



**THE OHIO STATE UNIVERSITY**

JOHN GLENN COLLEGE OF PUBLIC AFFAIRS

## **Public Budgeting and Finance**

### **PUB AFRS 6040**

Tuesdays 5:45-7:35 p.m.  
Distance Enhanced Format

**Credit Hours: 4**

**Professor:** Dr. Jim Landers

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**Office Hours:** Tuesday evening 5:45-7:35 p.m. in PH 040 when online sync session is not scheduled and by appointment.

### **COURSE OVERVIEW**

The budgetary process is arguably the most important and fundamental component of the public policy process and democratic governance. The budget impacts the financial condition of governmental entities, defines and prioritizes the different substantive policies to be implemented by governmental entities, allocates scarce public resources, and distributes the burden of paying for public goods and services. The budgetary process is inherently political in democratic societies and, as a result, the budget is both a political document and a management tool. The purpose of this course is to understand the complexities of the budget process, its central role in both democratic institutions and the profession of public administration, and the importance of using management tools and processes to improve the efficiency and effectiveness of public budgeting.

The course will examine both budget theories and the practical application of those theories by public administration professionals. The course is divided into three sections. The first section covers the spending and allocation side of the budgetary process. Students will be introduced to the public budgetary process and to key budget theories, practices, and methodologies. The differences between budgeting in the public and private sectors will be discussed. The budget structure and process will be reviewed as well as the role of the public administrator and other participants in the process. This section of the course will introduce students to the concepts of public goods and market failures, budgetary formats and structures, employing performance measures, planning in the budgetary process, cost analysis and cost allocation methods, financial condition analysis, and issues surrounding privatization and debt management.

The second section examines the revenue side of the budgetary process. This section will introduce students to the components, structure, and operation of the major sources of revenue for governmental entities. Students are also introduced to criteria for analyzing and evaluating taxes and other revenue sources, revenue forecasting issues and methods, impact and analysis of tax expenditures and tax incentives, and economic development policy and its relationship with the revenue side.

The third section provides an overview of intergovernmental relations on the spending and revenue sides and examines several significant government spending areas.

## **COURSE FORMAT**

This is a fully online course that we will execute using the course website on Carmen. The course is predominantly asynchronous meaning that the course materials, assignments, and discussion forums are contained in the course website and can be accessed at any time. The course is divided into weekly modules running from Monday to Sunday. Each weekly module is comprised of reading materials and discussion forums. In addition, modules may contain assignments to be completed during that week of the course or other materials including an occasional web presentation. You will be able to work on the course materials etc. independently and at your own pace during each week. Each weekly module is accessible in the *Modules* tab on the course navigation menu of the course website.

While the course is predominantly asynchronous, it also has a synchronous component where we will meet together as a class during periodic synchronous web conferencing sessions. The sync session dates and times are listed in the *Course Schedule* section of the course syllabus. During the sync sessions I will present information and material pertinent to topics we are studying in the course during that week or the ensuing week. We will be using the web conferencing tool accessible in the *Conferences* tab on the course navigation menu of the course website. I will send out an announcement reminding you of each upcoming sync session. As well, the sync sessions will be recorded and made available on the course website so if you can't attend you will be able to at least access the recorded session.

All course materials with the exception of readings in the two required textbooks are accessible via the course website. The materials for each week of the course will be accessible within the module for that week. In addition, the module will contain a listing of the chapters required for that week in the two required textbooks.

Each week you are also required to participate in two discussion board forums. The discussion board forums are a required and graded component of the course. The discussion board forums are accessible in the weekly modules and in the *Discussions* tab on the course navigation menu of the course website.

There are also assignments that you are required to complete for the course. The assignments with explanations and any related documents are provided in separate folders for each assignment on the course website. The assignment folders are accessible either via the *Assignments* tab on the course navigation menu of the course website or within the weekly module of the week that the assignment is due. You will submit all assignment deliverables electronically via the course website within the assignment folder for the particular assignment. The assignment folder will contain a tool for submitting the deliverables.

There are no exams in this course.

