Course Description: This Course is designed to introduce the student to the world of budgeting at the local, state and federal level. Revenue sources, expenditures, and debt structures of the various levels of government will be covered. Special attention is given to theories of public budgeting as well as types of budgets and budget formats as well as the role that ethics plays in budget decisions.

Course Objective: The objective of the course is to provide the student with an understanding of the basic tools of budgeting. Students will learn how budgets are used to advance (and sometimes hinder) policy implementation. This class will also familiarize the student with the language used in budgeting.

Course Method: This course will combine lectures by the instructor with class discussions. Students are expected to read and come prepared to discuss the material that is assigned.

Grading Policy: Grades are based on the results of assignments, class questions, and a midterm and a final. The grade weight will consist of the following;

- Chapter Questions 15%
- Public Good analysis 5%
- Policy Paper 15%
- Decision Memo 5%
- Deficit Analysis 10%
- Local Budget analysis 15%
- Midterm 10%
- Final 15%
- Class participation 10%

Exam attendance is required. Makeup exams will only be given with the prior approval of the instructor. Late assignments are subject to a 5% grade penalty per week they are late.

Grading scale: 95- 100 A  94-90 A-  89-87 B+  86-83 B  82-80 B-  79-75 C+  74-70 C  60- 69 D

Chapter Questions: Each student is expected to submit a minimum of two questions for the each of the chapters covered in the syllabus. Your questions should reflect that you read the chapter in a thoughtful manner. Questions like “What is the point of this reading?” will not be accepted (or receive credit). Questions can be used to help clarify material that might not be understood. Questions may also be used to challenge
something that has said. Questions will also allow you to link the reading to your experience, material we have discussed, or issues you may have seen in the news. Questions must be word-processed and double spaced. Spelling and grammar count so be sure to spell and grammar check your work!

**Public Good Analysis:** This will become the first part of your policy paper. You will construct an argument of how the good you want to provide in your policy meets the test of being a “public or toll good”. We will discuss the criteria in more depth in class.

**Policy Paper:** Budgets determine what policies are put into action by providing the funding for them. You will select a policy at the local, state or federal level that provides some good to the community. You must defend the provision of this good and provide for its funding. More detailed instructions will be distributed during the course of the semester for this assignment.

**Decision Memo:** The instructor will provide the student with a budget scenario that the student will analyze. The student will identify stakeholders and propose a solution that will address all of these concerns. The solution is to be presented as a two page single spaced decision memo with recommendations for your Mayor. Papers must be word processed, grammar and spell checked.

**Deficit Analysis:** Are the federal deficits good or bad? The debate continues. The student will discuss both the pros and cons of the deficit and present their conclusion. More detailed instructions will be distributed during the course of the semester for this assignment.

**Analyze Your Local Budget:** The student will break out expenses and revenues from your local city budget or school district. The student may also select one that is located on the Blackboard site. You will determine what classifications represent the largest expenditures as well as where the largest amount of revenue comes from. The student will present their findings graphically and explain which income sources are the most tenuous and why, as well as what expenditures are difficult to cut and why. What does this mean for your city in a downturn? Further information on this assignment will be distributed and discussed in class.

**Additional information:** The instructor will make copies Budgets and additional information available to students on Blackboard.

Class Schedule and Readings

January 19: Course Overview and Expectations
  Read Chapter 1

January 21: The Nature of Public Budgeting
  Chapter 1 questions are due

January 26: The Nature of Public Budgeting

January 28: The Nature of Public Budgeting
  Read Chapter 2
  January 29 Last day to drop

February 2: Government Revenues, Spending and Borrowing
  Chapter 2 questions are due
  Public Good assignment is due

February 4: Government Revenues, Spending and Borrowing
  Read Chapter 3

February 7: The Budget Cycle
  Chapter 3 questions are due

February 9: The Budget Cycle
  Read Chapter 4

February 11: Budget Preparation
  Chapter 4 questions are due
  Decision Memo is due

February 16: Budget Preparation

February 18: Budget Preparation

February 23: Budget Preparation
  Read Chapter 5

February 25: Midterm

March 2: Budget Analysis
  Chapter 5 questions are due

March 4: Budget Analysis
March 9:  Budget Analysis  
  Read Chapter 6

March 11:  Budget Adoption  
  Chapter 6 questions are due

March 15 through March 21 Spring Break – No class

March 23:  Budget Adoption  
  Read Chapter 7

March 25:  Budget Execution  
  Chapter 7 questions are due

March 30:  Budget Execution  
  March 28  Last day to drop with a W on transcript

April 1:  Budget Execution  
  Read Chapter 8  
  April 2  Last day to drop with a W on transcript  
  Local Budget Analysis due

April 6:  Financial Management  
  Chapter 8 questions are due

April 8:  Financial Management  
  Read Chapter 9

April 13:  The Economy and the Budget  
  Chapter 9 questions are due

April 15:  The Economy and the Budget

April 20:  The Economy and the Budget  
  Read Chapter 10  
  Deficit Analysis is due

April 22:  Intergovernmental Aspects of Public Budgeting  
  Chapter 10 questions are due

April 27:  Intergovernmental Aspects of Public Budgeting  
  Read Chapter 11  
  Policy Paper is due
April 29:  Budget Reform (or is it?)
   *Chapter 11 questions are due*

May 4: Budget Reform (or is it?)

May 6: Final thoughts

Thursday May 13:  **Final 8:30-10:30 am**

**Additional Course Information:**

*Cell phones and pagers are to be turned off or set to vibrate during the class session. Texting should be reserved for non-class times.*

Students are strongly encouraged to email the Instructor with questions or problems they may be having. I am on campus most days of the week and check my email on a daily basis. I am also willing to meet with students that may be having difficulty with the material. Please contact me to set up a specific time and place.

**A special note on plagiarism:** All submitted work is to be to academic standards with appropriate citations. Material that is copied word for word and submitted without appropriate citations will be graded as an F for any assignment. If you are unsure about how to paraphrase material or how to cite correctly, please contact the instructor before you submit your work. Copy and paste answers, while easy, are not a good way to learn to write. I would much rather have you restate the material than to copy and paste the answer. If you do use copy and paste, you must enclose the material in quotes and cite your source appropriately.  *Wikipedia is NOT to be used as a source for your papers. There will be a point penalty assessed on any assignment where Wikipedia is used.*

The Writing Center at Cleveland State is available to assist the student with writing issues. Information on the writing center is found at [http://www.csuohio.edu/writingcenter/index.html](http://www.csuohio.edu/writingcenter/index.html).

**Instructor PowerPoint:** The instructor will make copies of PowerPoint slides available to students in memo form as .pdf files (Adobe Acrobat). These can be accessed by going to the course page at Blackboard. The Home page for the site will have this material.

**Questions regarding the university calendar** (holidays and finals week schedule) can be resolved by using the following link to the registrar’s office.

[http://www.csuohio.edu/enrollmentservices/registrar/calendar/index.html](http://www.csuohio.edu/enrollmentservices/registrar/calendar/index.html)

**University Policies**
Students should refer to the Undergraduate Bulletin for procedures regarding add/drop and withdrawals and any other policies that may apply.
Physically challenged/Special Needs
Students with special needs (physical handicaps, learning disabilities, English as a second language) should identify themselves so that the appropriate arrangements can be made. The Office of Disability Services provides additional assistance for those students who have special needs. Further information about services provided can be found online at http://www.csuohio.edu/offices/disability/ Students can contact the office at 687-2015.