

Budget Conflict in Banjo Crossing: Using a Classroom Simulation to Teach the Politics of Budgeting

Charles D. Taylor, *Ball State University*

ABSTRACT This article describes a local government budgeting simulation developed by the author and used in an undergraduate course on the politics and administration of local government budgets. The exercise allowed students to participate in a simulated budget process that provided them with firsthand experience in allocating scarce resources, making collective decisions, and considering the political implications of budget alternatives. The simulation activities also provided students with opportunities to practice their written and oral communication skills, as well as experience in developing arguments to support particular revenue or spending proposals.

Simulations and other active learning techniques provide several benefits for political science students. By allowing students to actively participate in decision making and problem solving, simulations convey the dynamic and strategic aspects of political processes more effectively than a mere presentation of rules and procedures in class lectures (Bernstein, Scheerhorn, and Ritter 2002; Endersby and Webber 1995; McKeachie 1994; Smith and Boyer 1996). These activities not only provide students with an enhanced understanding of political processes, but also help them practice critical thinking and develop their speaking and presentation skills (Smith and Boyer 1996). There is also evidence that these techniques increase student motivation and help students retain information (Dekkers and Donath 1981; Smith and Boyer 1996). During a recent semester, I had the opportunity to develop and use a simulation in a course on the politics and administration of local government budgets.

COURSE AND SIMULATION OBJECTIVES

One of the main concepts that I attempt to convey to students in the budgeting class is that public budgeting is not merely technical number crunching, but is also a process of bargaining, negotiation, and compromise (Rubin 2005). Another important aspect of the budgeting process is the involvement of interest groups and (hopefully) ordinary citizens, in addition to elected and appointed public officials. During lecture sessions, we discuss the stages of the budget process, public officials' roles in the process, the opportunities that the process provides to interested individuals and groups to influence budget outcomes, and the strategies that participants might pursue to exercise their influence.

Charles D. Taylor is an assistant professor of political science at Ball State University. His research interests include public administration and public policy. He can be reached at cdtaylor@bsu.edu.

My overall objective for the simulation was to reinforce the material presented in the lectures by providing students with an opportunity to participate in a local budgeting process. Over the course of the simulation, students gained firsthand experience in making collective decisions, allocating scarce public resources, and considering the political implications of budget alternatives. The simulation activities also provided students with opportunities for practicing their written and oral communication skills and experience in developing arguments in support of particular policy proposals.

SIMULATION SCENARIO

In designing the scenario, I tried to strike an appropriate balance between complexity and simplicity. I wanted to present the students with a budget situation in which they had many options, so that multiple outcomes were possible. However, I also wanted to provide them with a situation that was simple enough to keep the amount of technical budget analysis required at a manageable level. In other words, my goal for the simulation was more to help students develop budget negotiation skills than to train them as budget analysts. Building the simulation around a small town with a limited number of revenue sources and a small number of departments provided an opportunity to achieve this balance.

The budget simulation concerns the fictitious small town of Banjo Crossing in the state of Winnemac.¹ Banjo Crossing is governed by a five-member town council, with each member representing a specific ward. A professional town manager oversees the operations of the town government and implements the policies established by the council. The town manager supervises a staff of 22 employees, which includes a clerk-treasurer and two clerks; a police department consisting of nine sworn officers (including the chief) and a civilian records clerk; a public works department consisting of a superintendent and four equipment

operators; and a parks and recreation department consisting of a superintendent and three laborers.

Banjo Crossing has a budget of approximately \$1.5 million, with property taxes accounting for nearly all town revenue. In the scenario I presented to the students, state-imposed changes in property assessment methods led to an increase in local government property tax collections across the state. This windfall, however, sparked a backlash from citizens that pushed the state legislature to impose property tax caps. As a result, the town is anticipating a reduction in tax revenue of approximately \$50,000 for the upcoming fiscal year. To make matters worse, the legislature has also terminated a grant program that had provided \$17,000 annually to the police department.

Despite the reduction in available revenue, I established several situations that might encourage demands for increased expenditures and resistance to expenditure cuts. First, the police chief is concerned that the town's officers are underpaid in comparison to nearby towns. Second, the public works department has one year remaining in a five-year paving program. Third, the county commission has informed the town that it will no longer be able to pay a local nonprofit organization to operate the senior citizen programs offered at the town's community center. Fourth, employees in every department desire pay increases, and most departments have capital needs. Finally, the town's health insurance provider has given notice that employee health insurance costs for the upcoming year will increase by \$1,000 per employee unless deductibles are raised. The town's budget situation can be summed up as follows: Projected revenues are sufficient to fund operations at current levels. Revenues will be insufficient, however, to fill any vacancies, provide any pay increases, or fund any capital equipment purchases or improvements. Because Winnemac state law requires local governments to balance their budgets, any increase in expenditures will require offsetting cuts in other areas, a tax increase, or some combination of the two.