Given that there are only a limited number of sync session meetings, the course requires that students spend significant time on reading and other course materials, discussion board forum participation, and assignment work. Students should on average expect to spend 4-5 hours per week on reading and other materials and 1 hour per week participating in the discussion forums. The assignments are extensive and should require roughly 6-10 hours to complete over a 1-week or 2-week period. However, the Budget Analysis Assignment and the Fiscal Issue Presentation, which are long term assignments, should require 2x the time of the other assignments.

## STUDENT LEARNING GOALS AND OBJECTIVES

Upon completion of this course, students will be able to:

1. Evaluate the quality and validity of economic information.
2. Apply and communicate private and public sector methods of addressing violations of the neoclassical model.
3. Analyze and evaluate alternative methods of revenue generation and allocation.
4. Know and apply basic budgeting tools.

## PREREQUISITES

Students are expected to have completed Public Affairs 6030, Public Sector Economics, or a similar intermediate-level microeconomics course.

## REQUIRED TEXT AND READINGS

Students can access textbook information for 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. Students may buy from a store of their choice and/or shop for books (always use ISBN# for searches) online.

There are two required textbooks for the course:

Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. [ISBN-13: 978-1305953680] **(Note: The 9<sup>th</sup> edition of the text will suffice in lieu of the 10<sup>th</sup> edition.)**

Michel, R.G. (2004). *Cost Analysis and Activity-Based Costing for Government* (1st ed.). Government Finance Officers Association. [ISBN-13: 978-0891252689]

The texts are supplemented by readings and other course materials that are available electronically on the course website on Carmen.

## GRADING

The course is graded A-E, based on a total of 750 points, with point distribution outlined in the course requirements section. Transformation of numerical grade to letter grade will be according to the grading scale below:

Grading Scale			
Letter Grade	Total Points	Letter Grade	Total Points
A	700 - 750	C	550 - 574
A-	675 - 699	C-	525 - 549
B+	650 - 674	D+	500 - 524
B	625 - 649	D	475 - 499
B-	600 - 624	E	0 - 474
C+	575 - 599		

## COURSE REQUIREMENTS

The final grade is determined based on the weekly discussion board forum participation and required assignments. The point allocation for each of these graded components is listed below. Each graded component is explained briefly after the point allocation summary.

Graded Component	Points
<b>Weekly Discussion Board Forum</b>	
Participation	150 (10 points per session)
<b>Individual Assignments</b>	
Cost Analysis Assignment	100
Budget Analysis Assignment	100
<b>Group Assignments</b>	
Performance Measures Assignment	100
Financial Condition Analysis Assignment	100
Tax Analysis Assignment	100
Fiscal Issue Presentation	100
<b>Total</b>	<b>750</b>

**Discussion Board Forum Participation:** Each week students are required to participate in the week-specific discussion board forum. The student's participation in both posting comments, responding to other students' comments, and viewing other students' posts is graded. The quality of the discussion board forum posts is evaluated. It is imperative that students provide a thorough response to the topic of the discussion. This does not mean students have to write a very lengthy response, students just need to make sure that their response is more than a few sentences and is comprehensive and explanatory. In terms of responding to others' posts, students should do this. Students' responses to others' posts need to be substantial, explanatory, and not just 1-sentence comments. The day of the week in which student's post is also important. Students should contribute early in the week because this launches good collaboration throughout the week. If everyone waits until Sunday night to post, then there will be no collaboration throughout the week. Students must make initial posts each week no later than Thursday. There will be a 2-point deduction during weeks that a student's initial discussion board posts are made

after Thursday. Last, the discussion board forums for a particular week shut down at the end of the day on Sunday, so students will not be able to post after the week is completed.

**Assignments:** Each assignment grade is based on the deliverable (e.g. memo) submitted by the student or student group. The deliverable is evaluated based on completion of each required task to be included in the deliverable, the explanatory and analytical quality of the deliverable relative to the required tasks, and the editorial quality of the deliverable relative to quality of presentation, format, and appearance.

**Performance Measures Assignment:** This assignment is to be completed on a group basis. Student groups will be selected by the instructor. The assignment requires the student to develop performance measures for a public or nonprofit program and write a memorandum explaining the performance measures. The student will develop all of the following for the program: (1) program objectives; (2) program inputs; (3) program outputs; (4) program outcomes; (5) cost efficiency measures; and (6) cost effectiveness measures.

