

Fall 2021, Second Session | Classroom: Online

PSPA 610: Public Budgeting & Financial Management

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Course Description

Examination of the public budgetary process and related financial management techniques.




— NIU Graduate Catalog

The primary goal of this course is to develop your ability to integrate current and preferred management practices of budgeting and financial management to improve public service organizations. We will rely on the framework of the Distinguished Budget Award Presentation Program of the Government Finance Officers Association of the US and Canada (GFOA) to analyze local government budgets. You will learn how to use the budget as a policy document, financial plan, operations guide, and communications device. You will learn how to think about public policy and program problems in ways that

facilitate their analysis and lead to effective recommendations for budget allocations. You will learn how to apply budgeting theory to create an agency or program budget from scratch using XLS. You will hone your data visualization and your oral and written communication skills. Details are in the course competencies matrix.



Course Materials

Required Books

-  Ammons, David. Tools for Decisionmaking, 2nd edition (Washington, DC: CQ Press, 2008).
-  Bland, Bob. Budgeting Guide for Local Governments, 3rd edition (Washington, DC: ICMA, 2013).
-  Fishbein, John. Building a Better Budget Document (2nd edition) (Chicago: GFOA, 2013). (PDF)

Supplemental Readings: On Blackboard, in each weekly course module.

Recommended Books

-  Rubin, Irene. Public Budgeting: Policy, Process, Politics. (M.E. Sharpe, ASPA, 2008).
-  Thurmaier, Kurt and Katherine Willoughby, Policy and Politics in State Budgeting (M.E. Sharpe, 2001).

BEFORE THE FIRST CLASS SESSION (Module 0)

Get approval of your instructor for a local government budget that you will review during the course. Obtain an adopted city, county or special district budget document from your community or the community where you work (or live). If there is a separate Capital Improvement Plan and/or Capital Budget, obtain a copy of that also. Best option: Obtain the budget from your PSPA 611 community (the same as for your CAFR review). Contact me if you have any problems obtaining a budget.

MPA Competencies & Learning Outcomes

This course is designed to improve your program and fiscal administration competencies. At the end of the course, students should be able to achieve the following learning outcomes:

Students should be able to	As demonstrated by:	Skill Level
Effectively work with diverse internal and external stakeholders.	Group participation in Northville Case	Applied
Communicate effectively both orally (public speaking) and in writing (analytical and persuasive) for a public service organization and in the public policy process.	Class discussions, local budget & case presentations. Written case analysis papers, GFOA budget analysis paper, Bbd postings	Applied
Understand and listen critically to diverse perspectives to address public service issues.	Analysis of budget and policy process nexus	Applied
Motivate peers and employees to enhance organizational capacity	Group participation	Applied
Effectively participate in the public policy process in a role appropriate to a professional public manager.	Case analyses and presentations to class	Foundation
Apply theoretical knowledge for program competencies in the following ways:		
Integrate current and preferred management practices of budgeting and financial management to improve organizations, including:	Case analyses, GFOA budget review and analysis, current events postings	Foundation/ Applied
Use decision-making theories to frame and address public service problems.	Case analyses. River City exercise.	Applied
Evaluate public service issues in terms of effectiveness, efficiency, equity and economy.	Case analyses, River City exercise.	Applied
Demonstrate the trade-offs between efficiency, effectiveness and equity in terms of program alternatives.	Case analysis	Applied
Incorporate professional codes of ethics in public service decision-making to enhance integrity of public services.	Various discussions about ethical issues and professional public finance obligations	Applied
Identify and apply strategies for improving democratic accountability in governance, including improved transparency and civic participation	GFOA Budget Award Analysis of budget document. River City exercise.	Applied
Develop or adapt policies, programs, goods or services to accommodate changing social demographics for the population they serve.	Case analysis.	Applied
Apply theoretical knowledge for fiscal administration competencies in the following ways:		
F2. Be able to communicate budget and financial information about public service organizations to technical and non-technical stakeholders, including through appropriate graphs and spreadsheets	Development of progressively more complicated spreadsheets for cases, PPT presentations, River City exercise.	Foundation/ Applied
F3. Be able to develop and implement entity-wide financial management policies for public service organizations in accordance with recommendations by GFOA and similar professional organizations	GFOA Budget Award Analysis of budget document.	Foundation/ Applied

Assignments Required

Requirements: The itinerary mandates that students be fully prepared for each class by completing the assigned readings and exercises. This class requires time to read materials and complete assignments. Students must be able to use spreadsheet software, such as Microsoft EXCEL® (XLS) in addition to word processing. If you lack XLS experience, you have FREE access to Lynda.com (now LinkedInLearning) through this link: <https://go.niu.edu/inlearning>. If you have used Lynda.com before through NIU, your saved lessons are there. You should also watch the XLS workshop videos available at the TUTORIAL LINK. You will also need to use your NIU email and the course webpage (<https://webcourses.niu.edu/>) for virtual class discussions, assignments, casework, and communications.

