



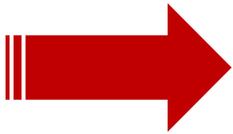
Note: This Syllabus is subject to revision prior to the start of the Semester.

“A budget is not just a collection of numbers, but an expression of our values and aspirations.”

- Jack Lew, former Secretary of the Treasury

“Budgets reflect our priorities, reflect our principles, reflect our vision.”

- Paul Ryan, former Congressman from Wisconsin, Speaker of the House and candidate for Vice President



Important note about this Syllabus: The course Learning Management System (LMS) Carmen Canvas is an integral part of the course work. Carmen will include significantly more detailed information about all of the class activities. You should always consult Carmen to get a full understanding of class activities.

Why should you take this course?

Public Budgets touch all of us. Public budgets support the services that citizens, businesses and communities utilize on a day-to-day basis: Police, Fire, Defense, Schools, Colleges, **Universities**, Roadways, Environmental Protection, and many more.

“A budget is not just a collection of numbers, but an expression of our values and aspirations.” Public budgeting touches many of current issues and challenges in society. It involves the process of deciding how to raise and allocate scarce public resources. Tough decisions are made every day in determining how to raise revenue and spend taxpayer dollars.

Public budgeting is a discipline that offers career opportunities in many areas in both the public and private sectors, including government, the private sector, nonprofit organizations, research, and colleges & universities. as well as those whose fields of study may be enhanced with knowledge of public budgeting processes and implications.

A major goal of this class is to demystify budgets.

Note: This Syllabus presumes that all classes are conducted on-site in-person. To the extent that University policy requires that the class goes online, the Syllabus will be adjusted.

Here’s what you should do first?

To provide you with perspectives on the course and help me ensure that I am meeting your needs, once you have registered for the course, **I need your help in five ways:**

- First, read the Announcement in Carmen titled “Welcome to PA 4030” along with the two attached documents called “Public Budgeting Basic Course Concepts” and “The Politics of Budgeting.”
- Second, go to the first Module in Carmen called “Getting Ready for Class” and watch the two videos and read the article posted there.
- Third, **as soon as possible**, please complete the Survey titled “Anonymous 4030 Pre-Class Survey”
- Fourth, **as soon as possible**, please complete the Survey titled “Confidential Student Information Survey.”
- Fifth, please review the assignments for Class 1 and complete the videos/reading.

Instructor Contact Information



Mark Barbash
Barbash.8@osu.edu
(614) 774-7599
Weekly Office Hours: TBA

What will you learn in the class?

The course is for students who are interested in a career in government or the non-profit sector, as well as those whose fields of study may be enhanced with knowledge of public budgeting processes. It provides a high-level understanding of federal, state, and local government and nonprofit budgeting processes, as well as the fundamentals of public budgeting from the perspective of a government practitioner. Topics include types of budgets and budget reports; the budgeting process at the local, state, and federal levels; basic expenditure and revenue forecasting and analysis; and communication strategies for financial and budgetary matters.

Classes discussions and material will focus on:

- 1) How to read and analyze a budget, and
- 2) The relationships among public budgets and economic / demographic/ social trends.

Upon completion of the course, you should understand:

- How leaders use budgets to manage resources and accomplish goals.
- What the relationship is between the economy, society, and demographics and public budgets.
- How budgets are developed.
- What the components of a budget are and what are the benefits of different types of budgets.
- How to complete a basic financial analysis of a budget in a way that identifies trends, risks, operational needs and identifies key policy issues, and
- How to explain a public budget to citizens, managers, decision-makers, and elected officials in a way that helps make the purpose of a budget clear.

How is the class organized?

There are two classes per week. In general, each class will cover a specific budgeting topic, with a blend of instructional material and in-class activity, including case studies, simulations, and hands-on budget analysis.

You will be assigned videos, articles and text which should be completed by the start of the week.

Much of the in-class work will be done in teams.

The course will include **guest speakers** who have practical experience in budgeting from various perspectives. There could be changes in the calendar based on speaker availability.

Will there be quizzes and tests in the class?

Yes. There will be generally biweekly quizzes on the Textbook Material.

There will be a Carmen quiz every other week throughout the semester covering the information in the class texts. In total, quizzes will count for 15% of the Semester Grade.

What assignments will you be asked to complete?

There are five types of assignments during the Semester.

1. **Budget News Now:** Each student will be required to complete at least one "Budget News Now" presentation that is designed to identify a current local issue in the news and analyze the budget and policy impact.
2. **Issues Briefs (3):** Issues briefs are designed to give you experience in writing shorter, real-world papers on budget related topics. Completing

Overall Class Calendar

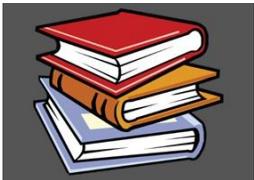
Monday / Wed; 11:10am – 12:30pm	
Assignment	Due Date
First Day of Class	Wed, Aug 25
Quiz #1 Due	Sun, Sept 5
Issues Brief 1 Due	Sun, Sept 12
Quiz #2 Due	Sun, Sept. 26
Issues Brief #2 Due	Sun. Oct 3
Quiz #3 Due	Sun, Oct 10
Project 1 Due	Sun, Oct 17
Quiz #4 Due	Sun, Oct 31
Issues Brief #3 Due	Sun, Nov 7
Quiz #5 Due	Sun, Nov 14
Quiz #6 Due	Sun, Nov 28
Project 2 Due	Sun Dec. 5
Final Presentations	Dec 6 & 8

the Brief will require external research into a topic related to public budgets and social, economic, or demographic issues.

3. **Major Projects (2):** There are two major projects assigned that will give you experience in completing a detailed analysis of the financial statements of a jurisdiction and relating the analysis with fiscal issues that the jurisdiction might face.
4. **Case Study Assignments:** Periodically during the Semester, you will have case study assignments that ask you to do an analysis of a comprehensive annual financial report, a budget, economic or demographic data, or other budget related assignment.
5. **Biweekly Quizzes:** About every other week, there will be a quiz on course material.

What is the class reading for the course?

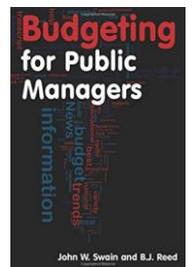
Reading for this class is designed to provide you with sufficient background on each week's topic, along with supplemental material in the form of readings and videos that are primarily focused on current issues in budgeting. The primary reading will be in the one required textbook (see below). University Guidelines suggest six hours of homework (readings, video's and class prep) per week.



Required Textbook

The following textbook is foundational reading for anyone interested in a public budgeting career. It covers public budgeting from a variety of perspectives.

