

PADM 6230 SEMINAR IN FISCAL MANAGEMENT: PUBLIC BUDGETING

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Description and rationale

(3 credits) “This course views budgeting in a broad perspective providing a familiarity with the economic and political implications of public budgeting; the budgetary process; types and uses of budgetary data systems; and recent efforts to

This is a sample for prospective students. Current students should NOT purchase books based on this - consult your instructor!

This survey course will ground students in the concepts and practice of public budgeting, considered at multiple levels of government. The focus will be on principles of public finance; budgeting expenditures and collecting revenues; capital budgeting; and debt management. This preparation will serve masters students by providing a core understanding of this fundamental area of public administration, and prepare Ph.D. students for the advanced seminar in this topic. As this is the single required course in the field of public budgeting and finance in the MPA curriculum, we must cover a broad array of topics, which cannot be all-inclusive. However, the content foundation you build in this course should prepare you to pursue further topics in the field as your work or research requires. The skills you practice in this course – researching and writing professional explanatory memos on technical topics; analyzing quantitative data; presenting the results of analysis – should benefit you in other curricular areas as well as in the workplace. There is additional [information on the MPA program](#) available online.

Relationship to MPA program competencies and student learning outcomes

While this course includes many detailed learning objectives associated with public budgeting and finance, it also fits into the framework of [five overarching Student Program Competencies](#) (PCs) which describe what TSU MPA graduates should be capable of as professionals. A set of more specific [Student Learning Outcomes](#) (SLOs) operationalize each of the five SLOs. The table below shows the relationship between these program-level expectations and those course elements that will be evaluated this semester. Toward the end of the semester, you will be asked to fill out an online survey regarding how your knowledge, understanding, and ability to apply these learning outcomes changed due to your work in this course. Your participation helps us to improve the quality of our curriculum to better serve our students, alumni and other stakeholders.

MPA PROGRAM COMPETENCY	MPA STUDENT LEARNING OUTCOME	RELATION TO COURSE CONTENT AND ASSESSED ELEMENTS
PC 2 Each MPA graduate will be competent to participate in and contribute to the policy process	SLO 2.1 Recognize and articulate public economics rationales for policy choices	MEMOS; MODULE QUIZZES; ESSAY QUIZ
PC 3 Each MPA graduate will be competent to analyze, synthesize, think critically, solve problems and make decisions appropriate to public or nonprofit administration settings	SLO 3.1 Identify and apply appropriate decision tools to support data-informed management, evaluation and policy choices	BUDGET DEVELOPMENT ASSIGNMENT; MODULE QUIZZES

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MPA PROGRAM COMPETENCY	MPA STUDENT LEARNING OUTCOME	RELATION TO COURSE CONTENT AND ASSESSED ELEMENTS
PC 5 Each MPA graduate will be competent to communicate and interact productively with a diverse and changing workforce and citizenry	SLO 5.1 Clearly and accurately express problems, concepts, analysis, and recommendations in written or oral communications. SLO 5.2 Prepare written and oral communications in appropriate voice, medium, and depth for a variety of audiences and stakeholders.	MEMOS; BUDGET DEVELOPMENT ASSIGNMENT

Delivery

FALL 2018: Delivery method is hybrid, ~ 50% on ground and ~50% online in eLearn, TSU's learning management system. On-ground sessions will take place in Avon Williams Campus **Room F-7, the PA Dept. conference room (located in the PA Suite F-400, across from elevator doors on 4th floor)**. After the first night of class our room may change – I will announce in eLearn.

Audience

This course is a required core course in the MPA curriculum and a recommended elective for PhD students in public administration. PADM 6230 does NOT count towards the standard curricula of any of the graduate certificates offered by the Department of Public Administration. There are no prerequisites other than unconditional admission status in the MPA or Ph.D. programs.

Course schedule

The course schedule is at the end of this syllabus. You are responsible for keeping up with assignments, readings, and due dates. While assignment and quiz dates will not change, I reserve the right to adjust content pacing based on class progress. Any substantive changes will be announced in eLearn in the News area on our course home page or in our on-ground meetings if it affects the course schedule or quiz coverage.

Instructor

Meg Streams, Ph.D., Associate Professor, Department of Public Administration

email. mstreams@tnstate.edu (do not use eLearn email, please)

This is a sample for prospective students. Current students should NOT purchase books based on this - consult your instructor!

Office location: Avon Williams Campus F-100, Suite F-400 Room 405

office hours. **FALL 2018:** Tuesdays 9 – 11:30am and Thursdays 2:00 – 4:30pm, or other times as needed with appointment set via email in advance. No office hours on Thursday 9/20/2018. Please make appointments via email in advance whenever possible even during posted office hours, to assist in planning and make the best use of your time. Phone/Skype/Facebook appointments are available to save you a trip to campus. From time to time because of meetings, I have to reschedule or adjust office hours; if so I will post on the News area of the course home page. I will

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make every effort to work with you by other means if we cannot meet in person, so please do not hesitate to contact me at any point during the semester.

eLearn or computer account problems

Call the Help Desk 24 hours a week, 7 days a week at 615-963-7777. You may also email them at helpdesk@tnstate.edu.

REQUIRED Textbooks – must purchase specified editions

You must have the following two texts, Mikesell and Baker, to take the course, in the edition(s) specified. No exceptions.

- 1) **Mikesell, J. L. (2014).** *Fiscal administration: Analysis and applications in the public sector*. 9th ed. ONLY. Belmont, CA: Cengage. ISBN: 9781133594802. As of 8/14/2018, the ebook could be rented [from the publisher](#) for \$23.49. and the print copy could be rented for \$33.23 at that same site. with free use of the eBook while you

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expensive copies are available. Do not rent or buy the latest, 10th edition.