**Cost Analysis Assignment:** This assignment is to be completed by each student on an individual basis. Given program expenditure and operational data, the student will perform cost allocation procedures to derive a full cost estimate of a public program. The student will also complete average and marginal cost tasks relating to the same public programs. The student will provide an explanation of cost analysis and cost allocation procedures and cost analysis results in a memorandum.

**Financial Condition Analysis Assignment:** This assignment is to be completed on a group basis. Students will be allowed to form their own groups. Given financial data relating to revenues, expenditures, and debt of a governmental entity, the student will use different analytical measures constructed with this data (e.g. Kenneth Brown's 10 point test) to evaluate the financial condition of the governmental entity. The student will provide a summary of results in a memorandum.

**Tax Analysis Assignment:** This assignment will be completed on a group basis. Student groups will be selected by the instructor. Given time series data for several revenue sources and economic measures, the student will (1) compute compound average growth rates for each series; (2) use the compound average growth rates to construct revenue elasticity measures; (3) analyze vertical equity issues; and (4) produce revenue projections. The student will report revenue analysis and revenue projections in a memorandum.

**Budget Analysis Assignment:** This assignment will be completed by each student on an individual basis. The student will select a public budgetary document and rate the document using the Government Finance Officers Association Distinguished Budget Presentation Award criteria. The student will submit a completed budget rating form and provide a summary analysis of the budget in a memorandum.

**Fiscal Issue Presentation:** This assignment will be completed on a group basis. Students will be allowed to form their own groups. Students will work in groups of not more than 4 throughout the semester to develop a 10-12 minute presentation on a significant fiscal issue for local, state, or federal government. Students will make the presentation during the final week of the class when we meet in person on campus. The presentation will be graded based on organization, content, and presentation. Additional details on this assignment will be provided during the semester.

## COURSE POLICIES

**Course Schedule:** The course operates on a Monday to Sunday schedule. Each weekly module for the course extends from 12:01 a.m. Eastern time on Monday until 11:55 p.m. Eastern time on the ensuing Sunday. Materials for each week of the course are organized in modules on the Carmen course website.

**Assignment Submission:** The weekly discussion board forums are accessible in the weekly modules and in the *Discussions* tab on the course navigation menu of the course website.

The assignments with explanations and any related documents are provided in separate folders for each assignment on the course website. The assignment folders are accessible either via the *Assignments* tab on the course navigation menu of the course website or within the weekly module of the week that the assignment is due. You will submit all assignment deliverables electronically via the course website within the assignment folder for the particular assignment. The assignment folder will contain a tool for submitting the deliverables.

### Late Submission Policy:

**Discussion Board Forums:** The discussion board forums are week-specific and are open only during the week (Monday to Sunday) to which they apply. Weekly discussion board scores will be subject to a two-point deduction during weeks that a student's initial discussion board posts are made after Thursday. Late submission of materials to the discussion board forums is not allowed.

**Assignments:** For each assignment, advance notice and instructor approval are both required for the submission of late work. A student or student group seeking approval for late submission of such an assignment must notify me via my Ohio State email no later than noon on Friday immediately prior to the Sunday due date of the assignment. I will give the student or student group my decision to approve or disapprove the request within 24 hours of receiving the request. Approval of a late submission will depend on the circumstances requiring the late submission. If I do not approve a late submission and the assignment is submitted late, I will not grade the assignment and the assignment will receive 0 points. If I approve a late submission, the student or student group will have two additional days to submit the assignment. An approved late submission will be subject to a point deduction before it is graded. If the assignment is submitted during the first day after the due date, 20 points will be deducted prior to grading. If the assignment is submitted during the second day after the due date, 40 points will be deducted. Beginning on the third day after the due date, the assignment will not be graded and will receive 0 points.

**Academic Integrity/ Academic Misconduct Policy:** These policies can be accessed at the link below:  
<http://oaa.osu.edu/coamfaqs.html#academicmisconductstatement>

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 a student can refer include:

1. The Committee on Academic Misconduct web page: <http://oaa.osu.edu/coam.html>
2. *Ten Suggestions for Preserving Academic Integrity*: <http://oaa.osu.edu/coamtensuggestions.html>
3. *Eight Cardinal Rules of Academic Integrity*: [www.northwestern.edu/uacc/8cards.html](http://www.northwestern.edu/uacc/8cards.html)

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

**Writing Style and Citations:** All written work for this class should be well organized, written, and edited. If a student has concerns about their writing or struggle with writing consider working with OSU’s Writing Center (<http://cstw.osu.edu/>).