SIMULATION ACTIVITIES

The simulation activities took place during the last half of the semester. Serving as the clerk-treasurer, I provided a budget report that presented actual revenue and expenditure figures for the three most recent fiscal years, the budgeted and projected figures for the current fiscal year, and a forecast baseline budget for the next fiscal year. The revenue and expenditure summary from the town's budget report is reproduced in table 1. The complete budget report was posted as a public document in a special section of the content management system used for the course.²

I assigned each of the 23 students in the class a particular role in the town. These roles included town council members; the town manager; department heads; union representatives for police officers and other town employees; members of the Banjo Crossing Taxpayers Association (a grassroots antitax group); members of the Ward 5 Community Betterment Association; concerned citizens with an interest in local government issues; and the executive director of Senior Services, Inc., the nonprofit organization that provides the senior citizen programs at the community center.

The key roles were the town council members, the town manager, and the department heads. Because I was concerned that inattention to these roles would lessen the value of the simulation for all students, I assigned most of the key roles to those students who had been the most active and engaged in class discussions. In retrospect, I may have been unnecessarily cautious,

as nearly all of the students engaged fully in the simulation activities.

Each student was given a role sheet that provided information on his or her character's background and motivation. Each council member's role sheet included information about groups that had supported him or her in the last election and issues that were important to him or her or to the residents of the ward they were representing. Table 2 summarizes the major political characteristics of each council member. The role sheets for the appointed and elected town officials also included information to assist these students in estimating the fiscal impacts of various alternatives, such as employee pay raises and property tax hikes. As an example, the role sheet for the park superintendent is reproduced in figure 1. Some of the town officials' role sheets were fairly lengthy. The town manager's role sheet, for example, ran four pages, because it contained information for all town departments and a summary of the political characteristics of the town council members. A summary of the major political characteristics of the citizen roles and the roles of other interested parties is presented in table 3.

Students' grades for the simulation activities were based on three assignments: a writing assignment that varied according to the student's role, participation in two town council meetings, and a budget analysis paper in which each student analyzed the town budget activities and outcomes in terms of the concepts and theories presented in the lectures and readings. The three department heads' writing assignments involved preparing a departmental budget request and writing a memo to the town manager justifying the request. After the town manager received the department heads' requests, she prepared a proposed budget and wrote a memo to the council summarizing and explaining the proposed budget. The town manager's budget and memo were posted as public documents.

I evaluated student participation in the hearings using a rubric that rated them according to whether they were fully engaged in the simulation to the extent appropriate for their role and whether their positions and statements were compatible with the information provided on their role sheet. Written assignments were graded according to typical standards, with exemplary papers demonstrating a good understanding of applicable budget concepts, having few grammar and spelling errors, being formatted properly, and acknowledging all sources using a standard system of citation.

After the town manager's proposed budget was posted, each of the concerned citizens, interest group members, and union representatives was required to formulate his or her position with regard to the proposed budget and then write a letter to the town council. In these letters, students outlined their support or opposition to the proposed budget and recommended amendments.

After the town council received the citizens' letters, I devoted a class session to a public budget hearing conducted by the town council. The council heard a brief presentation by the town manager and questioned her about her budget proposal. It then questioned the department heads about both their original departmental budget requests and the effects of the town manager's proposed budget on their departments. Finally, the council allowed members of the public and other interested parties to address it to speak about their budget concerns. This public input portion of the hearing provided an opportunity for the citizens and other interested parties to reiterate their views and concerns to the council members.

