

Cleveland State University
Maxine Goodman Levin College of Urban Affairs

UST 459 BUDGETING AND POLICY ANALYSIS
FALL 2017
ONLINE VIA BLACKBOARD

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Office Hours: Students are welcome to attend the instructor's and teaching assistant's office hours in person, if possible. Office hours will also be conducted online at the times shown above, via the live chat Blackboard feature called Blackboard Collaborate. When you first use Blackboard Collaborate, it will require downloading add-ons to make it work. The teaching assistant and the instructor will be available additionally via Blackboard Collaborate between 11 am and 1 pm on the exam days. Students are encouraged to take their exams in specified time to be able to contact the instructor, the teaching assistant, and Blackboard technical staff should the questions, or technical difficulties arise.

Course Description: The focus of this course is on the issues of operating and capital budgeting at federal state, and local levels. During the course students will learn about budgeting politics, including the roles of budgeting players, discuss the budget cycle and budgeting tools, learn about government revenues, expenses, and debt structures, address some of the approaches to revenue forecasting and cost estimates, and examine different types of budgets, among other topics. Over the course of the semester students will analyze the budgets of multiple government agencies, will propose modifications to existing public budgets, and will develop their own small budgets.

Course goals:

By the end of this class students will be able to:

- Recognize the roles of budgeting players, understand budget cycle, and budgeting tools; analyze government expenses, revenues, and debt structures; learn some of the approaches to revenue forecasting and cost estimates; and, examine different types of budgets.
- Analyze budgets of multiple government agencies, and propose modifications to existing public budgets.
- Develop own small budgets, estimate budget revenues and expenditures.
- Find, review, analyze, and present recent news release(s) on topics discussed during the course of the semester. Originate and facilitate the discussion of each topic in the "Student Forum".

Prerequisites: This class does not have prerequisites

Required Texts:

Mikesell, John. (2014). *Fiscal Administration: Analysis and Applications for the Public Sector*, Ninth Edition, Cengage learning

This book is expensive. A less expensive option is to order it electronically at: www.coursesmart.com (search for the book title). Or, you can buy the 8th, or 7th (or earlier) edition of the book. The newer editions of the book are easy to sell on Amazon, if you choose not to keep the text after the semester is over. However, the book contains a lot of useful and interesting information, if students ever plan to work in government finance. The text and the structure of the book do not change much with newer editions. Newer editions have updated statistics and some different cases and exercises. Let the instructor know if your edition of the book does not have an assigned case or exercises. The instructor or the teaching assistant will send the case to you electronically. The chapters in the Syllabus follow the 9th edition of the book.

The 9th edition of the book is also available for a 2-hour loan through Course Reserves at the CSU Library.

Baker, David. (2015). *Governmental Budgeting Workbook. Bridging Theory and Practice*, Third Edition, California State University, San Bernardino: Birkdale Publishers, Inc.

Additional optional and required readings will be assigned during the course of the semester.

Grading:

Exams	<u>36%</u>	Assignments 1-3	<u>36%</u>
- Midterm 1	12%	- Assignment 1	12%
- Midterm 2	12%	- Assignment 2	12%
- Final Exam	12%	- Assignment 3	12%
Discussion Forums	<u>28%</u>	Bonus exercises might also be available during the course of study.	
- Student Forum	14%		
- Instructor Forum	14%		

Grading Scale (in percentages):

95-100%	A	87-89%	B+	80-82%	B-	70-76%	C
90-94%	A-	83-86%	B	77-79%	C+	62-69%	D
						Below 62%	F

Exams

Two midterms and one final exam will be offered to assess how students comprehend the course material. Exams will include multiple choice, fill in blank, essay, and other. Midterm 1 is scheduled for Monday, October 2. Midterm 2 is scheduled for Monday, November 13. The final exam will be on Monday, December 11. Midterm 1 covers chapters 1-4. Midterm 2 covers chapters 5,6, 13, and some of chapters 8-12. The final exam is comprehensive. It covers chapters 1-15 (except for chapter 14). Each exam is worth 12% of the course grade. The exams and other written assignments will be graded within a week after due date.

The exams are open books and open notes. ALL EXAMS MUST BE COMPLETED INDIVIDUALLY. Collaborating with other students, tutors, or anybody else is NOT permitted on the exam, is considered cheating, and will receive a grade “0” (read more about what is considered cheating and what the sanctions are in the “Cheating” section of the Syllabus).

Exams will be offered via Blackboard on Mondays of the exam week. Exams can be found on the Home Page. Each exam can be taken any time between 12:01 am and 11:59 pm (a 24-hour window) on the exam Mondays (on October 2, November 13, and December 11). Once started, the entire exam must be complete within seventy-five minutes and in one sitting. Blackboard will automatically save and submit your answers after one hundred minutes from the beginning of the exam, if the exam is still not submitted at that point (the grade will be lowered by 1 point for every 5 extra minutes), or after 5 minutes of inactivity. Students who need extra time for the exams have to submit corresponding documents from Disability Services no later than the first week of classes.