Swain, John W; and Reed, B.J,
Budgeting for Public Managers
(New York, Routledge Taylor, and Francis Group, 2015)
ISBN 13:9780765620507



Please consider purchasing the e-textbook version of the required text or renting the text from a reputable company online. Both are cost-effective options!

Students can access textbook info via the Barnes & Noble bookstore website: <https://ohiostate.bncollege.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) online.

Assigned Videos:



Part of each week's assignments will include one or more videos that explain basic concepts or current events. I am using a platform called EdPuzzle that adds additional explanations and short **ungraded** quizzes to help you in understanding the concepts. We are using the EdPuzzle application use videos. You will receive an email link to sign up EDPuzzle during the first week of class.

Assigned Readings



In addition to the text, I have selected a variety of articles and papers that address both the fundamentals of public budgeting as well as current events and issues. These articles and videos are listed in the "Weekly Class Assignments" chart below. I may add additional readings through the Semester.

These additional assignments will cover both fundamentals of Public Budgeting as well as current events and articles relevant to case studies we will work on in class.

NOTE: It is recommended that Readings and Videos be read/viewed in the order listed in the Carmen.

Please get to know Carmen Canvas.



The class will utilize Carmen extensively to post class videos, notes, reading assignments, calendar items, to submit assignments and for class conversations. As such, you are strongly encouraged to become familiar with Carmen (and to let the instructor know when you find another Carmen feature that he didn't find!) and to check Carmen on a regular basis, as additional details will be posted class sessions and assignments. **Assignments should be submitted to the correct Carmen Dropbox by 11:59 p.m. on the due date. Late work will not be accepted.**

How to Use Carmen: I have tried to structure Carmen so that all of the information you will need will be available on Carmen. **The Carmen Modules are organized to give you all the assignments and links you will need for each week's activities.**

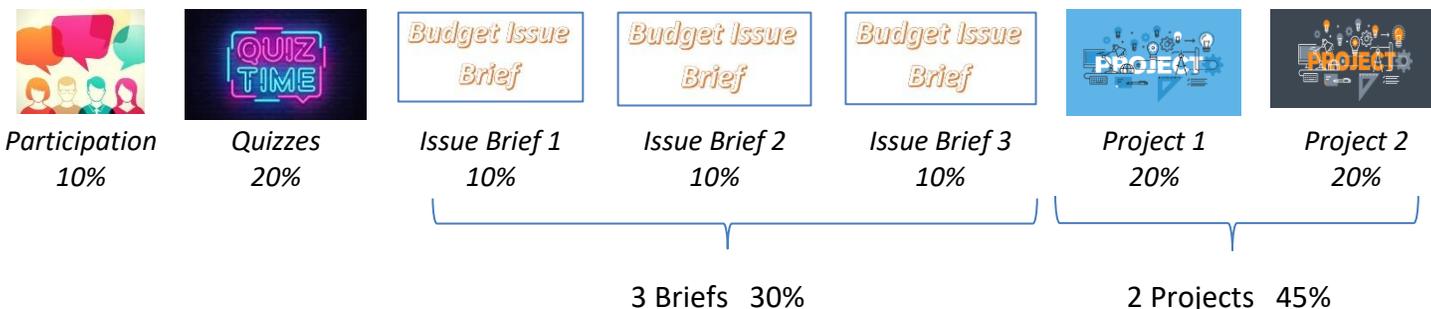
To get the best use out of Carmen, I'd recommend the following:

- Log into Carmen **at least once a day**, in the morning before class.
- After you log in, first go to **Announcements**. This will update you on any changes.
- After you check the Announcements, go to the **Module** for the week's assignments.
- I recommend that you read / view the course assignments in the order listed in Carmen.
- Please use Carmen Email to communicate with me. It will help me to keep all of your communications in one file.
- All course assignments, quizzes, papers and other activities will be conducted on the Carmen platform.

Carmen has some good Help pages. Here is the link to the page "[Getting Started with Carmen for Students.](#)"

How will you be graded in class?

Grading in the class will be based upon your performance on the assignments, quizzes, and class participation. The chart below provides a breakdown of overall grading:



There will be periodic opportunities to earn extra credit in the course.

How can you do well in class?

1

Don't Disappear: My mission is to help you succeed. It's hard to do that if you don't ask for help. If you are unsure about something, post it in the Carmen Conversation. If you'd like to keep it confidential, just email me or text me. Think of me as a coach who's there to get the best out of you, rather than some cold, in accessible instructor, I'll do my best. Start by "showing up" everywhere.

2

If you have a problem, come to me with a solution: We all have issues that come up. You may have difficulties with an assignment or a group member. You may have to be absent due to something that comes up and a paper is due. Tell me the problem and follow it by saying "I intend to..." (and then give me an attempt at a solution) that might work for both of us.

3

Cultivate a Relationship with Me: A professional relationship, of course. Students don't always think that way, that professors can be great connections to opportunities like jobs and more. When you talk with me, ask questions before class (I'll always be online before the "official" start of class, email me for advice,

4

If You're Shy, Email or Text Me More: Not everyone wants to raise their hands or speak up, especially in an online situation. There are other ways to participate, emailing, texting, posting in the discussion board. Some even find recording a video easier --- because you can record many times to get it right. My point is to find a way to show me that you are learning. Be creative. Just don't disappear --- that's the death of success.

A Word about Absences and Missed Assignments

The best way to do well in the class is to be present and engaged in the class discussion activities.

Sometimes things come up that prevent you from being present. All I ask is that you let me know in advance of the class. Send me an email and explain why you can't be present. I don't have a quota for allowable absences, but excessive absences will reduce your ability to learn the material and will impact on your class participation grade.

Each class assignment has a due date, and the expectation is that you will submit your assignment by that due date. If you have to miss a deadline, email me and let me know when you expect to submit the assignment. If you miss a deadline, you can still earn up to 60% of the credit for the assignment.

