


Course Syllabus

	Course	PA 6321 – 501 (85683) Government Financial Management and Budgeting
	Instructor	Teodoro (Ted) J. Benavides
	Term	Fall 2016
	Meetings	Monday nights, 7:00 pm – 9:45 pm, Science Learning Center (SLC), Room 2.202

Professor's Contact Information

Office Phone	972-883-4745
Office Location	Green Hall (GR) - Room 2.206
Email Address	teodoro.benavides@utdallas.edu
Office Hours	Tuesday afternoons 1:30 pm – 4:30 pm and Wednesday afternoons 1:30 pm – 3:30 pm or by Appointment <i>(In addition, I am often in my office during normal business hours)</i>

General Course Information

Other Restrictions	All students are required to obtain a UTD ID# and e-mail address; this is a UTD/FERPA requirement. All future correspondence coming from a NON-UTD e-mail address; will not receive a response. To obtain an e-mail address please contact Information Services at 972-883-2911.
Course Description	This course will deal with a wide range of topics dealing with the fiscal administration of governmental entities at the federal, state and local levels. We will examine whether it is possible to accomplish governmental missions and display leadership in an era of limited resources and rapid technological change. We will also review in the impact of that accountability and 24/7 media coverage has had on the manner by which governmental entities manage their fiscal responsibilities.
Learning Outcomes	To give the students a working knowledge of how the financial management and budgeting process works at the federal, state and local levels. To prepare the students to deal with the political environment when developing, proposing, implementing and administering a budget in the public sector.
Required Texts & Materials	<i>Fiscal Administration (Analysis and Applications for the Public Sector)</i> by John L. Mikesell – (7th, 8th, or 9th Editions are Acceptable)

Assignments & Academic Calendar

Month	Date(s)	Topics, Assignments, Due Date(s), & Exam Date(s)
August	22	Chapter 1: Fundamental Principles of Public Finance
August	29	Chapter 2: The Logic of the Budget Process Budget Project Instructions Provides to the Class via eLearning
September	5	No Class – Labor Day Holiday
September	12	Chapter 3: Federal Budget Structures and Institutions Budget Exercise Instructions and Related Materials Distributed to Students via eLearning
September	19	Chapter 4: State and Local Budgets
September	26	Chapter 5: Budget Methods and Practices
October	3	Chapter 6: Budget Classifications, Systems, and Reform Trying to Make Better Choices
October	10	Chapter 7: Capital Budgeting, Time Value of Money, and Cost-Benefit Analysis Process, Structure, and Basic Tools
October	17	Mid Term Exam, Chapters 1 – 7
October	24	Chapter 8: Taxation: Criteria for Evaluating Revenue Options
October	31	Chapter 9: Major Tax Structures: Income Taxes
November	7	Chapter 10: Major Tax Structures: Taxes on Goods and Services Chapter 11: Major Tax Structures: Property Taxes Budget Exercise Power Point Document due to your instructor by 11:59 p. m. on Monday night, November 14 via the eLearning System
November	14	Budget Exercise Power Point Presentations to the class Chapter 12: Revenues from User Fees, User Charges, and Sales by Public Mono

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November	21	<i>No Class – Fall Break and Thanksgiving Holiday Break</i>
November	28	Chapter 13: Revenues Forecasts, Revenue Estimates, and Tax Expenditures Budgets <i>Budget Exercise Power Point Presentations to the class</i>
December	5	Chapter 14: Intergovernmental Fiscal Relations: Diversity and Coordination Chapter 15: Debt Management <i>Budget Exercise Power Point Presentations to the class</i>
December	12	<i>Final Exam, Chapters 8 – 15</i>

Course & University Policies

Grading (credit) Criteria	A: 100 - 90 B: 89 - 80 C: 79 - 70 F: 69 - 0
Grades Policy	30% Mid Term Exam 30% Final Exam 30% Budget Exercise & Power Point Presentation 10% Class Participation and Attendance <hr/> 100% Total
Budget Exercise & Power Point Presentation	<p>You will be required to complete a budget exercise that involves a financial problem at a local government level. The Budget Exercise instructions and the related materials will be given to you on Monday night, August 29, 2016 and will be due to your instructor, Mr. Benavides, by 11:59 pm Monday night, November 7, 2016. The budget exercise must be placed in a power point format of not more than 15 slides. Each student will present his or her budget exercise power point presentation to the class on November 14, November 28 or December 5, 2016.</p> <p>Late submittals will result in a drop in score for example one day late is a B (highest grade possible is an 85), two days late is a C (highest grade possible is a 75) and all submittal after 3 days result in a score of F (69).</p>
Class Attendance	N/A
Student Conduct & Discipline	<p>The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UTD publication, <i>A to Z Guide</i>, which is provided to all registered students each academic year.</p> <p>The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the <i>Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3</i>, and in Title V, Rules on Student Services and Activities of the university's <i>Handbook of Operating Procedures</i>. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391).</p> <p>A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.</p>
Academic Integrity	<p>The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.</p> <p>Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.</p> <p>Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for</p>

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	details). This course will use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.
Withdrawal from Class	The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled
Email Use	The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.
Withdrawal from Class	The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled
Student Grievance Procedures	<p>Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's <i>Handbook of Operating Procedures</i>.</p> <p>In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties.</p> <p>Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.</p>
Incomplete Grades	As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of F .

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Disability Services	<p>The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.</p> <p>The contact information for the Office of Disability Services is: The University of Texas at Dallas, SU 22 PO Box 830688 Richardson, Texas 75083-0688 (972) 883-2098 (voice or TTY)</p> <p>Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.</p> <p>It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.</p>
Religious Holy Days	<p>The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.</p> <p>The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.</p> <p>If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.</p>
Off-Campus Instruction and Course Activities	<p>Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at the website http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm. Additional information is available from the office of the school dean.</p>

These descriptions and timelines are subject to change at the discretion of the Instructor