Objectives
This is an introductory course in governmental budgeting and presumes no previous coursework in the subject. Students are expected to have some familiarity with governmental institutions and processes at local, state and national levels here in the U.S. If you have completed Introduction to Public Administration (PLSC 270) you were introduced to some of the topics.

Some specific course objectives include:
1. To explain the background and development of public budgeting in the U.S.;
2. To identify different perspectives on budgeting;
3. To examine the political context of budgeting, including actors, roles and strategies;
4. To identify alternative approaches to doing budgeting; and
5. To describe current issues and problems in public budgeting.

The class will follow the outline below, recognizing the need for flexibility. Assigned readings should be completed prior to class since a lecture/discussion format will be used, including liberal use of discussion questions, in-class exercises and brief papers designed to stimulate thinking about and understanding of the budget process.

Unless authorized, electronics/digital devices (e.g., cell phones, laptops) cannot be used during class; turn them off and stow them beneath your seat once class begins. Note taking is easy since on most occasions I post my outlines ahead of classes. If you print the notes, bring them to class, and expand on them, then your subsequent retyping becomes your first careful review.

Required Text
The primary text is titled Budgetary Politics in American Governments, Fifth Edition, by James Gosling, available at local bookstores. We will be making liberal use of handouts and other reading material to supplement the text as we go along; several are identified in the outline in bold font and are included on the course website and others will be distributed as appropriate. You will also find it valuable to read a daily newspaper to keep abreast of budget issues—many are covered regularly—and they will be used as a springboard for class discussion. And, while you are working on your term paper, it will be useful for you to review the budget from your own local government (most are easily accessible from websites and offer a glimpse of the issues facing your unit). Feel free to share your perspectives on those issues during the term (hint, participation credit).

Grading
Grading will be based on three take-home examinations (each worth 25%) and a local government budget term project (25%). Class attendance is expected; exams and papers are due as noted in the outline, and make-ups or late papers will be accepted only for “cause.”
As you will note in the attached material, I have identified course objectives, expectations and assignments for the term, as well as sets of discussion questions on the several major topics to be covered this term. The questions are intended to guide your reading for and note taking in class and preview exam questions—you know what you have to do, now go ahead and do it.

The term project involves a local government budget case study (a good way to learn more about your own local government), and it is described in more detail below. As you will quickly discover, I have many connections to local governments in the area and can connect you with people or offices from which you can secure the information and interviews for the reports.

The purposes of the term project are:

- Familiarize you with your own local government and its budgets and processes;
- Encourage you to relate budget concepts and processes examined in class to local situations;
- Allow you to apply field research techniques in the study of public budgeting; and
- Provide an opportunity to demonstrate writing and presentation skills.

Given that the project comprises 25% of your grade, we will talk often in class about these projects and I am more than happy to spend whatever time you need outside of class to make your efforts successful. The report must be in essay form, typed, though not book length; source materials—interviews, documents, and so on—should be identified and cited appropriately. Your report is due December 1, but earlier submission of drafts is encouraged to secure feedback.

The local government budget case study involves a narrative report describing the budget process in your local government (city, township, county, village – alternatives may be considered but must be approved in advance). To organize your inquiry and analysis, use the following basic questions: who, what, when, where, why and how. An outline will be distributed to give you a clear idea of my expectations, and we will devote considerable time in class to the term project.

EMU Writing Support
The University Writing Center (115 Halle Library) offers one-to-one writing consulting for both undergraduate and graduate students. Students can make appointments or drop in between the hours of 9 a.m. and 6 p.m. Mondays through Thursdays and from 11 a.m. to 4 p.m. on Fridays. Students should bring a draft of what they’re working on and their assignment. The UWC opens for the Fall 2011 semester on Wednesday, Sept. 7 and will close on Monday, Dec. 12.

The UWC also offers small group workshops on various topics related to writing (e.g., Reading in College: Tips and Strategies; Incorporating Evidence; Revising Your Writing). Workshops are offered at various times Monday through Friday in the UWC. To register for a workshop, click the "Register" link from the UWC page at http://www.emich.edu/english/writing-center.

The Academic Projects Center (116 Halle Library) offers one-to-one consulting for students on writing, research, or technology-related issues. No appointment is required – students can just drop in. The APC is open 11-5 Monday-Thursday. Additional information about the APC can be found at http://www.emich.edu/apc. Students visiting the Academic Projects Center should also bring with them a draft of what they’re working on and their assignment sheet.
The UWC also has several satellite sites across campus—in Sill Hall for COT students; in Marshall for CHHS students; in Pray-Harrold for CAS students; in Porter for CHHS and COE students; and in Owen for COB students. The locations of these sites and their hours will be posted on the UWC web site http://www.emich.edu/english/writing-center.

**Academic Integrity**
Academic dishonesty, including all forms of cheating and/or plagiarism, will not be tolerated in this class. Penalties for an act of academic dishonesty may range from receiving a failing grade for a particular assignment to receiving a failing grade for the entire course. In addition, you may be referred to the Office of Student Judicial Services for discipline that can result in either a suspension or permanent dismissal. The *Student Conduct Code* contains detailed definitions of what constitutes academic dishonesty, and it can be accessed online at www.emich.edu/sjs

**Classroom Management Issues**
Students are expected to abide by the *Student Conduct Code* and assist in creating an environment that is conducive to learning and protects the rights of all members of the University community. Incivility and disruptive behavior will not be tolerated and may result in a request to leave class and referral to the *Office of Student Services (SJS)* for discipline. Examples of inappropriate classroom conduct include repeatedly arriving late to class, using a cellular phone, or talking while others are speaking.

