



PADM 5387 Public Budgeting and Finance

Spring 2018, Online (3 Credit hours)

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Office Hour: Monday – Thursday: 1 – 3 pm or **by appointment**¹

Course Description

This course introduces students to the principles, concepts, and practices of governmental budgeting and finance. This course covers basic principles and concepts such as: the federal, state, and local budget processes; capital budgets; taxation; and the politics of budgeting. The goal of the course is to provide students with foundational knowledge about public budgeting and finance and to help students to develop the skills appropriate for professional success in the public administration profession. These goals will be achieved through a series of lectures, discussions of empirical cases studies, learning journals, and the completion of issue memorandums and reviews of state/local budget documents.

Course Objectives

After taking this course, the student will be able to:

1. Demonstrate knowledge of core principles and concepts in public budgeting and finance;
2. Recognize the theoretical, political, historical and managerial perspectives of public budgeting and finance in the United States;
3. Apply course materials to fiscal issues faced by governments; and
4. Apply knowledge learned from this course to evaluate budget documents issued by local governments.

¹ All times mentioned in this syllabus are CST.

Learning Materials

During the semester, we will cover the learning materials from multiple sources, such as selected book chapters, government documents, reports, news articles, and related web resources. All the learning materials and readings will be provided via Blackboard.

Contacting the Professor

Please don't hesitate to contact me. Since this is an online course, meaning we will not get to see each other in person regularly, I would encourage you to send me emails or make an appointment to meet me on campus, if this is logistically possible for you. When reaching me via email (wjwang@shsu.edu), please always include your name and course number, so I can respond to you quickly. In general, I will attempt to respond to emails within 24 hours from Monday to Friday. If you email me over the weekend, I will respond the next Monday.

Course Policies

Students (and the professor) will conduct themselves honorably throughout the course. We will treat each other with respect and dignity and create an atmosphere online in which open discussion and debate can take place.

Attendance Policy

Students are expected to access the course website regularly. It is your responsibility to check the university email account, weekly topics, materials, assignments, and announcements posted on our course's Blackboard site. An early warning will be given to students who do not access the Blackboard site on a weekly basis. If there is a period where you are not able to access the Blackboard site during a given week, you must notify the professor in advance of your expected absence.

Academic Dishonesty

All students are expected to engage in all academic pursuits in a manner that is above reproach. Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action. The University and its official representatives may initiate disciplinary proceedings against a student accused of any form of academic dishonesty including but not limited to, cheating on an examination or other academic work which is to be submitted, plagiarism, collusion and the abuse of resource materials.

Religious Holy Days

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Section 51.911 (a) (2) defines a religious holy day as: “a holy day observed by a religion whose places of worship are exempt from property taxation under Section 11.20...” A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence. For a complete listing of the university policy, see:

<http://www.shsu.edu/dept/academic-affairs/documents/aps/students/861001.pdf>

Student Disability Services Statement

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance should register with the Office of Services for Students with Disabilities located in the Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786, and e-mail disability@shsu.edu). They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired.

SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Services for Students with Disabilities and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Services for Students with Disabilities. For a complete listing of the university policy, see:

<http://www.shsu.edu/dotAsset/7ff819c3-39f3-491d-b688-db5a330ced92.pdf>

Instructor Evaluations

Students are encouraged to participate in course/instructor evaluation near the end of the semester.

Evaluation

This course will be graded on a 100-point scale as follows:

A	100 – 90.00
B	89.99 – 80.00
C	79.99 – 70.00
F	69.99 and lower

Student grades in this course will be based upon the following considerations:

Learning Journal	35%
Case Study (Moderation & Participation)	20%
Issue Memos	20%
Municipal Budget Review	25%

The following is a description of each of these elements. A more in-depth description and a rubric for how I will grade will be posted on the course's Blackboard site.

Learning Journal (35%; Individual Assignment)

Starting Week 2, each student will complete and submit one learning journal entry via Blackboard for every week during the semester. In each journal entry, students will answer a few open-ended or structured questions. Depending on the topic of the week, the questions may be different. To answer the posted questions, students will need to complete the week's assigned learning activities, which could be the assigned readings, lecture videos, or group case discussion. The detailed instruction will be provided on the course's Blackboard site.

Case Study Moderation & Participation (20%; Group/Individual Assignment)

There will be three case study assignments during the semester. All students are required to read the case study and participate in the case study discussion. The individual performance of participating case discussion counts towards 10% of your final grade. Meanwhile, each case will be moderated by two teams. The teams that in charge are responsible to post their answers and facilitate discussions among students. The performance of moderating the discussion will count 10% toward of your final grade.

