

Draft
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PUBP710-B03 Public Budgeting

**School of Public Policy
George Mason University
Summer 2004, Session B
PUBP 710-B03**

Instructor: Mark Jinks

Course Summary:

This course will cover the dynamics, systems, structures of public budgeting in the United States at the federal, state and local levels. The course will explore all facets of public budgeting and related policy making, including budget decision making processes and the tensions between internal and external politics and purely rational decision making. The course will also cover alternative budgeting techniques, as well as how budgets relate to strategic planning and how budgets can assist a public organization in achieving its mission. The course will also seek to relate current and future economic, political and technological influences to budgeting in a post-modern era.

Course Topics:

- Budgeting System Types: Line Item, PPBS, Zero-Base, Performance-Based, and Program Budgeting,
- Executive and Legislative Budget Roles and Processes: Federal Office of Management and Budget, the organization of state and local governmental budget development
- Federal Budget Process
- State Budget Processes
- Local Government Budget Processes
- Intergovernmental Influences
- Strategic Planning and Budget Systems
- Fiscal Policies in Relation to the Long-term Governmental Financial Condition
- Principles of Governmental Accounting in Relation to Budgeting
- Behavioral Patterns in Budget Development
- Analytical Tools in Budget Decision Making
- Multi-year Budgeting and Long-Range Planning
- Capital Budgeting: Priority Setting, Bond Ratings and Financing Methods
- Human Resources: Pay systems, pension financing
- Political Influences on Budget Processes

- Independent Audit Role
- Citizen Participation: Formal and Informal Systems, Referenda, Internet influences
- Revenues: principles, policy setting, forecasting, tax expenditures
- Budget as an Economic Development Mechanism
- Performance Measurement Systems: Benchmarking, Outcome Measures, Service Efforts and Accomplishments, Government Performance and Results Act, Balanced Scorecard

<u>Grading:</u>	Mid-term Quiz	15%
	Class Participation	15%
	Research Paper	30%
	Research Paper Oral Presentation	10%
	Final Examination	30%

Time and Location: 6:00pm to 8:45pm, Monday and Wednesday, June 7 to July 26, Arlington Campus Room 246. Official exam date on July 28th

Guest Lecturers: A number of current or former elected or career officials from the federal, state and local government levels with budget and related experience will be invited to speak to the class, as well as to discuss their perspective on budgeting systems, politics, policies and processes.

Textbooks:

- **Public Budgeting Systems** (Seventh Edition); by Robert D. Lee, Jr., Ronald W. Johnson, and Philip G. Joyce, Jones and Bartlett Publishers, Boston, 2004
- **The New Politics of the Budgetary Process** (Fifth Edition); by Aaron Wildavsky and Naomi Caiden, Pearson Longman, New York, 2003
- **Recommended Budget Practices of the National Advisory Council on State and Local Budgeting**, Government Finance Officers Association of the United States and Canada, 1997 (this short, inexpensive paperback book is out of print, so if the bookstore cannot locate copies, the publisher has given the instructor permission to copy and distribute)

Articles:

TBA

Instructor

Mark Jinks, who has thirty years of state and local government experience, currently serves as Assistant City Manager/CFO for the City of Alexandria, Virginia, where he is responsible for all financial functions of

the City government, certain economic development activities, as well as information technology management. He previously served in numerous positions for Arlington County, Virginia including ten years as its CFO. Mr. Jinks has served on the Budget and Management Committee and the Debt Policy Committee of the Government Finance Officers Association of the United States and Canada (GFOA), the E-Government Task Force of the International City and County Management Association (ICMA), several tax reform commissions of the Virginia General Assembly, and has served as a trustee and officer of several public pension systems.

Mr. Jinks has previously been a budget and economic development consultant to the cities of Warsaw and Krakow, Poland. He has also guest lectured on management, budgeting and public finance for numerous public administration and public policy programs in the United States and Poland. Mr. Jinks is the current co-chair of the 2004 Association of Government Accountants 53rd Annual Professional Development Conference.

Mr. Jinks holds a Bachelor's in Political Science and a Masters of Public Administration from the Pennsylvania State University. He is also a graduate of the Senior Executive Institute of the University of Virginia, and the Advanced Government Finance Institute.