

**Introduction to Public Budgeting**  
**POLS 4325/5325**  
**Fall 2020**

**Professor:**

**Learning Objectives:**

By the end of the course, students will be able to demonstrate that they can:

1. Explain how and why public budgeting is much more than the collecting and managing of tax dollars and includes how those taxes will be collected and spent on behalf of the community and how moneys are borrowed by government to pay for things like airports and other types of infrastructure.
2. Explain how and why the budgeting process can be used a communication tool in connecting government with the populace.
3. Explain the importance of public budgeting as a tool to keep governments accountable to the people.
4. Explain how and why the public budgeting process can be a lever aligning problems, politics and solutions.
5. Explain how and why the public budgeting process can help launch the public sector down the path of performance management.
6. Read and analyze the main components of a local budget.

**Rock Hill Budgeting Assignments:**

A major part of the course assignments involves working with the City of Rock Hill in St.

research at this event. You will also have an opportunity to see and interact with Rock Hill municipal officials and residents. I will provide you with the Zoom link as we get closer to September 16.

#### 1. Revenues Forecast Team:

1<sup>st</sup> assignment—Compile and analyze the revenue data for Rock Hill for previous 5 years; show the revenue trends graphically; explain the major factors accounting for the revenue trends; what is the fiscal capacity (revenues compared with expenditures)?

2<sup>nd</sup> assignment—In this assignment, the team analyzes the current situation for the main components of Rock Hill's revenue structure in the budget compared with previous trends (for example, how are projected sales tax receipts compared to previous 3 years?).

3<sup>rd</sup> assignment—Make projection for the next three fiscal years based on this analysis; discuss the variables that the municipality should be concerned with over the next three years; what is revenue going to be in 3 years adjusting for inflation and other economic conditions. Will the city's revenue capacity improve, stay the same, or worsen? Make your presentation to the city administrator.

#### 2. Expense Allocation Team:

1<sup>st</sup> assignment—Compile and analyze the expenditure data for the previous 5 years; show the expenditure trends graphically; explain the factors accounting for the recent expenditure trends taking account of local economic conditions;

2<sup>nd</sup> assignment— Analyze the current situation for the main components of Rock Hill's expenditures in the budget compared with previous trends (for example, how do personnel expenses compare to previous 5 years?). Determine what factors are responsible for those trends.

3<sup>rd</sup> assignment— In light of past trends, make projection for the next 3 fiscal years based on the analysis in assignment 2; discuss the variables that the municipality should be concerned with over the next 3 years; what do you think expenditures are going to be in 3 years adjusting for inflation and other economic conditions; make presentation to city administrator.

#### 3. Streets Team:

1<sup>st</sup> assignment—Streets comprise a significant proportion of a municipality's budget for infrastructure. This team will identify what streets are in which condition (i.e., excellent, good, fair, poor).

2<sup>nd</sup> assignment— Determine how much it would cost to replace streets in poor condition or fix the streets in fair condition. Determine how much Rock Hill can spend on keeping its streets in good repair. Where is the money going to come from?

3<sup>rd</sup> assignment— Present a prioritization plan of streets with total costs and timeline for the next three years. Identify ideas to fund the street plan and rank order them in terms of their feasibility. Come up with a professional, implementable plan

### **Textbooks:**

*Budgeting: Politics and Power, Second Edition* by Carol Lewis and W. Bartley Hildreth, Oxford University Press; 2 edition (December 14, 2012).

*Budgeting for Local Governments and Communities* by Morgan et al.

### **Course Outline**

Class grade breakd

Substantial replies to other students that adds to the discussion!	2!	1.5!	1!	.5!	0
Strong use of critical thinking throughout one's posts!	2!	1.5!	1!	.5!	0

Grading

Unit 5 (Ch.3); Morgan, et al.: (Ch.3)

Face masks: The University