Here is more detailed information on each of the class assignments

Three Budget Issue Briefs

The purpose of the three Issues Briefs is to give you experience in writing a concise, focused, and clear decision-making paper on a real-world budget issue. These types of Memos are typical for anyone serving in a budget or policy analysis position. **Each Issue Brief is worth 10% of your grade, so collectively they are worth 30% of your grade.**

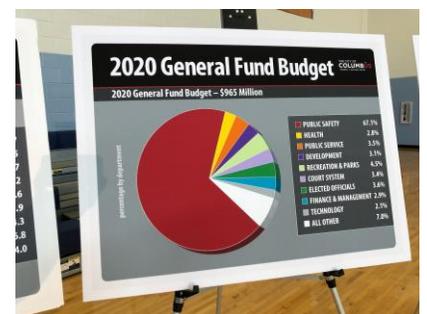
Issue briefs topics will be based both on current issues in budgeting and fundamental budgeting material. Examples of the topics of prior briefs have included: 1) The Fiscal Implication of Vacant Properties and Neighborhood Blight; 2) The Fiscal Implication of Climate Change, 3) Impact of Innovation on Local Government Budgets; or 4) Budget Justification for Police Program Funding. Issue Briefs will involve analysis of both budgets and economic issues. You may be asked to do external research on the topic and to properly format your paper, citations, graphs and charts. *Detailed information on each Issue Brief Assignment will be posted in Carmen.*

Two Major Projects

There are two major Budget Analysis Projects that are designed to demonstrate your ability to complete a financial analysis of a jurisdiction's CAFR and discuss how economic, social, and political trends have on the fiscal condition of the jurisdiction. **Projects are a major part of the Grading and should be given consideration early in the semester.**

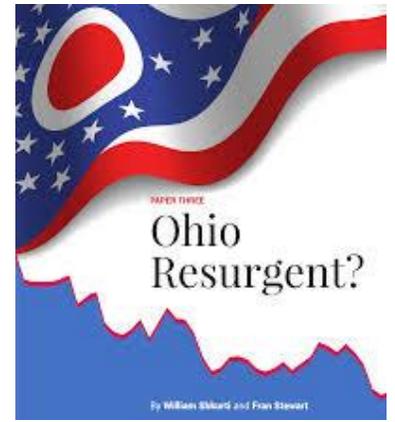
Project 1: Analysis of a City Government Budget and Economy

Project 1 is an individual project designed to demonstrate that you have a basic understanding of how to read and analyze a CAFR. This involves analyzing a CAFR for a specific city, based on a series of indicators that identify and analyze major classes of revenue and expenditures, identify trends and red flags. Project 1 requires that you write a paper of no more than seven (7) pages in length. You are encouraged to do external research to provide perspective on your analysis. See "Formatting Essays" below. Additional information will be provided several weeks before the deadline. **Project 1 is worth 20% of the semester grade.** The deadline for Project 1 is no later than 11:59am on Sunday, October 17, 2021, 11:59pm via Carmen.



Project 2: Analysis of a State Government Budget and Economy

Project 2 is designed to demonstrate your ability to research budgets and economic issues. Project 2 involves 1) assessing the overall economic condition of a State, 2) evaluating the overall fiscal condition of a state, and 3) identifying the top issues in the state's budget. You will be given your choice of states from a list. You will analyze the CAFR for the selected state, as well as completing external research on the economic and political condition of the state. You are asked to do external research and may utilize graphics, charts and tables that reflect your findings. **NOTE: Depending on the Semester online vs. in-person format, Project 2 could be a team project. Project 2 is worth 20% of your grade.** Because of the importance of this project, you are strongly encouraged to decide which state you would like to analyze early in the semester. The deadline for Project 2 is Sunday, December 5, 2021, 11:59pm via Carmen.



You will be provided with detailed directions for each Issues Brief and Project, along with completion checklists and grading rubrics. This information can be found in Carmen Canvas.

Budget News Now

Many everyday events have a relationship to budgeting, particularly at the local level. The purpose of **Budget News Now** is to provide experience in recognizing, analyzing, and understanding the budget implications of current events. Each student will be required to complete a presentation about a topic in local budgeting.

At the beginning of the semester, you will be provided with an example of a Budget News Now Presentation. Local government includes cities, counties, school district, special taxing districts, etc. In your recorded presentation, students should summarize the article, describe the issue involved and discuss its budgetary implication. It is the student's responsibility to identify a current news topic for presentation. Students are expected to survey a variety of news sources to find an article for discussion. You will be provided with an example of "Budget News Now" in Carmen.

to find an article for discussion. You will be provided with an example of "Budget News Now" in Carmen.

Writing and Research are an important part of the course.

In the real world, the ability to communicate information and ideas effectively and clearly through written memos, papers and reports is a critical skill. That's why the assignments for class require you to write and research. The University and Glenn College offer assistance in both research and writing and you are strongly encouraged to take advantage of these resources.

If you are looking for research assistance, contact Library Assistance:

The Glenn College has a dedicated librarian at OSU Libraries, Carly Dearborn (dearborn.8@osu.edu), who can help provide research assistance. For more information and links to some common public affairs resources, see - <http://go.osu.edu/8gx>.



If you are looking for assistance in writing essays, contact the Writing Center:

The Writing Center offers free help with writing at any stage of the writing process for any member of the university community. During the semester, Writing Center consultants can work with you on anything from research papers to lab reports, from dissertations to résumés, from proposals to application materials. The Writing Center is currently offering two types of appointments:

Online Dropoff and Online Synchronous Chat. Appointments can be scheduled on line by linking [HERE](#). Many students report that some of their most productive sessions entail simply talking through ideas. Please check out our [Individual Writing Support](#) and [Group Writing Support](#) pages for the types of consultations we provide. We also maintain a [Writing Resources](#) page with writing handouts and links to online resources. You can reach the Writing Center page to make an appointment [HERE](#). In order to assist students in 4030, I have requested a dedicated Writing Consultant for our class.

Keeping Up to Date on Budget Issues

Federal, state, and local budget issues are frequently in the news and we will talk about current events throughout the Semester. Students are strongly encouraged to read The New York Times, Wall Street Journal, Columbus Dispatch, or similar newspapers. **This reading will be especially important in completing the Budget News Now assignments.**

You will do well in class if you keep up to date on budget issues. A good way of doing this is to scan the newspapers (Do we still have newspapers?) and news websites for current events. In addition, following is a list of organizations that specialize on public budgeting. There are a variety of organizations listed, some who come from opposite sides of the political spectrum.

