

PADM 5332: Public Budget and Finance Spring 2024
Online Course
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Course Description: The processes and policies used to allocate limited public resources; special attention given to contemporary budget approaches and to methods of evaluation. The managerial role in providing fiscal accountability and control is emphasized. Note that there are no prerequisites for this course.

Course Introduction from Dr. Wink: I will be your instructor for PADM 5332: Public Budgeting and Finance. As this is an online course, I serve primarily as a facilitator. You must do the work, but I am here to help. By way of introduction, I have been teaching at UT Tyler for 25 years, during which time I served as the Coordinator of the Master of Public Administration program for 18 years. I have taught this course every year since my arrival at UT Tyler. My previous job was at a university in North Carolina. I am a native of Louisiana, but my wife is a native Texan and I got here as soon as I could! I always enjoy teaching this course and I hope you will enjoy the learning as much as I enjoy the teaching.

A Statement on Course Etiquette: When posting on Discussion Board, you need to be civil toward other students. This is the short version of the civility statement, but I have a longer explanation later in the document and I hope you will make it all the way there to read it. Also, if you need to e-mail me directly, use my regular e-mail address at the top of this document. It would help if in the subject line of the e-mail message you type your name and the course number. It would also help if you used your Patriot e-mail account, as I will be able to recognize who you are more quickly. I will try my best to respond to you within 36 hours of the time the e-mail is sent.

Course Learning Objectives: By the end of this course, students (YOU!) should:

1. Be able to synthesize information related to how the budget serves as a tool for management and policymaking.
2. Be able to explain budget preparation and adoption.
3. Be able to recognize and describe what a local budget document looks like.
4. Be able to demonstrate an understanding of budgeting processes and institutions.
5. Be able to describe budget reform techniques.
6. Be able to analyze and explain principles of public finance.
7. Be able to evaluate revenue sources, revenue structure, and revenue administration.

Textbook and other readings:

1. John Mikesell, Fiscal Administration: Analysis and Applications for the Public Sector, 10th ed., Wadsworth, 2018. ISBN-13: 978-1-305-95368-0

2. Robert L. Bland, Budgeting: A Budgeting Guide for Local Government. 4th ed., ICMA Press, 2013. ISBN-13: 978-0-87326-435-8

Grading System. Students will be evaluated on the following:

1. Preliminary work on the budget “term paper,” due in segments in the first two weeks of class. 10 points.
2. A budget “term paper” that will be described later in the syllabus. 85 points. **The due date will be Wednesday, May 1, at Noon, central time.**
3. Discussion Board Questions that will be posed in a few weeks. 50 points.
4. Homework assignments from the major text. 72 points.

Thus, the grading scale is as follows:

195.25-217 points	=	A
173.5-195	=	B
152-173.25	=	C
130.25-151.75	=	D
< 130.25	=	F

Class Schedule

I. Fundamental Principles of Public Finance

Week 1 – Week of January 14 – The Need for, and the Logic of, Public Sector Budgeting
 Mikesell, Chapter 1
 Bland, Chapter 1

II. Budgeting, Budget Structures, and Budget Reform

Week 2 – Week of January 21 – The Budgetary Process
 Mikesell, Chapter 2
 Bland, Chapter 7

Week 3 – Week of January 28 – Budget Methods and Practices
 Mikesell, Chapter 3

Week 4 – Week of February 4 – The Budgetary Process, Local Govt. Focus, Part I
 Mikesell, Chapter 5
 Bland, Chapter 8

Week 5 – Week of February 11 – The Budgetary Process, Local Govt. Focus, Part II
 Bland, Chapters 9-10

Week 6 – Week of February 18 – Federal Budget Structures and Institutions
Mikesell, Chapter 4

Week 7 – Week of February 25 – Budget System Reforms
Mikesell, Chapter 6
Bland, Chapter 12

III. Revenue Sources, Structure, and Administration

Week 8 – Week of February March 3 – Public Revenue and Criteria for Evaluating Tax Sources
Mikesell, Chapter 8
Bland, chapter 2

March 10-March 16 Spring Break NO Assignments!

Week 9 – Week of March 17 – The Income Tax
Mikesell, chapter 9
Bland, pp. 101-107

Week 10 – Week of March 24 – Sales and Excise Taxes
Mikesell, chapter 10
Bland, pp. 83-100

Week 11 – Week of March 31– Property Taxes
Mikesell, Chapter 11
Bland, Chapter 3

Week 12 – Week of April 7 – User Charges and Fees
Mikesell, Chapter 12
Bland, chapter 5

Week 13 –Week of April 14 – Strategic Choices: Using Taxes for Economic and Political Purposes AND Intergovernmental Fiscal Relations
Mikesell, Chapter 14
Bland, Chapter 6

Week 14 – Week of April 21 – Revenue Forecasts and Estimates
Mikesell, chapter 13

Final Paper Due on Wednesday, May 1, Noon Central time.