Explanation: The three types of assignments are designed to help you connect the theories presented in the readings with the practical applications in current events and your own position. The OneDrive Docs/BBd posts connect theory to current events, while the GELT and Lone Pine cases focus attention on specific aspects of budgeting in theory and practice. The Northville Daycare case requires you to create a program budget from scratch. You must develop XLS skills as well as be able to present your proposal to a diverse group of internal and external stakeholders. Northville case participation also is evaluated by peers in your group; your personal grade can be +/- 10% the group grade based on the peer review of the quality and timeliness of your participation.

Course Assignments & Deadlines	Percentage	Due Date
Wiki/Blackboard (BBd) Current Events Discussions	10%	Weekly
Case Analyses (15.3% each, 46% total)	46%	
Case Analysis: Lone Pine Trash	(15%)	November 7 (11:59 pm)
Case Analysis: River City Cuts Back		November 21 (11:59pm)
Group Position Memo	(10%)	
Reflection Essay	(5%)	
GFOA Budget Review Paper (Individual)	35%	November 28 (11:59 pm)
Northville Day Care Case (Group)	25%	
Group Presentation, Part. 1	(5%)	November 14 (11:59 pm)
Group Paper Part 2	(15%)	December 11 (11:59 pm)
Group Presentation, Part. 2	(5%)	December 11 (11:59 pm)
Group Participation (peer review can adjust +/- 10%)		
TOTAL POINTS	100%	

Writing requirements: MPA program has a curriculum policy in order to increase the writing proficiency of MPA students. Our department webpage posts the writing requirements for MPA assignments: [http:](http://www.mpa.niu.edu/public-administration/resources/writing.shtml)

[//www.mpa.niu.edu/public-administration/resources/writing.shtml](http://www.mpa.niu.edu/public-administration/resources/writing.shtml).

Analysis papers should use the prescribed memo formats and use endnotes for citations of readings to preserve the memo format. Inappropriate or incorrect citations will reduce your grade.

All written work for this course must be typed. The papers must include a full reference list for works cited in your paper and be written using coherent prose and acceptable grammar. You should also include a title page with the date, cover memo, and appropriate identifying information (your name, course title etc.). The papers must consistently use endnote citation style in the memos so as to imitate closely a memo in practice. Number all pages of your assignments.

Assignments Descriptions

Blackboard (BBd) Wiki Comments - Current Events Discussion and Participation

Students are required to contribute to the weekly “Key Concepts” table available as a wiki in each module. Each student will complete a pair of cells in the table with a single sentence that presents a clear definition of the key concept. THEN, each student will post a comment that explains your entry AND links the entry to a *current event* from a local or national newspaper (online or paper editions), not Facebook, LinkedIn, blogs, etc. Acceptable sources are posted in the MPA Community of BBd/ Research Tools. The purpose of the Current Events Discussion is to link the theories from the assigned readings to actual practice (good, bad, or ugly) in current events.

For credit, your wiki comment post must:

1. State the key budget theory or model in the assigned book chapter or article.
2. State the article’s relevance to the current event: how does the assigned reading improve our understanding of the current event?
3. Relate the article/chapter and current event to one of the three rocks of budgeting (Overview PPT).

Budget Case Analyses (must use required paper format) – 2 CASES (GELT and River City*)

Grade is based on ability to:

1. Demonstrate identification of the case problem and propose superior alternatives.
2. Link the issues in the case with relevant literature from the class reading list (use endnote format).
3. Construct a spreadsheet that uses correct data from the case, dynamically linked formulas and variables. Format the spreadsheet for printing even if it is submitted digitally.
4. Clearly present the most important information to the reader in WORD and XLS documents.

Maximum 1000 words each, excluding cover memo and references. The specific grading rubrics for each case are on Bbd. The paper template is provided at the end of this syllabus.

Please Note: River City has its own specific set of deliverables and information will be provided in the course shell in BB and through announcements and weekly synchronous sessions.

GFOA Budget Analysis Paper (must use required paper format)

Grade is based on ability to:

1. Correctly analyze the budget document according to GFOA criteria and budget theory.
2. Include relevant literature from the class reading list to persuade the reader that the criteria in the evaluation are important for good budgeting.