Students are highly encouraged to take the exams, if possible, between 11am and 1pm when the instructor and teaching assistant are available for immediate help via Blackboard Collaborate. Please, note, the working hours for the on-campus Blackboard support team are 8am to 5pm. If you take the exam before or after these hours and experience technical issues, notify your instructor immediately. She will do her best to resolve them, but it is highly likely you will have to wait until the next day to re-take the exam. The instructor neither has special knowledge nor the access to fix technical issues.

There will be no study guides for the exams as the exams are open books and open notes! The exams will only cover the topics discussed in PowerPoint slides. The best way to prepare for the exams is to go over slides, corresponding chapters in Mikesell's textbook, and review the homework assignments and responses in discussion forums.

All citations for the exams should be made using the APA style (for examples see the Publication Manual of the American Psychological Association, or: <https://owl.english.purdue.edu/owl/section/2/10/>). Exams, and all other written assignments, will be checked for originality using the Turnitin program. Any instances of plagiarism, including close resemblance to the work of other students, will be punished accordingly (read more about plagiarism in the "Cheating" section of the Syllabus, and in the "Read me first – Week 1" document in the "Week 1" folder on Blackboard). Any statements from Mikesell's textbook, or lecture notes cannot be copied and pasted even with appropriate citations, and must be paraphrased.

During the exam weeks students will not be given new topics to study. But, "Student" and "Instructor" forums will continue.

Make-ups

No make-up exams are scheduled for this course except under extraordinary circumstances (such as Blackboard technical glitches, or work-health-family related circumstances that prevent the student from taking the exam on the specified day). Blackboard and other technology-related issues would have to be reported immediately. The instructor and Blackboard support staff will try to address these issues immediately so that students can continue with the exam. In the other circumstances students must notify the instructor in advance and present an official documented excuse from an authorized person (doctor's office, military, etc.) within one week after the exam. If any exam is missed a make-up exam must be taken within two days before or a week after the scheduled exam. Please note any exam or make-up missed without a well-documented reason and/or make-up not taken within the allowed period will receive a grade "0".

Homework Assignments

Three homework assignments are scheduled for this class. Each homework assignment is due at 9pm on Thursdays of the weeks preceding the exam weeks. Assignment 1 is due on Thursday, September 28. Assignment 2 is due on Thursday, November 9. And, Assignment 3 is due on Thursday, December 7. The assignments will be posted to the folder titled "Assignments" on Blackboard "Home Page" not later than two weeks before the due date. Complete assignments should be uploaded to corresponding places in the

same “Assignments” folder. Each assignment is worth 12 points. All written assignments will be graded within a week after due date.

All citations for the homework assignments should be made using the APA style (for examples see the Publication Manual of the American Psychological Association, or: <https://owl.english.purdue.edu/owl/section/2/10/>). Homework, and all other written assignments, will be checked for originality using the Turnitin program. Any instances of plagiarism will be punished accordingly (read more about plagiarism in the “Cheating” section of the Syllabus, and in the “Read me first – Week 1” document in the “Week 1” folder on Blackboard). Any statements from Mikesell’s textbook, or lecture notes cannot be copied and pasted even with appropriate citations, and must be paraphrased.

Additional information about the assignments will be posted to Blackboard.

Discussion Forums

Discussion forums are the essential element of any online class. Since students and instructors do not meet in person, forums give a platform to communicate with each other on a regular basis and reflect on material covered in the class each week. In the first week students are expected to contribute only to the Instructor’s forum. This first contribution is not graded. Every week, beginning from Week 2 and ending on Week 15 students are expected to contribute to two forums, the “Student” forum and the “Instructor” forum. The “Student” forum is initiated by the students and “Instructor” forum is initiated by the instructor.

Detailed information about each forum is provided below.

- Student forum

The first week of classes students are required to join the “Student” forum. This forum will be initiated by students who have to find a recent or relatively recent (not older than 5 years) newspaper article, a short media report, or other press release (or combination of any) on a topic covered in the class during the week and prepare a 1-2-page summary, the reflections on the discussed article, and questions on a topic to initiate the discussion. During the first week of classes every student is required to fill out the form indicating what week and which topic he or she wants to discuss. Every student will need to select one topic and prepare one report. If the form is not filled out by the end of the first week, the instructor reserves the right to assign the weeks and topics to the students on a random basis.