Table 1

Revenue and Expenditure Summary for the Town of Banjo Crossing

BUDGET REPORT—TOWN OF BANJO CROSSING, WINNEMAC

	Actual FY2006	Actual FY2007	Actual FY2008	Budget FY2009	Projected FY2009	Baseline FY2010
Revenue						
<i>Taxes</i>						
Property Tax—Residential	1,160,036	1,189,781	1,214,062	1,214,062	1,250,226	1,200,226
Property Tax—Commercial	178,897	183,484	187,229	187,229	191,245	195,347
Property Tax—Personal	58,701	60,206	61,434	61,434	62,387	63,354
Total Taxes	1,397,634	1,433,471	1,462,725	1,462,725	1,503,858	1,458,927
<i>Fees</i>						
Auto Permits	10,525	10,650	10,715	10,800	10,955	11,200
Parks and Recreation Fees	3,796	3,847	3,956	4,025	4,035	4,116
Miscellaneous	475	422	480	450	437	398
Business Permits	5,600	5,600	5,600	5,600	5,600	5,600
Total Fees	20,396	20,519	20,751	20,875	21,027	21,314
<i>Fines</i>						
	6,326	6,420	6,549	6,680	6,813	6,950
<i>Other Revenue</i>						
LEO Grant	17,000	17,000	17,000	17,000	17,000	—
Total Other Revenue	17,000	17,000	17,000	17,000	17,000	—
Total Revenue	1,441,356	1,477,410	1,507,025	1,507,280	1,548,698	1,487,191
Expenditures						
<i>General Fund</i>						
<i>General Administration</i>						
Personnel	220,759	229,589	236,753	244,266	244,266	249,266
Nonpersonnel	34,495	35,199	35,917	36,650	36,491	37,586
Total General Administration	255,254	264,788	272,670	280,916	280,757	286,852
<i>Police Department</i>						
Personnel	498,630	518,575	534,605	551,408	528,016	514,624
Nonpersonnel	79,941	81,573	83,237	84,936	85,480	88,044
Total Police Department	578,571	600,148	617,842	636,344	613,496	602,668
<i>Public Works</i>						
Personnel	211,197	219,645	226,610	233,920	233,920	238,920
Nonpersonnel	94,872	96,808	98,784	100,800	100,200	103,206
Total Public Works	306,069	316,453	325,394	334,720	334,120	342,126
<i>Parks</i>						
Personnel	162,584	169,087	174,526	180,239	180,239	184,239
Nonpersonnel	62,542	63,737	65,206	66,450	66,250	68,110
Total Parks	225,126	232,824	239,732	246,689	246,489	252,349
Total General Fund Expenditures	1,365,020	1,414,213	1,455,638	1,498,669	1,474,862	1,483,995
<i>Capital Expenditures</i>						
Street Paving	35,000	35,000	35,000	17,500	35,000	—
Town Hall Improvements	25,000	—	—	—	—	—
Police Vehicles	—	32,000	32,000	—	32,000	—
Total Capital Expenditures	60,000	67,000	67,000	17,500	67,000	—
Change in Fund Balance	16,336	(3,803)	(15,613)	(8,889)	6,836	3,196
Beginning Fund Balance	16,526	32,862	29,059	13,446	13,446	20,282
Ending Fund Balance	32,862	29,059	13,446	4,557	20,282	23,478

The council meeting for final adoption of a budget was scheduled one week after the hearing. During the time between the two council meetings, the town council members had to prepare a strategy memo that they submitted to me. These memos

described the budget outcomes students hoped to achieve and why, identified their likely allies and opponents, and outlined the strategy they intended to pursue in the council meeting.

Table 2

Political Characteristics of Banjo Crossing Town Council Members

COUNCIL MEMBER	POLITICAL CHARACTERISTICS
Ward 1	Strong supporter of property tax reform; believes local government is too prone to wasteful spending; elected with strong support of Taxpayers Association; supported cut to paving program last year; many senior citizens.
Ward 2	Strong supporter of property tax reform; believes local government is too prone to wasteful spending; elected with strong support of Taxpayers Association; supported cut to paving program last year; strong proponent of law and order and supporter of police department.
Ward 3	Most recently elected council member; easily defeated the scandal-ridden incumbent; made few promises to electoral supporters; elected council president because no members of the two factions would support a council president from the other faction.
Ward 4	Supports maintaining balance between reasonable tax levels and good quality public services; elected with support of the many senior citizens in Ward 4; upset about cut to paving program last year even though funds were restored; received support from Ward 5 council member on paving issue.
Ward 5	Retired school superintendent who supports maintaining balance between reasonable tax levels and good quality public services; upset about cut to paving program last year; supported Ward 4 council member on paving issue.

During the final meeting, the town council succeeded in adopting a budget. At the start of the meeting, each council member made a brief statement about his or her views with respect to the budget. The council then began its deliberations. Some decisions were easy. For instance, the park superintendent recommended a 10% increase in park fees, and the council quickly approved this proposal.

