PUBPOL 523: ADVANCED BUDGETING IN THE PUBLIC SECTOR
AUTUMN QUARTER 2016

Tuesday’s 9:30am - 12:20pm
Smith Hall 307

Sharon N. Kioko, PhD
skioko@uw.edu
Parrington Hall 229
206.221.6356
Course Website: https://canvas.uw.edu/courses/1070585

Office Hours: M and W 3:00pm – 5:00pm
and by appointment

COURSE DESCRIPTION:

This course is designed to provide students with foundational knowledge in municipal government finance with an emphasis on the fiscal structure of sub-national governments in the United States. Key themes include: local government structures and fiscal autonomy, budget processes, institutions, and political actors; revenue alternatives and evaluation standards; trends in state and local governments revenues and their impact on budget processes and policy priorities; intergovernmental transfers and intervention policies and practices; and the impact of the “Tax Revolt” on local government fiscal structures.

The course is designed for students who plan to be practitioners – that is, those whose careers will demand they make recommendations and/or decisions about alternative sources of revenue, reliance on intergovernmental transfers and use of intervention systems, use and impact of tax incentives on revenues/economic development etc. As such, our discussions will largely be focused on the intersection of theory and practice.

Caveat Emptor: Course readings and discussions largely focus on sub-national governments in the United States. If you are an international student, keep in mind budgeting and taxation principles are universal!
PUBPOL 523: Advanced Public Sector Budgeting

COURSE POLICIES:

• Class begins at 9:30pm and continues until 12:20pm. We will typically take a short break about halfway through. Please arrive promptly. All announcements will be made at the start of each class meeting.

• I encourage you to bring a notebook, tablet, or 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!

• The course is structured much like a seminar. For this reason, I expect you will actively participate in class by responding to questions posed on the course site, myself, or your colleagues. To facilitate a collegial learning process, you should come to class having covered all the assigned readings (except where noted). I will grade your participation (10 percent of your final grade) based your responses to discussion questions, your ability to pose questions (to me and your fellow students), and your response to questions I or your colleagues pose in class. I expect all students to abide by the Evans School’s Policy on Academic Integrity (see Student Handbook) as well as the School’s Conversation Norms of professional and collegiate conduct (see the School’s Conversation Norms).

• Please let me know if you have a disability that might inhibit you from demonstrating your comprehension of the course material. I will make appropriate accommodations. You should also contact the Disability Resource for Students (http://depts.washington.edu/uwdrs/). DRS is responsible for coordinating disability-related accommodations and will issue students with documented disabilities Accommodation Authorization Letters, as appropriate. Since accommodations may require early planning and generally are not provided retroactively, please contact DRS as soon as possible.

• Try and communicate with me in person. I can probably address most of your questions before or after class or during office hours. The office hours listed on the first page are not the only times when I will be available to meet. If the listed times don’t suit your schedule, please send me an e-mail (skioko@uw.edu) and propose three alternative times you could meet with me and I will let you know which option works best for me. If you are unable to make it to Parrington Hall, please send me an email that concisely articulates your questions or concerns. I will check my e-mail regularly and make every effort to answer respond to your question(s) in a timely manner.

• You will be required to submit your 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. 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.

• 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 if I need to make accommodations to your participation grade.

• No extra credit.
COURSE GRADE:

<table>
<thead>
<tr>
<th>ASSIGNMENTS/EXAM</th>
<th>% OF YOUR FINAL GRADE</th>
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<tbody>
<tr>
<td>3 Group Exercises (Monday’s 5:00pm – see dates on schedule)</td>
<td>45%</td>
</tr>
<tr>
<td>Individual Research Project (Monday December 5\textsuperscript{th}, 5:00pm)</td>
<td>45%</td>
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<tr>
<td>In-Class Participation</td>
<td>10%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
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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.
LECTURE 1: Oct. 4th
INTRODUCTION: PUBLIC BUDGETING AND PUBLIC FINANCE
Readings:
- Pew Charitable Trusts “The State Role in Local Government Financial Distress”

LECTURE 2: Oct. 11th & 18th
BUDGET PREPARATION, REVIEW, APPROVAL, EXECUTION, & CONTROL
Readings:
Case: Boston Big Dig and City of Dixon Illinois

Budget Review
- For the FY 2017 federal budget, go to https://www.whitehouse.gov/sites/default/files/omb/budget/fy2017/assets/budget.pdf
- For state budgets, go to National Association of State Budget Officers state by state listing of state budget offices (http://www.nasbo.org/resources/state-budget-office-directory)
- For local governments, search by the government name. A number of local governments put their annual budgets online.

Exercise 1 (Due 5:00pm, Monday Oct. 24th)
Individual Project Topic (Due Oct. 18th)
LECTURE 3: Oct. 25th
REVENUE EVALUATION

Reading:
- Pew Charitable Trusts “States’ Revenue Estimating: Cracks in the Crystal Ball”

Case: The Latte Tax

Exercise 2 (Due 5:00pm, Monday Nov. 14th)

LECTURE 4: Nov. 1st
PROPERTY TAXES

Readings:

LECTURE 5: Nov. 8th
REVOLT AGAINST THE PROPERTY TAX & UNINTENDED CONSEQUENCES OF TAX AND EXPENDITURE LIMITATIONS

Readings:
- Be sure to review at least three articles


*Individual Project Outline (Due Nov 8th)*

**LECTURE 6: ANYTHING BUT THE PROPERTY TAX!**

*Readings:*

**Nov. 15th**

**Exercise 3 (Due 5:00pm, Monday Nov. 28th)**

**Nov. 22nd**

**Nov. 29th**

**LECTURE 7: Dec 6th**
- In-class Presentations will largely depend on course enrollment. Students should be prepared to present their research in class on Dec. 6th. If course enrollment exceeds 20, I will let you know no later than December 4th, students that have been randomly selected to present their research in-class.

**Final Draft of Individual Project (Due 5:00pm, Monday Dec 5th)**