

University of North Texas at Dallas  
 Spring 2015  
 SYLLABUS

<b>PADM 5400 MANAGING FINANCIAL RESOURCES</b>		<b>3Hrs</b>
		<b>Division of Liberal Arts and Life Sciences</b>
<b>Instructor Name:</b>	<i>Ronald Hy</i>	
<b>Office Location:</b>	<i>FH 249</i>	
<b>Office Phone:</b>	<i>972-338-1588</i>	
<b>Email Address:</b>	<i>ronald.hy@unt.edu</i>	
<b>Office Hours:</b>		
<b>Virtual Office Hours:</b>	Monday: 11 – 11:30 am Tuesday: 2:30 – 4:00 pm Wednesday: 11 – 11:30 am Thursday: 2:30 – 4:00 pm and by appointment	
<b>Classroom Location:</b>		
<b>Class Meeting Days &amp; Times:</b>	<b>Tuesday 6:00 pm – 9:00 pm</b>	
<b>Course Catalog Description:</b>	Principles of the budgetary process and innovations in budget preparation with emphasis on the role of the budget as a tool for financial control, improving program performance, and policy making. Topics include budget innovation, accounting and financial reporting.	
<b>Prerequisites:</b>	<b>None</b>	
<b>Co-requisites:</b>		
<b>Required Text:</b>	Morgan, et. al., <u>Budgeting for Local Governments and Communities</u> , Routledge, 2014.	
<b>Recommended Text and References:</b>		
<b>Access to Learning Resources:</b>	UNT Dallas Library: phone: (972) 780-3625; web: <a href="http://www.unt.edu/unt-dallas/library.htm">http://www.unt.edu/unt-dallas/library.htm</a> UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: <a href="mailto:1012mgr@fhcg.follett.com">1012mgr@fhcg.follett.com</a>	
<b>Course Goals or Overview:</b>		
	Managerial decisions are only as sound as the information available. Students, therefore, will learn the value of managerial research, identifying problems or opportunities, diagnosing and assessing problems or opportunities, selecting and implementing a course of action, and evaluating the course of action..	
<b>Learning Objectives/Outcomes:</b>	At the end of this course, the student will be able to:	
1	List the revenue sources for state and local governments	
2	Justify the role(s) of state and local government in relation to revenues and taxes	
3	Classify the major types of budget formats used by state and local governments	
4	Apply various analytical techniques to the budgeting process	

### Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated via Blackboard.

### Course Schedule

#### SCHEDULE (Assignment exercises due on last day in the timeline)

##### FIRST MODULE

TOPICS	TIMELINE
<b>INTRODUCTION TO PUBLIC BUDGETING</b>	
Local Public Budgeting and the Challenges	January 27
Multiple Purposes of Public Budgeting	February 3
State of the Economy	February 10
<b>Assignments</b>	February 17
<b>FIRST MODULE ASSESSMENT</b>	<b>February 17</b>

##### SECOND MODULE

<b>REVENUE SOURCES</b>	
Overview and Property Taxes	February 24
Income, Sales, Use, Excise, & Consumption Taxes	March 3
Forecasting Governmental Revenues	March 3
<b>Assignments</b>	March 10
<b>SECOND MODULE ASSESSMENT</b>	<b>March 10</b>

##### THIRD MODULE

<b>BUDGETS &amp; BUDGETING FORMATS</b>	
Introduction	March 17
Budget Formats	March 24
Budget Formats	March 31
<b>Assignments</b>	April 7
<b>THIRD MODULE ASSESSMENT</b>	<b>April 7</b>

##### FOURTH MODULE

<b>ANALYTICAL TECHNIQUES &amp; DEBT MANAGEMENT</b>	
Financial Condition Analysis	April 14
Financial Condition Project	April 21
Fiscal Impact Analysis	April 28
Presentations & Debt Indicators	May 5
<b>FISCAL CONDITION ANALYSIS PROJECT</b>	<b>May 5</b>

## Course Format

The course uses an online format. The Spring semester begins on January 20, 2015 and ends with a final examination that will be held on May 10, 2015. In addition to learning the content materials and submitting appropriate assignments, students also will be responsible for completing a group project using fiscal condition analysis that includes reviewing several years of municipal budgets and analyzing any three revenue conditions and two expenditure conditions.

Please note that this is NOT a self-study course with a due date of the last day of scheduled class. This course includes FIRM deadlines scheduled throughout the semester. We will adhere to a weekly schedule that includes activities, including discussions, assignments, and exams. Please review the syllabus and pay careful attention to deadlines. Due to the nature of this course, deadlines will not be extended for any reason, so please do not ask for an extension. If you miss an assignment or activity, work very hard to earn the maximum number of points on all subsequent activities. Extra credit is not available in this course.

