

PADM 604  
Public Budgeting and Finance  
Spring 2022  
Class Location: Belknap Academic Bldg, Room 408

Instructor: Daniel Durbin  
Office: Grawemeyer Hall, Ste. 108  
Email: dadurb02@louisville.edu

## MPA MISSION STATEMENT

The University of Louisville's Master of Public Administration is a dynamic, collaborative, interdisciplinary degree program committed to preparing students for career success in the public and nonprofit sectors. The program content reflects the urban/metropolitan setting of the University as well as the focus of the Department of Urban and Public Affairs. We are committed to:

- Providing our pre-service and in-service students with a flexible program of study that emphasizes critical thinking, evidence-based problem solving, and engaged service learning.
- Encouraging diversity and inclusiveness in the curriculum, in the classroom and by engaging with the community we serve.
- Advancing scholarship, competence and professionalism in program and public service activities.

## PUBLIC ADMINISTRATION PROGRAM OBJECTIVE

The Network of Schools of Public Policy, Affairs and Administration (NASPAA) is the national accrediting body for MPA programs. As an accredited program, we must demonstrate that our MPA graduates achieve five universal competencies identified by NASPAA. They are:

1. Lead and manage in public governance;
2. Participate in and contribute to the public policy process;
3. Analyze, synthesize, think creatively, solve problems, and make decisions;
4. Articulate and apply public service perspectives; and
5. Communicate and interact productively with a diverse and changing workforce and citizenry

The courses that comprise your MPA program support these competencies. This course specifically supports the ability to lead and manage (#1) by focusing on analytical skills in public sector finance that support decision making (#3).

Public administration courses reinforce all universal competencies. We will explore the intersection between budgeting/financial matters and policy matters in the public sector and how professional ethics guide financial decisions. Will also learn to communicate financial information in a transparent and effective way to a broad array of audiences and stakeholders.

Our commitment to these universal competencies makes us public administrators and distinguish our training from other programs.

## COURSE DESCRIPTION

You will learn to develop, analyze, and present meaningful and effective public sector budgets, analyze financial reports/statements, and learn to develop solutions to financial problems. This process will require you to think creatively and make fact-based decisions that are in the best interest of the public.

## SPECIFIC COURSE OBJECTIVES

1. Learn the nature of public sector budgeting and financial management - striking a balance of politics, public good/service and financial stewardship along with managing tradeoffs.
2. Learn different types of the budgets and their components, including the various sources of funding and how each works to form an all funds budget.
3. Learn budget coordination and planning - how you build an effective public sector budget from multiple inputs and service lines for a multi-year period.
4. Learn budget implementation and monitoring - how to implement a budget and monitor progress toward budget and service objectives.
5. Learn basic fund accounting concepts and how to adapt them to what you will experience in your professional career.
6. Learn how to read & analyze public sector/GASB financial statements and identify trigger points that indicate existing and potential adverse trends.
7. Learn and manage the differences between operations and capital budgeting.
8. Learn about debt financing.
9. Learn basic concepts in financial risk management and contingency planning.
10. Learn about the annual financial statement audit process and why it's important.
11. Master the concept of financial leadership - setting the right tone from the top.

## PRE-REQUISITES

There are no pre-requisites for this course, though students should have taken PADM 600, Foundations of Public Administration, prior to enrolling.

## TEXT

The Basics of Public Budgeting and Financial Management:

A Handbook for Academics and Practitioners, 4<sup>th</sup> Edition

Charles Menfield

ISBN-13: 978-0761872115

ISBN-10: 0761872116

## OFFICE HOURS

I will hold office hours either in person or by using Microsoft Teams (whichever is convenient for you). If you have a camera and microphone enabled on your computer, we can see each other and talk in real time. To schedule a time, please email Michelle (Shelley) Thompson, at [mlthom23@louisville.edu](mailto:mlthom23@louisville.edu) and include PADM 604 in the subject line.

If you need to reach me (without needed a meeting) please email Ms. Thompson (above) and I will connect with you as quickly as possible. Please be sure to leave a cell number where you can be reached.

When you enter the Blackboard website you will see “Contact Dan Durbin” as a menu item. Upon opening, you will find instructions for downloading Teams and a link to a tutorial on using Teams. One of the first things you need to do is to arrange a Teams meeting with Ms. Thompson to test your access capabilities.

