules at the national and state levels. Most state and local governments usually need to balance their budgets, for example, and are given more tools to work with, such as a line-item veto for governors. The national government, however, has more funds and can control how much each state government receives from

the national government. We will see through this semester that the various phases of budgeting further complicate the passage of most budgets. In fact, in 1994 for the first time in 40+ years the Congress managed to pass its budget resolutions on time. Yikes! Obviously, the flipside of this is that it didn't pass them all those other years and that usually Congress fails to meet its own deadlines. What follows is almost always chaos. Remember the budget summit in 1990 where members of Congress met with the president away from the Capitol and President Bush made Republicans mad with those famous six words? Remember the time when the federal government had to close for days because Congress failed to pass a budget? (Oh, yeah. There has been more than one of those, right?) Remember the first week in August 2011 when Congress finally worked out a deal to resolve the debt crisis but Standard and Poor's decided to lower the credit rating of the United States anyway and the stock market plummeted, not just here, but also around the world? Remember the cliff? As of late December 2018, the federal government has been shut down again over President Trump's promise to provide a wal. At a more local level, there is the Oklahoma state legislature's awful attempt to pass a budget in Fall 2017, with extended session after extended session. Meanwhile, state agencies have already taken multiple cuts to their budgets along with numerous layoffs of state employees. These are the unfortunate consequences of a complicated budget process. They are ugly, they are chaotic, and they are inherently political.

Finally, we will find out that our budgeting process may need to be REFORMED. We will study numerous attempts at reform during this semester. Over the course of history, both national and state governments have tried many different kinds of budgets, including performance, program, and zero-base budgeting. Which have been successful? Which have failed? We will also debate some controversies, including the following: 1) Should the president have a line-item veto? 2) Should there be a balanced budget amendment for the national government? 3) How can we control our budget deficits? 4) Should sports stadiums be publicly funded? These are just some of the questions we will answer throughout this course.

Goals of this Course

The student successfully completing this course should be able to:

1. Understand steps involved and theories associated with managing budgets, distributing resources, and predicting costs.
2. Gain an understanding of a variety of current budgetary and fiscal administration issues and controversies by reading and discussing current journal articles on budgeting.
3. Describe and explain the theoretical foundations of public budgeting in the United States; exhibit an understanding of the political, legal, economic, social and cultural factors influencing budgets and budget making in America.
4. Describe and explain the technical nature of public budgeting in the United States, including the timetable and rules of the process typical at the three levels of government.
5. Explain and compare the political aspects of budgeting with rational methods of resource allocation in the United States.
6. Navigate spreadsheet software (Microsoft Excel©) and conduct a comparative analysis typical of budget preparation and evaluation in United States governments.
7. Demonstrate increased knowledge of the politics of public budgeting, major budget formats and lessons learned about implementing them, typical parts of the budget process and typical players involved in the budget process and their roles, some basic concepts for preparing a budget

request, strategies to achieve budget success, and budget processes and politics of familiar organizations.

Meeting University Goals:

The University of Central Oklahoma is a learning-centered organization committed to transformative education through active engagement in the teaching-learning interchange, scholarly and creative pursuits, leadership, global competency, healthy lifestyles, and service to others. Please note that the Political Science Department is committed to furthering the academic mission, vision, goals, values, and philosophy of the University community as outlined in [its Academic Mission/Vision](#).

This course directly incorporates the following Transformative Learning Goals:

- Discipline Knowledge – This class provides knowledge of Government/Political Science by a thorough review of the theories and processes of budgeting. See course goals above.
- Leadership – This class examines frankly how leaders in this country and others have struggled mightily with the issue of public budgeting. A good (bad?) example of this occurred the first week of August 2011.
- Research, Scholarly and Creative Activities – All students will complete four written homework assignments as described below.
- Service Learning and Civic Engagement Activities – Many of the students in this class are in the Public Administration program, and as such many of them may later work for cities, counties, states, or the federal government in their careers. To do so, you need to know how to budget.
- Global and Cultural Competencies – This course does make comparisons to budgeting processes in other countries throughout this course.

Requirements of the Course:

You will notice below that I have spelled out the requirements of this course in some detail. I have done this so that you will know what I expect from you and what you should expect of yourself in this course. For this reason, I have given the deadlines for all exams and papers in this syllabus, as well as how these requirements are weighted in the final grade. Please read these requirements carefully, and if you have any questions about them, I will be glad to answer them. Just stop by after class or during my office hours.

