Cleveland State University
Levin College of Urban Affairs
Department of Urban Studies
Instructor: Winifred Weizer
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Budgeting and Policy Analysis UST 459
Section 501
Web
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Office hours: (UR214) By appointment

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 Tegrity lectures by the instructor with class discussions. Students are expected to read and be prepared to discuss the material that is assigned.

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

- Public Good Paper 10%
- Budget Analysis 15%
- Decision Memo 10%
- Case Studies 2@ 5%ea 10% (total)
- Exercises 2@5%ea 10% (total)
- Midterm 15%
- Final 20%
- Discussions 10%

Late assignments are subject to a 5 point penalty per class session they are late.

Grading scale: 94-100 A  93-90 A-  89-87 B+  86-83 B  82-80 B-  79-77 C+  76-70 C  60-69 D

Additional information: The instructor will make copies of Budgets and additional information available to students on the Blackboard site. This semester we will also focus on the recent state budget deliberations.

Note: The instructor reserves the right to adjust and modify the syllabus as needed throughout the semester. Attendance guarantees that the student will be apprised of all changes. Modifications will also be posted on Blackboard Learn. The student is responsible for staying up to date on any changes that are made.
I anticipate that our class discussions will contain a variety of views based on personal beliefs. Please be respectful of opinions that might differ from your own. We are fortunate to live in a country that provides for differing opinions. Exploring budgets and policies from a variety of perspectives allows us to make better and more informed decisions.


**Class Schedule and Readings**

**September 2 to September 8:** Course Overview and Expectations, Fundamental Principles of Public Finance Run Tegrity Lectures for Chapter 1.  
*Read Chapter 1*  
*September 6:* Last day to drop – no notation on transcript  
*September 7 Course withdrawal period begins – ‘W’ grade assigned*  
**Discussion Question 1** – Your local budget. Please go to your local city website and access a copy of your city’s budget. You also can use a county budget as well. *This will remain open until 9-15-19*

**September 9 to September 15:** The Logic of the Budget Process, Run Tegrity Lecture for Chapter 2  
*Read Chapter 2*  
*September 15:* Exercise 1 is due, use exercise 3 page 68 on a to h is due  
**Discussion Question 2** – Accounting costs – Case study 2-1 page 69-71  
*This will remain open until 9-22-19*

**September 16 to September 22:** Budget Structures and Institutions: Federal and State-Local, Run Tegrity Lecture for Chapter 3  
*Read Chapter 3*  
*September 22:* Public Good paper is due

**September 23 to September 29:** Budget Methods and Practices  
*Read Chapter 4*  
*September 29:* Case study 1 is due (Case study #4-2 page 169-170)  
Read the case first and then answer the 4 questions on page 170.  
**Discussion Question 3** – Answer Question 5 page 161 and Question 8 page 162

**September 30 to October 6:** Budget Classifications and Reform  
*Read Chapter 5*

**October 7 to October 13:** Capital Budgeting, Public Infrastructure Investment, and Project Evaluation  
*Read Chapter 6*  
**October 13:** Case Study 2 is due Case 6-1 on page 274-275
October 14 to October 20: Midterm Taxation: Criteria for Evaluating Revenue Options, Major Tax Structures: Income Taxes

OCTOBER 20: Decision Memo is due
Read Chapter 7 & 8
Exercise 2 is due, Chapter 8 question 4 on page 350

October 21 to October 27: Tax Structures: Taxes on Goods and Services, Major Tax Structures: Property Taxes
Read Chapter 9 & 10
Discussion Question 4: What is the property tax rate in your community? What percent of the property taxes go to each entity collecting property tax? Question will remain until November 3

October 28 to November 3: Collecting Taxes, Revenue Forecasts, Revenue, Estimates, and Tax Expenditure Budgets
November 3: Budget Analysis is due
Read Chapter 12
July 29 Last Day to Withdraw

November 4 to November 10: Debt Administration
Read Chapter 15
Discussion Question Page 578 number 4: Will remain open through November 10

November 11 to November 17: Managing Funds: Cash Management and Employee Retirement Funds
Read Chapter 16

November 18 to November 24: Clarifying Goals and Objectives: Logic Models
Read Handout A

November 25 to December 1: Performance Budgets, Outcomes vs. Inputs, Measurement Challenges
Read Handout B
Discussion Question 5: “How can outcomes help us better measure impacts of budget decisions?” Discussion will remain open through December 9.

December 2 to December 9: Budget Reform (or is it?) Final thoughts and Final
Final opens December 9 and will remain open through December 14

Note: Students are strongly encouraged to email the Instructor with questions or problems they may be having. I am on campus on class days 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.
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. 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 assignments. Students using Wikipedia will be penalized 10 points. The Writing Center at Cleveland State is available to assist the student with writing issues. Information on the writing center is found at https://www.csuohio.edu/academic/writingcenter/index.html

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/

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
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.