SYLLABUS

PUBLIC ADMINISTRATION (PBA) 515.500
PUBLIC BUDGETING AND FINANCIAL MANAGEMENT
Spring 2020
Online

OFFICE, PHONE, OR ZOOM
HOURS
Monday & Wednesday
10:45-12:45 & 6:00-7:00
and by appointment

Dr. Richard J. Herzog
Department of Government
Office: LA North 139
936.468.2446 (Office)
E-mail: Desire2Learn(D2L) only

COURSE DESCRIPTION

Budgeting processes, types of budgets, the politics of budgeting, revenue systems, accounting, cash management, debt administration, purchasing, risk management, and auditing.

STUDENT LEARNING OBJECTIVES

This course will allow you to:
1. Gain knowledge of public budgeting and financial management in theory and as it is (or might be) practiced
2. Understand public budgeting and financial management concepts and processes
3. Improve critical thinking and writing skills
4. Use the art of criticism to challenge the writings of others
5. Use tools and develop skills required in the public sector
6. Become actively involved in learning about public budgeting and financial management
7. Analyze budgets, reports, decisions, and policies from public sector agencies
8. Understand the role of technology in public budgeting and financial management
9. Fully understand the value of well-administered public budgeting and financial management systems
10. Apply course gained knowledge in evaluating budgets
11. Maintain contemporary knowledge of public budgeting and financial management
12. Research and present the budget that you evaluated

REQUIRED TEXTBOOK READINGS


RECOMMENDED POCKET STYLE GUIDE


SNAPSHOT OF THE COURSE

There will be a mid-term exam available starting on Wednesday March 4 at 8:00 p.m. to Friday, March 6 at noon and a final exam starting on Wednesday May 6 at 8:00 p.m. to Friday, May 8 at noon. This course is designed with 14 learning modules. Learning modules begin at 8:00 p.m. on Wednesdays with the release of the course content on D2L and end the following Wednesday at 8:00 p.m. To coincide with learning modules 2 through 13, classmates will pick a topic, research, write, and submit memos to a drop box and will e-mail their memos, via Desire2Learn (D2L), as Word attachments to classmates by Wednesdays at 8:00 p.m. Classmates will write reflections, initial postings, that will integrate critiques of the memos and reflections of the readings and submit them to a discussion board before 8:00 p.m. on Mondays. Two follow-up postings to the reflections of classmates are required prior to end of the learning module (8:00 p.m. on Wednesdays). To successfully complete the learning modules, students must complete the required textbook readings, read and critique the classmate authored memos, work through the contents of the learning modules, submit various assignments, and provide multiple postings to discussion boards. This cycle will repeat itself for learning modules 2 through 13. To get full benefit, you need to devote 12 to 16 hours a week to this graduate course.

GETTING STARTED

Please continue to read and study this syllabus. There will be a Syllabus Quiz in Module 1, which will be available at 8:00 p.m. on Wednesday, January 15 and is due by 8:00 p.m. on Monday, January 20.

COURSE REQUIREMENTS/GRADING

Exams (26 percent of grade)

There will be a mid-term exam available starting on Wednesday March 4 at 8:00 p.m. to Friday, March 6 at noon and a final exam available starting on Wednesday May 6 at 8:00 p.m. to Friday, May 8 at noon. You can earn up to 100 points on each exam. The exams are essay based, and the format will be announced in advance. In general, the exams will assess your knowledge of the material covered in the textbooks and learning modules. It is essential that you remain up-to-date in the course. Prior to taking the exams, you should devote considerable time studying the course material covered on the exam to enable you to address the essay directives.

Memos (19.5 percent of grade)

You will be required to write three (3) memos that coincide with the assigned readings. You can earn up to 50 points on each memo. Please sign-up for your 1st memo and review handout Grading Criteria for Memos in Course Materials Content Module. Memos will be 2 to 3 single-spaced pages or between 800 and 1200 words. Memos will be integrated into the learning modules and must be
submitted to the appropriate dropbox and e-mailed via D2L as Word attachments to all classmates (including Dr. Herzog) before 8:00 p.m. on Wednesdays. You will be able to sign-up to write one memo for each grouping of learning modules by going to the Groups tab under the Communication Tools at the top of the course. Initially, you will sign-up to write a memo for learning module 2, 3, 4, or 5. Eventually, you will sign-up to write a memo for learning module 6, 7, 8, or 9 and sign-up to write a memo for learning module 10, 11, 12, or 13. Please see the class schedule below before signing up for a memo.

Assignments (7.5 percent of grade)

Learning modules will include various assignments. These assignments must be submitted to the appropriate dropbox or discussion forum. Assignments submitted to a dropbox or discussion forum will vary and may include short essays coinciding with The Local Government Budgeting Answer Book in Learning Module #1, comments on policies, analysis of reports, and commentary on news items. These assignments will allow you to learn and earn varying points totals up to 58 points.