## CLASS LOCATION AND TIME

Class will be held each Monday from 5:30 – 8:15pm pm in Room 408 at the Belknap Academic Building (BAB) with the following dates observed as exceptions or important dates within the academic semester:

Classes start	January 10, 2022
Last day to drop/add	January 14, 2022
MLK Holiday	January 17, 2022
Spring Break	March 14-20, 2022
Last day to withdraw	March 9, 2022
Last day of classes	April 25, 2022
Reading day	April 26, 2022
Final exams	April 27- May 3, 2022

## GRADING

The final grade will be based on the quality of your performance based on the following course requirements and corresponding point distribution:

Class Participation	10 points
Read and Respond assignments	20 points

Budget Policy/Situation Analysis	20 points
Small Team Project- Written and Oral Presentation	20 points
Quizzes	<u>30 points</u>
Total Possible Points	100 points

Grade Template

A = 94 -100	B+ = 87 – 89	C+ = 77 - 79
A - = 90 - 93	B = 84 – 86	C = 74 - 76
	B - = 80 – 83	C - = 70 – 73

**ASSIGNMENTS**

Class Participation: 10 Points

Class participation is represented through two components: class attendance and in-class participation. Basically, you need to not only physically attend each class and you need to actively participate. Your participation should be a product of careful reading and the evaluation of the subject matter and you should be prepared to ask questions and contribute your thoughts on the subjects being discussed.

Read and Respond Assignments: 20 Points- 2 separate assignments

Read and Respond assignments are designed for students to read assignments and complete a brief analysis that ties the course themes together. The instructor will assign readings or materials that will guide the responses and tasks. Acceptable responses must directly address the question, reference content from the reading assignments, and respond, in a clear, concise, and grammatically correct language. The format for this assignment is one-page single spaced response to the question. Due dates for the responses are typically midnight on the Sunday night before the class meeting but these dates will be confirmed upon the assignment.

Budget Policy/Situation Analysis: 20 Points- 2 separate assignments

Each student will choose an issue from a newspaper or trade journals on a topic of current budgetary interest at the state or local level. Articles must focus on a budgetary problem or situation (financial and/or policy).

Students will prepare a brief management memo (no more than 3 pages double spaced) addressing a budget issue, an analysis of the factors contributing to the problem and possible alternatives. This memo should provide a concise description of the problem, articulate the policy

or budgetary choices, and address the impact of each alternative. Students must use at least three sources and all sources must be cited. Notes and bibliography do not count toward the page requirement. Students will also verbally present their analysis to the class at some point during the semester.

### Small Team Project: 20 Points

Students will work in small teams to prepare a budget for a fictional public service organization. The goal is to design a budget that is both flexible and transparent to allow decision-makers to apply various parameters in creating and adapting a programmatic budget. As a team, students will:

- Create a complete, flexible, and transparent programmatic budget using Excel spreadsheets
- Analyze several budget situations and provide recommendations for the organization's governing body.
- Present budget analyses and recommendations
- Develop budget monitoring strategies
- Develop risk mitigation strategies to counter unforeseen events

### Quiz 30 Points- 2 separate quizzes

There are two quizzes comprised of no more than 30 multiple choice questions. They support course materials and you will have a up to 1 hour to complete the assignment. You have enough time to look up some answers, but not all of them. Looking up an answer is not cheating.

## **LATE ASSIGNMENTS**

Due dates/times will be conveyed through the syllabus or during class and late submissions will not be accepted without notifying me within 48 hours of the due date. Please know that exceptions will be limited and will only be based on sound and reasonable circumstances.

## **GRADING**

All of your grades will appear in Blackboard My Grades. I will grade your products and discussion board posts within 1 week.

## **UNIVERSITY CLOSURES/DELAYS**

If the University of Louisville is closed due to weather-related conditions or other unusual circumstances, course activity will continue via Microsoft Teams.

A student will occasionally lose internet access due to an outage where both the cause and resumption of service are outside of his or her control. Examples include a weather-related extended power outage causing a loss of internet access. Notify me by e-mail should such an emergency occur. Please include your name in the message along with the aforementioned subject line notation. I will determine a reasonable course of action based on the circumstances and respond to you promptly.

## CONTINUITY OF INSTRUCTION

If for any reason I am unable to teach class in person, I will notify the class via Blackboard announcements for our course. If this occurs, we will hold class via Microsoft Teams at the assigned time, or that class will be canceled and you will be assigned another suitable work assignment that I post to the Blackboard announcements. Please check there regularly!

If for any reason (and I dearly hope it is not the case), the university declares that all courses must be moved online, we will continue the semester according to the schedule posted in this syllabus but meet at our appointed days/times via a Microsoft Teams link that will be created for this class should the circumstance arise.

## CONTINUITY OF LEARNING

If you are required to stay off campus because of a positive Covid test, or contact tracing tells you to quarantine or isolate, please let me know as soon as possible (and after you've contacted Campus Health). I will work with you to make sure you have access to all the materials or assignments in classes covered during your mandated absence from campus.

