

PADM 5332: Public Budget and Finance     Spring 2021  
Online Course

Dr. Kenneth A. Wink

Office and Office Hours: CAS 109A (and over Zoom) By appointment  
Phone: 903-566-7327     e-mail: kwink@uttyler.edu

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 over 22 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. 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. 3rd ed., ICMA Press, 2013. ISBN-13: 978-0-87326-767-0

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. 75 points. **The due date will be Wednesday, April 29, 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. 65 points.

Thus, the grading scale is as follows:

|                |   |   |
|----------------|---|---|
| 180-200 points | = | A |
| 160-179        | = | B |
| 140-159        | = | C |
| 120-139        | = | D |
| < 120          | = | F |

Class Schedule

### **I. Fundamental Principles of Public Finance**

Week 1 – Week of January 10 – 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 17 – The Budgetary Process  
 Mikesell, Chapter 2  
 Bland, Chapter 7

Week 3 – Week of January 24 – Budget Methods and Practices  
 Mikesell, Chapter 3

Week 4 – Week of January 31 – The Budgetary Process, Local Govt. Focus, Part I  
 Mikesell, Chapter 5  
 Bland, Chapter 8

Week 5 – Week of February 7– The Budgetary Process, Local Govt. Focus, Part II  
 Bland, Chapters 9-10

Week 6 – Week of February 14 – Federal Budget Structures and Institutions  
Mikesell, Chapter 4

Week 7 – Week of February 21 – Budget System Reforms  
Mikesell, Chapter 6  
Bland, Chapter 12

### **III. Revenue Sources, Structure, and Administration**

Week 8 – Week of February 28 – Public Revenue and Criteria for Evaluating Tax Sources

Mikesell, Chapter 8  
Bland, chapter 2

March 7-March 13 Spring Break No Assignments!

Week 9 – Week of March 14 – The Income Tax  
Mikesell, chapter 9  
Bland, pp. 95-102

Week 10 – Week of March 21 – Sales and Excise Taxes  
Mikesell, chapter 10  
Bland, pp. 79-95

Week 11 – Week of March 28 – Property Taxes  
Mikesell, Chapter 11  
Bland, Chapter 3

Week 12 – Week of April 4 – User Charges and Fees  
Mikesell, Chapter 12  
Bland, chapter 5

Week 13 –Week of April 11 – Strategic Choices: Using Taxes for Economic and Political Purposes AND Intergovernmental Fiscal Relations

Mikesell, Chapter 14  
Bland, Chapter 6

Week 14 – Week of April 18 – Revenue Forecasts and Estimates  
Mikesell, chapter 13

**Final Paper Due on Wednesday, April 28, Noon Central time.**

## Budget Project

PADM 5332

Spring 2021

Due Date: April 28, 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?
2. To what degree is the budget process designed to produce incremental outcomes?

## II. More on incrementalism:

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 10-15 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 either to apply theoretical readings to the “real world.”

### **UNIVERSITY POLICIES AND ADDITIONAL INFORMATION THAT MUST APPEAR IN EACH COURSE SYLLABUS**

#### **UT Tyler Honor Code**

Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do.

#### **Students Rights and Responsibilities**

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: <http://www.uttyler.edu/wellness/rightsresponsibilities.php>

#### **Campus Carry**

We respect the right and privacy of students 21 and over who are duly licensed to carry concealed weapons in this class. 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>

#### **UT Tyler a Tobacco-Free University**

All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support.

For more information on cessation programs please visit [www.uttyler.edu/tobacco-free](http://www.uttyler.edu/tobacco-free).

#### **Grade Replacement/Forgiveness and Census Date Policies**

Students repeating a course for grade forgiveness (grade replacement) must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of the semester in which the course will be repeated. Grade Replacement Contracts are available in the Enrollment Services Center or at <http://www.uttyler.edu/registrar>. Each semester’s Census Date can be found on the Contract itself, on the Academic Calendar, or in the information pamphlets published each semester by the Office of the Registrar.

Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.

The Census Date is the deadline for many forms and enrollment actions of which students need to be aware. These include:

- Submitting Grade Replacement Contracts, Transient Forms, requests to withhold directory information, approvals for taking courses as Audit, Pass/Fail or Credit/No Credit.
- Receiving 100% refunds for partial withdrawals. (There is no refund for these after the Census Date)
- Schedule adjustments (section changes, adding a new class, dropping without a “W” grade)
- Being reinstated or re-enrolled in classes after being dropped for non-payment
- Completing the process for tuition exemptions or waivers through Financial Aid

#### **State-Mandated Course Drop Policy**

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the census date (See Academic Calendar for the specific date).

Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Enrollment Services Center and must be accompanied by documentation of the extenuating circumstance. Please contact the Enrollment Services Center if you have any questions.

#### **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 you have a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or you have a history of modifications or accommodations in a previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler> and fill out the New Student application. The Student Accessibility and Resources (SAR) office will contact you when your application has been submitted and an appointment with Cynthia Lowery, Assistant Director of Student Services/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.

#### **Student Absence due to Religious Observance**

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

#### **Student Absence for University-Sponsored Events and Activities**

Revised 05/19

If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.



### **Social Security and FERPA Statement**

It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

### **Emergency Exits and Evacuation**

Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit.

If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

### **Student Standards of Academic Conduct**

Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

i. "Cheating" includes, but is not limited to:

- copying from another student's test paper;
- using, during a test, materials not authorized by the person giving the test;
- failure to comply with instructions given by the person administering the test;
- possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed "crib notes". The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;
- using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
- collaborating with or seeking aid from another student during a test or other assignment without authority;
- discussing the contents of an examination with another student who will take the examination;
- divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
- substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
- paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, home solution or computer program;
- falsifying research data, laboratory reports, and/or other academic work offered for credit;
- taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
- misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.

ii. "Plagiarism" includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another's work and the submission of it as one's own academic work offered for credit.

iii. "Collusion" includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.

iv. All written work that is submitted will be subject to review by plagiarism software.

**UT Tyler Resources for Students**

- UT Tyler Writing Center (903.565.5995), [writingcenter@uttyler.edu](mailto:writingcenter@uttyler.edu)
- UT Tyler Tutoring Center (903.565.5964), [tutoring@uttyler.edu](mailto:tutoring@uttyler.edu)
- The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- UT Tyler Counseling Center (903.566.7254)