

# MPAL 6304.795

PUBLIC BUDGETING

## Summer 2020, 7WK2 Syllabus



### Basic Information

**Hank Abrams, Ph.D.**

OFFICE: MB 4142

OFFICE PHONE: (432) 552-2342

E-MAIL: [abrams\\_h@utpb.edu](mailto:abrams_h@utpb.edu)

OFFICE HOURS:

Monday	2:15-5:15pm
Tuesday	10:30am-11:30am
Thursday	11:30am-12:30pm

This course is a Web Course and is conducted within Canvas at <http://utpb.instructure.com>

**NOTE:** The due dates and times for the activities will adhere to the Central Time Zone.

### Course Description

#### Course Catalog Description:

Fundamental concepts, methods, and political/administrative processes of public sector budgeting in the United States (with a special emphasis on state and local jurisdictions).

#### Measurable Learning Outcomes:

By the end of this course, you will be able to:

- A. describe this nation's intergovernmental fiscal structure and its impact on budgetary decision-making
- B. identify and compare the four basic components of the budget cycle
- C. perform certain key tasks involved in formulating, reviewing, and implementing a public budget (e.g., formulating/reviewing a new needs expenditure request, conducting a budget variance analysis)

- D. design performance indicator systems that relate resource use to results accounting for political and technical feasibility
- E. describe and analyze the major revenue-raising sources used to support public sector activities (e.g., income taxes, property taxes, sales taxes, long-term debt, user charges)

**Prerequisites:**

No course prerequisites.

**Materials**

**Required Materials:** *Fiscal Administration: Analysis and Applications for the Public Sector, 10th Edition*, by John Mikesell, Cengage, 2018. (ISBN: 978-1-305-95368-0). This is the only textbook for this course.

Please contact [www.utpbshop.com](http://www.utpbshop.com) to obtain the book. You may want to rent a digital version of the book (a lot cheaper than getting the hard copy version). You may rent the digital version via the above website.

**Recommended materials:**

None

**Other materials**

None

**Important Academic Dates:**

UTPB [Academic Calendar](#)

**Course Overview**

The course is broken into sixteen distinct modules as detailed in the Schedule section at the end of this syllabus. In addition to presenting module objectives, most modules will have:

- Assigned reading from the textbook
- A lecture
- Study area questions that need to be completed in preparation for the course tests. These will not be graded but will increase your understanding of the material and will help you do better on the graded exams and assignments.

In addition, as outlined in the schedule portion of this document, there will be:

### **\*Two course tests (regular, NOT Open Book)**

Both tests will involve live proctoring. There will be two options for this.

**Option 1** will involve students arranging with EXAMITY for online authentication and live proctoring. This will allow students to take their tests at home or another setting of their choice. This option includes having an EXAMITY proctor actually observe the student as he/she takes the exam (along with video recording). For a two hour session, a student will need to pay EXAMITY about \$22 per exam. To do this, a student will need: a working webcam and microphone which can be tested at [TestMyCamera](#); an internet connection of at least 3Mbps ([Speedtest.com](#)); Chrome/Mozilla/Safari/internet Explore/Microsoft Edge browser; and an up to date Operating system (Windows or Mac OS). Conduct an [automated system check](#). If a student does not pass the systems check or has questions or concerns, he/she can contact Examity's technical support 24/7 via email at [support@examity.com](mailto:support@examity.com) or phone at (855) 392-6489.

**Option 2** will involve students (in consultation with the instructor) taking the exams at a testing center (usually at colleges near the students). This alternative may involve a charge of about \$20 per exam. You will need to contact the potential testing center to ensure it takes outside students and has available space for the date/time slot required. You will need to provide me with the name, title, email, and phone number of the contact person.

**Please let me know by July 10th which of the above two options you plan to use for your two tests.**

The two course tests are non-cumulative; Exam One covers the material in Modules 2 through 8 and Exam Two covers the material in Modules 9 through 16.. Each test will have multiple-choice and written response questions (about 70% of each test will be multiple choice and about 30% of each test will consist of moderate length written response questions). **I anticipate that the tests will each take a class average of about 85 minutes; for all of the options you should allow two hours for taking the exam (the maximum time that will be allowed).**

### **\*Three graded web-based discussion board forums**

For each discussion board forum, you must first post your own main response and then post meaningful responses to posts made by at least two other class participants (this is a minimum; meaningful responses to a range of posts will be favorably considered by the instructor).