1. PARTICIPATION IN CLASS:

Since the class is relatively small, participation in class and completion of the readings are expected. It will be very important for you to complete the readings by assigned dates so that your discussion in class will be more complete. In a number of classes, I will call on people at random so that the entire class can benefit from your input. Moreover, attendance will be taken at irregular intervals, perhaps about a dozen times during the semester. This attendance will become part of your participation grade. If you know ahead of time that you will be missing a certain class, you should not only be prepared to get notes for that class from a classmate, but you might also want to inform me ahead of time to find out what you will miss. Your participation and attendance will count for 10% of your total grade.

2. EXAMINATIONS:

There will be two interim exams and a final. Your exams will include a combination of essay and short essay questions. The exams will cover all readings, any movies, homework assignments, and the material

covered in lectures/discussions. The first exam will be worth 10%, the second exam will be worth 20%, and the final will be worth 20% of your total grade. Make-up policy for the exams is as follows: Students with legitimate excuses -- i.e. serious illness, death, etc. -- must notify me that they will not be able to take the exam and explain why prior to the scheduled exam date. If I consider the reasons for missing an exam to be justified, a make-up will be given. Make-up examinations should be taken promptly.

The exam dates are as follows:

FIRST EXAM	Monday, February 10th in class
SECOND EXAM	Wednesday, March 25th in class
FINAL EXAM	Wednesday, May 6th, 5:30-7:20 pm – notice the time!

3. WRITTEN ASSIGNMENTS:

There will be several written assignments as described on sheets attached to this syllabus. The due dates for the assignments are listed below. All assignments including the literature review should be turned in typed, with standard fonts and margins. Please staple a cover sheet to all assignments, which includes your name, the class, the date, the assignment number, and a suitable title. No other adornment is necessary, i.e. please do not use binders, special report covers, etc. Assignments should be turned in on the day that they are due or late penalties will be assessed. My late paper policy is as follows: any paper turned in after the given deadline will be subject to a penalty of 5% per MW, regardless of whether we have class. Thus, if an assignment is due on Monday and worth 100 points and is turned in Wednesday it would start at a 95, but the following Monday a 90 and so forth. This is done to be fair to all students so that all students have the same chance to complete the same amount of work on the same day for the same grade. Please note that I take ALL cases of plagiarism very seriously. If plagiarism is there, I will find it.

Assignment #1 Due: Wednesday, January 29th, in class.

Budgeting and the States – Worth 125 points.

- Use the Spring [2015 Budget Processes in the States](#), or go to <http://www.nasbo.org/> and type in “reports” on the tabs to find it. Use the report to compare Oklahoma and two other states. HINT: Make sure NOT to pick either the Fiscal Survey Report (which is the first one listed) or Capital Budgeting in the States!! Both of these will take you down the wrong path! We will pick out the states on the first day of class.
- In this assignment, you should find out as much as you can about the budgeting process in your three states. There are over 20 tables on this site so there is more than enough information there. What similarities and differences are there between your three states? How do you think your three states fit into the “norm”?
- To answer these questions, you should prepare two items.
 - 1) Prepare a one-page typed on one side bullet sheet with all three states on it listing the major features of their budgeting processes (the more features, the better! What would someone want to know about these three states? What would be the best way to show them the differences with a quick glance?)
 - 2) Answer the questions above on an additional 3-4 pages typed. I will stop reading at the end of the 4th page! Again, the more features that you discuss, the better but you will need to do it concisely and analytically to get it within the four pages.

Assignment #2 Due: Wednesday, February 19th, in class

Systems of Budgeting Exercise – Worth 150 points

Using the State of Oklahoma Fiscal Year 2020 Executive Budget -- locate the agency that was selected in class for you. Answer the following questions:

- 1) Which one of the three budgets provided for your agency/department best describes what it does? – Line item budget, Program Budget, or Performance Budget. Explain your answer thoroughly.
- 2) What would a zero-based budget look like for this agency/department? Do you think it would be feasible? Explain.
- 3) Which one of the three budgets gives: the director of the department/agency, the Oklahoma legislature, the governor, the most discretion/latitude in making decisions about the agency? Think about the roles of these persons prior to answering the question. Explain each response separately.
- 4) Overall, comment on the fact that Oklahoma provides three different types of budget information in its annual budget. Do you think that this a good idea, a bad idea, or something in between? What does each add? What are the advantages and disadvantages of providing these three types of information?
- 5) Use Menifield/Rubin to decide whether overall the Oklahoma budget is “good.” Then use the [Government Finance Officer Association’s best principles and elements](#) and determine whether the GFOA would believe that the budget follows the “best practices.” Justify your responses.
- 6) Attach the pages for JUST your agency/department to your assignment. Please keep these limited in number!