Your GFOA paper must include a list of references (most with page numbers). More and higher quality citations (especially assigned articles) are worthy of higher grades, *ceteris paribus*. Length 2500 words max (about 10 pages). The paper template is provided at the end of this syllabus.

Northville Budget Case Analyses (must use required paper format)

Grade is based on ability to:

1. Demonstrate identification of the case problem and propose superior alternatives.
2. Link the issues in the case with relevant literature from the class reading list (use endnote format).
3. Construct spreadsheets that use correct data from the case, with dynamically linked formulas and variables (which can be across spreadsheets). Format the spreadsheets for printing even if they are submitted digitally.
4. Clearly present the most important information to the reader in spreadsheets and PPT presentation.
5. Presentation (PPT) should combine Kaltura videos into a single group presentation. Each member should be responsible for a fair share of the PPT slides.

Maximum 1500 words, excluding cover memo and references. The specific grading rubric for this case is on Bbd. The paper template is provided at the end of this syllabus.

Tips to Improvement Your Grades & Learning

Class Discussion

Discussion is important in the public sector. Arguments are important, as long as they are conducted professionally. I will argue with you about various aspects of your proposals and assignments. Pushing you to be as precise as possible in your arguments is one mechanism for crystallizing what you really mean. See the video on Reading in the MPA program to learn how to be an efficient reader.

Pet Peeves (aka pay attention to these if you want to earn a high grade on your writing assignments)

1. Do not use “obviously, clearly” or variations in oral and written work; it will reduce your grade.
2. Do not use contractions in formal writing. They are only permissible if you are quoting someone from an interview (or in a quoted text); it will reduce your grade.

3. Proof your work by reading it aloud before you submit it to me. Failure to proof reduces your grade.
4. Read my comments and edits and learn from them. I make the comments for you, not me.

Weekly Module Structure

The class schedule generally includes two topics each week. For each week, the schedule presents the required readings for each topic, and the individual and group assignments related to each topic (e.g., a case paper and discussion). The Friday Review each week is Thurmaier's summary of the Bbd discussion, linkage of discussion to the case or assignment, and preview for the following week.

Recommended Work Flow for Course

Monday	Start new module: reading day
Tuesday	Reading day
Wednesday	Reading day, view videos
Thursday	Post in wiki table
Friday	Review summary of posts
Saturday	Write case analysis paper/GFOA paper
Sunday	Writing for assignment, PROOF before submitting, due Sunday midnight

Blackboard

Class Assignments should be submitted by posting your work on Blackboard in Word and Excel formats per the directions in each module. Students are responsible for ensuring that their assignments have been uploaded correctly. If you are having difficulty (and technology is not always reliable, especially when time is tight) – you can send the assignment as an attachment to my university e-mail address.

Incomplete Grades

Grade of I (incomplete) is assigned at the discretion of the instructor, when illness, death in the immediate family, or other unusual and unforeseeable circumstances not encountered by the other students in the class prevent completion of the course requirements by the end of the semester. Under these circumstances, a grade of I may be assigned when a student is

unable to complete the course requirements but only when it is possible that the completion of the remaining work could result in a passing grade. An I must be resolved within the appropriate time limit or it will automatically be changed to an F. The student is responsible for seeing that incompletes are made up before the expiration date.

Grading Schedule for PSPA Courses

Grading Posting Timeline: Students should expect to receive the feedback from the instructor within 1 week after the assignment is due.

Grading Scheme for PSPA Course (From MPA Handbook): Please see the grading scheme on the MPA website:

https://mpa.niu.edu/public-administration/_pdf/mpa-handbook.pdf

Late Assignment Policy: Course policy is that late work will not be accepted. All assignments are due on the assigned date at the specified time. Students who contact the instructor before the assignment deadline regarding extenuating circumstances constituting an emergency will receive consideration of those circumstances and evaluation of whether an accommodation can and should be made based on equity, fairness, and compassion. However, an accommodation should not be considered a matter of right in such circumstances. If you anticipate any problems with class attendance or late assignments, please talk to me so that we can mitigate any academic consequences that might occur.

