

CLEVELAND STATE UNIVERSITY
Maxine Goodman Levin College of Urban Affairs
SPRING SEMESTER 2008

SYLLABUS
BUDGET POLICY AND MANAGEMENT
PAD 633 UST633 PDD 633

Instructor: Sylvester Murray
Time: Tuesday, 6:00 p.m.- 9:50 p.m.
Office Hours: UR 222. Tuesday and Thursday 3:00 - 5:00 p.m.
or by appointment, please call.
Phone/E-mail: 216 687-2254; s.murray@csuohio.edu

TEXT BOOKS:

Susan Riley and Peter Colby, Practical Government Budgeting: A Workbook for Public Managers, State University of New York Press, 1991

Robert Bland, A Budgeting Guide for Local Government, 2nd Edition ICMA, 2007

Additionally, articles and documents passed out in class are required reading.

COURSE DESCRIPTION

This course covers public budgeting and finance in the context of America's political economy. It explores the issue of what should be the appropriate role of government in the economy and in society. It reviews American capitalism and democracy, their historical evolution, and the policy and budgetary tools available to political leaders and public administrators. It reviews sources of revenue, patterns of expenditure and the debt structure of American governmental units. It also includes an examination of budgetary processes, formats, and accounting systems.

Teaching methods will include lectures, group discussions, guest speakers, written reports, oral presentation, field trip experiences and examinations.

The course should provide a solid financial decision making foundation for non-financial managers and for students seeking careers in professions and organizations requiring a knowledge of public finance and budgeting.

COURSE REQUIREMENTS

A. Attendance and punctuality are expected in all classes. If an absence is essential, the student is still responsible for any assignments made or due during his/her absence.

B. Prepare and submit all written assignments according to instructions. A lesser grade will be given if instructions are not followed, and ten points (10) will be deducted on assignments turned in late. Papers must be word processed, double spaced, grammar and spell checked.

C. No gum chewing and no yawning in class. You may drink, snack, stand or leave the room.

COURSE GRADING

Assignments	40%
Mid Term Exam	30%
Final Exam	30%

GRADE SCALE

A	94 - 100	B+	86 - 89	C	70 - 79
A-	90 - 93	B	80 - 85	D	60 - 69

COURSE SCHEDULE

January 15 Orientation and Introduction to Budgeting and Budgets

January 22 "Public Budgeting Systems" excerpt from Robert Lee, Jr, Johnson and Joyce
"The Politics of Public Budgeting" excerpt from Irene Rubin

Assignment #1 15% Due February 5th

Write a three page essay analyzing the President's State of the Union Address given on January 28th. The analysis should discuss major economic and budgetary policy topics such as business growth, employment trends, inflation, taxes, other domestic policies, the Iraq War and foreign aid as proposed by the President. Conclude your paper with a discussion of any omissions that you believe are important. You can obtain a written copy of the State of the Union Address from various web sites.
Be prepared to read your essay in class on February 5th.

January 29 "How to read a government budget" (R/C Chapter 1)
Review of Federal Budget for Fiscal 2009: Items and Issues

February 5 "The context of local government budgeting" (Bland, Chapter 1)
Presentations of essay papers on State of Union Address

February 12 No Class

Assignment # 2 15% Due February 26th

Attend a Budget Public Hearing of a governmental agency. Write a three page paper which highlights how decisions were made on particular contentious issues, or which explains the dynamics of the budget presentation by the executive and its acceptance by the legislative body.
Be prepared to read your essay in class on February 26th.

February 19 "The justification and analysis of agency budgets (R/C Chapter 5)
"Managing budget deliberations" (Bland, Chapter 3)

February 26 "Coping with the budget process" (R/C Chapter 2)
"Preparing and approving the budget" (Bland, Chapter 2)

March 4 "Accounting and financial reporting" (Bland Chapter 5)
"Basics of Municipal Budgeting and Accounting" Ohio Municipal League

Mid Term Examination - Take Home - 25% Due March 18th

- March 11 **Spring Break**
- March 18 Receive Mid Term Exam Papers
“The practical aspects of budget preparation and management”
- March 25 “Preparing Revenue Estimates and Forecasting” (R/C Chapter 6)
- April 1 “Budgeting for personal services” (R/C Chapter 3)
“Budgeting for Non Personnel Expenses” (R/C Chapter 4)
- April 8 “Planning and budgeting for capital improvements” (Bland, Chapter 7)
“The capital budget process” (R/C Chapter 8)
“Cost Benefit Analysis, Net Present Value Analysis, Discount Rates”

Assignment # 3 15% Due April 22nd

Use a Microsoft Excel Spreadsheet to format a governmental budget using the data provided in the worksheets provided. Follow instructions printed on the attachment.

- April 15 “Management and control in budget execution” (R/C Chapter 9)
“Implementing the budget” (Bland, Chapter 4)
- April 22 “Understanding the property tax” (R/C Chapter 7)
- April 29 “Budgeting in a Post Modern World” (Bland, Page 175)
Review for Final Examination
- May 6 **Final Examination 30% In Class**