PBAF 522: Public Financial Management and Budgeting
Autumn Quarter 2015
“A” Section: Monday and Wednesday, 8:30-9:50am
“B” Section: Monday and Wednesday, 2:30-3:50pm
All sections meet in Parrington Hall 108

Course Website: https://canvas.uw.edu/courses/992102

Justin Marlowe  
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206.455.5575 (cell)

Office Hours: M and W: 10:00am-1:30pm  
also by appointment

Teaching Assistants:
Ryan Scott  
Ryscott5@uw.edu  
Office Hours: Wednesdays 1:30-2:30pm  
Room 124E

Shane Johnston  
Sjohns94@uw.edu  
Office Hours: Fridays 9-10am  
Room 124D

Description and Objectives:
By the end of this course, students will be able to:

1. Determine what public sector programs and services cost by applying core principles of cost analysis, cost allocation, and cost-based decision making.
2. Identify, compare, and contrast the basic revenue and expense/expenditure structures for different types of public organizations. Understand how financial resources flow vertically and horizontally through intergovernmental relationships and cross-sector sharing.
3. Develop spreadsheet-based, flexible budgets for public programs and services, and use those budgets to inform program design, personnel management, policy recommendations, and other core management processes and analytical tasks.
4. Understand the key institutions, processes, incentives, and politics that shape how public organizations allocate their scarce financial resources.
5. Evaluate a public organization’s financial health and the most pressing threats to that health; identify strategies to improve a public organization’s financial health.
6. Contrast the financial characteristics of “traditional” public sector organizations against those of emerging “hybrid” organizations, such as “for benefit” corporations, social benefit entities, and public-private partnerships.
**Required Materials:**
There is no required textbook. However, you are required to review the lecture notes, Panopto session, and any other assigned material in advance of every lecture and discussion section meeting.

**Course Policies:**
- Please let me know immediately if you have a disability that might inhibit you from demonstrating your comprehension of the course material. I will make appropriate accommodations.
- I encourage you to bring a notebook or tablet computer to class, but please do not spend time in class using social media or doing work not related to this class. If you can’t fully engage, stay home.
- Please sign up for office hours by visiting the Google Calendar linked to the course Canvas page. Please limit yourself to one fifteen minute visit per day. This limit is not to discourage you from coming to office hours, but rather to make sure I can see as many students as possible during office hours. If you need more than fifteen minutes, or if you can’t attend office hours, don’t hesitate to set up an individual appointment. I might also direct your question or concern to a teaching assistant as appropriate.
- Try to communicate with me in person. I can probably address most of your questions before or after class, during office hours, or in the hallway around Parrington. If we can’t make our schedules synch I’ll be happy to make an appointment with you. That said, try to avoid sending me e-mail. E-mail is a terribly inefficient way to get my attention, especially if your concern is time sensitive or if you need me to explain something in detail. If you absolutely must send an e-mail try to limit it to four or five well-written sentences, and try to pose your concern in a way that I can respond with something close as possible to a simple yes or no.
- Please try to let me know if you plan to miss a class. Attendance is not required, but I appreciate knowing if you’ve missed several classes, mostly so I can anticipate if you might need additional assistance or accommodations.
- Please let me know if you can’t deliver an assignment on time. We may be able to negotiate a different due date or a substitute assignment.
- Please submit all assignments to the electronic drop-box at the course website. For group work, please provide one submission per group and list all group members on the submitted group document.
- No extra credit.
Course Structure and Expectations:
This course has three main components: pre-class preparation (readings and Panopto recordings), class sessions, and discussion/quiz sections. All three are equally important to your success in the course.

Prior to each class meeting you should review all foundational materials. Foundational materials include lecture notes prepared by the instructional team outline foundational terms, concepts, and assumptions and background material from Governing magazine, financial management textbooks (if necessary) etc. The instructional team will demonstrate application of key concepts using spreadsheets, budget documents, financial reports, and other material using Panopto videos. These Panopto sessions are an especially effective way for you to learn the technical information, especially how you use Excel to implement many of a number of the analytical tools you will learn over the next 10 weeks. You should review these materials ahead of each class meeting.