## Course Evaluation Methods

Students will be evaluated on assignments (25 points each), module assessments/tests (50 points each), participation assignments (25 points each) and a fiscal condition analysis group project (150 points). Assignments can be submitted before the due date. However, assessments must be submitted on the due date.

## Grading Matrix

Instruments	Point Value
Assignments	150
Participation	100
Assessments	150
Project	150
Total	550

Except for unavoidable circumstances, students will not be allowed to make up missed assignments, module assessments (tests), and the research project.

Any student needing special accommodation because of a disability must inform the instructor at the beginning of the semester and mutually develop an accessibility plan.

## Grade Determination:

- A = 495
- B = 440
- C = 385
- D = 330
- F = <330

## Assignments and Module Assessments (Tests)

Assignments and module assessments/tests are found in Blackboard under the appropriate module.

## Class Participation (Discussion Board)

Each student will be required to post to (4) different discussion board postings during the semester. The discussion

board topics will correspond with information from each selected modules. Each student will be required to post to the discussion question asked and then reply to (3) other student’s posts. **Postings will be graded according to the Critical Thinking Value and Written Communication Value in each posting.** The (4) discussion board postings will count up to (25) points each (for a total of 0 – 100 total points) toward a student’s final grade. A completion date will be posted on each discussion question located inside the Discussion Board link.

Only thorough responses will earn participation points. Your responses must be thoughtful and either expand on another student's ideas or discuss why you agree or disagree with some points of the discussion. Only posts in the Discussion Board will count towards your class participation score. Any other posts will not earn credit

**Discussion Board Grading:** Discussion board activities and any other grading activities will be graded within 48 hours after the closing of each unit. Instructor will also respond to student Blackboard questions within 24 hours of student posting in the Blackboard’s messaging tool.

**Discussion Board Grading:**

- 0 – 25 points for posting to each discussion question.
- 0 – 100 total points for the (4) discussion questions can be earned.
- 0 - 10 total points for posting to each discussion board question.
- 0 - 15 total points for posting to 3 other student’s posts. (0-5 points each)

<b>Blackboard Posting Grading Rubric</b>	<b>Exceptional</b>	<b>Effective</b>	<b>Acceptable</b>
Critical Thinking Value of the students posting will be considered.	25 points	15 points	5 points
Written Communication Value of the students posting will be considered.	25 points	15 points	5 points

**Fiscal Condition Analysis Project**

Information for the Fiscal Condition Analysis Project can be found in Blackboard in the Assessment Folder in Module 4.

Students will conduct a fiscal condition analysis using the information and templates provided. Though the fiscal condition analysis is an individual project, students are encouraged to work with other students in the class via email or the discussion board.

The Fiscal Condition Analysis Project will require students to analyze any three of the following revenue conditions and two expenditure conditions:

**Revenue**

- (1) revenues per household
- (2) intergovernmental revenues
- (3) property tax revenues
- (4) restricted revenues

- (5) elastic revenues
- (6) user charges.

### **Expenditure**

- (1) expenditures per household
- (2) fixed costs
- (3) fringe benefits
- (4) employees per household.

**The project and written presentation is due May 5, 2015.**

### **University Policies and Procedures**

#### **Students with Disabilities (ADA Compliance):**

*The University of North Texas Dallas faculty is committed to complying with the Americans with Disabilities Act (ADA). Students' with documented disabilities are responsible for informing faculty of their needs for reasonable accommodations and providing written authorized documentation. Grades assigned before an accommodation is provided will not be changed as accommodations are not retroactive. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call Laura Smith at 972-780-3632.*

#### **Student Evaluation of Teaching Effectiveness Policy:**

*The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class.*

#### **Academic Integrity:**

*Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at [http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic\\_Integrity.pdf](http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic_Integrity.pdf) for complete provisions of this code.*

*In addition, all academic work submitted for this class, including exams, papers, and written assignments should include the following statement:*

**On my honor, I have not given, nor received, nor witnessed any unauthorized assistance that violates the UNTD Academic Integrity Policy.**

#### **Bad Weather Policy:**

*On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website [www.unt.edu/dallas](http://www.unt.edu/dallas). Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.*

#### **Attendance and Participation Policy: (Discuss your attendance and participation policy – sample given)**

*The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or*

*to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.*

**Diversity/Tolerance Policy:**

*Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Office of Student Life as the instructor deems appropriate.*

**Optional Policies:**

- *Use of WebCT/Blackboard*
- *Use of Cell Phones & other Electronic Gadgets in the Classroom*
- *Food & Drink in the Classroom*
- *Use of Laptops*
- *Grade of Incomplete, "I"*