- Buckeye Institute www.buckeyeinstitute.org
- Center on Budget and Policy Priorities www.cbpp.org
- Governing Magazine www.governing.com/topics/finance
- Government Accounting Standards Board www.gasb.org/
- Government Finance Officers Association www.gfoa.org/
- Hutchins Center on Fiscal & Monetary Policy <https://www.brookings.edu/center>
- Innovation Ohio www.innovationohio.org
- International City Management Association www.icma.org/
- National Council of State Legislatures www.ncsl.org
- National League of Cities www.nlc.org/
- Natl Association of State Budget Officers www.nasbo.org/
- Policy Matters www.policymattersohio.org
- Route Fifty: Connecting Government Leaders www.routefifty.com/finance
- Tax Foundation www.taxfoundation.org
- Tax Policy Center www.taxpolicycenter.org/
- The Hamilton Project <https://www.hamiltonproject.org/>

Weekly Class Calendar AU 2021

Weekly Class Calendar

1	<p>Class 1: Wednesday, Aug. 25 (FIRST CLASS)</p>	<p>Why is Public Budgeting Important? Public budgeting is about how governments allocate scarce resources for public services: Schools, streets, sewers, colleges & universities, defense, housing, community development, and more. <i>Our first class will focus on understanding the basic principles of public budgeting and how public budgets intersect with our day to day lives.</i></p>
	<p>Key Concepts of Public Budgeting: The framework of public budgeting developed from the framework established by the Founding Fathers.</p> <ol style="list-style-type: none"> Federalism: The framework of public budgeting reflects the framework of the Founding Fathers, a system that unites local and regional governments into an overall federal system. Separation of Powers: Budgets are also impacted by the separation of powers into three branches: executive, legislative and judicial. Fiscal Federalism: Describes an economic framework for understanding the relationship among federal, state, and local governments that focuses on the division of spending and taxing powers among these governments. Private goods, Public Goods: What should be paid for by the government and what should be paid for by the private sector? Market Economy / Market Failure: What are the arguments for government intervention in a market economy? Business vs. Government: Is a government like a business? Why or why not? <p>In Class Activity:</p> <ul style="list-style-type: none"> Kalamazoo Case Study Reading: Kalamazoo Handout Packet, pages 1 - 12 	<p>Readings and Videos:</p> <ol style="list-style-type: none"> Video: Understanding Public Budgeting, Gregg Learning (2:25) Video: Purposes of a Public Budget, Gregg Learning (2:54) Video: Market Economies (8:43) Video: Public and Private Goods (7:03) Video: Federalism (9:14) Fiscal Federalism, Richard M. Bird, University of Toronto (4) Separation of Powers / Checks and Balances (8:31) <p>In Class Activity Reading:</p> <ol style="list-style-type: none"> Kalamazoo Handout Packet, Pages 1-12

2	<p>Class 2: Monday, Aug. 30</p> <p>Class 3: Wednesday, Sept. 1 (Speaker: Ned Hill)</p>	<p>How Regional Economies Grow: The budgets of political jurisdictions reflect, in part, the health of the area economy. Healthy balanced economies can lead to more stable budgets. <i>In this week’s class, we will understand the intersection between the economy and public budgets, impacting on revenue available to fund public services and on the cost of those public services.</i></p>
	<p>Key Concepts:</p> <ul style="list-style-type: none"> • While public budgets reflect the fiscal condition of a specific political jurisdictions, the fiscal condition is significantly impacted by the economic health of a region, which exists beyond any one political jurisdiction. • Political jurisdictions are responsible for providing services for their residents, businesses, within those jurisdictions. • The fiscal health of communities is driven by demographics, the health of the regional and national economy, and social conditions. • The economic health of jurisdictions is driven by clusters of economic activity, economic regions. • Economic clusters and regions are based on where companies are located, where suppliers re located, where customers are located, where employees live. Clusters are agnostic to political boundaries. • Economic regions tend to be place-based, multi city, multi county, and typically cut across political boundaries. They can encompass multiple communities, multiple states and even global. In the US, economic regions are increasingly focused on regional metropolitan areas. <p>Class Activity:</p> <ul style="list-style-type: none"> • August 30: Evaluating the OSU Budget • September 1: Class Speaker: Ned Hill on How Regional Economies Operate 	<p>Text:</p> <ol style="list-style-type: none"> 1. Text: Budgeting for Public Managers; Introduction (Practical Approach to Public Budgeting) (14) 2. Text: Budgeting for Public Managers; Chapter 2 (Historical Development of Public Budgeting) (15) <p>Readings and Videos:</p> <ol style="list-style-type: none"> 3. Video: Productivity and Growth (8:50) 4. Reading: A Modern Case for Regional Collaboration, Amy Liu, Nathan Arnosti, Boston Review, 2018 (5) 5. Reading: A New Map for America; NYT, 2016 (5) 6. Reading: Racial Inequality and “The New Geography of Jobs” Brookings Review (2) 7. Reading: Toward a New Political Economy of Metropolitan Regions, Ledebur, 1990 (15) 8. Resource: Measuring the Health of the Economy (6) 9. Resource: Major Leading and Lagging Economic Indicators, 2020 (8)

3	Monday, Sept. 6 (NO CLASS – LABOR Day) Class 4: Wednesday, Sept. 8	Local Government Budgeting: Local government is closest to the citizens, funding such basic services as schools, police, fire, parks, roads, and more. <i>In this class, we will evaluate the role of local government, how cities, counties, school boards raise tax revenue to pay for those services, and the inequities that result from the imbalance between the economy and political jurisdictions.</i>
	Key Concepts: <ol style="list-style-type: none"> 1. Local governments provide services that are the closest to the citizens. 2. Local governments are impacted by the economic conditions in the region. 3. Local governments raise revenue primarily through taxes on property, sales, income taxes and fees for services. 4. There are many overlapping units of local government that complicates the task of ensuring the fairness of taxes. 5. Local governments face challenges because of the lack of adequate revenue to pay for public services. Class Activity: <ul style="list-style-type: none"> • Evaluating the City of Columbus 2021 Budget 	Text: <ol style="list-style-type: none"> 1. Text: Budgeting for Public Managers; Chapter 3 (Sources, Characteristics and Structures of Public Revenues) (21) Readings and Videos: <ol style="list-style-type: none"> 1. PowerPoint on Local Government Budgeting 2. Video: The Rise of Local Governments (4:53) 3. Video: Making Sense of the Municipal Budget (4:35) 4. City Budgets in an Era of Increased Uncertainty, Brookings, 2018 (44) 5. Local Government Budgeting During Health, Economic and Inequality Crises, PA Times, 2020 (3) 6. The Debate Over Defunding the Police, GFOA (8) 7. Video: Local Government that Works: Council - Manager Form of Government; ICMA (2:22)