### **\*Two graded assignments**

Follow the instructions to complete each one.

Reading the lectures, doing the assigned reading, and rigorously completing the study area questions each week are essential for success. If you have questions about any of the material, you should feel free to contact me (email, phone, etc.).

In general, all exams, discussion questions, and graded assignments must be submitted according to the dates specified in the schedule at the end of this syllabus. All times associated with dates are in CST.

**Grading Weights:**

<i>Course Activity</i>	<i>Percentage of Total Grade</i>
Assignment 1	9%
Assignment 2	12%
Test 1	28%
Test 2	28%
Discussion 1	6%
Discussion 2	10%
Discussion 3	7%
<b>Total</b>	<b>100%</b>

**Grading Scale:**

Each course component listed in the Grading Weights table above will receive a letter grade (e.g., A= 4.0, A-=3.67, B+=3.33, B=3.00, etc.). The final course grade will reflect a weighted average using the Grading Weights (i.e. percentages) and the numerical equivalent for each letter grade given as shown below. Essentially, each student will have a course GPA which then translates into a course letter grade.

For example, suppose someone receives the following: Assignment 1 (B+), Assignment 2 (A-), Test 1 (B), Test 2 (B-), Discussion Forum 1 (C+), Discussion Forum 2 (B+), Discussion Forum 3 (A). Their overall course GPA would be 3.06 which as suggested by the table immediately below rounds to a B for the course. That is,  $(.09 \times 3.33) + (.12 \times 3.67) + (.28 \times 3.00) + (.28 \times 2.67) + (.06 \times 2.33) + (.10 \times 3.33) + (.07 \times 4.00)$  equals 3.08 or B for the overall course grade. The percentages here come from the Grading Weights table on p. 4 and the point value for each letter grade comes from the table immediately below.

What does one need to get an A level grade for the course? The answer is that one needs to have at least a course GPA of 3.50 to get an A level grade for the course.

**At any point if you have a question about any of this or you are unclear where you stand, please feel free to contact me.**

Grade Range	Letter Grade
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Grade Range	Letter Grade
4.00	A
3.67	A-
3.33	B+
3.00	B
2.67	B-
2.33	C+
2.00	C
1.67	C-
1.33	D+
1.00	D
0.00	F

### **Communication, Grading & Feedback:**

**Email:** I will make every effort to respond to all messages & emails within 48 hours. If I am going to be out due to ill health, attending a conference, etc., I will notify you using email in Canvas. You may contact me via Canvas or you may contact me via my campus email address or campus phone number (both are provided in the Basic Information section).

**Question and Answer Forum:** Besides course content and related discussion topics, there will be a question and answer discussion board. I will check this area frequently, but other students may provide the answers. Of course, I will post corrections if needed. I will post the answers for commonly asked questions in this area or on the announcements page for the benefit of all the students in the class. I will also send you emails or post announcements as necessary. You must, therefore, have access to your UTPB email account or have it redirected to another address of your choice.

**Feedback on Assignments/Tests:** Assignments and tests will be graded and feedback provided generally within 7 days of the due date; individual feedback and/ or general feedback will be provided.

**Time Management:** It is anticipated that across the 7 week semester that a student should spend ON AVERAGE about 8-14 hours per week on this course to be successful. PLAN AHEAD BY LOOKING AT THE SCHEDULE AND SETTING ASIDE BLOCKS OF TIME TO GET COURSE ELEMENTS COMPLETED IN A TIMELY MANNER.

