

POL 324/524, Government Budgeting

CLASS OUTLINE, SYLLABUS*

Donald R. Burkholder, Ph.D.

- T, Jan. 11 Introductory remarks, class requirements. Politics, Political Process Model, Single Member District, Proportional Representation, Comparative Strength and Discipline of Party Systems, Classical Liberalism, Legislative vs. Executive Budget, Budget [bouget], Budget in a Representative Government, Taft Commission of 1912, Budget and Accounting Act of 1921, Congressional Budget and Impoundment Control Act, Gramm-Rudman and successors; Line Item vs. Program Budgeting; Norms of Annularity and of Comprehensiveness. Role of state's in controlling local governments. Distribution of initial readings, including articles by Woodrow Wilson and Norton Long, homework assignment, first study guide, definitions and explanations.
- T, Jan. 18 Discussion of concepts in homework assignment, especially basic concepts in Public Administration, e.g., power vs. administration; centralization vs. decentralization, context of public budgeting, the move toward modern budgeting. Budget cycles, formats, various forms of budgeting, context of American Budgeting, economic influence on budgeting, monetary policy, fiscal policy. Distribution of readings as assigned for following week. Planning-Programming-Budgeting in the 1960s, Budget Preparation, other readings as appropriate. Homework assignment. Discussion of potential topics.
- T, Jan. 25 Discussion of concepts in homework assignment, primarily budget behavior, budget formats and preparation. Distribution of material on Program Analysis, homework assignment. Possible guest speaker.
- T, Feb. 1 Discussion of homework assignment. [Possible] exercise in local government budgeting. Distribution of material on Budget Approval: Role of the Legislature. Homework assignment. Top
- T, Feb. 8 Discussion of homework assignment. [Possible] exercise in local government budgeting. Distribution of material on Budget Execution, Accounting and Informative Systems.
- T, Feb 15 First Mid-Term Exam [first hour of class].

- T, Feb. 22 Review of exam, discussion of homework assignment. Distribution of material on Capital Budgeting and Debt Management. Homework assignment. Possible guest speaker.
- T, Feb 29 Discussion of homework assignment. Distribution of material on Government Personnel/Budgeting Relationship. Homework assignment.
- T, March 7 NO CLASS – SPRING VACATION
- T, March 14 Discussion of homework assignment. Distribution of material on Intergovernmental Relations. Distribution of homework assignment. Possible guest speaker. Topics.
- T, March 21 SECOND MID-TERM [first hour of class]

Discussion of homework assignment. Distribution of material on Government and the Economy. Distribution of homework assignment.
- T, April 4 Session on local government budgeting. Possible guest speaker. Distribution of readings.
- T, April 11 Discussion of assigned readings. Distribution of assigned readings.
- T, April 18 Discussion of readings, review.
- T, April 21 Final Exam at the usual class time **unless there is a conflict with another exam for any member of the class, in which case the exam will be given at the time scheduled by the University.**

***Subject to change.** Although there is no text for this class, there are substantial, e.g., relatively long, readings for each meeting, which will be assembled and assigned as the course progresses. This class meets only once a week, and therefore the material is more concentrated. STUDY GUIDES may be assigned, in which case they will be accepted **only** at the beginning of class [not earlier, not later], and only from the student who wants credit for them. To attempt to submit a Study Guide otherwise is academic dishonesty and will be treated the same as plagiarism, i.e., an F will be entered for the course, the College will be notified, and dismissal may follow. Either the readings will be distributed in class, or they will be on reserve at the reserve desk of the McNichols UDM library; in the latter case graduate credit as POL 524.

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Grading and Class Setting*

Dr. D. R. Burkholder

Homework	25% [averaged]
Participation	10% [averaged]
First Mid-Term	15%*
Second Mid-Term	15%
Final Exam	25%

*There is no textbook in this class. Therefore, readings and assignments will change. Substantive participation, good writing, and positive contributions are anticipated. Proper grammar and writing, in ink, are required, and there will be a grade penalty otherwise.

* 25% agreed to at last meeting before Spring Break, following return of first exam.

POL 324/524, GOVERNMENT BUDGETING

Dr. D. R. Burkholder

Name _____

Date _____

Sample Calculation of Pension Benefits

1. Creditable Service and Percentage Value

	% Value per Yr. of Service	Total Yrs. of Service	Total % Value per Plan
Mr. Smith:			
Retirement up to Age 60 or 30 Years	1.75%	x25	=
Mr. Jones:			
Retirement up to Age 55 or 25 Years	2.00%	x25	=

Step 2. Final Average Compensation (FAC)

Assume a 3% wage increase each year, with both Smith's and Jones' first year starting salary set at \$34,000. List the five annual salaries for each and divide by 5.

	Smith	Jones
Yr. 1	_____	_____
Yr. 2	_____	_____
Yr. 3	_____	_____
Yr. 4	_____	_____
Yr. 5	_____	_____
Totals	_____	Total _____

Divide each total by 5. Then multiply each by the Total Percentage Value Per Plan to determine the annual benefit.