4a	Class 5: Monday, Sept. 13 Class 6: Wednesday, Sept. 15 (see next section)	CAFR and Budget Workshop: The primary tools for a budget analyst include budgets, which primarily project performance into the future, and the CAFR - Comprehensive Annual Financial Report. <i>This workshop class will focus on how a case study on reading a CAFR and completing a budget analysis.</i>
	Key Concepts: <ol style="list-style-type: none"> 1) There are at least two types of reports that a community utilizes to report its financial condition. 2) The Budget is primary a policy and political document that looks forward and projects revenue and expenditures, outlines policies of the Mayor and/or City Council, and is aimed at the public, as well as the financial analysts. 3) A Comprehensive Annual Financial Report (CAFR) is a very detailed report that reports on historical performance of the government and includes all the individual fund accounts and government wide accounts. 4) CAFRs are prepared according to standards that apply to all governments using a CAFR. In contrast, while many budgets appear to be similar, there are no standards for budget development. 5) Because CAFRs are report on historical (past) performance, the information is more accurate because its reflects past spending. In Class Activity for Sept. 13 <ul style="list-style-type: none"> • Evaluating the City of Columbus Comprehensive Annual Financial Report (CAFR) 	Text: <ol style="list-style-type: none"> 1. Budget Strategy: Financial Strategy for Public Managers; Chapter 3 (Financial Statement Analysis) (35) Reading and Videos: <ol style="list-style-type: none"> 1. Comprehensive Annual Financial Statements Resources Packet (33) 2. Are CAFRs Useless? Governing, 2012 (5) 3. Video: How to Read Your Government's CAFR (17:21) 4. Video: Explanation of A CAFR (4:01)

4b	Class 6: Wednesday, Sept. 15	Budget Risk Analysis Workshop: Another key skill set for a budget analyst is evaluating budgets and CAFRs and evaluating the fiscal risk. In this Workshop class, we will do a case study on evaluating a city's CAFR and completing a Economic and Fiscal Risk Analysis.
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<p>Key Concepts:</p> <ol style="list-style-type: none"> 1) Understanding the economic and fiscal challenges that a community faces is a key responsibility of public budgeting professionals, as is developing policies and procedures to mitigate risk. 2) Completing a risk analysis involves evaluating economic, demographic, or social risk factors for a local government, along with researching data and trends in the fiscal condition of the political jurisdiction. <p>In Class Activity:</p> <ul style="list-style-type: none"> • Flint Michigan Economic and Fiscal Risk Analysis • Flint, Michigan has experienced two major crises: First, the downsizing of General Motors, which was a major employer in the region. Second, a water system crisis. • Utilizing the CAFR from Flint, Michigan, we will complete a Budget Risk Analysis, which involves evaluating specific economic and fiscal indicators, to assess risks in the community. • Video: How Did the Flint Crisis Happen, UVA Miller Center (26:46) • Reading: The Flint Water Crisis Case Study • Worksheet: Google Drive CAFR Analysis Worksheet • Worksheet: Google Drive Economic and Risk Analysis Worksheet 	<p>Text:</p> <ol style="list-style-type: none"> 1. Text: Budgeting for Public Managers; Chapter 7 (Analysis in Public Budgeting) (20) <p>Reading and Videos:</p> <ol style="list-style-type: none"> 1. Measuring the Fiscal Health of Municipalities, McDonald, Bruce, Lincoln Institute of Land Policies, 2017 (20) 2. Ohio Auditors Financial Health Indicators, Ohio Auditor of State (17) 3. Case Study: Flint Michigan Economic and Fiscal Risk Analysis 4. Video: How did the Flint Crisis Happen? 5. Flint Michigan CAFR, 2017 6. Budget and Demographic Analysis Checklist 7. Blank Economic and Fiscal Risk Analysis Worksheet 8. Fiscal Health Indicators Users Guide
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5	<p>Class 7: Monday, Sept. 20</p> <p>Class 8: Wednesday, Sept. 22</p>	<p>State Government Budgeting: State governments both provide direct services and financial support for local government, schools, and counties. States are funded through taxes, fees and intergovernmental revenue from the federal government. <i>In this class, we will look at the roles of state government and evaluate case studies of states which have experienced fiscal challenges.</i></p>
	<p>Key Concepts:</p> <ol style="list-style-type: none"> 1) State governments play both direct and indirect roles in providing services. In some areas, they provide direct services (such as prisons, transportation, etc.) In other areas, they play indirect roles by providing funding to other government services (such as K-12 education, higher education, community development, etc.) 2) Most state budget process are similar, and involve the agencies and Governor proposing budgets to the legislature, who approves, disapproves, or changes. The Executive branch then executes the budgets. 3) Some state functions --- specifically Medicaid -- provide services that are funded both by the state and the federal government. <p>Class Activity:</p> <ul style="list-style-type: none"> • September 20: Dynamics of State Government Budgeting: Speakers: Bill Shkurti, Brian Perera, The Ohio State University • September 22: Analysis of Ohio Budget 	<p>Text:</p> <ol style="list-style-type: none"> 1. Text: Budgeting for Public Managers; Chapter 5 (Politics Within Public Budgeting) (27) 2. Center for Community Solutions; Follow the Money; Chapter 6 (Politics of Public Budgeting) (26) <p>Readings and Videos:</p> <ol style="list-style-type: none"> 1. Video: State Budget Process, NASBO (6:02) 2. Video: State Taxes and Revenue, NASBO (6:20) 3. Video: State Budgets and Spending: NASBO 7:02) 4. Where do our State Taxes Go? CBPP (4) 5. Video: State Budgets and the Federal Government, NASBO (6:58) 6. How States Provide Cities with General Revenue, Lincoln Institute (Pgs. 1-15) (15 of 49) 7. State Budget Trends in 2019 (Pew) (6) 8. Cash is King: Preserving Cash in Times of Stress, GFOA (15) 9. City and State Fiscal Structure, National League of Cities, 2008 (32) 10. Resource: Fiscal Fifty, Pew

6	<p>Class 9: Monday, Sept. 27</p> <p>Class 10: Wednesday, Sept. 29</p>	<p>Federal Government Budgeting: The primary functions of the federal government are to support health care and economic support, defense, and support for state and local functions. Further, the federal government is tasked with a goal of helping to mitigate economic distress. <i>This class will focus on the role of the federal government, the source of revenue, and the federal budget process.</i></p>
	<p>Key Concepts:</p> <ol style="list-style-type: none"> 1. The federal government plays multiple roles in budgeting, including supporting programs, individual financial support, military, financial support to cities and states. 2. The federal budgeting process has evolved over time based upon the level of political conflict. 3. The federal government also plays a role in responding to external economic and demographic shocks caused by recessions, pandemics, national security events, etc. <p>In Class Activity:</p> <ul style="list-style-type: none"> • September 29: The Fiscal Ship <ol style="list-style-type: none"> 1. The Fiscal Ship allows players to first set an overarching political agenda (e.g. cut taxes, fight climate change), and then experiment with what policies fit in with that goal. Using data from the Congressional Budget Office, whenever a player selects a policy they can see the relative impact of that policy on the growth in the national debt. 2. Video: How to Play the Fiscal Ship (1:39) 3. PowerPoint: Explaining the Fiscal Ship Website 4. PowerPoint: Fiscal Ship Assignment 5. Video: Fiscal Ship Game Puts Players in Charge of the Federal Budget 	<p>Text:</p> <ol style="list-style-type: none"> 1. Text: Budgeting for Public Managers; Chapter 6 (Organizing Concepts for Expenditure Budgeting) (26) <p>Reading and Videos:</p> <ol style="list-style-type: none"> 1. Video: Explaining the Federal Budget, MarketPlace (2:40) 2. Video: Discretionary and Mandatory Spending (6:22) 3. Reading: Introduction to the Federal Budget Process (42) 4. Video: What is Federal Debt? GAO (2:13) 5. Reading: The Executive Budget Process, Pages 1 – 11, Congressional Research Service, July 2012 6. Video: Does the National Debt Matter?, CNBC (10:14) 7. Reading: Members of Congress Have Lost Control Over Spending Washington Post 2020 (3) 8. Video: President’s Budget Dead on Arrival, Bloomberg (4:10) 9. Graph/Link: Charting America’s Debt; Visual Capitalist 10. Resource: Federal Budget Glossary, National Priorities.org (12)