**Students with Disabilities**
If you wish to be accommodated for your disability EMU Board of Regents policy #8.3 requires that you first register with the Access Services Office (ASO) in room 203 King Hall. You may contact ASO by telephone at (734) 487-2470. Students with disabilities are encouraged to register with ASO promptly as you will only be accommodated from the date you register with them forward. No retroactive accommodations are possible.

**PLSC 352 Course Schedule, FALL 2015**

9/8

Unfortunately, I am returning from Yuma Arizona by way of San Diego California on the evening of our first class. Hence, we will not have class, and I will send several reminders to you as we approach that date.

**You do have an important assignment** that can and should be completed during this first week of class, however. As you will note on the following pages, you will each complete a case study of your local government’s budget process. The first step in that learning process is to secure a digital copy of your local government’s budget (if your local government is very small, this may be difficult, so try and secure a hard copy from the Clerk’s Office). Using the article on the course website titled *How to Read a Budget*, be prepared to describe your budget to the class on September 15 (I will randomly select several students to share their analysis). Bring a digital version of the budget to class on a flash drive and we will show it on a screen for your presentation (please don’t hesitate to ask questions along the way via email—I am happy to help on this first assignment).
9/15-22  Instructor and student introductions; course requirements; definitional and perceptual issues, why budgets are important. The purposes of budgeting; differences between public and private budgeting; budget terms, data and analysis.  **Gosling 1; White; The Cost of Government**

What is a budget? Why do we budget? Who is involved in budget decisions? What is the process? Why is it important to study public sector budgets and budgeting? What is the difference between public sector and private sector budgets? Why is this important? What is in a budget? What do we mean by budget classification? What kind of information is in a budget, how is it organized and presented? How do we interpret the information?

9/17  Last date for 100% tuition refund (individual or total drop from term) for 15 week classes. No tuition refund for individual withdrawals after this date.

9/23  Undergraduate and Graduate applications for December 2015 graduation priority processing deadline.

9/29-10/6  Budget decision-making, theories of budgeting; incrementalism and rationality in budgeting; analysis and strategies in decision-making.  **Gosling 2-3; Shick; Wildavsky.**

How do we make budget decisions? What do we mean by the term incremental? What would a “rational” budget process be like? What are the differences between the various budget formats/approaches discussed in the text? What are the constraints on rational budget making? What kinds of analyses are useful in budgeting? What are the limits to such analysis?

9/29  **Term project topics confirmed**

10/2  Last date for 50% tuition refund (total withdrawal only) with "W" grades

10/13  **Exam 1 Due**, Exams returned and discussed in class on 10/20

10/20-27  Macroeconomics and public budgeting—perspectives from public finance; the role of government in the economy, the impact of the economy on the budget? The size and composition of the budget/public sector? What constitutes a “good” revenue system?  **The Inevitable Indispensable Property Tax; Gosling 4-5**

Why do we have government anyway? Has government spending grown? Why? What factors have contributed to spending growth? How does the economy influence the budget? How does government influence the economy? What sources of revenue are used to support government spending? What is a “good” revenue source? What has been happening to Michigan’s budget this past year?

10/29  Last date for 25% tuition refund (total withdrawal only) with "W" grades
An overview of the budget processes—some similarities and differences across governments; timing problems in the budget cycle. Is there a pattern to budget processes across levels of government? Who are the participants, what do they do, what are the stages of the budget process? What is unique or special about budget processes at national, state and local levels?

Exam 2 Due, Exams returned and discussed in class on 11/17

National government budgeting—processes, issues, reforms. Gosling 6; don’t get hung up on all the detail here about committees, processes, products, and so on. Who and what is involved in budget preparation? What is the difference between bottom-up and top-down budgeting? What are the products of the budget preparation process? While predominantly an executive branch responsibility, who else is involved in the budget preparation process? Why is it so difficult for Congress to reach agreement on a budget? What are the differences between budget processes and politics at the national as opposed to the state and local level? What is the impact of the item veto power on legislative review?

Happy Thanksgiving

State and local government budgeting—processes, issues, reforms. Why State Budgets Often Aren’t As Balanced As They Seem; Gosling 7-8

See questions above

Term Projects due, Term projects returned, briefly discussed on 12/8

Budget execution and financial management; control over the spending process and discretion in spending; accounting, audits. Gosling 9

Budgeting involves more than planning or forecasting—it involves using the budget once adopted to guide spending decisions. How is the budget a control mechanism? What are the various approaches to insure fiscal control and budget management? How do accounting systems work? What kind of information is provided to decision-makers? What are the purposes of an audit? How do we evaluate the success of governmental programs?

Final exam due

The final exam is due at class time, 6:00pm, on Tuesday, December 15 (we don’t have class that day). You may bring exams to the Political Science Department office on the main campus, 601 Pray-Harrold, during normal business hours, or feel free to email them to me prior to 6:00pm. that day—indicate 352 final exam in the subject line please. If you email them, please save the file with your last name and be sure you get a confirming note from me that I have received it. And, given my difficulty with Google docs, please send it as a word file.