Other decisions were more difficult, but the council adopted rules to facilitate its deliberations. We had discussed incremental decision making and pay-as-you-go rules earlier in the semester, and the town council members were quick to recognize the practical advantages of these approaches (Lindblom 1959; Rubin 2005). The town manager had provided members with a balanced budget, so the council adopted a rule that any member proposing an increase in spending also had to propose offsetting spending cuts, tax increases, or both. The first several proposals were unsuccessful, either dying for lack of a second to the motion or receiving only two votes in favor. One proposal was withdrawn after the town manager suggested that it would probably result in a lawsuit.

Finally, one council member proposed laying off an employee in the parks and recreation department, which most council members viewed as the least critical department, and using the savings to continue the paving program, albeit on a reduced basis. This proposal was approved unanimously, perhaps because it resulted in a surplus of about \$12,000 that was available for additional appropriations. After voting on several more proposals, the council appropriated the remaining funds and adjourned the meeting. It had avoided a tax increase but still provided at least partial funding to the most widely supported spending proposals.

Table 3

Political Characteristics of Citizens and Other Interested Parties

INTERESTED PARTY	POLITICAL CHARACTERISTICS
Taxpayers Association Members (3)	Group that worked hard lobbying the state legislature in support of the recently enacted property tax relief. Believe that the 4% reduction in residential property taxes is not very large, considering how overburdened taxpayers are by bloated inefficient government. One member is also a resident of Ward 5 and supports continuing the paving program.
Senior Citizens (2)	Senior citizens who use the programs at the community center and want to see them continued. One member is also a resident of Ward 5 and supports continuing the paving program.
Ward 5 Community Betterment Association Members (3)	Members of this association work for the betterment of the Ward 5 neighborhood. Over the past few years they have been concerned that Ward 5 doesn't get its fair share of town resources. Rumors that the paving program will be cut are just the latest example of how Ward 5 gets shortchanged.
Concerned Citizens at Large (4)	Active members of the Banjo Crossing community. They realize that the town is facing a tough fiscal situation. They also recognize the importance of all the services the town provides, such as law enforcement, streets, and recreation services and feel that town employees should be paid fairly. They must each decide the town's best course of action and then make their views known.
Business Agent—Fraternal Order of Police	Regional business agent of the police officers' union, which represents all uniformed officers in the Banjo Crossing PD, with the exception of the chief.
Business Agent—Municipal Employees Union	Regional business agent of the union, which represents all civilian employees of Banjo Crossing, with the exception of the department heads, clerk-treasurer, and town manager.
Executive Director—Senior Services, Inc.	Executive director of Senior Services, Inc., a regional nonprofit organization that offers recreation and cultural enrichment activities for senior citizens in a 15-county region in eastern Winnemac. For the last several years has had a contract with Banjo County to offer weekly activities for senior citizens, most of which are Banjo Crossing residents. The county has paid the fee for services and the town of Banjo Crossing has provided the facility. County officials have announced that the contract will be cancelled next year.

Figure 1

Park Superintendent Role Sheet

Budget Simulation Information

POLS 454

Politics and Administration of Local Government Budgets

Spring Semester 2009

Notes for the Park Superintendent of Banjo Crossing, Winnemac

Your department has been running pretty smoothly. Unlike some other departments, you have no major capital needs at this time. Your staffing is appropriate. Your main issues are:

Personnel: Your laborers are a good bunch of employees. You would like to see them (and yourself) get a raise this year, even though you realize the budget will be tight. Over the last few years they've grown used to receiving a 2% or 3% increase each year.

Senior Programs: Although you have little to do with the senior programs other than making the community center available, you were disappointed to hear that the county was discontinuing funding for the nonprofit organization that runs the senior programs. The senior citizens seem to enjoy them. The nonprofit fee to run the program (\$12,000) is reasonable. You couldn't hire a part time program coordinator and fund his or her operations for any less than that.

Recreation Fees: You have traditionally set the fees for sports programs so that those fees would cover what you pay umpires and referees. The fees need to be raised about 10% to cover the increased costs of paying officials. Your fees will still be as low as or lower than any of the surrounding towns and cities.

Baseline FY 2010 Budget

The attached budget report shows a baseline projection for FY 2010. This baseline assumes no increases in taxes or fees; assumes no capital spending; assumes that the patrol officer position in the police department is left vacant; and assumes that the town does not continue the senior citizen programs. It assumes that health care expenses increase by 10% (that is, no change to deductible) and that other expenses increase by 3%.

Continuing the senior citizen programs (should you recommend that) will cost an additional \$12,000.