- 2) **Baker, D. L. (2015)** *Governmental Budgeting Workbook: Bridging theory and practice*. San Diego, CA: Birkdale Publishers. 3rd ed. ONLY ISBN: 978-1-942456-00-1 (available inexpensively direct from the publisher at www.birkdalepublishers.com/index.html; \$25 plus shipping as of 8/14/2018; check the TSU Bookstore as well. You should not pay more than approximately this amount for this book, though there may be more expensive copies online – this is a rare case where buying direct is generally cheapest!)

SUGGESTED ONLY FOR Ph.D. STUDENTS: In addition, Ph.D. students should consider purchasing and reading the texts below in preparation for future coursework and exams. Edition is not as important for these references if you want to get a more inexpensive version.

- Rubin, I. S. (2005). *The politics of public budgeting: getting and spending, borrowing and balancing* (5th ed.). Washington, DC: CQ Press. (or another edition) ISBN 9781933116068
- Buchanan, J. M., & Musgrave, R. A. (1999). *Public finance and public choice: two contrasting visions of the state*. Cambridge, Mass.: MIT Press. ISBN 0262024624
- Musgrave, R. A., and P. B. Musgrave. 1989. *Public Finance in Theory and Practice* (5th ed.). New York, NY: McGraw-Hill Book Company. (or another edition) ISBN 0070441278

Library resources

You will need to conduct research using legitimate and credible sources for this course. We have an excellent learning environment available downstairs in the first floor [Avon Williams Campus library](#), with quiet spaces for study as well as a computer lab just outside the library. The public administration collections are largely housed in this library, with extensive print books and journal collections (in addition to the resources available off campus through the Library e-journal and e-book collections. The Library is open before and after class meeting times most evenings ([hours](#)). You are strongly encouraged to take advantage of these resources, as well as seeing assistance from our Embedded Librarian,

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Professor VanHooser (bvanhooser@tnstate.edu). The Library catalog and links to full-text journal database (“Periodicals – Full Text Finder”) are available [online](#).

Instruction methods

The primary methods of instruction will be discussion, case study, and other activities in class, along with some of my recorded lectures made available in eLearn; student reading of texts, student completion of workbook activities, writing, and analysis. Materials for this class will be posted on the **TSU eLearn** page for this course (<https://elearn.tnstate.edu/>) - this includes PowerPoint slides, course objectives, example resources for assignments, etc. Also check the site for course announcements. That will also be the location for our online activities in the “off-site” portion of our hybrid course. Note that the eLearn server is distinct from the tnstate.edu server: so even if www.tnstate.edu is down, you should try to access eLearn using the address above directly.

How to prevent getting locked out of eLearn

Password issues are the most common issue people encounter. Go to www.tnstate.edu/password and follow the instructions to set up your profile ASAP – you have to do that ahead of time, not wait till you are locked out. Since I am providing you with this information at the beginning of the semester, I do not expect to hear that being “locked out” is a reason for missing quizzes or assignment due dates. You set up security questions (just like you would do with an online bank or other secure account). Then when you experience a lock-out, you can go to this page and unlock your account. If that doesn’t help, the Help Desk phone number you should use is at all times is 615-963-7777. You can also try emailing helpdesk@tnstate.edu for assistance, but try phoning first.

Course policies

Grading

Submitting work on time

Assignments are due to the appropriate eLearn dropbox by 11:59PM on the due date. Remember that if the www.tnstate.edu website is down, you should try to access eLearn directly at <https://elearn.tnstate.edu/>. If you are unable to submit to eLearn, you must submit your discussion posts or other assignment BY EMAIL TO mstreams@tnstate.edu BY THE DUE DATE/TIME. Plan so that last-minute computer issues do not derail your submission of assignments on time.

I reserve the right not to accept late work for a grade. All deadlines are announced in advance to allow you to plan for completion. Late work may be assessed a substantial penalty or receive a zero depending on the reason and degree of lateness. The value I emphasize in making decisions about late work is equity, which includes weighing the efforts of students who also had demands on their time, but submitted work on time nonetheless. Most of the students in our program work full-time, and many have family commitments. Forgetting a deadline or not planning well to allow completion of work, given other demands on your time, is not a sufficient reason for not submitting an assignment on time. Job expectations and non-emergency family events are also time commitments you should seek to plan around, not appeal to at the last minute as an excuse. Hybrid courses offer students some desired flexibility in terms of not having as many on-ground sessions – but the format requires careful time management, self-motivation and attention to deadlines.

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Course elements and weights in course grade