Assignment #3 Due:

Date chosen by you on the first day of class = _____

Debate Preparation/Leading Discussion – Worth 150 points

You will notice below that there are debates listed on many days of this course. On the first day of class, we will divide those debate times up so that there are approximately two people per debate. Nobody will be allowed to take the first week! Thus, your due date for this assignment is the date that you pick. To lead the debate, you and your partner(s) should have:

1. Thoroughly read the materials for that debate.
2. Prepare a handout for each student in the class (and me). This handout should aim to encourage discussion while at the same time making sure each student understands the key points, so general questions that can be asked work better than asking for specific pieces of information that are minute and detailed. Fill in the blank type questions do not work very well, unless they are super obvious!
3. Lead a debate/discussion so that as much as possible all students are actively engaged in the topic and all key points of the topic are addressed.
4. You will be graded on:
 - a. How each of you lead the debate/discussion (there should be a balance and these grades might be different);
 - b. Your handout prepared by your group (this grade should be the same for all);
 - c. Your notes taken about your particular topic that will help you lead the debate/discussion. These should be in your own words (these should be different for each member of the

group). Please submit these notes to turnitin.com.

4. LITERATURE REVIEW ASSIGNMENT

-- DUE: WEDNESDAY, APRIL 15th in class: This should be a major paper (approximately 10-12 pages) on a particular aspect of public finance and budgeting. In large part a bibliographic essay and critique, the paper should conclude with a set of recommendations about further research questions and approaches. How do major writers and researchers deal with the topic? In your view, what are the most significant and salient dimensions of the topic? What is known? What is not known, but should be known? What strategies can you suggest for filling in gaps in theory and/or data? Your research topic should be approved by me by the third week in the semester. Only one person per topic will be permitted. Your discussion topic and your literature review topic cannot be the same, and in fact I would strongly discourage you from picking any of the discussion topics for your literature review topic. You cannot choose TIF as a topic.

Possible Topic Suggestions:

User charges

The Failures of Zero-Based Budgeting

Flat Tax

Budget Stabilization/Rainy Day Funds

Congestion Pricing

Gambling as a source of Revenue

The Awful US Budget Process

“Senior” Communities that don’t fund public educ.

Capital Budgeting

Congress and Budget Reform

Balanced Budget Amendment

Property Taxes: weaknesses and strengths

In researching this topic, you should include at a minimum of 6 books (one should be MENIFIELD or RUBIN) and 10 high quality journal articles. This research should be in addition to the assigned readings on this topic for class which you should make sure to use. Your assigned books can also be useful sources of bibliographic information. Journal articles should come from the “better” journals. A list of the “better” journals can be found on the D2L site for this class. A normal bibliography should be included at the back of this paper, but you can use standard parenthetical citations for the body of the paper. You should use [APSA format](#) for creating your bibliography and formatting your paper.

What are the items you will be graded on? Well, a sample rubric can be found on D2L, but here are some important tips:

1) NUMBER OF SOURCES – Make sure that you have reached the minimum of 6 books (one should be MENIFIELD or RUBIN) and 10 high quality journal articles. “Website sources,” unless they are high quality

journal articles, DO NOT COUNT towards this minimum! The number and quality of sources will affect your grade in three places: obviously in the number of sources section but also in the content and analysis sections as well (you cannot provide the content or analysis for research that isn't there!). You will lose automatic points if you do not have 10 high-quality sources.

2) NUMBER OF PAGES – Make sure to get to 10 pages, double-spaced, TNR12, with one-inch margins with no heading at the top of any page. You should remove the paragraph breaks (ask me how to do this) and your text should start on page 1 to count towards the 10 pages. You will lose points if this is not 10 pages.

3) USE THE APSA FORMAT for your bibliography and formatting your paper. This includes in-text citations (also known as author-date) which should look like this (Hardt 2017, 45). A bibliography entry should look like this for an article: Last name, First name. Year. "The Title of Your Journal Article." The Title of Your Journal #(#): 435-455. The first # is the volume and the second # is either the number or month/season. For the format of books, please see the format used below for the Menifield/Rubin books. You can also see the website above. All the journal articles below are also in APSA format.