All work should be original. Paraphrasing or quotation of other’s works including, but not limited to, information from websites, promotional materials, lecture slides, and texts without proper attribution will not be accepted. When in doubt, include a citation.

Citations must be included using APA reference format. For help with citations, please see the University’s online style guides available at <http://library.osu.edu/help/research-strategies/cite-references/>. The main objective is for students to cite their work consistently and accurately.

**Accommodation Policy:** The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. **SLDS contact information:** [slds@osu.edu](mailto:slds@osu.edu); 614-292-3307; [slds.osu.edu](http://slds.osu.edu); 098 Baker Hall, 113 W. 12<sup>th</sup> Avenue.

**Social Support Services:** As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student’s ability to participate in daily activities.

The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via:

- The Office of Student Life Counseling and Consultation Services (CCS) by visiting [ccs.osu.edu](http://ccs.osu.edu) or calling 614-292- 5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of the Lincoln Tower.

- 24 hour emergency help is also available through the National 24/7 Prevention Hotline at 1-800-273-TALK or at [suicidepreventionlifeline.org](http://suicidepreventionlifeline.org).

**Glenn College Diversity Values Statement:** “The Glenn College is committed to nurturing a diverse and inclusive environment for our students, faculty, staff, and guests that celebrates the fundamental value and dignity of everyone by recognizing differences and supporting individuality. We are dedicated to creating a safe space and promoting civil discourse that acknowledges and embraces diverse perspectives on issues and challenges that affect our community.”

SAMPLE

## Course Schedule

### **Week 1 (August 22-August 27): Principles of Public Finance, Public Goods, and Reason for Collective Action.**

#### Textbook Readings

- Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. Chapter 1.

#### Reading Materials on Carmen

- None

#### Assignments on Carmen

- Discussion Board

#### Online Sync Session

- Tuesday, August 22, 2017 from 5:45-7:35 p.m. (Eastern Time) to discuss the course and course requirements, and to cover some introductory topics.

### **Week 2 (August 28-September 3): Budget Process and Actors.**

#### Textbook Readings

- Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. Chapter 2, 4, & 5. (Note: Chapters 2, 3, & 4 in prior editions.)

#### Reading Materials on Carmen

- Barrilleaux, C., and M. Berkman. (2003). Do governors matter? Budgeting rules and the politics of state policymaking. *Political Research Quarterly* 56(4), 409-417.
- Ebdon, C., and A. L. Franklin. (2006). Citizen participation in budgeting theory. *Public Administration Review* 66(3), 437-447.

#### Assignments on Carmen

- Discussion Board
- Budget Analysis Assignment Document Submission is due Sunday, September 3, 2017 at 11:55 p.m. (Eastern Time). For more information, click the Budget Analysis Assignment Document Submission link in the Week 2 module of the course website on Carmen.

#### Online Sync Session

- None

### **Week 3 (September 4-September 10): Budget Methods and Formats.**

#### Textbook Readings

- Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. Chapter 6.

#### Readings on Carmen

- Lewis, V. B. (1952). Toward a theory of budgeting. *Public Administration Review* 12(1), 42-54.

- Musell, R. M. (2009). Performance measures in budgets (Chapter 5). In *Understanding Government Budgets: A Practical Guide*. New York, NY: Routledge. 31-40.
- New Mexico Department of Finance and Administration. (2016). *Guidelines to performance-based budgeting*. Santa Fe, NM: Department of Finance and Administration. Retrieved on November 21, 2016.
- St. Louis Budget Division. (2010). Streets. In *FY 2011 Annual Operating Plan*. St. Louis, MO: Budget Division (June 25, 2010). 117-140.
- Washington Office of Financial Management. (2009). *Performance measure guide*. Olympia, WA: Office of Financial Management (August 2009).

#### Assignments on Carmen

- Discussion Board
- Performance Measures Assignment is due Sunday, September 10, 2017 at 11:55 p.m. (Eastern Time). For more information, click the Performance Measures Assignment link in the Week 3 module of the course website on Carmen.