7	<p>Class 11: Monday, Oct. 4</p> <p>Class 12: Wednesday, Oct. 6</p>	<p>Managing the Economy: Alone among U.S. governments, the federal government is tasked with the role intervening in a market-based economy in the event of a recession (exogenous shock). <i>This week, we will learn about the ways that a government acts to reduce economic stress in the event of a recession by reviewing reading material and doing an in-class activity to assess the response to the COVID 19 pandemic.</i></p>
	<p>Key Concepts:</p> <ol style="list-style-type: none"> 1. In the United States market economy, the federal government has been given a role to help improve the economy in times of economic distress when private enterprise is unable to meet public needs in an efficient way. 2. The government can intervene through fiscal policy, in which taxation and spending are adjusted to influence the economy. 3. The government can intervene through monetary policy, through which the central bank increases the money supply through debt and interest rate adjustment. 4. These roles involve the Federal Reserve Board, the U.S. Treasury, the Executive and Congress. 5. Intervention can take the form of longer-term initiatives, such as unemployment compensation and Social Security. 6. Intervention can take the form of short-term initiatives, such as the economic stimulus programs being implemented in response to the COVID 19 pandemic. <p>In Class Activity for Oct. 6:</p> <ul style="list-style-type: none"> • Discussion and analysis of the impact of COVID on economy and budgets: • What is the impact of COVID 19 on the economy? (external shocks) (find definition of external shock HERE) • What is the impact of COVID 19 on local, state and federal budgets? • What steps has the government taken to intervene in the economy as a result of COVID 19? • What are the internal shocks that government intervention could cause on the federal budget? 	<p>Text:</p> <ol style="list-style-type: none"> 1. Text: Budgeting for Public Managers; Chapter 9 (Economic Expenditures in Public Budgeting) (26) <p>Readings and Video:</p> <ol style="list-style-type: none"> 1. Video: What is a Market Economy? (1:36) 2. Reading: The Governments Role in Managing the Economy, University of Minnesota (4) 3. Video: Fiscal Policy and Stimulus, Crash Course (11:53) 4. Reading: How Monetary Policy Works (St. Louis Federal Reserve Board) (2) 5. Video: Monetary Policy and Stimulus, Crash Course (8:53) 6. Video: Deficits and Debt, Crash Course (6:54) 7. Video: Explaining the 2009 Recession, Crash Course (11:24) 8. State and Local Budgets and the Great Recession (12) 9. The Legacy of Destructive Austerity; Paul Krugman, New York Times, 12/30/2019 (4)

8	Class 13: Monday, Oct. 11 Class 14: Wednesday, Oct. 13	Capital Budgeting: Like individuals and companies, governments borrow to pay for “capital” needs, rather than funding them through the operating budget. This includes schools, hospitals, colleges, police cars, military equipment, and more. <i>This week, we will analyze how government plans for capital needs and on borrows in the national capital markets.</i>
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<p>Key Concepts:</p> <ol style="list-style-type: none"> Local and state governments finance their long-term investment in buildings, equipment, and vehicles through the development of a capital plan, a capital budget, and a borrowing strategy. Fixed assets are generally financed over a longer term by borrowing, instead of using operating cash. Political jurisdictions borrow utilizing “municipal bonds” that are sold on the National Capital Markets to institutional and individual investors. The federal budget includes both operating and capital costs. There is not a separate capital budget. The federal government issues debt through the sale of treasury bonds, which primarily finance deficits. <p>Class Activity:</p> <ul style="list-style-type: none"> October 13: Developing a Capital Budget 	<p>Text:</p> <ol style="list-style-type: none"> Text: Budgeting for Public Managers; Chapter 8 (Routine Operating Techniques in Public Budgeting) (24) <p>Readings and Video:</p> <ol style="list-style-type: none"> Reading: Capital Budget Presentation, GFOA (3) Reading: Capital Budgeting from a Local Government Perspective (15) Reading: Capital Planning Policies, GFOA (2) Reading: State and Local Borrowing, Center on Budget, and Policy Priorities, 2018 (3) Video: Types of Financial Markets; Fidelity (5:00) Video: What are Municipal Bonds? Fidelity (6:02) State Capital Budgets Have Become Partisan Battlegrounds, Governing, 2018 (9) Reading: Surprised Taxpayers are Paying for Bonds They Did Not Vote On, NYT, 2012 (6) Resource: Capital Budgeting in the States, NASBO (132)
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9	Class 15: Monday, Oct. 18 Class 16: Wednesday, Oct. 20	Budget Development Process: The process of developing budgets raises policy, political and fiscal issues. Policy decisions made can have significant impact on the citizens and major institutions. <i>This class will look at the budget development process, including projecting revenue and costs, and measuring performance.</i>
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<p>Key Concepts:</p> <ol style="list-style-type: none"> Developing a budget involves aligning policy goals with available resources for a specific period of time. Approaches for budget development include incremental budgeting, performance-based budgeting, zero based budgeting and program-based budgeting. Revenue projection is a greater challenge than cost projection. It relies on assumptions about future economic growth, historic revenue performance, accurate estimate of costs, and impact of policy changes. To what extent should citizens be involved in budget development? What are the challenges facing public engagement in budget development? 	<p>Text:</p> <ol style="list-style-type: none"> Text: Budgeting for Public Managers; Chapter 4 (Public Budgeting Processes) (33) <p>Readings and Videos:</p> <ol style="list-style-type: none"> Video: Public Budgeting Management (11:17) Video: John Taylor on the Budget Process (4:47) Reading: Introduction to the Federal Budget Process, CBPP (10) Video: Battle Over the Budget (2:58) Reading: Budget Formats (9) Reading: Analyzing the Costs of Public Programs (3) Reading: Budgeting for the Future, CBPP (13) Reading: Public Engagement in the Budget Process, GFOA (3) Optional Video: Participatory Budgeting Panel Discussion
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10	<p>Class 17: Monday, Oct. 25</p> <p>Class 18: Wednesday, Oct. 27</p>	<p>Taxation: Taxation is how governments raise funds to pay for public purposes. Great attention is paid to balancing fairness with the need to raise adequate revenue. <i>This class will evaluate historic principles and current practices of taxation, fairness, and economic equity.</i></p> <p>Poverty & Equity: One of the major challenges in public budgeting is the impact of poverty on the economic stability of a community.</p>
	<p>Key Concepts:</p> <ol style="list-style-type: none"> 1. At the federal level, revenue comes primarily from corporate and personal income taxes, and payroll taxes. 2. Local, state, and federal governments raise capital primarily through taxes levied on individual and corporate income, property, sales taxes. 3. “Tax expenditures” are exemptions and deductions designed to achieve policy goals. Tax expenditures reduce the amount of tax collected. 4. The amount of potential tax collected is based upon the “tax base” which reflects the total potential taxable assets. 5. Tax policies seek to balance out two key concepts: Tax Efficiency and Tax Equity. Tax Efficiency means that society is getting the maximum benefits from its scarce resources. Tax Equity means that those benefits are distributed uniformly among society's members and that inequality is reduced. 6. Tax systems in the U.S. fall into three main categories: Regressive, proportional, and progressive. Two of these systems impact high- and low-income earners differently. Regressive taxes have a greater impact on lower-income individuals than the wealthy. <p>Class Activity for Oct 27:</p> <ul style="list-style-type: none"> • The Linkage Between Equity, Poverty and Public Budgets: Speaker: Katie Vinopaul, Assistant Professor; The Ohio State University John Glenn College 	<p>Text:</p> <ol style="list-style-type: none"> 1. Budget Strategy: Financial Strategy for Public Managers; Chapter 1 (How Do We Pay for the Public Sector (28) <p>Readings and Videos:</p> <ol style="list-style-type: none"> 1. Video: Taxes, Crash Course (12:29) 2. Video: Basics of US Tax Rate Schedule, Khan (4:07) 3. Video: Tax Brackets and Progressive Taxation, Khan (4:14) 4. Video: Tax Deduction, Khan (3:29) 5. Reading: Regressive vs. Proportional vs. Progressive Taxes, Investopedia (3) 6. Video: Property Tax 101: The Mechanics, Lincoln Institute (7:06) 7. Reading: Defining the Normal Tax Base, Multistate Associates, January 2016 (PPT) (24) 8. What are Tax Expenditures? 9. Putting a Lid on Tax Expenditures 10. Reading: Tax Exempt Properties rise as Cities Cope with Shrinking Tax Bases, Governing (6) 11. Reading: Understanding a City’s Fiscal Base, PA Times (3)