4) INCLUDE BOTH CONTENT AND ANALYSIS – Content is how much of the material you cover while analysis is how you cover it. Do you include enough of the research (without plagiarizing)? That's content. Do you compare/contrast those readings? That's analysis.

5. OFFICE HOURS:

My office hours are listed on the front page of this syllabus. Please feel free to use my office hours. If you have questions, it will be up to you to take the initiative to meet with me in my office hours. You can also use my office hours just to come in and introduce yourself. If my office hours are not convenient, I am willing to make other arrangements so just stop by during office hours or after class and ask.

6. OUTSIDE WORK AND ACADEMIC HONESTY

-- The Dean's office asked that these statements on outside work and academic honesty be included on all syllabi.

A. OUTSIDE WORK: Based upon the Oklahoma Regents' Statement on Course Workload and Homework [OSRHE II-2-34], a college student should expect to spend 3 hours, on average, on outside work for each hour spent in class. The message the OK Regents are trying to communicate is that if you have a full-time job (30-40 hours) you should not simultaneously expect to maintain a full-time academic schedule (15 hours). If you expect to do well, expect to put in the time!

B. ACADEMIC HONESTY: Academic dishonesty includes, but is not confined to: plagiarizing; cheating on tests or examinations; turning in counterfeit reports, tests, and papers; stealing tests or other academic material; knowingly falsifying academic records or documents of the institution; accessing a student's confidential academic information without authorization; disclosing confidential academic information without authorization; and, turning in the same work to more than one class without informing the instructors involved. Each student is expected to engage in all academic pursuits in a manner that is above reproach. Students are expected to maintain complete honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of academic dishonesty will be subject to disciplinary action. More information concerning this policy can be found on page three of the [UCO Student Code of Conduct](#).

C. TURNITIN.COM – "UCO subscribes to the Turnitin.com plagiarism prevention service. Students agree that by taking this course, all required assignments may be subject to submission for textual similarity review to Turnitin.com for the detection of plagiarism. All submitted assignments will be included as source

documents in the Turnitin.com restricted access reference database for the purpose of detecting plagiarism of such assignments. Use of the Turnitin.com service is subject to the Terms and Conditions of Use posted on the Turnitin.com website. Turnitin.com is just one of the various plagiarism prevention tools and methods which may be utilized by your faculty instructor during the term of the semester. In the UCO Student Handbook, there is a process for contesting any plagiarism allegations against you.” More information about this will be provided during class, but you will be asked to submit your work in paper format, and through on-line submission. TURNITIN.COM ID: 23294055 PASSWORD: budget

7. GRADING: Your final grades for the course will be calculated in the following manner: 90% and above=A, 80% and above=B, etc. I will use these percentages to calculate grades:

First Exam	10%	
Second Exam	20%	Final
Exam	25%	
Class Participation/Attendance	10%	
Class Assignments (??/425 pts =grade)	20%	
Literature Review	15%	

8. OTHER IMPORTANT INFORMATION: If you have special circumstances (can't see the board, can't read my handwriting, break out in hives during tests, etc.), please let me know as soon as possible. For example, if you need to miss some classes, inform me as soon as you can so we can work out a schedule for you to complete the assignments. Also, you might have difficulty taking certain kinds of exams. If you are an athlete, etc. who will travel, let me know. The University of Central Oklahoma complies with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act. Students with disabilities who need special accommodations should make their requests by contacting the Coordinator of Disability Support Services at 974-2549. It is the student's responsibility to contact the instructor as soon as possible after the DSS has verified the need for accommodations to ensure that such accommodations are implemented in a timely fashion. If these or other circumstances apply to you, please see me and we can make the necessary arrangements.

Required Readings

Menifield, Charles E. 2017. *The Basics of Public Budgeting and Financial Management*. Lanham, MD: Hamilton Books.

Rubin, Irene S. 2020. *The Politics of Public Budgeting: Getting and Spending, Borrowing and Balancing*. Washington, D.C.: CQ Press.

Journal/D2L readings. – The easiest access for most of the journal readings can be found through my D2L site where all the articles are posted. But you can also find several of them on UCO's library website, using either JSTOR or PAIS, to locate them.

Class Schedule

We will try to stick to it as closely as possible, but longer discussions, a snowstorm, etc. may require an adjustment. I will try not to move exams/homework dates, though, so that you can plan in advance.

