PUB AFRS 4030, Public Budgeting
3 credit hours
Section 5562, Fall 2015
Monday and Wednesday, 9:35 to 10:55am,
Ramseyer Hall 009

Instructor: Beth-Anne Schuelke-Leech, 250B Page Hall
Email: schuelke-leech.1@osu.edu
Office hours: Monday right after class until noon or by appointment

COURSE OVERVIEW

The allocation of resources and the budgeting process are essential components of all public organizations. This course provides an introduction to the major aspects of government budgeting, public finance and taxation, and debt management, with a particular emphasis on the politics of budgeting.

Student Learning Goals and Objectives

The following are the general objectives for the course:

1. Understanding of the fundamental concepts and theories of government budgeting and finance.
2. Greater ability to define and address policy problems through the application of analytical, quantitative, qualitative, and research skills.
3. Greater ability to process, synthesize, and critique information, research, and readings.

BASIS FOR ASSESSMENT

Your grades will be based on the following:

Reading Summaries and Analyses - 54%

A short (max 1-page) summary of the reading for each class is due at the beginning of class in hardcopy (no summary is required for the first class). No electronic or late summaries will be accepted. The summary may be in point-form. Each summary is worth 2 points of your final grade. Thus, to receive full marks, you must hand in summaries for readings for each class. These summaries are intended to be “easy” marks and to ensure that you are prepared to contribute to the class discussions.
**In-Class Group Work - 28%**

There is group work in each class. You will form into groups of 3-4 people the first class and you are expected to work with the same group during the semester. If there is a problem, please let me know and we will adjust the groups accordingly. You will be required to sign the group activity sheet each class. **Do not sign in someone that is not in attendance or the whole group will get no points for that days activities.** Each class is worth 1 point of your final grade.

**Budgeting Analysis and Report - 18%**

You are required to pick one state government for a budgetary and financial analysis. The report should be 10-12 pages long, double spaced and is due in hardcopy in class on **November 18th.** (Please see below for full requirements.) The analysis should cover both the budgets and comprehensive annual financial reports or statements (often called CAFR) for a five-year period. You should discuss the political landscape and important policies and priorities that affect the public entity that you are studying. The report will be marked according to the rubric attached. Each student must do a different state, so please clear your choice with the instructor.

Transformation of numerical grade to letter grade will be according to the schedule below:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Numerical Range</th>
</tr>
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<tbody>
<tr>
<td>A</td>
<td>93-100</td>
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<tr>
<td>A-</td>
<td>90-92.9</td>
</tr>
<tr>
<td>B+</td>
<td>87-89.9</td>
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<tr>
<td>B</td>
<td>83-86.9</td>
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<tr>
<td>B-</td>
<td>80-82.9</td>
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<tr>
<td>C+</td>
<td>77-79.9</td>
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<tr>
<td>C</td>
<td>73-76.9</td>
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<tr>
<td>C-</td>
<td>70-72.9</td>
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<tr>
<td>D+</td>
<td>67-69.9</td>
</tr>
<tr>
<td>D</td>
<td>60-66.9</td>
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<tr>
<td>E</td>
<td>&lt; 59.9</td>
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</table>

**Syllabus Quiz**

Although no points are allocated for the quiz, you are required to successfully complete the quiz in order to stay enrolled in the class. The quiz will be held on the first day of class.

**COURSE OUTLINE AND ASSIGNED READINGS**

There are several **required** texts for this course:


Students can access textbook information via the Barnes & Noble bookstore website: [www.shopOhioState.com](http://www.shopOhioState.com) as well as from their BuckeyeLink Student Center. This information is disseminated by B&N to all area bookstores. You may buy from a store of your choice and/or shop for books (always use ISBN# for searches) on line.