- **Quizzes.** All quizzes will be administered in class. Quizzes will take 15-30 minutes. They are open-notes, but NOT open book/printed articles. Reading all assignments and preparing careful notes based on the learning objectives provided with each module is the best way to perform well on the quizzes. If you miss a scheduled in-class quiz without a documented formal University-recognized excuse, and it is the *first* quiz you have missed, you will not be able to make it up. It will simply count as a “dropped” quiz. Any subsequent missed quizzes without a documented formal University-recognized excuse after you have used up the dropped quiz allotment will count as zeros towards your overall quiz grade. If, however, you know in advance you will miss a class/quiz because of a work conflict, let me know as soon as possible and I will arrange for an appropriately timed make-up. Communicating in advance is always much better than trying to adjust after the fact.
- **Final exam.** At the end of the semester (see course schedule) on our class night during finals week you will take an in-class cumulative essay exam. This cumulative exam will be based on the learning objectives and will help to prepare you for the kinds of questions found on the comprehensive exam for the MPA. Students will have the full class period (2h 50m) available to take the final exam; it is written to take a well-prepared student about an hour and a half. The final exam is closed book and of course, “closed device”. For the final exam, ONLY one double-sided 8.5X11 study sheet of notes (or two single-sided pieces of paper) will be permitted to be used as a reference – no other notes, articles, print-outs, or textbooks are permitted. The study sheet may be hand-written or printed, but any printed text must have been written by you, not photocopied from the text, readings or PowerPoints. The study sheet must be unique to each student; you may not share your study sheets. I will be checking the study sheets during the exam.
- **Workbook activities** (ex. budget development activity). A GUIDELINE, a KEY, and other helpful resources are provided in eLearn for the Budget Development Activity in Excel based on Baker Workbook Exercise 6 (Program Budget Development). Baker Workbook Exercise 3 (Online Exploration of Gov’t Budgets) is straightforward and no guideline is necessary. Workbook assignments should always be completed and turned in by the announced deadline; they can be done even up to weeks in advance if you know of work travel required, for example.
- **Memo 1.** You must see the detailed GUIDELINE on Memo 1 in eLearn for more information on how to complete this assignment; an example memo will also be provided online. The Guideline also includes information on the prep assignment, the Memo Topic Summary. You will be assigned a topic; you do not choose your own. Further details will be given in class. An early start, asking questions as needed and close attention to the guideline are vital to a high-quality finished product.
- **Memo 2:** You must see the detailed GUIDELINE on Memo 2 in eLearn for more information on how to complete this assignment. You will be assigned a topic; you do not choose your own. Further details will be given in class. An early start, asking questions as needed and close attention to the guideline are vital to a high-quality finished product. The rubric provided at the end of this syllabus indicates the approach to evaluating the memos.

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Every course assignment or assessment will be graded out of 100 points, then weighted as shown below.

Course Element	Percent of grade
QUIZZES	
In-Class Mini-quiz on avoiding plagiarism and syllabus	4
In-Class Module Quizzes (lowest two grades drop, so 4 X 5%)	20
Final Exam (on ground during Finals week)	15
WORKBOOK ACTIVITIES	
Baker Workbook exercise 3 (“online budget exploration”)	5
Budget Development Excel Activity, based on Baker Workbook exercise 6	15
PROFESSIONAL WORK PRODUCTS	
Memo 1 topic summary plus all references	10
Memo 1 (final product)	15
Memo 2	16
	100

Minimum completion requirement to be eligible for a passing grade in the course

4 Quizzes; Final Exam; Both workbook activities; Memo 1 and Memo 2

Completion of these items does not guarantee a passing grade (obviously, grade will depend on level of performance on these assessments), but if these items are not completed in a timely fashion, you cannot pass this course regardless of evaluation on the items completed. If an assignment or assessment from earlier in the semester is part of the minimum requirements to complete the course, you will need to submit it by the last week of class (before finals week) even though you will not receive any credit due to its lateness.

Scale (text descriptions adapted from TSU Catalog)

- A: 90% - 100% - Excellent: work of exceptional quality which indicates the highest level of attainment on an assignment.
- B: 80% - 89% - Good: work above average which indicates a high level of achievement.
- C: 70% - 79% - Work of average quality representing substantial fulfillment of the minimum essentials of an assignment.
- D: 69% - 60% - Poor: representing passing work but below the standards of graduation quality. Some minimum essentials not completed.
- F: 59% and below - Failure: representing unacceptable performance on an assignment. Few to no minimum essentials completed. May be assigned for plagiarism or academic dishonesty by the instructor (for an assignment or the course; see TSU Catalog, *Academic and Classroom Conduct*).

Provisions for extra credit

Any extra credit opportunities are available to all students; please note that no make-ups will be offered for extra credit and I do not make special provisions for individual students to receive extra credit.

A total of up to 1 percentage point total on the final grade is available:

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- **0.5 percentage point on the final grade:** for turning in BOTH your University course evaluation in myTSU (Banner Services link; Fall/Spring) and Department End-of-Course Survey receipt (Fall/Spring/Summer) by the date announced in class to the appropriate eLearn dropbox.
- **0.5 percentage point on the final grade:** for missing no more than 1 on-ground class session during the semester after Week 1 (any optional review sessions are not counted toward this). I take note if you are quite late or leave very early, and such attendance does not count towards this extra credit. Attendance is still up to you; you are not penalized for not attending – the extra credit is just a way to acknowledge those who make this effort towards their success in the course.

Attendance

Attendance and active participation are essential to this course. Lectures, discussions and activities are the core methods of in-class instruction. Be aware of the following:

- Some of the material we work through in class will not be from the textbook, and WILL be evaluated on exams; all material will be synthesized and reframed even when it is also in the texts.
- Missing an entire single on-ground session is extremely significant in a hybrid class. Missing no more than one on-ground class session total will be rewarded with extra credit – see details later in this syllabus. No excuses or make-ups will be entertained relative to this EXTRA credit opportunity.
- **If you miss an in-class quiz, it is your responsibility to email me as soon as possible to make up arrangements for a make-up.** Make-ups must be completed as soon as possible; you cannot choose to wait till the end of the semester to make up quizzes missed earlier. Make-up quizzes may differ from the original.
- **Only official, documented excuses will be accepted for missing an exam.** If you anticipate missing an exam for a reason known in advance, you must notify the instructor as far in advance as possible to determine alternative arrangements; under most circumstances I can work with you to schedule an alternate time for the exam. This is much preferable to missing the exam without notifying me. The make-up exam may differ from the regular exam.
- I believe that the note-taking process is an important beginning to the task of mastering new material, along with reading the texts. I encourage you to take notes, both as you read using the learning objectives as a guide and also during class. I will make any handouts and assignment instructions available on the course website as applicable.
- If an on-ground class meeting is cancelled due to inclement weather, I will contact the class with alternative activity or assignment to complete online for the participation points: check eLearn for that information.
- I do not re-deliver class instruction or activities in office hours because you missed an on-ground session, though I will certainly address any questions you have after reviewing available materials and a classmate's notes. It is your responsibility to find out from a classmate what happened in class, and to obtain resources from them and from eLearn. I will make any handouts and assignment instructions available on the course eLearn website as applicable. I will not give out lecture notes.