11	<p>Class 19: Monday, Nov. 1</p> <p>Class 20: Wednesday, Nov. 3</p>	<p>Economic Development: Following on Dr. Hill’s presentation on how economies grow regionally, this session will cover the theory and practice of economic development: How local and state governments pursue growth of their economic base by using taxpayer funded incentives. <i>In this class, we will evaluate the practice of economic development, the rationale for government intervention, and research into the effectiveness of incentives.</i></p>
	<p>Key Concepts:</p> <ol style="list-style-type: none"> 1. Economic growth, defined simply, is the growth in GDP of an economy. 2. Economic development is "a process of creating and utilizing physical, human, financial, and social assets to generate improved and broadly shared economic well-being and quality of life for a community or region." 3. According to the Federal Reserve Bank, at its most basic level, the production of goods and services requires people, machinery, tools, buildings, and know-how. 4. The practice of economic development is an intervention strategy to impact on business and government decision-making to improve the economic development of a city, state, region, or nation. <p>In Class Activity for Nov. 3:</p> <ul style="list-style-type: none"> • Speaker: Kristi Tanner, Senior Managing Director, JobsOhio 	<p>Readings and Videos:</p> <ol style="list-style-type: none"> 1. Video: Does Economic Growth Lead to Economic Development (8:40) 2. Video: Factors of Production (4:54) 3. Video: This is Economic Development, IEDC (2:54) 4. Video: Economic Developers Talk About Incentives, IEDC (3:59) 5. Reading: Establishing an Economic Development Incentive Policy, GFOA (3) 6. Reading: Market Failure Approach to Regional Economic Development, Bartik, 1990 (10) 7. Reading: Examining the Local Value of Economic Development Incentives, Brookings, 2018 (8) 8. Reading: The Double-Edged Sword of Economic Development Incentives, GFOA, 2018 (4) 9. Resource: IEDC Economic Development Reference Guide, 2000

12	<p>Class 21: Monday, Nov. 8</p> <p>Class 22: Wednesday, Nov. 10 (see next section)</p>	<p>Non-Profit Budgeting: Nonprofit organizations provide support for a wide range of community needs, and in some cases provide services that would otherwise be the function of government. <i>This week we will focus on best practices in nonprofit organization budgeting.</i></p>
	<p>Key Concepts:</p> <ol style="list-style-type: none"> 1) What is the difference between a for-profit enterprise and a non-profit enterprise? 2) What are the differences between budgeting for a for-profit enterprise and for a non-profit enterprise? 3) What are the challenges facing non-profit enterprises? <p>In Class Activity for Nov. 8</p> <ul style="list-style-type: none"> • Speaker Erika Clark Jones, CEO, ADAMH, Alcohol, Drug, and Mental Health Board of Franklin County 	<p>Readings and Videos:</p> <ol style="list-style-type: none"> 1. Reading: Non-Profit Budgeting, CompassPoint 2. Reading: Non-Profit Makes a Big Mistake on a Building, Non-Profit Quarterly (3) 3. Reading: Strategic Choices in an Era of State Budget Cuts, Non-Profit Quarterly (12) 4. Reading: What Financial Challenges do Nonprofits Face; GEOFundors (4) 5. Video: Hot Chicken Takeover 6. Video: SSEKO Story