Additional Material posted on Carmen:

**Course Outline**

**Week 1 Introduction**

1. August 26 – Introduction (Quiz on syllabus)

**Week 2 Economic Policies**

2. August 31 – Gosling, Economics, Chapters 1 and 2
3. September 2 – Gosling, Economics, Chapters 3 and 4
Week 3  Role of Government

4. September 9 – Gosling, Economics, Chapters 5 and 6

Week 4  Public Budgeting

5. September 14 – Gosling, Economics, Chapters 7 and 8
6. September 16 – Gosling, Economics, Chapters 9 and 10

Week 5  Revenues and Expenditures

7. September 21 – Gosling, Budgetary, Chapter 1
8. September 23 – Gosling, Budgetary, Chapters 2 and 3

Week 6  The Budgeting Process

9. September 28 – Gosling, Budgetary, Chapters 4 and 5
10. September 30 – Gosling, Budgetary, Chapters 6 and 7

Week 7  The Budgeting Process

11. October 5 – Gosling, Budgetary, Chapter 9
12. October 7 – Gosling, Budgetary, Chapter 10

Week 8  Budget Implementation and Execution


Week 9  Budget Cutbacks and Fiscal Austerity


**Week 10  Balancing the Budget**

17. October 26 – Restoring Fiscal Sanity, Chapters 1-3  
18. October 28 – Restoring Fiscal Sanity, Chapters 4-6

**Week 11  Tax Policy**

19. November 2 – Pollack, Chapter 1 and 2  
20. November 4 – Pollack, Chapter 3 and 4

**Week 12  Tax Policy The Anti-Tax Agenda**

21. November 9 – Pollack, Chapter 5 and 6  

November 11 – Veteran’s/Memorial/Remembrance Day – No Class (Thank a soldier or veteran today)

**Week 13  Tax Policy The Anti-Tax Agenda**

22. November 16 – Pollack, Chapter 7 and 8  
23. November 18 – Woodward, Price of Politics, pg. 1-75

*State Budgeting Analysis and Report due November 18th*

**Week 13  The Politics of Budgeting**


**Week 14  The Politics of Budgeting**


**Week 15  The Politics of Budgeting**

27. December 7 – Woodward, Price of Politics, pg. 251-300  
IMPORTANT INFORMATION

Academic Honesty Policy
The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University’s Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Failure to follow the rules and guidelines established in the University’s Code of Student Conduct may constitute “Academic Misconduct.” Sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

In the Ohio State University’s Code of Student Conduct, Section 3335-23-04 defines academic misconduct as: “Any activity that tends to compromise the academic integrity of the University, or subvert the educational process.” Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University’s Code of Student Conduct is never considered an “excuse” for academic misconduct.

Other sources of information on academic misconduct (integrity) to which you can refer include:

The Committee on Academic Misconduct web page: http://oaa.osu.edu/coam.html

Ten Suggestions for Preserving Academic Integrity: http://oaa.osu.edu/coamtensuggestions.html

Eight Cardinal Rules of Academic Integrity: www.northwestern.edu/uacc/8cards.html

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

ADA Statement
“Students with disabilities that have been certified by the Office for Disability Services will be appropriately accommodated and should inform the instructor as soon as possible of their needs. The Office for Disability Services is located in 150 Pomerene Hall, 1760 Neil Avenue; telephone 292-3307, TDD 292-0901; http://www.ods.ohio-state.edu.”
You are required to pick one state government for a budgetary and financial analysis. The report should be 10-12 pages long, double spaced and is due on November 18th, 2015. The analysis should cover both the budgets and comprehensive annual financial reports or statements (often called CAFR) for a five-year period. You should discuss the political landscape and important policies and priorities that affect the public entity that you are studying. The report will be marked according to the rubric attached. Each student must do a different state, so please clear your choice with the instructor.

**Introduction / Executive Summary (1 page)**
Provide and introduction and outline of your paper.
- What state are you studying?
- What do you want me to know about the budget and finances of your state?

**State Information and Politics (4-5 pages)**
Discuss the politics and important background information for your state.
- What is the population of your state? Are they clustered in a few big cities or mostly rural?
- What is its demographic and income breakdown?
- Where is it located? What is its weather like? Does it experience natural disasters?
- What are its important industries?
- What are its politics? Are the Republicans or Democrats dominant? Is it a swing state?
- What are the policy priorities? What have they been for the past 5 years?
- Does it have generous welfare programs?
- Is it fiscally conservative? Does it have high taxes or low taxes?
- What are its jobs or economic competitiveness priorities or issues?

**State Budget, Comprehensive Annual Financial Report (CAFR), and Financial Issues (4-5 pages)**
Discuss the financial and budgetary issues for your state.
- Where do the majorities of its revenues come from?
- What are its budgetary priorities?
- What is the context placed on the budget by the governor and the legislature? (i.e., the budgetary message and statement made at the beginning of their financial statements and other important policy statements)
- Is their budget balanced? By what measure?
- What are the trends of the past 5 years?
- How are the state’s politics and policies connected to the budget and financial statements? How can you tell?