Each 1% increase in salaries in your department (including your own salary) will add about \$1,400 to your total expenditures for the increase in salaries and other payroll-related costs.

Staffing Notes

Parks and Recreation

Position	Annual Salary
Superintendent	38,000
Laborers (3)	28,000 each

In one case, citizens aided the town council in balancing the budget and preserving services by making an innovative suggestion that I had not anticipated. As a result of a proposal by the executive director of the nonprofit organization and the senior citizen group, the senior citizen programs received partial funding. These programs promised to hold fundraisers to generate half the required funds if the town council appropriated the other half. Some council members expressed concern that the senior citizens would not be able to raise the required funds. After some discussion, the council instructed the clerk-treasurer to refrain from disbursing the funds to the nonprofit organization until the senior citizen group had raised its share of the funds.

STUDENT FEEDBACK

Like Smith and Boyer (1996), I found that much of the value of the simulation resulted from the debriefing at its conclusion. A list of potential discussion questions is presented in figure 2. We first discussed why no one on the council or from the public had

suggested raising taxes. The students in the roles that would have been most likely to support an increase (members of the Ward 5 Community Betterment Association and council members from Wards 4 and 5) all said that they figured there was no point in proposing an increase, because it had no chance of passing and risked alienating potential supporters.

We also discussed the nature of collective decision making, which students said was one of the most interesting aspects of the exercise. They had difficulty finding consensus at first, because there were so many tradeoffs to be made that it became difficult to identify proposals that would find majority support. The students also felt that the exercise had clearly illustrated the benefits of incremental decision making, since they could not have adopted a budget in the time available had they begun from scratch. They also discovered that consensus was easy to achieve once they were spending down the surplus they had generated. Finally, they noted that it might have been prudent for the town to retain part of the surplus, given its financial situation, but that it was difficult not to spend the entire amount.

Figure 2

Discussion Questions for Simulation Debriefing

1. Considering the spending proposals that were funded and those that were not, how can we explain the winners and losers?
2. Why was a tax increase proposed or not proposed?
3. How might the budget process or its outcome have differed if council members were elected at large, rather than within wards?
4. How might the budget process or its outcome have differed if the town's executive was an elected mayor, rather than an appointed town manager?
5. The state enacted property tax reform in a way that left Banjo Crossing with few good options for responding. How might the reform been implemented differently to ease the transition? How might those changes have influenced budget outcomes?
6. In the State of Winnemac, the property tax is the only major source of revenue allowed to towns like Banjo Crossing. How might the budget deliberations and outcome have differed if Banjo Crossing could enact a general purpose sales tax? What about a sales tax earmarked for public infrastructure or law enforcement?
7. In this simulation, two of the council members were aligned with the Taxpayers Association. Did that influence the budget process and outcome? How so?
8. Each of the two council members aligned with the Taxpayers Association also had motivation to support particular types of spending (law enforcement for Ward 1; senior citizen programs for Ward 2). Did these cross-pressures appear to influence their budget decisions?
9. In what ways did the simulation seem realistic? In what ways was it not realistic?

We also discussed which aspects of the simulation were or were not realistic. The students noted that there are limits to the realism that can be incorporated into a simulation. For example, everyone agreed that the decision to lay off an employee would have been more difficult if there had been a real person who was going to lose his or her job. Other aspects, however, seemed quite realistic. One student who had assumed the role of a town council member and put forward a number of unsuccessful proposals at the beginning of the deliberations, shared that she had felt angry when her suggestions were repeatedly voted down.

Overall, the students had positive reactions to the exercise. They felt that the simulation had helped clarify some of the topics we had discussed in the lectures and had made the material less dry and more lively. They recommended that I use the simulation again the following year and begin the exercise earlier in the semester. I was also pleased with the outcome of the simulation. I felt that it had achieved my goals of providing students with experience in making collective decisions, allocating scarce public resources, and considering the political implications of budget alternatives.

IMPROVING THE SIMULATION

Although the students and I were satisfied with the simulation, I believe that this exercise can be improved to make it a richer learning experience. Students expressed some concern that the workload was not evenly distributed. Some simulation roles, such as the town manager, department heads, and council members, were more actively involved in shaping the budget than citizens and other interested parties. Interestingly, the students who filled these roles and performed more of the budget work did not complain; instead, students in the citizen roles expressed these concerns, claiming that they felt less engaged in the budget process. Of course, students who felt that too much work was required may have been reluctant to say so. Several students, however, provided unsolicited comments about the simulation on confidential course evaluations, and none complained about the workload.

