

**Public and Nonprofit Budgeting**  
**PLSC 540 (CRN 26658)**  
**Tues 6:00pm-8:40pm**  
**Pray-Harrold 420**  
**Winter 2018**

**Professor:** Tucker Staley  
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**Office Hours:** T/W 4:30-5:45 and by appointment.

*Note: I have more than one office on campus. It is always best to let me know if you are planning on coming by for office hours. On occasion we may meet in a different office than listed above, especially if doing so by appointment outside of my scheduled office hours.*

**Course Description:**

The purpose of this course is to provide students with the skills and tools to analyze, synthesize, think critically, solve problems, and make budget decisions. While you should not expect to come out of this course a financial expert, you should expect to gain important exposure to some of the necessary tools that are required of today's public managers. Topics will include an in-depth look at public management and cash management. This course is designed to be a learning experience with assignments mimicking actual situations that public managers are likely to see.

**Objectives:**

- The seminar provides a basic understanding of public budgeting decision-making processes and financial management practices.
- The seminar examines budgeting not only as a technical instrument, but also as an element of politics.
- The seminar uses exercises to help students improve their analytical, decision-making, verbal and written communication skills.
- The seminar helps the student to determine the characteristics of a "good" public revenue system.
- The seminar examines the political context and ecology of budgeting, including actors, roles, strategies, and environments

**General Guidelines:**

I both encourage and expect you to actively engage in this course. This includes reading the required materials before class, coming with questions, and being prepared to discuss the topics being covered in each class period. More than two absences will result in individual consultation and possibly impact your final grade. Not all of the material is covered in the required text, and the seminar format of this course requires significant student participation. In general, SHOW UP and BE PREPARED.

**Required Texts:**

Lee, Robert, Ronald Johnson, and Philip Joyce. 2013. *Public Budgeting Systems*, 9th Edition. Burlington, MA: Jones & Bartlett Learning.

Rubin, Irene. 2013. *The Politics of Public Budgeting: Getting and Spending, Borrowing and Balancing*, 7th Edition. Washington, DC: CQ Press.

Bake, David, Marc Fudge, and Alexandru Roman. 2015. *Governmental Budgeting Workbook: Bridging Theory and Practice*, 3<sup>rd</sup> Edition. San Diego, CA: Birkdale Publishers, Inc.

Additional readings on Canvas

### Grades:

Your grade for this course will be determined based on three exams, weekly quizzes, three papers, and in-class participation. Points will be earned as follows:

Exams	200 (2 @ 100 points each)
Exercises	200 (10 @ 20 points each)
Citizen Guide	200 (See assignment for point totals)
<u>In-class Participation</u>	<u>100</u>
TOTAL	700

Your grade will be determined on a percentage based grading scale:

<b>A 94-100</b>	<b>A- 90-93</b>	<b>B+ 87-89</b>
<b>B 84-86</b>	<b>B- 80-83</b>	<b>C+ 77-79</b>
<b>C 74-76</b>	<b>C- 70-73</b>	<b>D+ 67-69</b>
<b>D 64-66</b>	<b>D- 60-63</b>	<b>F &lt; 60</b>

Please note, in general I do not round grades up. Also, be advised that a grade lower than a B may result in a special consultation, advisement, and action. I reserve the right to raise or lower your grade based on individual determination of mastery of the subject.

### IMPORTANT DATES

**Exam Dates:** Exam 1: February 27

Exam 2: April 24

Exercises are to be submitted by 11:59 pm each Friday via Canvas.

### Make-up Examinations, Late Papers, Extra Credit, Etc

In general, a missed examination may not be made up. I may provide exceptions for those with acceptable written excuses from a university administrator, healthcare professional, or member of the clergy. Papers are expected to be turned in on time and follow the assignment guidelines. Late papers and assignments will be penalized 5% per day. Workbook exercises are due by 11:59 p.m. the Friday of the week they are assigned.

### Canvas

I will place the syllabus and my contact information on our course's Canvas site. You will find additional readings for the course posted on this site as well. As the semester progresses, I may also include additional relevant material. You may also use Canvas to access your scores for graded work. All assignments will be submitted via Canvas

### **Cellphones, Laptops, Etc**

You are welcome to bring your laptops to class, however they are to be used only for taking notes and for helping inform classroom discussion. For the most part I should never see your cellphone once the class period has begun. In the case of a personal emergency please step out of the classroom. Texting and other cellphone communication is a form of conversation, and conversations should be kept within the classroom and on topic.

### **ADA**

Eastern Michigan University adheres to the requirements of the Americans with Disabilities Act. If you need an accommodation under this Act due to a disability, please contact the EMU Disability Resource Center, 734-487-2470, email at [drc@emich.edu](mailto:drc@emich.edu), or visit <http://www.emich.edu/drc/>. **Additionally, please meet with me personally to discuss any accommodations you may require.** Most accommodations require we come up with an acceptable plan-of-action which best suits your needs.