**Conclusion (1-2 pages)**
Discuss what you have learned from your analysis.
# Paper Marking Rubric

<table>
<thead>
<tr>
<th>Marks</th>
<th>90-100</th>
<th>80-89</th>
<th>70-79</th>
<th>0-69</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rhetorical Awareness</strong></td>
<td>Student persuasively articulates a clear purpose and recognizes the expectations that an audience or readership might have for the product or performance within a particular context.</td>
<td>Articulates a clear purpose, and shows some recognition of the audience and context for the product or performance.</td>
<td>Articulates purpose somewhat clearly, but is unpersuasive and does not adequately take into account potential audiences or contexts for the product or performance.</td>
<td>Purpose is unclear and the student shows little recognition of audience or context.</td>
</tr>
<tr>
<td><strong>Personal and Productive Engagement with Subject</strong></td>
<td>Student not only follows the basic requirements for an assignment, but demonstrates a serious, thoughtful and studied engagement with the project or performance.</td>
<td>Follows basic requirements for the assignment. While some components of the project may be lacking, the work demonstrates progress in central learning objectives during the period of the course.</td>
<td>Only nominally follows basic requirements for the assignment, and shows a passing engagement with the project.</td>
<td>Does not follow basic requirements for the assignment, and shows little or no engagement with the project.</td>
</tr>
<tr>
<td><strong>Creativity and Originality</strong></td>
<td>Student articulates original ideas, positioning them within a range of differing perspectives. Moves beyond mere description and summary to analysis and critique.</td>
<td>States ideas that are original, and may reference a few differing perspectives. Does more than describe and summarize, but analysis and critique may not be sufficient.</td>
<td>States ideas that are obvious or cliché, offering few differing perspectives, if any. Does little more than describe and summarize the ideas of others.</td>
<td>Restates obvious ideas from one or two sources, and fails to reference differing positions. Merely describes and summarizes the ideas of others.</td>
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<tr>
<td><strong>Central Claim supported by Appropriate Evidence</strong></td>
<td>Student marshals appropriate evidence to support claims in sophisticated ways. Critically evaluates evidence and counter evidence, clearly documenting sources according to expected conventions and acknowledging intellectual debts.</td>
<td>Marshals appropriate evidence competently. Evaluates some evidence and counterevidence, and documents sources according to expected conventions.</td>
<td>Supports some claims with evidence, but fails to sufficiently evaluate that evidence or present counter evidence. May only use the bare number of sources required by the assignment. Sources may be documented incompletely or unclearly.</td>
<td>Fails to support claims with appropriate evidence or evidence is unclear or not relevant. Student takes evidence at face value and does not properly document sources.</td>
</tr>
<tr>
<td><strong>Organization and Logic</strong></td>
<td>Student arranges material in a clear, persuasive way, so that an audience or readership can follow. Does not resort to logical fallacies and the connections between points are evident and strengthen the overall claims of the work.</td>
<td>Arranges material clearly so that an audience or readership can follow reasonably well. The connections between most points are clear, though there are occasional gaps in thinking.</td>
<td>Fails to arrange material in a way that audiences or readers will follow easily. Several connections between points are unclear and there are several gaps in thinking.</td>
<td>Material is poorly organized, and audiences or readers may have a very hard time following the student’s ideas and arguments. Connections between ideas are unclear and there are numerous gaps in thinking.</td>
</tr>
<tr>
<td><strong>Effective Understanding and Application of Conventions</strong></td>
<td>Student has carefully and thoughtfully proofread his or her work according to appropriate stylistic conventions. There should be few or no mistakes in spelling, grammar, word choice, and punctuation.</td>
<td>Work generally proofread, but some conventions have not been followed. There are more than a few mistakes in spelling, grammar, word choice, or punctuation, but these mistakes don’t obscure the student’s ideas.</td>
<td>Work has not been well proofread, and several important stylistic conventions are not followed. There are several distracting mistakes in spelling, grammar, word choice, or punctuation that may obscure the student’s ideas.</td>
<td>Work has been poorly proofread, and stylistic conventions are not followed in any way. There are many distracting mistakes in spelling, grammar, word choice, and punctuation that obscure the student’s ideas.</td>
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</tbody>
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