One way to even out the workload would be to require a round of departmental budget hearings chaired by the department heads prior to the submission of their budget requests to the town manager. These hearings would not only provide some additional realism in the simulation, but would also allow the concerned citizens and other interested parties, such as the union agents and non-profit director, to become more engaged in the process by voicing their concerns and exploring budget alternatives with the department heads.

Another change that might increase the citizen members' engagement would be to require them to write a strategy memo prior to the main budget hearing similar to the memo I required the council members to produce prior to the final meeting. In these memos, the citizen members would need to describe the budget outcomes they would want to see, identify their likely allies and opponents, and outline the strategy they intend to pursue at the full budget hearing. Writing this memo would not only help to even the workload in the simulation, but would also help these students focus on what they want to accomplish at the budget hearing.

I also intend to make some changes with regard to the revenue options that are available to the town council members. I set up the simulation so that the town was receiving revenue from other fees in addition to the park fees mentioned previously. Although replacing the lost property tax revenue with fee increases was not feasible in the scenario I originally designed, fee increases could have been a source of revenue that would partially offset paving or other expenditures. The students never really considered this option, perhaps because I had not explicitly pointed out that it was an option. In the simulation's next iteration, I plan to make clear in the students' role sheets that these increases are among the options available to them.

I may have also constrained the town council's options too much by making property tax the only major source of revenue. My original motivation for imposing this constraint was to make sure that the fiscal analysis was tractable for the students. After

seeing the simulation in action, however, I believe that introducing an option for another major revenue source, such as a local option sales tax, would broaden the debate about how to balance the budget without overburdening students with analysis.

My informal evaluation of the simulation, based on my own observations and student feedback, indicates that this exercise enhanced student learning in many of the ways that the active learning literature suggests, such as increasing student motivation and information retention (Dekkers and Donath 1981; Smith and Boyer 1996). When I use the simulation in the future, however, I plan to conduct a systematic evaluation of its impact on student learning. Under the current structure of the course, we cover the basic budget topics, such as the steps in the budget cycle, budget rules, and the politics of taxing and spending, during the first half of the semester before moving on to the application of budgeting to special topics such as economic development and privatization. The midterm exam is given after the basic budget material is covered, but before the class begins the simulation activities. In incorporating systematic evaluation into the course, this schedule would allow me to test the students' knowledge of budget processes with a pre-assessment at the beginning of the semester, questions on the midterm exam following the lectures, and questions on the final exam following the simulation. These tests could provide empirical data to assess whether the budget simulation reinforces their recall of these topics beyond what they learn from the lectures. I also plan to more systematically evaluate student reactions to the simulations by adding a number of

questions about the simulation to the course evaluation form that students complete near the end of the semester. ■

NOTES

I'd like to thank Brad Gideon, Darren Wheeler, and the anonymous referees for their many insightful suggestions and comments. An earlier version of this manuscript was presented at the 2009 Southeastern Conference on Public Administration in Louisville, Kentucky, at which I also received several helpful comments.

1. Fans of Sinclair Lewis will recognize the fictional locale.
2. A copy of the simulation materials is available from the author on request.

REFERENCES

- Bernstein, Jeffrey L., Sarah Scheerhorn, and Sara Ritter. 2002. "Using Simulations and Collaborative Teaching to Enhance Introductory Courses." *College Teaching* 50: 9–12.
- Dekkers, John, and Steven Donath. 1981. "The Integration of Research Studies on the Use of Simulation as an Instructional Strategy." *Journal of Educational Research* 74: 424–27.
- Endersby, James W., and David J. Webber. 1995. "Iron Triangle Simulation: A Role-Playing Game for Undergraduates in Congress, Interest Groups, and Public Policy Classes." *PS: Political Science and Politics* 28: 520–23.
- Lindblom, Charles E. 1959. "The Science of 'Muddling Through.'" *Public Administration Review* 19: 79–88.
- McKeachie, Wilbert J. 1994. *Teaching Tips: Strategies, Research, and Theory for College and University Teachers*. 9th ed. Lexington, MA: D. C. Heath.
- Rubin, Irene S. 2005. *The Politics of Public Budgeting: Cutting and Spending, Borrowing and Balancing*. 5th ed. Washington, DC: CQ Press.
- Smith, Elizabeth T., and Mark A. Boyer. 1996. "Designing In-Class Simulations." *PS: Political Science and Politics* 29: 690–94.