The “Student” forum is worth 14% of the grade, and will be the discussion of news related to course materials. Students will be graded based on the quality of their reports, follow-up questions provided (each report is worth 6%), and the way the discussion is facilitated (ask additional questions as students begin to respond, comment on responses, and provide additional material to support certain points). Students are required to upload the report and questions for the class before 9 am on Monday of the week they are covering. If you cannot upload your presentation at that time, send it to the instructor or the teaching assistant BEFORE Monday and we will upload it for you. 1% of the grade will be deducted for each day of the delay to upload the report and the questions (5% if the report is uploaded on Tuesday, etc).

The participation points (8%) will be earned based on participation in online discussions prepared by other students. The grade will be based on the frequency, quality, and timeliness of the responses. To receive a positive grade students need to participate in at least 8 discussions of reports, in addition to their own report. Students are highly encouraged to participate more as the report grade of the fellow students is determined based on participation in the forum, among other things. The posting period for responses each week will be open from 12:01 am on Monday to 11:59 pm on Sunday. However, students are encouraged to make the first contributions earlier in the week to receive a better grade.

The grade for the report will be posted within one week after the closing of the posting period. The participation grade for the “Student” forum will not be posted until the end of the semester. Contact the instructor or the teaching assistant if you want to learn your progress on the participation during the course of the semester.

All citations for the “Student” forum and other assignments should be made using the APA style (for examples see the Publication Manual of the American Psychological Association, or: <https://owl.english.purdue.edu/owl/section/2/10/>). The “Student” forum may be checked for originality using the Turnitin program, if the instructor, or the Teaching assistant are suspicious about the originality of the reports. Any instances of plagiarism will be punished accordingly (read more about plagiarism in the “Cheating” section of the Syllabus, and in the “Read me first – Week 1” document in the “Week 1” folder on Blackboard). Any statements from Mikesell’s textbook, or lecture notes cannot be copied and pasted even with appropriate citations, and must be paraphrased.

Address the instructor, teaching assistant, and fellow students by name when you converse with them in the forum.

- Instructor forum

In the first week of classes students are required to join the “Instructor” forum. The first week forum assignment is to introduce yourself. Each week beginning from Week 2 students will be assigned to read a case study, visit a web site and research certain information, or perform other relevant exercises. Students will be assigned questions in relation to the discussion topics. Responses are required each week. Students have to respond to the questions posed by the instructor, and are encouraged to post their own questions related to the case. Students should create their own thread(s), and respond to the threads originated by other students. Every week students are expected to respond to at least two threads created by fellow students. The posting period each week will be open from 12:01 am on Monday to 11:59 pm on Sunday.

Students will be graded both on the quality and frequency of responses. Participation in each “Instructor” forum is worth 1 point for each week. To encourage the discussion early in the week 0.1 pts will be deducted from the corresponding week’s grade if the first response is not recorded by 11:59pm on Wednesday, 0.2 pts will be deducted if the first response is not recorded by 11:59pm on Thursday, 0.3 pts deducted if a student does not provide an initial response by 11:59pm on Friday, and 0.4 pts deducted if the first response is not provided by the end of the day on Saturday.

Additional 0.5 points can be earned as a bonus towards the total grade for each “Instructor” forum beginning from Week 2 (up to 7 points bonus total for 14 weeks of forums) for the quality and extent of work put into the responses. To earn bonus points, students have to additionally research a case discussed in the online forum in a particular week and/or find similar cases, and relate them to the class material. Although the “Instructor” forum will be graded on a weekly basis, only one grade for the forum will be issued in the end of the semester. Students are encouraged to contact the instructor or the teaching assistant to learn the progress on the exercise during the course of the semester.

All citations for the “Instructor” forum should be made using the APA style (for examples see the Publication Manual of the American Psychological Association, or: <https://owl.english.purdue.edu/owl/section/2/10/>). Citations in the “Instructor” forum may be checked for originality using the Turnitin program, if the instructor, or the Teaching assistant are suspicious about the originality of the reports. Any instances of plagiarism will be punished accordingly (read more about plagiarism in the “Cheating” section of the Syllabus, and in the “Read me first – Week 1” document in the

“Week 1” folder on Blackboard). Any statements from Mikesell’s textbook, or lecture notes cannot be copied and pasted even with appropriate citations, and must be paraphrased.

Address the instructor, teaching assistant, and fellow students by name when you converse with them in the forum.

Cheating

A grade of “0” will be given for any exam on which cheating is detected.