Issue Memos (20%; Individual Assignment):

Each student is required to write and submit two issue memos. The issue memos are intended to give students a more in-depth understanding of current topics in public budgeting and finance. Each memo should be no longer than 2 pages in length. The first

memo is due at **11:59 pm on Sunday, March 4th**, and the second memo is due at **11:59 pm on Sunday, April 8th**. The topics and rubric will be provided on the course's Blackboard site.

Municipal Budget Review (25%; Individual assignment)

Each student will write and submit a review of a municipal budget document as the final paper. The paper will be due at **11:59 pm on Sunday, May 6th**. You will need a copy of the current fiscal year's budget from a municipality in Texas of your choice (A list of qualified municipalities will be provided). This assignment aims to facilitate your familiarity with budget documents. In writing the paper, you will demonstrate your comprehensive understanding of the public budgeting concepts, institutions, processes, and functions. The details of this assignment will be posted on the course's Blackboard site.

Task Reminder

Learning Journal	Every week (@ 11:59 pm on Sunday)
Case Study 1	Week 6*
Issue memo 1	Week 7 (@ 11:59 pm on Sunday 3/04)
Case Study 2	Week 11*
Issue memo 2	Week 12 (@ 11:59 pm on Sunday 4/8)
Case Study 3	Week 15*
Municipal Budget Review	Week 16 (@ 11:59 pm on Sunday 5/6)

* For each case study week, the teams in charge will post their answer by 10 am on Wednesday, and each member of the group in charge will submit a Group-evaluation Form by the following Monday at 10:00 am.

Schedule²

Week	Topics	Task Due
Week 1 (1/17 – 1/21)	Overview	
Week 2 (1/22 – 1/28)	The role of governments & Fundamental principles of public finance	
Week 3 (1/29 – 2/4)	The logics of the budget process, structures and institutions	
Week 4 (2/5 – 2/11)	State and local budgeting	
Week 5 (2/12 – 2/18)	Intergovernmental fiscal Relations	
Week 6 (2/19 – 2/25)	Case Study 1	Moderator: Group 1 & 2
Week 7 (2/26 – 3/04)	Budget classifications, systems and reforms	Issue Memo 1 due on 3/4
Week 8 (3/05 – 3/11)	Capital Budgeting & the time value of money	
Week 9 (3/12 – 3/18)	Spring Recess	
Week 10 (3/19 – 3/25)	Cost Estimation, Budget Justification, and Practices	
Week 11 (3/26 – 4/01)	Case Study 2	Moderator: Group 3 & 4
Week 12 (4/02 – 4/08)	Taxation: Principles & Income Taxes	Issue Memo 2 due on 4/8
Week 13 (4/09 – 4/15)	Property Taxes	
Week 14 (4/16 – 4/22)	Taxes on Goods and Services	
Week 15 (4/23 – 4/29)	Case Study 3	Moderator: Group 5 & 6
Week 16 (4/30 – 5/06)	Wrap up	Municipal Budget Review Due on 5/6

² Course schedule is tentative and may be subject to revision.

Blackboard

The entire course will be conducted on Blackboard. If you are new to Blackboard, I would recommend you to visit the website “Bb Student Orientation”. Once you log on to the course site on Blackboard, you can access the website by clicking the link in the panel on the left. The website provides you the instructions of how to access course materials, communicate with classmates and your professor, submit assignments, take tests and check your grades.

During the semester, if you have any technical problems that you cannot resolve, please contact the SHSU Online Support Desk, using the information below:

Call Phone

936-294-2780

M-F: 7 am – Midnight

Saturday: 8 am – 8 pm

Live Chat

[SHSU Online Support Desk](#)

M-F: 24 hours

Saturday: 7 am – Midnight

Sunday: 1 pm – Midnight

Send Email

blackboard@shsu.edu

M-F: 7 am – Midnight

Saturday: 8 am – Midnight

Other University Resources

The Counseling Center

Sometimes as a university student, you might feel the need to talk to someone who can help you better understand decisions you face or those you have made. The on-campus Counseling Center provides you with a welcoming, confidential place to discuss your challenges and concerns with a professional counselor. Call 936-294-1720 for an appointment or go to <http://www.shsu.edu/dept/counseling/>.

The Sam Houston Writing Center

The Sam Houston Writing Center serves the students, staff, and faculty of SHSU. Their goal is to help people become better writers and develop more confidence in their writing abilities. Writing Center tutors provide one-on-one and small group writing instruction. Go to <http://www.shsu.edu/~wctr/> for more information.