Budget Project

PADM 5332

Spring 2024

Due Date: May 1, Wednesday, Noon Central time.

Purpose

The budget analysis assignment fosters confidence and skill in using budget documents to learn key facts about a political jurisdiction. The goal is to demonstrate the ability to conduct an extensive analysis of the budget document and integrate the findings into a well formulated budget analysis report. The areas outlined below are the areas to cover in the paper.

I. Items to Examine

A. Revenues

1. What is the main source of local revenue?
2. How has the revenue profile changed over the years of data given in the document?
3. What are the tax rates?
4. Has there been any recent tax changes?
5. How dependent is the jurisdiction on federal and state financial assistance?

B. Forecast Accuracy

1. What is the pattern of budgeted versus actual expenditure variances for each of the years given for major departments?
2. What accounts for the variance (if any) between last year's total tax revenue forecast and the actual results?
3. Does the jurisdiction disclose the growth (or decline) assumption for the key revenue source?
4. What are the budget uncertainties faced by the jurisdiction?

C. Spending Priorities

1. What services receive the largest levels of funding?
2. Have spending priorities changed over the years covered in the document?
3. How many employees work for the jurisdiction and how has this changed?

D. Incremental Analysis

1. What are the trends and findings regarding the use of incremental analysis?

3. To what degree is the budget process designed to produce incremental outcomes?

II. More on incrementalism:

DESPITE THE FACT THAT THIS PORTION APPEARS TO BE BRIEF, IT IS VITALLY IMPORTANT TO YOUR EARNING AN “A” ON THE PAPER. IT IS THE KEY FEATURE OF THE PAPER

Evidence of an incremental process is revealed by observing how budget decisions are formulated and adopted. Due to the constraint of relying upon a budget document instead of personal observations of bargaining and negotiation, incremental process analysis has to be based upon a review of the budget calendar and the participants in the budget process. Who is involved in making and adopting the budget? What are the sequence of decisions and the levels of review? Does the budget appear to be formulated by a top-down or a bottom-up approach? One indicator is the degree of variation, if any, between the requested and approved budget levels at each step in the budget process. This detail may not be provided for your jurisdiction. Look for departmental requests, the chief executive’s submitted amount, and the legislative body’s approved budget.

Incremental outcomes reflect spending decisions, measured by longitudinal analysis (by each department over several years) and comparative analysis (across departments within a single year).

Demonstrate the political jurisdiction’s financial results by examining:

1. Budget process – budget roles/actors, budget calendar
2. Budget outcomes – spending trends
3. Aggregate – longitudinal
4. Department-to-department
 - a. longitudinal – over time, per department
 - b. comparative – across departments
5. Within the three largest departments (highlight the three largest budget-sized services)
 - a. longitudinal – over time, per unit
 - b. comparative – across all units

III. Report

Compute and summarize your data in tables. Text and tables should result in an approximately 20 page analysis. The report should be cogent but should include data to demonstrate your analysis. In addition to the data, provide a well developed, integrative analysis of results.

For table included in the paper, tell the reader the key items in each table; lead the reader through the table. Structure the paper as if it were an executive briefing report.

IV. Reviewing Criteria

A. There is no perfect way to do this assignment. I want to see original and insightful results. However, as indicated above, there are minimum items to examine. As you prepare your paper, think about using the paper as part of a “job resume” for a key position with a governmental unit.

- B. Make sure the paper is well edited and structured. Use an introduction to guide the reader to the key parts of the paper (a sort of road map). Then be sure the reader can tell where he/she is at any place in the paper.
- C. Also make sure that you check any mathematical calculations to make sure they are correct. Presentation of data and linking the data with the text is important.

Class Policies: Graduate Seminars

Grading Policy

Grading in graduate seminars is largely subjective in nature, since papers and Discussion Board postings are required in the seminar setting. I give high marks for answers that reflect an understanding of the material covered in lecture, reading, and class discussion. Originality of thinking is also rewarded, but responses should be based on the class material (i.e., “shooting from the hip” is not the way to go). Let me know that you have read and thought about – in other words mastered – the material we have covered. In general, papers allow more leeway for you to engage in original thinking than exams, and I will generally make paper assignments that ask you to apply theoretical readings to the “real world.”