Students cannot copy and paste paragraphs from electronic and other resources to their assignments, or exams. Everything should be written in the student’s own words. A small phrase, a sentence, or a word can be copied but must be cited accordingly. A student who fails to properly cite his or her work will lose a minimum of 60% off the assignment’s grade for plagiarism. More serious sanctions may be taken according to CSU Code of Student Conduct (<http://www.csuohio.edu/studentlife/StudentCodeOfConduct.pdf>). Written assignments will be checked for plagiarism using the Turnitin program. You can learn more about the program by visiting: http://turnitin.com/en_us/features/originalitycheck. The “Assignments” folder of Blackboard contains a PowerPoint presentation about plagiarism. Additional information about plagiarism can be found at: <http://www.csuohio.edu/academic/writingcenter/WAC/Plagiarism.html>

Contact information for the writing center: 216-687-6982; <http://www.csuohio.edu/academic/writingcenter/>

Read me first

Each week everything related to the content of the course and all important household items will be posted in the “Read me first” file. This file will describe the topic(s) discussed during the week, the required and optional readings and writing assignments for the week, and will include important reminders. “Read me first” and other materials for the week will be available from 6am each Monday. If you do not see a content of the week folder on Blackboard on Monday, please, notify your instructor immediately!

Disabilities

Educational access is the provision of classroom accommodations, auxiliary aids and services to ensure equal educational opportunities for all students regardless of their disability. Any student who feels he or she may need an accommodation based on the impact of a disability should contact the Office of Disability Services at (216) 687-2015. The Office is located in MC 147. Accommodations need to be requested in advance and will not be granted retroactively.

Students requiring classroom/testing accommodations for a disability, should contact the instructor preferably by the end of the first week of classes, but no less than two weeks in advance of need and present the written supporting memorandum of accommodation from the Office of Disability Services. No accommodations should be assumed until authorized by the instructor.

Religious Observance

The university has a policy of respecting holidays of many religions. Please notify the instructor at least two weeks before the event if there are any conflicts with the lectures or scheduled examination dates due to religious observances.

Technologies

This is online class and involves a higher use of technologies than regular classes. It is students’ responsibility to make sure that everything works and accessible. Cookies, pop-up blockers, and firewalls may block the exams and discussions. Computers may crash in the middle of the tests. You may want to have another computer or laptop available during the exams as a backup. The documents may not upload properly. Students must ensure

that everything uploads correctly. Any problems with the Blackboard, unless officially notified, are students' responsibility. If you experience technical issues during the exam, and believe that this is a Blackboard problem, immediately notify the instructor, or the teaching assistant via the live chat, or e-mail, and call Blackboard support at 216-687-5050 and press #2. Also, take a screenshot if possible. The more information you can provide, the more likely you will receive the benefit of the doubt during a dispute.

Useful Budgeting Websites

U.S. Office of Management and Budget

www.whitehouse.gov/omb

Congressional Budget Office

www.cbo.gov

Government Accountability Office

www.gao.gov

Government Finance Officers Association

www.gfoa.org

National Association of State Budget Officers

www.nasbo.org

OECD Budgeting and Public Expenditures

http://www.oecd.org/department/0,3355,en_2649_34119_1_1_1_1_1,00.html

OECD Budget Practices and Procedures Database

http://www.oecd.org/document/61/0,3746,en_2649_34119_2494461_1_1_1_1,00.html

OECD Journal on Budgeting

http://www.oecd.org/document/14/0,3746,en_2649_34119_2074062_1_1_1_1,00.html

Tax Policy Center (Urban Institute-Brookings)

www.taxpolicycenter.org

Tentative Schedule

Date	Topic	Assignment
Week 1 (August 28-September 3)	Introduction to the course.	<i>Syllabus.</i>
Week 2 (September 4-10)	Principles of Public Finance.	<i>M: Chapter 1</i>
Week 3 (September 11-17)	Budget Process and Procedures	<i>M: Chapter 2</i>
Week 4 (September 18-24)	Federal Budgeting, Institutions, and Processes	<i>M: Chapter 3</i>
Week 5 (September 25-October 1)	State and Local Budgeting.	<i>M: Chapter 4</i> <i>HW 1 is due on 09/28</i>
Week 6 (October 2-8)	MIDTERM 1 (October 2)	
Week 7 (October 9-15)	Revenue structure	<i>M: Chapter 13</i> <i>some of M: chapters 8-12</i>
Week 8 (October 16-22)	Revenue forecasting. Tax Expenditure Budgets.	<i>M: Chapter 13</i>
Week 9 (October 23-29)	Tax Expenditure Budgets. Expenditure structure.	<i>M: Chapters 13,5</i>
Week 10 (October 30-November 5)	Basic Budgeting Techniques	<i>M: Chapters 5</i>
Week 11 (November 6-12)	Budget Classification	<i>M: Chapter 6</i> <i>HW 2 is due on 11/09</i>
Week 12 (November 13-19)	MIDTERM 2 (November 13)	
Week 13 (November 20-26)	Capital Budgeting	<i>M: Chapter 7</i>
Week 14 (November 27-December 3)	Cost-Benefit Analysis	<i>M: Chapter 7</i>
Week 15 (December 4-10)	Government Borrowing and Debt Management	<i>M: Chapter 15</i> <i>HW 3 is due on 12/07</i>
Week 16 (December 11-17)	FINAL EXAM (December 11)	

Note: M stands for Mikesell