12	Class 22: Wednesday, Nov. 10	Local Economic Dislocation: The economic and human impact of the closing of a major employer in a small community can be significant and can impact the ability of that local government to provide basic services. <i>The week, we will look at a case study of how a business closure impacted the fiscal condition of local government</i>
	<p>Key Concepts:</p> <ol style="list-style-type: none"> 1. Economic dislocation --- the closure of a large employer --- can have a significant negative impact on the community in which the business is located, as well as in neighboring communities. 2. The extent of that fiscal stress is determined by the community's fiscal structure, the balance of the local economy, and the trajectory of the regional economy. 3. Government intervention in the event of local economic dislocation comes both from structural tools (unemployment compensation) as well as from targeted assistance. 	<p>Text:</p> <ol style="list-style-type: none"> 1. Center for Community Solutions; Follow the Money; Chapter 2 (Ohio Taxes and Revenue Structure) (23) <p>Case Study:</p> <ol style="list-style-type: none"> 1. Video: Night Moves (8:45) 2. Reading: DHL Cuts 9,400 Jobs and an Ohio Town Takes the Brunt, NYT, November, 2008 (3) 3. Video: A Town in Crisis, CBS 60 Minutes (13.23) 4. Reading: Feeling Forgotten in Ohio; Washington Post, 2017 (4) 5. Reading: How a Small Town in America is Staging a Comeback, 2016 6. Video: Wilmington Air Park Bustles with Activity, April 2020 (2:03) 7. City of Wilmington Financial Report, 2015 8. City of Wilmington Financial Statements, 2008, 2009 and 2010

13	Class 23: Monday, Nov. 15 Class 24: Wednesday, Nov. 17 (see Next Section)	Non-Profit Budgeting: Nonprofit organizations provide support for a wide range of community needs, and in some cases provide services that would otherwise be the function of government. <i>This week we will focus on best practices in nonprofit organization budgeting.</i>
	<p>Key Concepts:</p> <ol style="list-style-type: none"> 4) What is the difference between a for-profit enterprise and a non-profit enterprise? 5) What are the differences between budgeting for a for-profit enterprise and for a non-profit enterprise? 6) What are the challenges facing non-profit enterprises? <p>Morning Class Activity: Speaker Eri:ka Clark Jones, CEO, ADAMH, Alcohol, Drug, and Mental Health Board of Franklin County</p> <p>Afternoon Class Activity: Speaker: Stephanie Hightower, President, The Columbus Urban League</p>	<p>Readings and Videos:</p> <ol style="list-style-type: none"> 7. Reading: Non-Profit Budgeting, CompassPoint 8. Reading: Non-Profit Makes a Big Mistake on a Building, Non-Profit Quarterly (3) 9. Reading: Strategic Choices in an Era of State Budget Cuts, Non-Profit Quarterly (12) 10. Reading: What Financial Challenges do Nonprofits Face; GEOFundors (4) 11. Video: Hot Chicken Takeover 12. Video: SSEKO Story

13	Class 24: Nov 17	Land Use: How land is used in a political jurisdiction --- for commercial, residential, industrial, institutional, or public purposes --- has an impact on the fiscal health of local government and the community. <i>In this week's class, we will look at case studies of how different land uses can impact on the ability of a local government to raise revenue and provide basic services.</i>	
	Key Concepts: <ol style="list-style-type: none"> 1. How development occurs --- land use --- can have both positive and negative impacts on the fiscal condition of a political jurisdiction. 2. The specific fiscal impact of development can be a function of the community's fiscal structure (where it raises revenue and spends money) and the overall health of the regional economy. 3. Some types of land use, such as industrial or commercial development, can increase revenue through income or property taxes, and can increase expenditures for infrastructure (sewer, water, roadways, etc.) 4. Land use is regulated through planning, zoning, building codes, environmental regulation, traffic regulation. 5. Fiscal zoning — explicitly considering fiscal health in zoning — has been debated by practitioners and implemented in various forms for decades. However, this often takes the form of overzoning for preferred fiscally positive uses or evaluating potential fiscal impacts only on a project-by-project basis. 6. Under what situations should government intervene to promote certain types of land use or development? 		Text: <ol style="list-style-type: none"> 1. Center for Community Solutions; Follow the Money; Chapter 6 (Politics of Public Budgeting) 26) Readings and Videos: <ol style="list-style-type: none"> 1. Reading: City Fiscal Structures and Land Development, Pages 1 – 14, Brookings (14) 2. Reading: Land Use and Municipal Budgets, GFOA (9) 3. Reading, Spatial Planning and Fiscal Impact Analysis, GFOA (10)

14	Class 25: Monday, Nov. 22 November 24 – 26: NO CLASSES	The Politics of Public Budgeting:	
			TBD

15	Class 26: Monday, Nov 29 Class 27: Wednesday, Dec 1	Open	

16	<p>Class 28: Monday, Dec. 6</p> <p>Class 29: Wednesday, Dec. 8 (LAST DAY OF CLASSES)</p>	<p>Team Presentations: Both sessions in this last week of the class will be synchronous and will include the Budgeting Issues presentations by class teams. Students will be asked to evaluate each of the presentations for conciseness, clarity, and organization. You will receive a rubric to be used to complete this evaluation.</p>
		<p>See Carmen for detailed description of End of Term Projects</p>

Academic Integrity (Academic Misconduct):

From: <http://oaa.osu.edu/coamfaq.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.”

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

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.

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, please make arrangements as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. **SLDS contact information:** slds@osu.edu; 614-292-3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue.”

Mental Health Statement:

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 is 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 <https://ccs.osu.edu/> or calling 614-292- 5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on call

counselor when CCS is closed at 614--292--5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1--800--273--TALK or at <https://suicidepreventionlifeline.org/>. Also, the OSU Student Advocacy Center is a resource to help students navigate OSU and to resolve issues that they encounter at OSU – visit <http://advocacy.osu.edu/>.

Grade Appeals:

The assigned grade is designed to show the overall quality of work performed by each student. If you believe that any grade was not properly assigned you may write a letter explaining why you believe the grade was incorrectly assigned **within one week** of receiving the graded assignment back. Each appeal will be considered, and if a re-grade is performed, the entire assignment will be re-graded. The final grade may be greater, less, or equal to the original grade.

FERPA and Privacy in CarmenZoom.

The Family Educational Rights and Privacy Act (FERPA) protects all meetings held in CarmenZoom that include course content or student information. Please see this CarmenZoom privacy link to learn more. Video and audio recordings of class lectures will be part of the classroom activity. The video and audio recording is used for educational use/purposes and may be made available to all students presently enrolled in the course. Please note that you are not allowed to share these recordings. This is to protect your FERPA rights and those of your fellow students.

Covid Process SLDS Statement

The university strives to make all learning experiences as accessible as possible. In light of the current pandemic, students seeking to request COVID-related accommodations may do so through the university's request process, managed by Student Life Disability Services. 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; 614-292- 3307; slds.osu.edu; 098 Baker Hall, 113 W. 12th Avenue.