Discussion Board Participation

Students will be expected to post on Discussion Board the weeks when such assignments are due. Students should make positive, original contributions to discussion. Additionally, students should respond to the posts of fellow students to keep the discussion going. Since budgeting is political and it can be controversial, we may not all agree on every point made in Discussion Boards. It is okay to disagree (perhaps even natural, I have discovered), but let’s remember to be civil and tactful in our comments. Slightings of rudeness and insensitivity are not okay. I will give students an opportunity to “introduce” themselves in the announcement portion of the Canvas platform at the beginning of the semester, and you are all free to share the name or nickname you wish to be called if it differs from your name on the roster, and you may also state your gender preferences if you wish. I will do my best to make references to you as you wish, and I hope your classmates will do so as well. The main point is to be nice to one another, while at the same time recognizing that budgeting is an essential element of the governing process, without which public policies are nothing more than wishful thinking. So good discussion is valued but should be provided in the right spirit, the spirit of learning where everyone has a voice and no one is demeaned.

UNIVERSITY POLICIES AND ADDITIONAL INFORMATION THAT MUST APPEAR IN EACH COURSE SYLLABUS (our lawyers will jump on me if I do not add all this stuff)

Syllabus Information

A syllabus is a statement of intent by the course instructor to clearly explain what a student must do and the timeline for such tasks to complete the course. A syllabus protects students from arbitrary or untimely changes in course requirements and due dates.

UT Tyler faculty shall provide students with a course syllabus in the Syllabus Module within Canvas (UT Tyler’s Learning Management System). Faculty may also distribute syllabi in class if desired. Within the Syllabus Module, faculty provide students with their

contact information and course-specific information. Undergraduate and Online Education staff will update the Student Resources and University Policies and Information pages in the Syllabus Module each semester. Undergraduate faculty are also required to provide their department/school with their syllabi for posting on the UT Tyler website as required by HB 2504. In the syllabi provided to the department, faculty may note that Student Resources and University Policies and Information are in Canvas. Syllabi for concurrently taught undergraduate and graduate courses (e.g., CENG 4314/5314) must clearly describe the different expectations of graduate students that are substantively and progressively more advanced than those of the undergraduates. The delineation of expectations can occur in a separate graduate syllabus or a combined syllabus.

Each syllabus MUST contain the following minimum information.

1. Instructor name, office, phone, and email contact
2. Office hours (3 hours minimum per week, plus by appointment)
3. TA Contact (if appropriate)
4. Course Overview
5. Student Learning Outcomes
6. Required Textbooks and Readings and Recommended (if applicable)
7. Special Course Notes (e.g., external websites or resources required, proctoring requirements, field trips, etc.)
8. Assignments with weights/point values and grading scales. Brief descriptions of significant assignments are required.
9. Late Work and Make-Up Exam expectations
10. Attendance policy (optional)
11. Calendar of Topics, Readings, and Due Dates

The following information is provided within the Syllabus Module related to Student Resources and University Policies and Information.

Student Resources:

Faculty can update student resources to provide additional supports appropriate for each course.

Resources to assist you in the course

- UT Tyler Student Accessibility and Resource (SAR) Office (provides needed accommodations to students with document needs related to access and learning)
- UT Tyler Writing Center
- The Mathematics Learning Center
- UT Tyler PASS Tutoring Center
- UT Tyler Supplemental Instruction
- Upswing (24/7 online tutoring) - covers nearly all undergraduate course areas
- Robert Muntz Library and Library Liaison
- Canvas 101 (learn to use Canvas, proctoring, Unicheck, and other software)
- Digital Support Toolkit (for supported courses only. Students are automatically enrolled in the toolkit for supported courses)
- LIB 422 -- Computer Lab where students can take a proctored exam
- The Career Success Center
- UT Tyler Testing Center
- Office of Research & Scholarship Design and Data Analysis Lab

Resources available to UT Tyler Students

- UT Tyler Counseling Center (available to all students)
- TAO Online Support Center (online self-help modules related to mental & emotional health)
- Military and Veterans Success Center (supports for our military-affiliated students)

UT Tyler Patriot Food Pantry

UT Tyler Financial Aid and Scholarships

UT Tyler Registrar's Office

Office of International Programs

Title IX Reporting

Patriots Engage (available to all students. Get engaged at UT Tyler.)

University Policies and Information

Withdrawing from Class - Students are allowed to withdraw (drop) from a course through the University's Withdrawal Portal. Texas law prohibits students who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. The number includes courses dropped at other 2-year or 4-year Texas public colleges and universities. Make sure to consider the impact withdrawing from any course has on your academic progress as well as the financial implications. We encourage you to consult your advisor(s) and financial aid for additional guidance. **CAUTION #1:** Withdrawing before census day does not mean students receive a full refund. Please see the Tuition and Fee Refund Schedule.

