SYLLABUS

PUBLIC ADMINISTRATION (PADM) 5315.500 Dr. Richard J. Herzog
PUBLIC BUDGETING AND FINANCIAL MANAGEMENT Department of Government
Spring 2024 Office: LA North 139
Office Hours: MW 11:00-12:30 & 6:00-7:00 in person, by phone, 936.468.2446 (Office)
in person, via Zoom, (984 6051 5611Aplus & 943 9998 8567 Aplus)
or by appointment

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

This course is designed with 14 learning modules, a Mid-Term Exam, and a Final Exam. Each learning module covers a week and starts at 8:00 p.m. on a Thursday and ends at 8:00 p.m. on the following Thursday. To coincide with Modules 2 through 13, classmates will research, write, and submit memos to a drop box and will e-mail their memos, via Desire2Learn (D2L), as Word attachments to classmates by Thursday at 8:00 p.m. Classmates will write reflective/initial postings that will integrate critiques of the memos, include the learning modules, and show evidence of the readings and submit them to a discussion board before 8:00 p.m. on Tuesdays. Two response postings to the reflections of classmates are required prior to end of the learning module (8:00 p.m. on Thursday). Mid-Term Exam and Final Exams will allow you to showcase your knowledge of public budgeting and financial management. In addition, the course includes various assignments and a budget exercise. 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 for BONUS points, which will be available at 8:00 p.m. on Thursday, January 18 and is due by 8:00 p.m. on Thursday, January 25.

COURSE REQUIREMENTS/GRADING

Exams (26 percent of grade)

There will be a Mid-Term Exam available starting on Monday, March 18 at 6:00 a.m. to Thursday, March 21 at 8:00 p.m. and a Final Exam available starting on Wednesday, May 8 at 8:00 p.m. to Friday May 10 at 8:00 p.m. You will be provided four(4) hours to complete each exam. 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 Thursdays. 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 tab 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 an topic of interest 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 to 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 25 to February 1), 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. 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 Tuesdays, 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 will boldface your classmates name (e.g., Brown). References to the learning modules will boldface Dr. Herzog. You can use last name initials for the textbook authors. Lee, Johnson, and Joyce can be LJ and Bland and Overton can be B&O. If you author a memo, it does not have to be included in your reflection. See the PADM 5315 Reflections & Response Grading Rubric under the Content tab in the Getting Started/Course Materials folder.

You must provide two (2) responses to other classmates’ reflections, each which should be between 100 and 200 words, by Thursdays at 8:00 p.m. These responses will create discussion threads for the learning module. The discussion forums will be available from Thursday at 8:00 p.m. until 8:00 p.m. the following Thursday. Your initial reflection will be due before 8:00 p.m. on Tuesdays. For example, for Module 2 you will have until Tuesday, January 23 at 8:00 p.m. to provide a reflective/initial posting and two (2) response postings by Thursday, January 25 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/response 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 Thursday, February 1. You can earn up to 30 points on this part of the exercise. Before Spring Break (March 9-March 17), 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 26. 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 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; 693</td>
<td>A</td>
</tr>
<tr>
<td>616-692</td>
<td>B</td>
</tr>
<tr>
<td>539-615</td>
<td>C</td>
</tr>
<tr>
<td>462-538</td>
<td>D</td>
</tr>
<tr>
<td>&lt; 462</td>
<td>F</td>
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</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>
<tr>
<td>Assignments</td>
<td>? (58)</td>
</tr>
<tr>
<td>Budget Exercise</td>
<td>2 (130: Initial 30 your selection 100)</td>
</tr>
<tr>
<td>Presentation</td>
<td>1 (40)</td>
</tr>
<tr>
<td>Course Evaluation</td>
<td>1 (4 Bonus)</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>770</strong></td>
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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 18-25, Introduction & What Makes a Good Budget?
Please take the Syllabus Quiz
Readings: LJJ Chapter 8, p. 226 (from BUDGET DOCUMENTS)-238 and B&O 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 Thursday, January 25

Module 2
January 25-February 1, The Context of Public Budgeting
Readings: LJJ Chapters 1, 2, & 4 and B&O Chapter 1