In class session will focus on high-level discussion about challenges facing public sector organizations. These discussions will be informed by your review of the existing materials. I will also use the time in class to answer any questions you may have on the existing material and in some instances present additional examples, cases, and other material to further demonstrate key concepts or policy issues. Note that I will do little if any traditional lecturing on the basic course materials. Our class sessions are designed to clarify, integrate, and extend your knowledge of the basic material. If you do the required preparation, you will have no trouble with these basics.

Note for a significant proportion of class sessions you will be required to prepare an application exercises. These exercises will include practice problem sets, case studies, discussion questions, and other exercises. For some applications, you will receive a demonstration through Panopto. For the most part the applications exercises will form the basis of your check in assignment. The teaching assistant will often focus on the application exercise in your quiz section meeting. They will also provide you with related assistance on your group assignments.

Class session will be most productive if we can have an open exchange of ideas. In that spirit, we will probably stumble on topics that are important but outside the scope of what we can cover in class. I will deal with those topics by putting them on discussion board on Canvas or provide suggested readings under the lecture topic. I am also happy to engage in a longer conversation on these topics during regular office hours.
Grading
Assignments and exams are weighted as follows

<table>
<thead>
<tr>
<th>QUIZ/ASSIGNMENTS/EXAM</th>
<th>% OF YOUR FINAL GRADE</th>
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<tbody>
<tr>
<td>Check-in Assignments – Individual/Group</td>
<td>15%</td>
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<tr>
<td>Budget Preparation and Analysis – Group</td>
<td>20%</td>
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<tr>
<td>Financial Statement Analysis – Group</td>
<td>20%</td>
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<tr>
<td>2 Take-Home Exams – Individual</td>
<td>20%</td>
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<tr>
<td>1 Final Exam – Individual</td>
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<td><strong>TOTAL</strong></td>
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**Check-in Assignments:** We will outline check-in assignments prior to the lecture, in the application materials. You will prepare your responses prior to your weekly discussion section meeting. You will also be required to submit those assignments electronically via Canvas as they will form the basis of the discussions you have in the quiz sections. Note that these check-in assignments will be graded as either credit no credit. As long as you make good a good faith effort, you will receive the full 15 percent at the end of the quarter. If you fail to submit your check-in exercises on time or your submission shows a lack of real effort, you will receive no credit for that assignment.

**Group Assignments:** You will be required to complete the following assignments in teams of three. You will be assigned to your team during your first quiz section meeting. Each team will submit a single assignment. When submitting your assignment, be sure to identify participating team members.

(i) “Budget Preparation and Analysis”: To complete this case study you will prepare a spreadsheet-based budget and use that budget to analyze a program design scenario. This assignment will test your ability to apply core concepts from budgeting, cost accounting, and managerial accounting. See the assignment description for details. **Projects are due 8am, Monday November 2nd.**

(ii) “Financial Statement Analysis”: This assignment will test your ability to apply and communicate core concepts in financial condition analysis. Working in your same teams of three, you will assess a series of public organizations according to a set of rating criteria. See the assignment description for details. **Projects are due 8am, Monday December 7th.**
**Take-home exam:** You will complete two take-home exams. Each exam is 10 percent of your final grade. I will administer the exam via Canvas. However, I do reserve the right to administer the exam on paper. The first take-home exam is scheduled the week of November 2\textsuperscript{nd}. The second take-home exam is scheduled for the week of November 30\textsuperscript{th}. The exams will help you and I understand how well you comprehend the material. They also help you acclimate to the pace and format of the final exam.

**Final Exam:** You will complete an in-class comprehensive final exam. Your final exam is 25 percent of your final grade. Please let me know immediately if you cannot attend during the scheduled exam time (A Section: December 15\textsuperscript{th}, 8:30-10:20am in Parrington 108; B Section: December 15\textsuperscript{th}, 2:30-4:20pm in Parrington 108).

Final grades will be the weighted average of your check-in assignments, two group assignments, two take-home exams, and one in class final exam.

Your weighted average will be used to determine your numeric grade point. In assigning grades, I will follow the grading system required by University of Washington Graduate School (http://www.grad.washington.edu/policies/general/grading.shtml).

Please refer to the Student Handbook regarding your course grades and overall grades in the program. Keep in mind that a minimum of 2.7 is required in any core course in the MPA curriculum. A minimum cumulative grade-point average of 3.0 is required for graduation.

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<td>Introductions and Overview</td>
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Note: Please see the course Canvas page for the lecture notes, readings, Panopto sessions, and other materials for each course lesson.