#### Online Sync Session

- None.

### **Week 4 (September 11-September 17): Introduction to Cost Analysis and Cost Allocation.**

#### Textbook Readings

- Michel, R.G. (2004). *Cost Analysis and Activity-Based Costing for Government* (1st ed.). Government Finance Officers Association. Chapters 1, 2, 3, 4, & 5.
- Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. Chapter 3. (Note: Chapter 5 in prior editions.)

#### Reading Materials on Carmen

- None

#### Assignments on Carmen

- Discussion Board

#### Online Sync Session

- None.

### **Week 5 (September 18-September 24): Using Cost Analysis for Government Decisions.**

#### Textbook Readings

- Michel, R.G. (2004). *Cost Analysis and Activity-Based Costing for Government* (1st ed.). Government Finance Officers Association. Chapters 6, 8, 9, & 12.

#### Reading Materials on Carmen

- Gilroy, L. C. (2010). *Local Government Privatization 101 (Policy Brief 86)*. Los Angeles, CA: Reason Foundation.
- Greene, J. D. (2002). Introduction: Cities and the privatization debate (Chapter 1). In *Cities and Privatization: Prospects for the New Century*. Upper Saddle River, NJ: Prentice-Hall. 1-25.

#### Assignments on Carmen

- Discussion Board

#### Online Sync Session

- Tuesday, September 19, 2017 from 5:45-7:35 p.m. (Eastern Time) to discuss cost analysis and cost allocation.

### **Week 6 (September 25-October 1): Capital Planning and Budgeting.**

#### Textbook Readings

- Michel, R.G. (2004). *Cost Analysis and Activity-Based Costing for Government* (1st ed.). Government Finance Officers Association. Chapters 5 & 10.
- Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. Chapter 7.

#### Reading Materials on Carmen

- Bland, R. L., and Nunn S. (1992). The impact of capital spending on municipal operating budgets. *Public Budgeting and Finance* 12(2). 32-47.
- Johnson, C. (2007) Cable barriers proving effective. *The Herald-Dispatch*. December 22, 2007.
- Musell, R. M. (2009). Capital spending in budgets (Chapter 6). In *Understanding Government Budgets: A Practical Guide*. New York, NY: Routledge. 41-55.
- Oregon Department of Transportation. (2000). Three-cable barrier still a “hit”. Salem, OR: Oregon Department of Transportation.
- U. S. Department of Transportation, Federal Highway Administration. (2006). *Cable median barriers: priority, market-ready technologies and innovations*. Washington DC: Federal Highway Administration.

#### Assignments on Carmen

- Discussion Board
- Recreation Center Cost Analysis Assignment is due Sunday, October 1, 2017 at 11:55 p.m. (Eastern Time). For more information, click the Recreation Center Cost Analysis Assignment link in the Week 6 module of the course website on Carmen.

#### Online Sync Session

- None

### **Week 7 (October 2-October 8): Debt Administration and Financial Analysis.**

#### Textbook Readings

- Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. Chapter 15.

#### Reading Materials on Carmen

- Maher, C. S., and Nollenberger, K. (2009). Revisiting Kenneth Brown’s “10-point test”. *Government Finance Review* 25(5), 61-66.
- New York State Comptroller. *Local Government Management Guide: Financial Condition Analysis*. Albany, NY: Office of New York State Comptroller.

#### Assignments on Carmen

- Discussion Board

#### Online Sync Session

- None

### **Week 8 (October 9-October 15): Tax Evaluation Criteria.**

#### Text Book Readings

- Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. Chapter 8.

#### Reading Materials on Carmen

- Bruce, D., Fox, W. F., and Tuttle, M. H. (2006). Tax base elasticities: a multi-state analysis of long-run and short-run dynamics. *Southern Economic Journal* 73(2), 315-341.
- Bruce, D., Fox, W.F., and Yang, Z. (2010). Base mobility and state personal income taxes. *National Tax Journal* 63(4), 945–966.
- Combs, K. L., Kim, J., Landers, J., and Spry, J. A. (2016). The responsiveness of casino revenue to the casino tax rate. *Public Budgeting and Finance*, 36(3), 22-44.
- Nichols, M. W., and Tosun, M. S. (2008). The income elasticity of gross casino revenues: short-run and long-run estimates. *National Tax Journal*, 61(4), 635-652.