NB: This only applies to students who have proof of a documented public health mandate to stay away from class.

## UNIVERSITY GUIDELINES AND POLICIES

### Distance Education

The University of Louisville is committed to complying with all requirements regarding the operation of online education within states and U.S. territories. This policy addresses the Department of Education regulations concerning the regular and substantive interaction requirements for online and remote courses. University online and remote courses must be designed to facilitate regular and substantive interaction between instructors and students. The University requires instructors teaching online and remote courses to have regular and substantive interaction with the students enrolled in those courses.

Individuals should report violations of this policy to appropriate University leadership, including but not limited to, the Delphi Center for Teaching and Learning, the University Integrity and Compliance at [compliance@louisville.edu](mailto:compliance@louisville.edu), or the [University's Compliance and Ethics Hotline](#).

### Title IX/Clery Act Notification

Sexual misconduct (including sexual harassment, sexual assault, and any other nonconsensual behavior of a sexual nature) and sex discrimination violate University policies. Students experiencing such behavior may obtain confidential support from the PEACC Program (852-2663), Counseling Center (852-6585), and Campus Health Services (852-6479). To report sexual misconduct or sex discrimination, contact the Dean of Students (852-5787) or University of Louisville Police (852-6111).

Disclosure to **University faculty or instructors** of sexual misconduct, domestic violence, dating violence, or sex discrimination occurring on campus, in a University-sponsored program, or involving a campus visitor or University student or employee (whether current or former) is **not confidential** under Title IX. Faculty and instructors must forward such reports, including names and circumstances, to the University's Title IX officer. For more information, see the Sexual Misconduct Resource Guide (<http://louisville.edu/hr/employeerelations/sexual-misconduct-brochure>).

### Students with Disabilities

The University of Louisville is committed to providing access to programs and services for qualified students with disabilities. If you are a student with a disability and require accommodation to participate and complete requirements for this class, notify me immediately and contact the Disability Resource Center (Stevenson Hall, 502-852-6938, <http://louisville.edu/disability>) for verification of eligibility and determination of specific accommodations.

### Academic Dishonesty

Academic dishonesty is prohibited at the University of Louisville. It is a serious offense because it diminishes the quality of scholarship, makes accurate evaluation of student progress impossible, and defrauds those in society who must ultimately depend upon the knowledge and integrity of the institution and its students and faculty.

### Religious Holy Days and Observances

Federal law and university policy prohibit discrimination on the basis of religious belief. It is the policy of the University of Louisville to accommodate students, faculty, and staff who observe religious work-restricted holy days.

Faculty are obliged to accommodate students' request(s) for adjustments in course work on the grounds of religious observance, provided that the student(s) make such request(s) in writing during the first two (2) weeks of term.

## Statement on Diversity

The University of Louisville strives to foster and sustain an environment of inclusiveness that empowers us all to achieve our highest potential without fear of prejudice or bias.

We commit ourselves to building an exemplary educational community that offers a nurturing and challenging intellectual climate, a respect for the spectrum of human diversity, and a genuine understanding of the many differences-including race, ethnicity, gender, gender identity/expression, sexual orientation, age, socioeconomic status, disability, religion, national origin or military status-that enrich a vibrant metropolitan research university.

We expect every member of our academic family to embrace the underlying values of this vision and to demonstrate a strong commitment to attracting, retaining and supporting students, faculty and staff who reflect the diversity of our larger society.

## Basic Needs

Any student who has difficulty accessing sufficient food, lacks a stable place to live, or faces any other hardship that may affect their performance in this class, should contact the Dean of Students Office at 502.852.5787 or <http://louisville.edu/dos>. Also, look for resources marked Basic Needs in UofLConcernCenter. For more information, visit: <https://louisville.concerncenter.com>.

## SUPPORT SERVICES FOR DISTANCE LEARNERS

### Library Services

Library services are available for students in distance education-online courses, including off-campus access to online databases and Electronic Course Reserves. The UofL librarians are available to assist you with library services. For more information view the [Library Services for Distance Education and Online Courses page](#).

### Technical Support

If you need technical support with your university account, unlocking your password, accessing wireless, Blackboard or other technical issues, contact the HelpDesk at (502) 852-7997. You can chat with a support expert or submit an email by visiting the [HelpDesk Resources](#) website. Many useful videos can be found at the [Blackboard 9.1 Help](#) page.

### Writing Center

The University Writing Center is committed to supporting the writing of distance education students. You can schedule an online consultation through their Virtual Writing Center. They provide both online live chat sessions and can respond to your draft in writing through an eTutoring session. Learn more at the [Writing Center](#) website.