Tardiness

If you are unavoidably late for a class session, please enter as quietly as possible and try not to disturb your fellow students. Consistent tardiness is rude to other learners and to the instructor, and I reserve the right to take action should this problem arise. Since our course meets for three-hour blocks, however, I do encourage you to come even if you have missed part of the class or must leave early (if known in advance, it is a courtesy to let the instructor know). Parking is available and permitted in the state lot across Charlotte after 4:30pm and there is always parking available there, even if the lot right next to our building is parked up; therefore, parking is not an excuse for class tardiness or absence. If you are uncomfortable walking back to that parking lot after class please just let me know and I will make sure you are accompanied.

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Syllabus and course schedule

I reserve the right to adjust this syllabus and topic pacing as the semester proceeds based on class progress and development, with notice to students. The course schedule is at the end of this syllabus. You are responsible for keeping up with assignments, readings, and due dates. Any substantive changes will be announced in our eLearn course homepage News area or at on-ground meetings. Enable notifications in eLearn so that you receive an email or text when an update is posted there (click on your profile icon in the upper right corner of the eLearn window, you will see an option for Notifications settings).

Accommodation and accessibility

Please see the University policy statement on individual accommodation included towards the end of this syllabus. Regardless of accommodation status, if you have an accessibility issue with any materials provided in eLearn or other items please notify me of the issue as soon as possible.

Dropping or withdrawing from a class

I cannot withdraw you from the class myself; if you want to withdraw, you need to complete the required actions in [myTSU \(at the Banner Services link\)](#) by the last date of possible withdrawal (you are responsible for knowing this date, always see the appropriate [TSU Academic Calendar](#)). Faculty are, however, obligated to report non-attendance or stopped attendance at certain intervals during the semester, which can result in your being taken out of the course by the registrar. If you stop fulfilling class requirements but do not take the proper actions to withdraw by the deadline, and you remain on my roster at the end of the semester, you will receive a course grade based on what you completed plus zeros for the course elements you did not complete. This often results in an F. Incompletes may be given only after consultation with me, with documentation of the official reason, and for students *who completed coursework satisfactorily past the point of the withdrawal deadline*; they are rare and meant for unusual circumstances that arise late in the semester.

Quality of written work

As students and as professionals in training, I expect you to adhere to a high standard in your written work. Leave yourself time to reread and revise written work before the due date. Grammar and spelling errors distract the reader and lessen your credibility, in the classroom as in the workplace, and will affect the evaluation of your work.

Learning environment

You are expected to conduct yourself with civility and professionalism in class and online, so that a learning environment is maintained for all. This includes, but it not limited to: coming to class prepared; listening to and engaging with classmates, the instructor, and guest speakers in a respectful manner whether in written or oral form; and turning off cell phones before class. If an electronic device is in use during class sessions, it should be for class purposes. Texting and social media use is restricted to class breaks. When writing emails to others in this course – peers or instructors – please use a business-appropriate tone and [follow the usual business email etiquette](#). This is a core course in a professional program, and you should maintain the same standards you would adhere to in the workplace.

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Academic honesty and plagiarism

I will follow University procedures in dealing with any instances of plagiarism, cheating, and other types of academic dishonesty in this course (see TSU Student Handbook and Graduate Catalog). You should be aware that penalties can range from a lowered grade on an assignment from what it otherwise would have been, to no credit for an assignment, and on, up to dismissal from the program. My actions regarding plagiarism will depend on the severity of the individual case. In a severe case, I may elect to assign a grade of zero for the assignment, or pursue other options according to TSU policy as described in the TSU Student Handbook. In summary, you are expected to do your own work and follow academic standards rigorously in crediting the ideas, words and findings of others.

I expect that you have read carefully and understood all resources I provide to you here and in eLearn regarding avoidance of plagiarism, including the [Statement of Academic Responsibility for Written Work](#) as well as this [handout](#) (from the [Writing Center at the University of Wisconsin-Madison](#)) before you turn in any written work in this class, and I expect you to reflect that understanding in your writing process and written work. Plagiarism guidelines apply for online discussion work, written exam work, as well as for “papers.”

Academic honesty is the foundation of the scholarly pursuit of knowledge; if you are not sure what constitutes plagiarism or how to handle a specific instance of crediting another individual's work, feel free to bring these questions to me. In general, should you have questions about academic honesty, your performance, or any other issue concerning this course, I encourage you to talk with me as soon as the concern arises throughout the semester. Problems in this area sometimes arise because of feeling pressured as a deadline approaches; promptly bringing questions and problems to the instructor can help to prevent this situation. Plagiarized work is never an improvement on whatever original work with correct citations you can generate on your own. This course is part of your training as a scholar and a professional, and only evaluation of your genuine effort can serve the learning objective. Also note that ethics is listed first among the core values of our MPA program in the mission (below), and that you are being prepared to “promote trust and public value.” Plagiarism, even unintentional, and academic dishonesty are inconsistent with these statements.

Ethics and professional preparation

The focus of this course is on concepts and practical aspects of nonprofit management. In application of this and other content learned in your program of study, you should be guided by the ethical standards of your field. I encourage you to consult the ethical code of the professional organization(s) relevant to your field of interest, and to continue to seek out information on their application throughout your studies.