#### Assignments on Carmen

- Discussion Board
- Financial Condition Analysis Assignment is due Sunday, October 15, 2017 at 11:55 p.m. (Eastern Time). For more information, click the Financial Condition Analysis Assignment link in the Week 8 module of the course website on Carmen.

#### Online Sync Session

- Tuesday, October 10, 2017 from 5:45-7:35 p.m. (Eastern Time) to discuss financial condition analysis.

### **Week 9 (October 16-October 22): Tax and Revenue Structures: Income Tax and Sales Tax.**

#### Text Book Readings

- Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. Chapters 9 & 10.

#### Reading Materials on Carmen

- Bruce, D., Fox, W., and Murray, M. (2003). To tax or not to tax? The case of electronic commerce. *Contemporary Economic Policy* 21(1), 25-40.
- Felix, A., and Watkins, K. (2013). The impact of an aging U. S. population on state tax revenues. *Federal Reserve Bank of Kansas City Economic Review* 98(4), 95-127.
- Fox, W. F., and Luna, L. (2010). *Combined Reporting with the Corporate Income Tax: Issues for State Legislatures* (Report commissioned by the NSCL Task Force on State & Local Taxation Communications and Interstate Commerce.). Knoxville, TN: Center for Business and Economic Research.

- Francis, N. (2016). Using the Tax Structure for State Economic Development (Economic Development Strategies, Information Brief 5). Washington, DC: Tax Policy Center.
- Sammartino, F., and Francis, N. (2016). Federal-State Income Tax Progressivity. Washington, DC: Tax Policy Center.

#### Assignments on Carmen

- Discussion Board

#### Online Sync Session

- None

### **Week 10 (October 23-October 29): Tax and Revenue Structures: Property Tax and User Charges.**

#### Text Book Readings

- Mikesell, J. L. (2016). Fiscal administration: Analysis and applications for the public sector (10th ed.). Boston, MA: Cengage Learning. Chapters 11 & 12.
- Michel, R.G. (2004). Cost Analysis and Activity-Based Costing for Government (1st ed.). Government Finance Officers Association. Chapter 7.

#### Reading Materials on Carmen

- Benjamin, H. H., and Moore, B. D. (2013) Residential Property Taxes in the United States. Washington, DC: Tax Policy Center.
- Greenbaum, R. T., and Landers, J. (2014). The tiff over tif: A review of the literature examining the effectiveness of tax increment financing. *National Tax Journal* 67(3), 655-674.
- Lafleur, S. (2003). Mass transit: could raising fares increase ridership? *Newgeography.com*
- Oates, W. E., and Fischel, W. A. (2016). Are local property taxes regressive, progressive, or what? *National Tax Journal* 69(2), 415–434.
- Sun, R., and Jung, C. (2012). Does user-charge financing reduce expenditure levels for the charge-financed services? *The American Review of Public Administration* 42(2), 170–185.
- Taylor, K., Lindquist, K., Wendt, M., and Holbrooks, J. (2009). Transit farebox recovery and U.S. and international transit subsidization. Olympia, WA: Washington State Department of Transportation.

#### Assignment on Carmen

- Discussion Board

#### Online Sync Session

- Tuesday, October 24, 2017 from 5:45-7:35 p.m. (Eastern Time) to discuss taxes, tax evaluation criteria, and revenue forecasting issues.

### **Week 11 (October 30-November 5): Revenue Forecasting and Estimation.**

#### Text Book Readings

- Mikesell, J. L. (2016). Fiscal administration: Analysis and applications for the public sector (10th ed.). Boston, MA: Cengage Learning. Chapter 13.