Discussions: Reflections & Response Postings (24.9 percent of grade)

For each learning module starting with Learning Module #2 (January 22 to January 29), you will read the assigned readings, contents of the learning modules, and classmate authored memos. You will provide a titled reflection posting between 400 and 600 words with a word count. The title should suggest the integrative theme of your reflective posting, prefaced by your last name (e.g., Herzog: Time to Raise Gas Taxes). Reflective postings, due by 8:00 p.m. on Mondays, should evidence that you have read and have critically thought about assigned readings, the contents of the learning module, and classmate authored memos. Your postings should not be summaries of the readings, learning modules, and memos. Points will be deducted for discussions that are summaries of information. Your postings should highlight important information, admonish weaknesses, critique memos, provide inquisitive insights and integrate the information into your theme. You need to implant in boldface last names of all authored information (memos, Dr. Herzog, and textbook authors) in your postings (e.g., Budgeting was fully explained by Brown). If you author a memo, it does not have to be included in your reflection.

You must provide two (2) responses to other classmates’ postings, each which should be between 100 and 200 words with word counts by Wednesdays at 8:00 p.m. These responses will create discussion threads for the learning module. The discussion forums will be available from Wednesday at 8:00 p.m. until 8:00 p.m. the following Wednesday. Your initial reflection will be due before 8:00 p.m. on Mondays. For example, you will have until Monday, January 27 at 8:00 p.m. to provide a reflective/initial posting and two (2) response postings by Wednesday, January 29 at 8:00 p.m.

You may earn up to ten (10) points for each reflection for up to 120 total points. You may earn up to three (3) points for each response posting for up to 72 points. Module 1 will not have discussions/postings and Module 14 discussions/postings will be for bonus points.
Budget Exercise (16.9 percent of grade)

Initially, each student will review the City of Center budget book by 8:00 p.m. on Friday, January 24. You can earn up to 30 points on this part of the exercise. Before Spring Break (March 7-March 15), each student must select a unit of local government, i.e., city, county, or school district, excluding the City of Center, for his or her budget exercise. Dr. Herzog must approve your selection. You will obtain this unit’s budget and evaluate it. The details of your evaluation/paper will be established before Spring Break. You can submit a draft of this evaluation/paper to Dr. Herzog, who will comment on the draft, and you must submit (or resubmit) the final version of the evaluation/paper. You may earn up to 100 points on this part of the exercise. The draft and due dates will be announced.

Presentation (5.2 percent of grade)

You are required to make a video presentation discussing your work on the budget exercise that will be due Friday, April 24. You can earn up to 40 points on your presentation. The presentations must be ten (10) to fifteen (15) minutes in length. You will be required to give anonymous feedback to the presenter of each presentation on the appropriate discussion boards. Presentations must be uploaded to an unlisted YouTube channel. A handout of the presentation guidelines and technical requirements will be distributed.

Course Evaluation/Bonus Points

At the end of the semester, you will have the opportunity to complete an anonymous course evaluation accessed via MySFA. If you complete the multiple choice and comments sections of the course evaluation, you will be able to earn four (4) BONUS POINTS.

Grading

This course is graded on a cumulative point system. It will be possible to earn up to 770 points in this course. Final grades are determined on the following scale:

<table>
<thead>
<tr>
<th>Range</th>
<th>Grade</th>
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<tbody>
<tr>
<td>&gt; 684</td>
<td>A</td>
</tr>
<tr>
<td>608-683</td>
<td>B</td>
</tr>
<tr>
<td>532-607</td>
<td>C</td>
</tr>
<tr>
<td>456-531</td>
<td>D</td>
</tr>
<tr>
<td>&lt; 456</td>
<td>F</td>
</tr>
</tbody>
</table>

Grades will be posted on D2L as earned, and students can monitor their cumulative points and current percentage of points earned in the course. There will be about 50 grade entries in this course.

<table>
<thead>
<tr>
<th>Grade Item</th>
<th>Number of Grades (Total Points Possible)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Memos</td>
<td>3 (150)</td>
</tr>
<tr>
<td>Reflections</td>
<td>12 (120 with 10 Bonus)</td>
</tr>
<tr>
<td>Response Postings</td>
<td>24 (72 with 6 Bonus)</td>
</tr>
<tr>
<td>Mid-Term Exam</td>
<td>1 (100)</td>
</tr>
<tr>
<td>Final Exam</td>
<td>1 (100)</td>
</tr>
</tbody>
</table>
Assignments | 7 (58)  
---|---  
Budget Exercise | 2 (130: Initial 30 your selection 100)  
Presentation | 1 (40)  
Course Evaluation | 1 (4 Bonus)  
**Total Points** | **770**

**PROPER/MANDATORY E-MAIL ETIQUETTE**

If you are responding to the contents of a D2L e-mail Dr. Herzog has sent, you do not have to change the subject line. If your message does not relate to the contents of an e-mail that Dr. Herzog has sent or if you are e-mailing on a new topic, you need to compose a new D2L e-mail with a descriptive subject line that alludes to the content of the e-mail. (in addition, these subject lines become invaluable for archival retrieval.) Please note that e-mail is NOT a text message as it is more formal communication. You should start every e-mail to your instructor of this course with Dr. Herzog, he will address you as Ms. or Mr. and respond to your e-mail in a timely fashion. Please remember to only use D2L e-mail when using this medium to communicate with Dr. Herzog.