- [American Society for Public Administration](#)

[MPA Program Mission](#), including values statement (adopted May 2018)

Our MPA program prepares students, as ethical public and nonprofit managers and leaders, to respond *equitably*, *effectively*, and *efficiently* to the needs of a *diverse* society. We recognize the goals of our students working in, or preparing for, public service by emphasizing flexibility and quality in teaching and learning. We teach the core concepts of public administration with a focus on practical application, while strengthening students' ability to solve problems analytically. Students may build specialized skills on one of the program's areas of expertise: public policy, leadership, or nonprofit management. As instructors and advisors, we work closely with students to support both their classroom and career achievement; in return, students are expected to pursue academic excellence and demonstrate integrity. As scholars, we engage in research and service to the University, community, and profession. By building relationships with

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public and nonprofit organizations in Middle Tennessee and beyond, we enhance our ability to develop students as professionals.

Public Service Values Statement. The guiding public service values of the MPA program in the College of Public Service at TSU are:

- **EQUITY** – Public servants should practice impartiality and fairness in their daily work, while balancing that pursuit with the need for effectiveness and efficiency.
- **EFFECTIVENESS** – Public servants should work in a proficient and productive manner towards the common good, setting transparent performance outcomes to measure progress while balancing that pursuit with the need for equity and efficiency.
- **EFFICIENCY** – Public servants should be careful and innovative stewards who seek to create the most public value out of scarce resources, while balancing that pursuit with the need for effectiveness and equity.
- **DIVERSITY** – Public servants should understand, value, and respect both individual differences and commonalities, working to create and maintain inclusive organizations and communities.

Disability accommodation statement

TSU is committed to creating inclusive learning environments and providing all students with opportunities to learn and excel in their course of study. Any student with a disability or condition which might interfere with his/her class performance or attendance may arrange for reasonable accommodations by visiting the Office of Disability Services (ODS). ODS is located in Kean Hall, room 131 and can be reached at 963-7400 or www.tnstate.edu/disabilityservices. You will be required to speak with ODS staff and provide documentation of the need for an accommodation. If you qualify for an accommodation you will be provided with a document stating what type of classroom accommodations are to be made by the instructor. It is your responsibility to give a copy of this document to the instructor as soon as you receive it. Accommodations will only be provided after the instructor receives the accommodation instructions from ODS; accommodations are not retroactive. You must follow this process for each semester that you require accommodations.

Student ID

TSU students at all levels are expected to have their IDs with them any time they are on campus, and security officers may ask you to show it when you enter the building ([ID office and policy](#)). You may obtain your ID at AWC by appointment early in the semester; call 859-963-7001 to make an appointment.

TSU Graduate School Policies – a reminder

All TSU graduate students are subject to a set of policies regarding admission, retention, graduate probation and suspension, definition of good standing, admission to candidacy (i.e. for MPA and certificate students, this refers to the completion of the Program of Study form with your advisor) and a variety of other matters. You are responsible for knowing and abiding by these policies, described in the front portion of the [Graduate Catalog](#). Departmental/program level policies also apply, described in the College of Public Service section of the Graduate Catalog, and you should know and abide by these policies as well. Many helpful resources, required forms and FAQs are made available to you regarding our program on the [CPS website](#); these include the [MPA handbook](#) and the [PhD handbook](#); and program information for the graduate certificates in [public policy](#), [nonprofit management](#), [public administration executive leadership](#), and [healthcare administration and planning](#) (no new healthcare students are being accepted, but existing

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students may complete program). Students should seek advising regarding course selection prior to each semester to ensure they are on track, given their program of admission.

A few things to keep in mind from Graduate School policy are summarized here for convenience (NB: this document does not supersede the applicable Catalog, and not all policies are summarized here). You will not complete any program or degree to which you have not been admitted, meeting all admissions conditions. You may not complete the program of study, sit for the comprehensive exam, or receive a degree or certificate if you do not have a cumulative TSU graduate GPA of 3.0 or better (i.e., you are not in “good standing”). You may only take a given course once to replace a grade, and the second grade replaces the first. You may only retake a total of two courses counting towards satisfaction of program curricular requirements. Grades of D or F count towards the GPA but do not count towards meeting certificate or degree curricular requirements (note that the PhD has more stringent GPA requirements for good standing; see the CPS section of the Graduate Catalog). Incomplete or “I” grades turn to an F automatically within one semester if the student does not satisfactorily complete the agreed-upon course activities determined by the instructor on the required timeline. MPA completion is expected to be within 6 years and certificate completion within 3 years; use of courses outside of this window to meet program requirements may require appeal to Grad School and a plan for demonstrating the material has been retained. Program of study for the MPA degree should be completed when the student has completed 9 credits in the program (must be in good standing; have no conditions outstanding on admission; no I grades outstanding). Program of study for a certificate should be completed in the first or second semester at latest (same other conditions apply as for the MPA). Students must apply for graduation inside myTSU (Banner Services link; create separate graduation applications for MPA and certificate, if applicable) at the beginning of the semester in which they intend to graduate, by the deadline specified on the [University website](#). If a student does not actually graduate in that semester, they must reapply in the subsequent semester in which they plan to graduate. See [Catalog](#) for details and information on other program elements such as comprehensive exams.

Course evaluations

University-wide student course evaluations at TSU are conducted online inside myTSU (fall and spring). It is expected that all students in the course will complete the brief online evaluation process in order to provide important feedback to the instructor and the University, which will benefit future students. Student course evaluations are found at mytsu.tnstate.edu.