#### Reading Materials on Carmen

- Cole, A. (2015). Corporate and Individual Tax Expenditures (Fiscal Fact No. 476.). Washington, DC: Tax Foundation.
- Mikesell, J. L., and Ross, J. M. State revenue forecast and political acceptance: the value of consensus forecasting in the budget process. *Public Administration Review*, 74(2), 188–203.
- Musell, R. M. (2009). Tax expenditures and tax expenditure budgets (Chapter 7) in *Understanding Government Budgets: A Practical Guide*. New York, NY: Routledge. 56-60.
- Pew Charitable Trusts and Nelson A. Rockefeller Institute of Government. (2011). *States' Revenue Estimating: Cracks in the Crystal Ball*. Washington, DC: The Pew Charitable Trusts.
- Reddick, C. G. (2004). Assessing local government revenue forecasting techniques. *International Journal of Public Administration*, 27(8, 9), 597-613.

#### Assignments on Carmen

- Discussion Board
- Tax Analysis Assignment is due Sunday, November 5, 2017 at 11:55 p.m. (Eastern Time). For more information, click the Tax Analysis Assignment link in the Week 11 module of the course website on Carmen.

#### Online Sync Session

- None

### **Week 12 (November 6-November 12): Economic Development.**

#### Text Book Readings

- None.

#### Reading Materials on Carmen

- Blair, J. P., and Carroll, M. C. (2009). Institutional perspectives on local development (Chapter 7). In *Local Economic Development: Analysis, Practices, and Globalization*. Thousand Oaks, CA: Sage. 133-154.
- Koven, S. G., and Lyons, T. S. (2010). Theories of economic development (Chapter 2). In *Economic Development: Strategies for State and Local Practice*. Washington, DC: International City /County Management Association. 29-53.
- Koven, S. G., and Lyons, T. S. (2010). Tools of economic development (Chapter 4). In *Economic Development: Strategies for State and Local Practice*. Washington, DC: International City /County Management Association. 81-116.
- National Conference of State Legislatures. State Tax Incentive Evaluations Database. <http://www.ncsl.org/research/fiscal-policy/state-tax-incentive-evaluations-database.aspx>.
- Pew Charitable Trusts. (2015). *Tax Incentive Programs: Evaluate Today, Improve Tomorrow*. Washington, DC: Pew Charitable Trusts.
- Pew Charitable Trusts. (2015). *Reducing Budget Risks: Using Data and Design to Make State Tax Incentives More Predictable*.

#### Assignments on Carmen

- Discussion Board

#### Online Sync Session

- Tuesday, November 7, 2017 from 5:45-7:35 p.m. (Eastern Time) to discuss economic development issues.

### **Week 13 (November 13-November 19): Intergovernmental Fiscal Relations/Education Finance.**

#### Text Book Readings

- Mikesell, J. L. (2016). *Fiscal administration: Analysis and applications for the public sector* (10th ed.). Boston, MA: Cengage Learning. Chapter 14.

#### Reading Materials on Carmen

- Fisher, R. C. (2015). Education (Chapter 19). In *State and Local Public Finance*. New York, NY: Routledge. 481-529.
- Howell-Moroney, M. (2008). The Tiebout hypothesis 50 years later: Lessons and lingering challenges for metropolitan governance in the 21<sup>st</sup> century. *Public Administration Review*, 68(1), 97-109.

#### Assignments on Carmen

- Discussion Board
- Budget Analysis Assignment is due Sunday, November 19, 2017 at 11:55 p.m. (Eastern Time). For more information, click the Financial Condition Analysis Assignment link in the Week 13 module of the course website on Carmen.

#### Online Sync Session

- None

### **Week 14 (November 20-November 26): Transportation and Health and Welfare Finance.**

#### Text Book Readings

- None.

#### Reading Materials on Carmen

- Fisher, R. C. (2015). Transportation (Chapter 20). In *State and Local Public Finance*. New York, NY: Routledge. 530-564.
- Fisher, R. C. (2015). Health and Welfare (Chapter 21). In *State and Local Public Finance*. New York, NY: Routledge. 565-604.

#### Assignments on Carmen

- Discussion Board

#### Online Sync Session

- None

### **Week 15 (November 27-December 5): Course Debrief.**

#### Text Book Readings

- None.

#### Reading Materials on Carmen

- None.

#### Assignments on Carmen

- Discussion Board
- Fiscal Issue Presentation due Tuesday, December 5, 2017, during classroom session.

#### Online Sync Session

- None

#### Classroom Session

- Tuesday, December 5, 2017 from 5:45-7:35 p.m. (Eastern Time) in PH 040.