### **Building Emergency Plan**

Build Emergency Plans (BEP) for the building in which this class is held will be discussed during the first week of this course. BEP documents for most buildings on campus are available at [http://www.emich.edu/publicsafety/emo/emergency\\_plans/building/index.php/](http://www.emich.edu/publicsafety/emo/emergency_plans/building/index.php/). Every student should be familiar with emergency procedures for any campus building in which he/she spends time for classes or other purposes.

### **Student Handbook**

In addition to the articulated instructor course specific policies and expectations, students are responsible for understanding all applicable University guidelines, policies, and procedures. The EMU Student Handbook is the primary resource provided to students to ensure that they have access to all university policies, support resources, and student's rights and responsibilities. Changes may be made to the EMU Student Handbook whenever necessary, and shall be effective immediately, and/or as of the date on which a policy is formally adopted, and/or on the date specified in the amendment. Please note: Electing not to access the link provided below does not absolve a student of responsibility. For questions about any university policy, procedure, practice, or resource, please contact the Office of the Ombuds: 248 Student Center, 734.487.0074, [emu\\_ombuds@emich.edu](mailto:emu_ombuds@emich.edu), or visit the website: <http://www.emich.edu/ombuds>.

Student Handbook Link: <https://www.emich.edu/studenthandbook/index.php>  
Graduate School Policies: <http://www.emich.edu/graduate/policies/index.php>

### **Title IX Disclosure**

If a student discloses an act of sexual harassment, discrimination, assault, or other sexual misconduct to

a faculty member (as it relates to "student-on-student" or "employee-on-student"), the faculty member cannot maintain complete confidentiality and is required to report the act and may be required to reveal the names of the parties involved. Any allegations made by a student may or may not trigger an investigation. Each situation differs and the obligation to conduct an investigation will depend on those specific set of circumstances. The determination to conduct an investigation will be made by the Title IX Coordinator. For further information, please visit: <https://www.emich.edu/title-nine/>.

## **Evaluation**

Student evaluations of a course and its professor are a crucial element in helping faculty achieve excellence in the classroom and the institution in demonstrating that students are gaining knowledge. Students may evaluate courses they are taking at the end of the semester when evaluation forms are distributed. These evaluations are anonymous and voluntary, but they are an important component for continuous improvement of your courses.

**Course Schedule:** (This is an outline and may change as the term progresses. Each week there may be additional readings and information found on Canvas. All readings not found in the main text will be available on Canvas.)

<b>Class Meeting</b>	<b>Topic</b>	<b>Readings</b>	<b>Assignment Due</b>
Jan 9	Expectations and Introduction to Public and Nonprofit Budgeting	<ul style="list-style-type: none"> <li>LJJ: Ch. 1</li> </ul>	
Jan 16	The Public Budget	<ul style="list-style-type: none"> <li>Rubin: Ch. 1 &amp; Ch. 3</li> <li>LJJ: Ch. 2 &amp; Ch. 4</li> </ul>	Exercise 3 & 4
Jan 23	Getting that \$\$\$	<ul style="list-style-type: none"> <li>Rubin: Ch. 2</li> <li>LJJ: Ch. 5 &amp; Ch. 6</li> <li><a href="http://www.gfoa.org/financial-forecasting-budget-preparation-process">http://www.gfoa.org/financial-forecasting-budget-preparation-process</a></li> </ul>	Exercise 5
Jan 30	Decision-making and Spending	<ul style="list-style-type: none"> <li>Rubin: Ch. 4 &amp; Ch. 5</li> <li>LJJ: Ch. 7 &amp; Ch. 8</li> </ul>	Exercise 6
Feb 6	Capital Assets & Debt Management	<ul style="list-style-type: none"> <li>LJJ: Ch. 13 &amp; Ch. 14</li> </ul>	Exercise 9
Feb 13	A Balanced Budget?	<ul style="list-style-type: none"> <li>Rubin: Ch. 6</li> </ul>	Exercise 14
Feb 20	No Class	Winter Break	
Feb 27		<b>Mid-term Exam</b>	
March 6	Budget Implementation	<ul style="list-style-type: none"> <li>Rubin: Ch. 7 &amp; Ch. 8</li> <li>LJJ: Ch. 11</li> </ul>	Exercise 13
March 13	Fiscal Federalism and Intergovernmental Relations	<ul style="list-style-type: none"> <li>LJJ: Ch. 15</li> </ul>	
March 20	Understanding Financial Statements	<ul style="list-style-type: none"> <li>LJJ: Ch. 12</li> </ul>	Exercise 8
March 27	Analysis and Performance	<ul style="list-style-type: none"> <li>Griesel, Janet and John Leatherman. "Guide to Indicators of Financial Condition."</li> <li>DiNapoli, Thomas. "Financial Condition Analysis."</li> <li>Kloot, Louise and John Martin. "Strategic Performance Management: A Balanced Approach to Performance Management Issues in Local Government."</li> </ul>	Exercise 10 & 11

April 3	Budgeting Speaker Panel		
April 10	Workday		
April 17	Presentations		
April 24		<b>Final Exam</b>	