Every semester (Fall, Spring, Summer), students taking PADM courses are also requested to complete a departmental end-of-course survey which is focused on the course content. This survey may be accessed at http://bit.ly/tsu_dpa_eoc; complete it one time for each course taken during the semester. Technical issues with the departmental survey may be reported to Dr. Streams at mstreams@tnstate.edu.

Sexual misconduct, domestic/dating violence, stalking

TSU recognizes the importance of providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic violence, dating violence, and stalking. If you (or someone you know) has experienced or is experiencing any of these incidents, there are resources to assist you in the areas of accessing health and counseling services, providing academic and housing accommodations, and making referrals for assistance with legal protective orders and more.

Please be aware that most TSU employees, including faculty and instructors, are “responsible employees”, meaning that they are required to report incidents of sexual violence, domestic/dating violence or stalking. **This means that if you tell me about a situation involving sexual harassment, sexual assault, dating violence, domestic violence, or stalking, I must report the information to the Title IX Coordinator.** Although I must report the situation, you will still have options

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about how your situation will be handled, including whether or not you wish to pursue a formal complaint. Our goal is to make sure you are aware of the range of options available to you and have access to the resources you need.

You are encouraged to contact TSU's Title IX Coordinator to report any incidents of sexual harassment, sexual violence, domestic/dating violence or stalking. The Title IX coordinator is located in the Office of Equity and Inclusion, McWherter Administration Building, Ste. 260 and can be reached at 963-7494 or 963-7438. For more information about Title IX and TSU's SART or policies and procedures regarding sexual, domestic/dating violence and stalking please visit: www.tnstate.edu/equity.

If you wish to speak to someone confidentially, who is not required to report, you can contact the TSU Counseling Center, located in the basement of Wilson Hall, at 963-5611 or TSU Student Health Services, located in the Floyd Payne Campus Center room 304, at 963-5084. You may also contact the following off campus resources: Sexual Assault Center of Nashville at 1-800-879-1999 or www.sacenter.org or the Tennessee Coalition to End Domestic & Sexual Violence at 615-386-9406 or www.tncoalition.org.

Harassment & discrimination

Tennessee State University is firmly committed to compliance with all federal, state and local laws that prohibit harassment and discrimination based on race, color, national origin, gender, age, disability, religion, retaliation, veteran status and other protected categories. TSU will not subject any student to discrimination or harassment and no student shall be excluded from participation in nor denied the benefits of any educational program based on their protected class. If a student believes they have been discriminated against or harassed because of a protected class, they are encouraged to contact the Office of Equity and Inclusion at McWherter Administration Building, Ste. 260, 615-963-7494 or 963-7438, www.tnstate.edu/equity.

Useful links

- 1) **IF you don't know your T-Number and/or username:** www.tnstate.edu/tnumber

Enter your personal details and it gives you your username and T-Number

- 2) **IF you have your username and T-Number, but don't know your initial password assigned by the system for myTSU/eLearn/Network:**

If you've never altered your myTSU password, your initial myTSU password is based upon your T-Number: "T" (upper case) + the first 5 digits of your T# + "tsu" (lower case)

Example:

If your T-Number is T12345678

...then, your password is T12345tsu

You can read these instructions and more about computer accounts at TSU at this [CIT web page](#).

- 3) **IF you need to reset/change your password at any time, or unlock your account if you get a "locked out" message:** www.tnstate.edu/password

All new students should change their temporary initial password to a "real" password as soon as possible. All students must set up their profile in the password self-service system BEFORE they get locked out. It is easy to do this (making up one's security questions, like you would do for online banking for example). Many of our students never need to log onto a campus computer, or only very rarely – so they will

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not receive warning messages that they are running out of time till password expiration till BOOM, locked out! Usually when something is due :) As long as you have set up the profile once ahead of time, no problem – the account can be unlocked and password reset can be completed in most cases at www.tnstate.edu/password without needing to contact the help desk.

- 4) **IF you need to access your student email to set up forwarding, or to get your free Office software:**
Your student email address takes the form username@my.tnstate.edu (for username, see (1) above). New students must change their temporary initial password to a new password BEFORE logging into [Office 365 Live student email](#) (my.tnstate.edu) email (see (3) above). *All* students do need to go into Office 365 mail at least one time to set up email forwarding to an address they will actually check; [here's instructions for setting up Office 365 email forwarding](#). The Bursar, Registrar, and other University announcements will come to your student email, so you may miss vital information if you do not make sure you are getting those messages either through Office 365 directly or by setting up email forwarding. Office 365 has a LOT of great stuff in it for students besides email, including access to Office applications like Word and Excel – it really is worth checking out. *Once the temporary initial password is changed to a “real” password, the same username/password combination will work for ALL services: myTSU; eLearn; network/domain on campus; and student email at Office 365.*

- 5) **IF you need to check registration, add/drop, unofficial transcript, programs admitted to, etc.:**
FIRST login to <https://mytsu.tnstate.edu/>, THEN click the Banner Services link under “Student Applications”. In summary, myTSU is the portal landing page with many different links and types of information on it, *Banner Services* is a link on the myTSU portal landing page where many essential student account and records tasks are carried out.

- 6) **Keep in mind you need to “confirm registration.”**
After registering for courses, you must also make sure to one last step, *Confirmation of Registration*. This step is how you are *committing that you will attend* and is very important for financial aid. Just adding classes to your schedule during class registration does not automatically do this step for you! Not confirming registration in this way can lead to schedule and/or financial aid problems.

Academic Calendar

Key dates are found on the TSU Academic Calendar: for the most detailed and up-to-date calendar visit http://www.tnstate.edu/academic_programs/academic_calendar.aspx.