Academic Policies & Procedures

Academic Integrity

The following statement is from the NIU 2017-18 Graduate Catalog:

“Good academic work must be based on honesty. The attempt of any student to present as his or her own work that which he or she has not produced is regarded by the faculty and administration as a serious offense. Students are considered to have cheated, for example, if they copy the work of another or use unauthorized notes or other aids during an examination or turn in as their own a paper or an assignment written, in whole or in part, by someone else. Students are guilty of plagiarism, intentional or not, if they copy material

from books, magazines, or other sources without identifying and acknowledging those sources or if they paraphrase ideas from such sources without acknowledging them. Students guilty of, or assisting others in, either cheating or plagiarism on an assignment, quiz, or examination may receive a grade of F for the course involved and may be suspended or dismissed from the university. [...]

http://catalog.niu.edu/content.php?catoid=44&navoid=2110&hl=%22plagiarism%22&returnto=search#acad_inte The university has adopted additional policies and procedures for dealing with research misconduct among its students, faculty, and staff. The guidelines, entitled Research Integrity at Northern Illinois University, are available in department offices, in the office of the dean of the Graduate School, and online at www.niu.edu/provost/policies/appm/I2.shtml, and pertain to the intentional commission of any of the following acts: falsification of data, improper assignment of authorship, claiming another person's work as one's own, unprofessional manipulation of experiments or of research procedures, misappropriation of research funds.

If a graduate student fails to maintain the standards of academic or professional integrity expected in his or her discipline or program, the student's admission to the program may be terminated on recommendation of the student's major department. A statement on students' rights to the products of research is available in department offices, in the office of the dean of the Graduate School, and online at www.niu.edu/provost/policies/appm/I11.shtml."

Ethics: In case it is not yet crystal clear, there is zero tolerance for plagiarism in this course, this program and this university. Anyone who violates the ethical imperative to cite the work of others that is used in writing course papers is subject to an F for the course and possible dismissal from the university. If in doubt, cite the source, whether a quotation or a paraphrasing of someone else's work. I am happy to provide advice on how to cite works in specific situations. Use the Turabian style manual for all paper citations.

The English Department's statement on Plagiarism is direct and to the point: www.engl.niu.edu/composition/guidelines/plag.shtml. I recommend you take the online tutorial available from the NIU website to be sure you understand the rules and principles writingtutorial.niu.edu/writingtutorial/style/plagiarism01.html.

Accommodations for Students with Disabilities

NIU abides by Section 504 of the Rehabilitation Act of 1973. A student who believes that reasonable accommodations with respect to course work or other academic requirements may be appropriate in consideration of a disability must (1) provide the required verification of the disability to the Disability Resource Center (DRC), (2) meet with the DRC to determine appropriate accommodations, and (3) inform the faculty in charge of the academic activity of the need for accommodation.

If you need an accommodation for this class, please contact the Disability Resource Center (www.niu.edu/disability) as soon as possible. The DRC coordinates accommodations for students with disabilities. It is located in the Campus Life Building, Suite 180, and can be reached at 815-753-1303 or drc@niu.edu.

Also, please contact me privately as soon as possible so we can discuss your accommodations. Please note that you will not be required to disclose your disability, only your accommodations. The sooner you let me know your needs, the sooner I can assist you in achieving your learning goals in this course.

You have the right to request disability-related accommodations whether or not this statement is included.

Writing skills and requirements

The PSPA faculty believe that the ability to communicate in writing is an important professional skill and one that plays a critical role in any professional public service position. For this reason, assignments will be graded on content as well as writing style. Writing style refers to grammar, punctuation, capitalization, organization, and spelling.

Students who need assistance with writing are encouraged to use the writing resources provided by NIU. The Writing Center (Stevenson Hall, Lower Level Tower B 753-6636) is a place where all student writers can come for professional help with their writing. The Writing Center provides an opportunity for student writers to work one-to-one with an experienced writer and tutor. Students are encouraged to bring drafts of their writing and any assignments related to that writing.

The English as a Second Language Lab (Room 206B Reavis Hall, 753-6637 www.engl.niu.edu/esl) is designed to assist students whose first language is not

English in their studying and writing efforts.

The Learning Assistance and Study Skills Lab (LASSL) employs trained staff members to help students develop good study skills and test-taking skills. It provides individual assessments to assist any NIU student in examining study methods to identify any related area of concern and individual circumstances in which one-to-one assistance is received to help develop effective study skills in the areas of concern. LASSL is located in the Campus Life Building, Room 200, 753-1206.

Communication Policy

Blackboard is the primary vehicle for announcements, supplementary readings, and submission of assignments. Student NIU emails will also be used for timely communication. Students are required to check their NIU emails and the Blackboard course website for announcements and resources at least once a day. Students can always call the department to leave a message to the instructor or contact the instructor directly via university email. The instructor will only check emails during the weekday between 7:00 a.m. and 6:00 p.m. If students need to contact the instructor for any reasons, make sure to email the instructor within that time frame. Contact the instructor in advance if there is a legitimate reason that can affect meeting any deadlines.

Student Development Assistance

If you have any personal difficulties and need some assistance to be successful at NIU, there are many resources available to you on campus. Check out the Counseling and Student Development Center at www.niu.edu/csdc/.