**CALENDAR**

**Module 1**  
**January 15-22, Introduction & What Makes a Good Budget?**  
Please take the Syllabus Quiz  
Readings: LJJ Chapter 8, p. 253 (from BUDGET DOCUMENTS)-268 and Bland Chapter 9, pp. 215 (Communicating budget information)-219 (Maintaining budget compliance)  
Read The Local Government Answer Book and complete the assignment by 8:00 p.m. on Wednesday, January 22

**Module 2**  
**January 22-January 29, The Context of Public Budgeting**  
Readings: LJJ Chapters 1, 2, & 4 and Bland Chapter 1

**Module 3**  
**January 29-February 5, Revenue (Part I), Taxation Principles, Forecasting, and Property Taxes**  
Readings: LJJ Chapters 5 & 8 (pp. 238 Revenue Deliberations -241 Taxing Limitations) and Bland Chapters 2, 3, & 8 p. 81

**Module 4**  
**February 5-12, Revenue (Part II): Transaction-Based Revenues**  
Readings: LJJ Chapter 6 and Bland Chapters 4 & 5

**Module 5**  
**February 12-19, Budget Preparation**  
Readings: LJJ Chapter 7 and Bland Chapters 7 & 8 pp.175-187
Module 6
February 19-26, Budget Approval (Part I)
Readings: LJJ Chapters 8 (minus pp. 238 Revenue Deliberations -241 Taxing Limitations & 253-268) and Bland Chapter 8, pp. 187 (Legislative approval)-211

Module 7
February 26-March 4, Module 7: Budget Approval (Part II)
Readings: LJJ Chapters 9 & 10

Mid-Term Exam starting Wednesday, March 4 8:00 p.m. to Friday, March 6 noon
Please schedule day and a four(4) hour block of time (e.g., Thursday, March 5, 6:00 p.m. to 10:00 p.m. with Dr. Herzog

Module 8
March 18-March 25, Implementing the Budget
Readings: LJJ Chapter 11, pp. 341-354 (to TAX ADMINISTRATION AND DEBT COLLECTION) and Bland Chapter 9

Module 9
March 25-April 1, Financial Management and Budgeting for Performance
Readings: LJJ Chapter 11, pp. 354 (from TAX ADMINISTRATION AND DEBT COLLECTION)-387 and Bland Chapter 12

Module 10
April 1-8, Accounting, Reporting, and Auditing
Readings: LJJ Chapter 12 and Bland Chapter 10

Module 11
April 8-15, Capital Improvement Programs
Readings: LJJ Chapter 13 and Bland Chapter 11

Module 12
April 15-22, Debt Management
Readings: LJJ Chapter 14

Module 13
April 22-April 29, Intergovernmental Relations and Grant Administration
Readings: LJJ Chapter 15

Module 14
April 29-May 6, The Economy and Economic Development
Readings: LJJ Chapter 3 and Bland Chapter 6

Final Exam starting Wednesday May 6 to Friday, May 8 noon
Please schedule a day and four(4) hour block of time (e.g., Thursday, May 7, 6:00 p.m. to 10:00 p.m. with Dr. Herzog
COURSE CREDIT JUSTIFICATION

Public Budgeting and Financial Management is a 3-credit hour, fully online graduate course over a 15-week duration. During the course students examine and review extensive written material that addresses the same information students receive in a face-to-face lecture style course. Students are expected to engage with the learning modules for a minimum of three hours per week. Learning modules contain additional information in a variety of formats addressing the module topic. Online discussions with class colleagues of learning module material is required. Students are required to read two texts concerning public budgeting and financial management, complete exams over the course material, as well as written assignments including memorandums and create a presentation over a budget exercise. For every hour a student spends engaging with the content, he/she spends at least two hours completing associated activities, assignments, and assessments.

Academic Integrity (4.1)

Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty

Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at http://www.sfasu.edu/policies/4.1-student-academic-dishonesty.pdf.

Withheld Grades Semester Grades Policy (5.5)

Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. For additional information, go to http://www.sfasu.edu/policies/course-grades-5.5.pdf.
Students with Disabilities

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.