## Policies

**Discussion Board:** Discussion Board is primarily for discussing course related topics and issues. Best practices are:

- a. Read all message postings in online discussion.
- b. Respond to the question directly
- c. Reply to minimum of two other student posts.
- d. Use a person's name in the body of your message when you reply to their message.
- e. Avoid postings that are limited to 'I agree' or 'great idea', etc.
- f. Ensure responses to questions are meaningful, reflective.
- g. Support statements with concepts from course readings, refer to personal experience, examples.
- h. Follow **Rules of Behavior (below)**.

**Rules of Behavior:** Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

- a. Do not post anything too personal.
- b. Do not use language that is inappropriate for a classroom setting or prejudicial in regard to gender, race, or ethnicity.
- c. Do not use all caps in the message box unless you are emphasizing (it is considered shouting)
- d. Be courteous and respectful to other people on the list.
- e. Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with particular acronyms.
- f. Use line breaks and paragraphs in long responses.
- g. Write your full name at the end of the posting.
- h. Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

**Make-Up/Late Submission Policy:**

All course activities must be submitted before or on set due dates and times. If the student is unable to abide by the due dates and times due to an extraordinary circumstance (e.g., hospitalization for an acute medical condition); it is her/his responsibility to contact the instructor promptly for his consideration. However, generally, assignments and tests must be completed according to the timetables set in the schedule. Failure to do so may result in receiving an F for the particular assignment or test.

Note: the due dates and times for activities will adhere to the Central Time Zone.

**Academic Dishonesty/Plagiarism/Cheating:** The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an "F" for the course.

All persons involved in academic dishonesty will be disciplined in accordance with

University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the University's handbook at [University's Handbook:Scholastic Dishonesty](#).

**Academic dishonesty** includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

**Plagiarism** includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

**Attendance and Class Participation:** Regular and active participation is an essential, unmistakably important aspect of this online course. All students are expected to do the work assigned, and notify the instructor when emergencies arise.

**Tracking:** The learning management systems have tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

**Absenteeism:** All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.

**Course Incomplete/Withdrawal/Grade Appeal:**

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time (e.g., hospitalization for a serious medical condition), and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates. None of this overrides the general requirement that all tests and assignments are to be done according to the schedule provided in the syllabus.

Find information and dates regarding drops and withdrawals at Handbook: [Drops and Withdrawals](#) . For information about the grade appeal process go to [Appeal Process](#).

**NOTE: The due dates and times for course activities will adhere to the Central Time Zone.**

## Accommodation for Students with Disabilities:

**Students with Disabilities:** The University of Texas Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Only those students, who an Instructor has received an official Letter of Accommodation (LOA) sent by the Office of ADA for Students, will be provided ADA academic accommodations.

**ADA Officer for Students:** Mr. Paul Leverington  
**Address:** Mesa Building 4242/4901 E. University, Odessa, Texas 79762  
**Voice Telephone:** 432-552-4696  
**Email:** ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

## Computer Skills, Technical & Software Requirements

This course is designed as a web-based class which necessitates specific computer expertise on the part of the student, specific computer equipment or programs, and a commitment on the part of the student beyond that of most other courses. Canvas navigation help is provided within the course in case you are new to Canvas. You will also need to create word processing documents, save files, and submit files within this course.

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information, refer to: [UTPB Office 365 Page](#).

### Computer Technical Requirements

See [Technical Requirements](#).

### Online Student Authentication

UTPB requires that each student who registers for an online course is the same student who participates in, completes, and receives credit for the course. UTPB’s Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses students must login



to the UTPB learning management system using their unique personal identifying username and secure password. UTPB's Distance Education Policy requires at least one additional student identification method within the course that has been determined and approved by the faculty or academic program. This course satisfies the second method of student authentication by having face to face proctored exams using an approved photo ID\*.

As noted in the Course Overview, there will be two tests that both involve live proctoring. That is, a student will need to either take the exam via Examity or at a testing center. You should bring a regular calculator (cell phone use will not be allowed).

\*Approved up to date photo identifications are: passports, government issued identification, driver's licenses, military ID from DoD.

### Preparation for Emergencies

**Computer Crash:** Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: before the semester begins, identify a second computer that you can use when/if your personal computer crashes.

**Complete Loss of Contact:** If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

**Lost/Corrupt/Missing Files:** You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc) or any contradictions/problems, you may be required to resubmit the files.