Module 3
February 1-February 8, Revenue (Part I), Taxation Principles, Forecasting, and Property Taxes
Readings: LJJ Chapters 5 & 8 (pp. 213-215 Revenue Deliberations) and B&O Chapters 2, 3, & 8 p. 181

Module 4
February 8- February 15, Revenue (Part II): Transaction-Based Revenues
Readings: LJJ Chapter 6 and B&O Chapters 4 & 5

Module 5
February 15- February 22, Budget Preparation
Readings: LJJ Chapter 7 and B&O Chapters 7 & 8 pp.175-187

Module 6
February 22- February 29, Budget Approval (Part I)
Readings: LJJ Chapter 8 (minus p. 226 from BUDGET DOCUMENTS to 238) and B&O Chapter 8, pp. 187 (Legislative approval)-211

Module 7
February 29-March 7, Module 7: Budget Approval (Part II)
Readings: LJJ Chapters 9 & 10
Mid-Term Exam starting Monday, March 18, 6:00 a.m. to Thursday, March 21, 8:00 p.m.
Please schedule day and a four (4) hour block of time (e.g., Wednesday, March 20, 6:00 p.m. to 10:00 p.m.) with Dr. Herzog

**Module 8**
**March 21-March 28, Implementing the Budget**
Readings: LJJ Chapter 11, pp. 297- (to TAX ADMINISTRATION AND DEBT COLLECTION)-308 and B&O Chapter 9

**Module 9**
**March 28-April 4, Financial Management and Budgeting for Performance**
Readings: LJJ Chapter 11, pp. 308 (from TAX ADMINISTRATION AND DEBT COLLECTION)-334 and B&O Chapter 12

**Module 10**
**April 4-April 11, Accounting, Reporting, and Auditing**
Readings: LJJ Chapter 12 and B&O Chapter 10

**Module 11**
**April 11-April 18, Capital Improvement Programs**
Readings: LJJ Chapter 13 and B&O Chapter 11

**Module 12**
**April 18-April 25, Debt Management**
Readings: LJJ Chapter 14

**Module 13**
**April 25-May 2, Intergovernmental Relations and Grant Administration**
Readings: LJJ Chapter 15

**Module 14**
**May 2-May 9, The Economy and Economic Development**
Readings: LJJ Chapter 3 and B&O Chapter 6

Final Exam starting Wednesday, May 8, 8:00 p.m. to Friday, May 10, 8:00 p.m.
Please schedule a day and four (4) hour block of time (e.g., Thursday, May 9, 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**

The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student
enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to
adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the
violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and
misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other
assignment) of another student, (2) Possession and/or use during a test of materials that are not
authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means
the whole or any part of a non-administered test, test key, homework solution, or computer program,
or using a test that has been administered in prior classes or semesters without permission of the
Faculty member, (4) Substituting for another person, or permitting another person to substitute for
one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or
academic work offered for credit, (6) Using any sort of unauthorized resources or technology in
completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or
the use of one’s own previous work in another context without citing that it was used previously,
without any indication of the original source, including words, ideas, illustrations, structure, computer
code, and other expression or media, and presenting that material as one’s own academic work being
offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments
offered for credit or collaboration with another person to commit a violation of any provision of the
rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an
effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose
of obtaining an academic or financial benefit for oneself or another individual or to injure another
student academically or financially.

**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 coursework
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 to compute the grade point average. For additional information, go
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 promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Student Wellness and Well-Being

SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

On-campus Resources:
The Dean of Students Office (Rusk Building, 3rd floor lobby)
www.sfasu.edu/deanofstudents
936.468.7249
dos@sfasu.edu

SFA Human Services Counseling Clinic Human Services, Room 202
www.sfasu.edu/humanservices/139.asp
936.468.1041

The Health and Wellness Hub “The Hub”
Location: corner of E. College and Raguet St.

To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person – mind, body and spirit. Services include:

- Health Services
- Counseling Services
- Student Outreach and Support
- Food Pantry
- Wellness Coaching
- Alcohol and Other Drug Education

www.sfasu.edu/thehub
936.468.4008
Crisis Resources:

- Burke 24-hour crisis line: 1.800.392.8343
- National Suicide Crisis Prevention: 9-8-8
- Suicide Prevention Lifeline: 1.800.273.TALK (8255)
- Crisis Text Line: Text HELLO to 741-741