Week 1 –

Monday and Wednesday, January 13 and 15 -- Introduction to Budgeting -- What is budgeting? What functions does it serve? What are the themes of this course? What is the public versus private distinction? What is the importance of budgeting in public policy? How can a budget be seen as a values statement?

Rubin, Ch. 1 – The Politics of Public Budgets

Week 2 –

Monday (no class) and Wednesday, January 22 -- Budgeting: A Historical Perspective -- To understand the budgeting of today, you have to understand the budgeting of the past.

Rubin, Ch. 4 – The Dynamics of Changing Budget Processes
Menifield, Ch. 1 – The Context of Public Sector Budgets

Wednesday's Debate: What's the future of public budgeting? – Read: Joyce, Phillip G. and Scott Pattison. 2010. "Public Budgeting in 2020: Return to Equilibrium or Continued Mismatch between Demands and Resources?" *Public Administration Review* 70 (Dec.): S24-S32.

Week 3 –

Monday and Wednesday, January 27 and 29 – Federalism and Budgeting – The Federal Budget – How did we get in this mess? -- Federalism leads to diversity and it allows individual states to develop their own cultures, but unfortunately, it can also lead to the 3 Ds – differences, duplication, and even discrimination.

Rubin, Ch. 3 – The Politics of Process, pp. 97-111

Wednesday Assignment #1 is due: – Budgeting in the States – in class (see above for description)

Week 4 –

Monday and Wednesday, February 3 and 5 – Systems of Budgeting -- What is the role of the chief executive in creating the budget? What are the revenue and spending considerations? What types of budget documents are there?

Rubin, Ch. 3 – The Politics of Process, pp. 81-96

Wednesday's Debate: Is performance budgeting all it's cracked up to be? – What are the Pros and Cons of Performance Budgeting? – Is there a better way for states/cities? – Read: Lu, Yi, Katherine Willoughby, and Sarah Arnett. 2011. "Performance Budgeting in the American States: What's Law Got to Do with It." *State and Local Government Review* 43 (2):79-94.

Week 5 –

Monday and Wednesday, February 10 and 12 – Budget Methods, Practices, and Analysis -- What are the phases in budgeting? How do we budget? What are the budget cycles? How does the federal budget cycle differ from the state budget cycle? What has the Congress been unable to approve a budget on time?

Menifield, Ch. 2 – Preparing a Budget Proposal

Monday: EXAM I

Week 6 –

Monday and Wednesday, February 17 and 19 – Comparing the Budget to the Economy and to State and Local Budgets -- This week we will take a broader perspective of the budget, looking at the US budget versus that of other budgets in the world. How does budgeting fit into the greater economic policy picture? What about monetary policy? What is the role of the deficit, globally speaking?

Rubin, Ch. 6 – The Politics of Balancing the Budget

Wednesday: DUE -- Assignment #2 – Types of Budgeting Exercise – (see assignment description above)

Wednesday's Debate: Pro or Anti TIF? What are the pros and cons of tax increment financing? Read: Greenbaum, Robert T. and Jim Landers. 2014. "The Tiff over TIF: A Review of the Literature Examining the Effectiveness of the Tax Increment Financing." National Tax Journal 67(3): 655-674.

Week 7 –

Monday and Wednesday, February 24 and 26 – Budgeting For Revenues: Revenue Forecasting -- "Don't tax you. Don't tax me. Tax the man behind the tree!" Why is raising taxes fraught with politics? What types of taxes levied by governments? This week we will cover the principles of taxation, the types of taxes and equity, and tax rates.

Rubin, Ch. 2 – Revenue Politics

Wednesday's Debate: State sales tax holiday. Texas did its holiday first, so of course Oklahoma had to have one. Are state sales tax holidays beneficial for states? Read for this discussion: see D2L.

Week 8 –

Monday and Wednesday, March 2 and 4 -- Revenue Sources -- This week we will look at all the different types of revenue sources, including user charges, the lottery, gambling, subsidies, excise taxes, retail sales taxes, etc. We will also look at the guessing business of estimating revenue – but not too closely if you have looked at some of the math involved.

Wednesday's Debate: State lotteries – Do they really raise the money they intend to raise? – Read for this discussion: material on state lotteries on D2L.

Week 9 –

Monday and Wednesday, March 9 and 11 – The Budget Decision Process/Expenditures and Personnel -- This week we will look at the different expenditures.