### End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end-of-course evaluation/survey provided by UTPB. During the last few weeks of class, you will receive an announcement through email notifying you that the Course/Instructor Survey is available.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

### Student Support Services

SERVICE	CONTACT
ADA	<a href="#">Services for Students with Disabilities</a>

SERVICE	CONTACT
Accommodation/Support	(432) 552-4696
Testing Services	<a href="#">Testing Services &amp; Academic Accommodations Department</a> (432) 552-2630
Advising	(432) 552-2661 <a href="#">UTPB Academic Advising Center</a>
Bookstore	<a href="#">UTPB Campus Bookstore</a> (432) 552-0220
Email, Office 365, my.utpb.edu	<a href="#">Information Technology</a>
Financial Aid and Scholarship	<a href="#">UTPB Financial Aid</a> (432) 552-2620
Library	The <a href="#">J. Conrad Dunagan Library</a> Online at (432) 552-2370
Registrar	<a href="#">UTPB Registrar</a> (432) 552-2635
Student Services	<a href="#">Student Services</a> (432) 552-2600
Technical Support	<a href="#">Canvas</a> 1-866-437-0867
Tutoring & Learning Resources	If you are taking courses through UTPB the following links provide services: <a href="#">Smarthinking Online Tutoring</a> (provides tutoring services), <a href="#">SmarterMeasure</a> (measures learner readiness for online course).

### Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

## Copyright Statement

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

## Schedule

DATES	TOPICS AND ASSIGNMENTS	Module
Jun29-Jul1	Course Introduction (as instructed includes providing background & contact info)	Module 1
	Overview of the Layers of Government in the U.S.	Module 2
Jul2-5	Intergovernmental Fiscal Relations—Constitutional Aspects	Module 3
Jul6-8	Intergovernmental Grant Aid System DISCUSSION #1 ENDS JULY 8 <sup>TH</sup> MIDNITE	Module 4
Jul9-10	Budget Cycle Components: An Overview Strategies <b>BY July 10<sup>th</sup> Option Choice for Exams Due</b>	Module 5
Jul11-13	Budgets and Political Strategies	Module 6
Jul14-16	Budgetary Institutions & Structures	Module 7
Jul17-19	Selected Budget Management Practices/Methods ASSIGNMENT I DUE BY JULY 19th MIDNITE	Module 8
<b>Jul 23</b>	<b>TEST 1 + READ FOOTNOTE AT BOTTOM OF THIS SCHEDULE</b>	<b>+READ FOOTNOTE</b>
Jul 24-27	Capital Budgeting & Debt ASSIGNMENT II DUE BY JULY 27th MIDNITE	Module 9
Jul 28-31	Budget Reform: Linking “Performance” to Resources DISCUSSION #2 ENDS JULY31 <sup>st</sup> MIDNITE	Module 10
Aug1-3	Taxation: Evaluation Criteria	Module 11
	Taxation: Income Taxes	Module 12
Aug4-6	Taxation: Property Taxes	Module 13
	Taxation: Sales Taxes	Module 14
Aug7-9	Tax Expenditures	Module 15
	User Charges DISCUSSION #3 ENDS AUG 9th MIDNITE	Module 16
<b>Aug 13</b>	<b>Test 2 + READ FOOTNOTE AT BOTTOM OF THIS SCHEDULE</b>	<b>+READ FOOTNOTE</b>

**+ Examity for Exam One will be on July 23<sup>rd</sup> from 1am CST through 11pm CST; Examity for Exam Two will be on Aug13th from 1am CST through 11pm CST. Testing Centers will be on July 23rd and August 13th with times determined by the hours of the specific testing centers. We have students in different time zones and with a variety of working hours. This is to accommodate this situation. For either exam option, you should allow for a two**

**hour time slot entirely contained within the date/time interval specified above. For Examiity, you may want to schedule a starting time several hours before the end time in case any last minute technical issues arise. Also, to ensure logistical smoothness, Examiity users should establish their profiles and schedule their exams well in advance of the exam dates.**

Sample Syllabus