- Aug 20 Classes begin
- Aug 20- Aug 24 Late registration/Schedule Adjustment
- Sept 3 Holiday-Labor Day
- **Oct 12 Last day to withdraw from a course and/or the University**
- Oct 29 – Jan 25 Registration for Spring 2019
- Nov 19-24 Fall Break/Thanksgiving Holiday- No Classes
- Nov 30 Last day of class
- Dec 3-7 Final examinations
- Dec 8 Commencement – Gentry Complex

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Course schedule

*Summary of on-ground course meetings and quizzes – **Fall 2018***

All meetings are 5:30 – 8:20pm in Avon Williams Campus: please pay attention and mark your calendars carefully, this is NOT simply every two weeks. Quizzes are in-class. We will typically go over quizzes in class that same night after they are collected. You will have up to 2 h 50 min to complete the final.

- Thur. August 23
- Thur. August 30 Mini-quiz on avoiding plagiarism and syllabus
- Thur. September 13 Quiz Module 2
- Thur. September 27 Quiz Module 3
- Thur. October 11 Quiz Module 4
- Thur. October 18 Quiz Module 5
- Thur. November 1 Quiz Module 6
- Thur. November 15 Quiz Module 7
- Thur. December 6 (Final Exam in class); individuals also taking PADM 6490 Politics of Administration need to schedule the make-up exam with me in advance. The Make-up will be prior to Thursday December 6.

Workbook Activity due dates

- Workbook Exercise 3 (Online budget exploration) – due by 11:59pm Wed. 9/12
- Workbook Exercise 6 (Excel program budget development) – due by 11:59pm Wed. 10/31

Paper due dates

- Memo 1 Topic Summary plus all planned references – due 10/10 by 11:59pm
- Memo 1 – due 11/7 by 11:59pm
- Memo 2 – due 12/3 by 11:59pm

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Course calendar

We meet on ground on a Thursday; anything due (quiz, assignment, etc.) is typically due by 11:59pm Wednesday 2 weeks later, the day before our next Thursday on-ground class meeting. Exceptions to this pattern are highlighted below. Details on readings and other assigned materials by module are on the next page. You can always submit an assignment early - shown are simply the END DATES by which they must be completed.

Date	Readings	Activities
Thurs. 8/23	Modules 0 & 1	<input type="checkbox"/> On ground class meeting 5:30pm – 8:20pm Room F-7, Suite F conference room 4 th Floor
Thurs. 8/30 - 1 WEEK LATER	Modules 0 & 1	<input type="checkbox"/> On ground class meeting 5:30pm – 8:20pm Room 217 <input type="checkbox"/> In-Class Mini-quiz on avoiding plagiarism and syllabus (Modules 0 & 1)
<i>By 11:59pm Weds. 9/12</i>	Module 2	<input type="checkbox"/> DUE: Baker Workbook Exercise 3 – complete the entire exercise in a Word document (pp. 17-30); <u>your own words</u>
Thurs. 9/13	Module 2	<input type="checkbox"/> On ground class meeting 5:30pm – 8:20pm <input type="checkbox"/> In-Class QUIZ on Module 2 , “Fiscal foundations”; open notes only
	Module 3	<input type="checkbox"/> Make sure you have started work on Memo 1 topic summary
Thurs. 9/27	Module 3	<input type="checkbox"/> On ground class meeting 5:30pm – 8:20pm <input type="checkbox"/> In-Class QUIZ on Module 3 , “Budgeting: a process view”; open notes only
<i>By 11:59pm Weds. 10/10</i>	Module 4	<input type="checkbox"/> DUE: Memo 1 topic summary , including reference list <input type="checkbox"/> Make sure you have started work on Workbook Exercise 6 (Excel)
Thurs. 10/11	Module 4	<input type="checkbox"/> On ground class meeting 5:30pm – 8:20pm <input type="checkbox"/> In-Class QUIZ on Module 4 , “Budgeting: theory, practice, reform”; open notes only
Thurs. 10/18 - 1 WEEK LATER	Module 5	<input type="checkbox"/> On ground class meeting 5:30pm – 8:20pm <input type="checkbox"/> In-Class QUIZ on Module 5 , “Taxation: equity and efficiency – competing goals?”; open notes only

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Date	Readings	Activities
<i>By 11:59pm Weds. 10/31</i>	Module 5	<input type="checkbox"/> DUE: Baker Workbook Exercise 6 – using the workbook, and the GUIDELINE and KEY from eLearn Module 1, complete in an Excel file (pp. 49-61). Each Scenario should be a separate worksheet in a single Excel file; questions from p. 61 should be answered on a 4 th worksheet in the same Excel file.
Thurs. 11/1	Module 6	<input type="checkbox"/> On ground class meeting 5:30pm – 8:20pm <input type="checkbox"/> In-Class QUIZ on Module 6 , “Taxation: diversity in policy design”; open notes only
<i>By 11:59pm Weds. 11/14</i>	Module 6	<input type="checkbox"/> DUE: Memo 1 (final product)
	Module 7	<input type="checkbox"/> Make sure you are working on cigarette tax memo
Thurs. 11/15	Module 7	<input type="checkbox"/> On ground class meeting 5:30pm – 8:20pm <input type="checkbox"/> In-Class QUIZ on Module 7 , “Taking the long view: Planning and paying for long-lived assets”; open notes only
		<input type="checkbox"/> Make sure you are working on cigarette tax memo
<i>By 11:59pm Mon. 12/3</i>		<input type="checkbox"/> DUE: Memo 2 (cigarette tax memo)
Thurs. 12/6		<input type="checkbox"/> On ground meeting to take cumulative FINAL EXAM 5:30pm – 8:20pm

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Course readings by module

Pages indicated below in Baker 3rd edition workbook are assigned to be read for content; specific workbook exercises to be completed and turned in for evaluation are indicated on the course schedule above. Please note that public finance is a rapidly changing area. Therefore, while core readings are shown in the crosswalk/readings list, I reserve the right to adjust the readings *schedule* by adding short pieces or articles to modules as the semester evolves – they will be posted in eLearn.