CAUTION #2: All international students must check with the Office of International Programs before withdrawing. All international students are required to enroll full-time for fall and spring terms.

Final Exam Policy: Final examinations are administered as scheduled. If unusual circumstances require that special arrangements be made for an individual student or class, the dean of the appropriate college, after consultation with the faculty member involved, may authorize an exception to the schedule. Faculty members are required to maintain student final examination papers for a minimum of three months following the examination date.

Incomplete Grade Policy: If a student, because of extenuating circumstances, is unable to complete course requirements by the end of the semester, then the instructor may recommend an Incomplete (I) for the course. The I grade may be assigned in lieu of a grade only when all of the following conditions are met: (a) the student has been making satisfactory progress in the course; (b) the student is unable to complete all course work or final exam due to unusual circumstances that are beyond personal control and are acceptable to the instructor; and (c) the student presents these reasons prior to the time that the final grade roster is due. The semester credit hours for an Incomplete will not be used to calculate the grade point average for a student.

The student and the instructor must submit an Incomplete Form detailing the work required and the time by which the work must be completed to their respective department chair or college dean for approval. The time limit established must not exceed one year. Should the student fail to complete the work for the course within the time limit, the instructor may assign zeros to the unfinished work, compute the course average for the student, and assign the appropriate grade. If a grade has not been assigned within

one year, then the Incomplete will be changed to an F or to NC, if the course was initially taken under the CR/NC grading basis.

Grade Appeal Policy: - UT Tyler's Grade Appeal policy requires the completion of a Grade Appeal form for this action to take place. The grade appeal begins with the instructor of the course. If a student does not agree with the decision of the instructor, the student may then move the appeal to the department chair/school director for that course. If the student is still dissatisfied with the decision of the chair/director, the appeal moves to the Dean of the College offering that course, who has the final decision. Grade appeals must be initiated within sixty (60) days from the date of receiving the final course grade. The Grade Appeal form is found on the Registrar's Form Library.

Disability/Accessibility Services: In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA), The University of Texas at Tyler offers accommodations to students with learning, physical and/or psychological disabilities. If a student has a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or a history of modifications or accommodations in a previous educational environment, the student is encouraged to visit <https://hood.accessiblelearning.com/UTTyler> and fill out the New Student application. The Student Accessibility and Resources (SAR) office will contact the student when the application has been submitted and schedule an appointment with the Assistant Director Student Accessibility and Resources/ADA Coordinator. For more information, including filling out an application for services, please visit the SAR webpage at <http://www.uttyler.edu/disabilityservices>, the SAR office located in the University Center, # 3150 or call 903.566.7079

Military Affiliated Students: UT Tyler honors the service and sacrifices of our military-affiliated students. If you are a student who is a veteran, on active duty, in the reserves or National Guard, or a military spouse or dependent, please stay in contact with your faculty member if any aspect of your present or prior service or family situation makes it difficult for you to fulfill the requirements of a course or creates disruption in your academic progress. It is important to make your faculty member aware of any complications as far in advance as possible. Your faculty member is willing to work with you and, if needed, put you in contact with university staff who are trained to assist you. Campus resources for military-affiliated students are in the Military and Veterans Success Center (MVSC). The MVSC can be reached at MVSC@uttyler.edu or via phone at 903.565.5972.

- **Academic Honesty and Academic Misconduct:** The UT Tyler community comes together to pledge that "Honor and integrity will not allow me to lie, cheat, or steal, nor to accept the actions of those who do." Therefore, we enforce the Student Conduct and Discipline policy in the Student Manual Of Operating Procedures (Section 8).
- **FERPA - UT Tyler follows the Family Educational Rights and Privacy Act (FERPA)** as noted in University Policy 5.2.3. The course instructor will follow all requirements in protecting your confidential information.
- **Recording of Class Sessions:** Class sessions may be recorded by the instructor for use by students enrolled in the course. Recordings that contain personally identifiable information or other information subject to FERPA shall not be shared with individuals not enrolled in the course unless appropriate consent is obtained from all relevant students. Class recordings are reserved only for the use of students enrolled in the course

and only for educational purposes. Course recordings should not be shared outside of the course in any form without express permission.

Absence for Official University Events or Activities: All courses follow the practices related to approved absences as noted by the Student Manual of Operating Procedures (Sec. 1 -501).

Absence for Religious Holidays: Students who anticipate being absent from class due to a religious holiday are requested to inform the instructor by the second class meeting of the semester.

Campus Carry: We respect the right and privacy of students who are duly licensed to carry concealed weapons in all courses. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>.