Rubin, Ch. 5 – Expenditures: Strategies, Structures, and the Environment

Menifield, Ch. 3 – Personnel Services and Operating Budgets

Wednesday's Debate: Defined Benefit or Defined Contribution? Which is better for the state? Which is better for the retiree? Read: Coggburn, Jerrell D. and Richard C. Kearney. 2010. "Trouble Keeping Promises? An Analysis of Underfunding in State Retiree Benefits." *Public Administration Review* 70(1): 97-108.

March 14-March 22 SPRING BREAK! ENJOY IT!

Week 10 –

Monday and Wednesday, March 23 and 25 -- Capital Budgets – Assets -- This week we will talk about capital investment planning, the pros and cons of capital budgeting, cost-benefit analysis, and asset management.

Menifield, Ch. 4 – Preparing a Capital Budget and a Capital Improvement Plan
Wednesday: Exam II.

Week 11 –

Monday and Wednesday, March 30 and April 1 -- Capital Budgets – Finance and Debt -- We will look at the types of financing this week, including the roles of bonds and debt.

Rubin, Ch. 8 – Controlling Waste, Fraud, and Abuse

Wednesday's Debate: State funding of sports stadiums? A good or bad idea? – Read for this discussion: The Road to Real Salt Lake Case study (found on D2L) and "Should private money be used for public projects? – Read: Landow, Paul and Carol Ebdon. 2013. "Private Money for Public Projects." *Government Finance Review* (Aug): 56-60.

Week 12 –

Monday and Wednesday, April 6 and 8 -- Budget Execution – The Executive -- What are the factors that affect legislative decision making? How do branch relations affect the budget? What impact does legislative oversight have?

Rubin, Ch. 7 – Budget Execution: The Politics of Adaptation

Wednesday's Debate: Three questions: 1) Is the line item a tool of fiscal restraint or politics? 2) Should the line item veto be implemented at the federal level? 3) What are the pros and cons of the line item veto? – Read: Reese, Catherine C. 2004. "An Analysis of Reasons for the Use of the Line-Item Veto in Southern States." *Politics and Policy* 32(4): 614-635.

Week 13 –

Monday and Wednesday, April 13 and 15 -- Budgeting: The Legislature and the Courts -- This week we will look at the role of the two other key actors – the legislature and the courts. What role do executive agencies play in the budgeting process? What is the role of the courts?

Menifield, Ch. 6 – Budgeting Techniques and Analytical Models

DUE WEDNESDAY (4/15): Literature review!!!! – 5% TTH penalty if late

Wednesday's Debate: What is the best method to fund courts in the states? What budgeting issues arise because of the difference in methods? Read: McGovern, Geoffrey and Michael D. Greenberg. 2014. "State Court System Financing and Accounting Show Significant Variations." In Who Pays for Justice? Perspectives on State Court System Financing and Governance. NY: Rand Corporation, pp. 9-26.

Week 14 –

Monday and Wednesday, April 20 and 22 -- Cost Accounting – Financial Management -- This week we will talk about accounting and more accounting.

Menifield, Ch. 7 – Financial Management
Menifield, Ch. 8 – Effectively Communicating Data

Week 15 –

Monday and Wednesday, April 27 and 29 – Conclusions
LAST CLASS = PIZZA!
Rubin, Ch. 9 – Budgetary Decision-Making and Politics

Week 16 –

Wednesday, May 6th -- Final Exam Week --- Final is 5:30 pm -7:20 pm
Students are expected to take the final on the date and time given by the registrar. Any student who wishes to be an exception for any reason should submit a petition to me in writing by Tuesday and Thursday of the last week of classes. You should know in advance that I do not consider oversleeping, plane tickets, etc. to be good reasons for missing or rescheduling a final exam.

Emergencies During Finals Statement:

If a university emergency occurs that prevents the administration of a final examination, the student's final course grade will be calculated based on the work in the course completed to that point and the faculty member's considered judgment. Final exams will not be rescheduled, and a grade of "I" will not be given as a result of the missed exam. If a University emergency occurs that prevents the administration of a final examination, the student's final course work will be calculated based on the work in the course completed to that point in time and the faculty member's considered judgment. Final exams will not be rescheduled, and a grade of "I" will not be given as a result of the missed exam. For other important information about dates, schedules, final exams, etc., [please see the student information sheet](#).