Module	Read?	Studied?	Topic	Mikesell 9 th Ed.	Baker 3 rd Ed. (to read)	Readings in eLearn
SUPPORT MODULE						
0			Instructor Information			See Module 0
0			Mandatory – Proper academic attribution and avoiding plagiarism			See Module 0
0			General Academic Information			See Module 0
0			Technology helps			See Module 0
INTRODUCTION TO COURSE						
1			Syllabus and course schedule			See Module 1
1			Statement of Academic Responsibility for Written Work			See Module 1
1			Baker Workbook Exercise 6 Guideline; KEY to Exercise 6; Excel help materials			See Module 1
1			Memo topic statement and Memo Guidelines; topic assignment listing; critical information on how to avoid plagiarism; example memo 1 and 2; handout on acknowledging sources			See Module 1
FISCAL FOUNDATIONS						
2			Learning outcomes			See PDF in Module
2			Fundamental principles of public finance	Chapter 1		Hayek 1945, Krugman 2009, Recorded lecture (audio only) and slides (PDF)
2			Market failures			Recorded lecture and slides (PDF)
2			Case: “Boston Harbor” (in-class activity)	Case 1-1, pp. 36-37		
2			Fiscal federalism, intergov’tl fiscal relations	Chapter 14		Recorded lecture and slides (PDF)
BUDGETING: A PROCESS VIEW						
3			Learning outcomes			See PDF in Module

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Module	Read?	Studied?	Topic	Mikesell 9 th Ed.	Baker 3 rd Ed. (to read)	Readings in eLearn
3			Budget process	Chapter 2		Recorded lecture and slides (PDF)
3			Federal budgeting	Chapter 3		Penner 2010; Meyers, 2014
3			State/local budgeting	Chapter 4		
BUDGETING: THEORY, PRACTICE, REFORM						
4			Learning outcomes			<i>See PDF in Module</i>
4			Budgetary theory and political strategies	Chapter 2, pp. 73-83	pp. 137-142 (cutback management)	Rubin 2000, Bastiat 1850; Annotated slides (PDF)
4			Budgetary methods and practices	Chapter 5	pp. 31-32 (GFOA best practice awareness)	
4			Budgetary classifications and reform	Chapter 6	pp. 101-107 (performance budgeting)	Recorded lecture and slides (PDF)
4			Calculation: Deflation	Sidebar 2-1, pp 43-44		Slides (PDF)
4			Calculation: Compound Annual Growth Rate	Chapter 5, pp. 178-181		Slides (PDF)
4			Calculations: Deflation and CAGR			Practice problems with keys
TAXATION: EQUITY AND EFFICIENCY – COMPETING GOALS?						
5			Taxation: evaluating revenue options	Chapter 8		Brookings “Tax Facts” collection (PDF); Slides (PDF) and recorded lecture – efficiency; Slides (PDF) and recorded lecture - equity
5			Case: “Raintree” (in-class activity)	Case 9-1, pp. 436-440		
5			Calculation: progressivity/regressivity	pp. 359-363		Slides (PDF) and self-study exercises

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Module	Read?	Studied?	Topic	Mikesell 9 th Ed.	Baker 3 rd Ed. (to read)	Readings in eLearn
			TAXATION: DIVERSITY IN POLICY DESIGN			
6			Learning outcomes			<i>See PDF in Module</i>
6			Tax instrument diversity			Slides (PDF) and recorded lecture
6			Income tax structures	Chapter 9		
6			Retail sales tax structures	pp.441-473		
6			Forecasting revenues	pp. 570-574	pp. 35-42	
			TAKING THE LONG VIEW: PLANNING AND PAYING FOR LONG-LIVED ASSETS			
7			Learning outcomes			<i>See PDF in Module</i>
7			Capital budgeting	Chapter 7	pp. 63-68 (equip. budgeting), 81-84 (capital budgeting)	Annotated slides (PDF) – capital budgeting, Annotated slides (PDF) – capital improvement plans
7			Debt finance	Chapter 15		Annotated slides (PDF) – municipal bonds

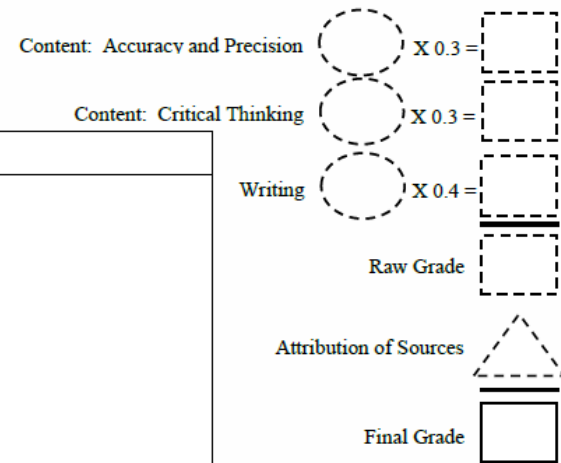
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EVALUATION FOR MEMOS – PADM 6230

CONTENT ELEMENTS

1. Format adheres to guideline
2. Sections adhere to guideline
3. References adhere to guideline and In-text citations present and used correctly in APA format. End of paper References present; complete in APA if cited, then in references and vice versa



Name and topic:

Strengths and areas for improvement:

RUBRIC CRITERIA

ACCURACY AND PRECISION	<input type="checkbox"/> A - Excellent	<input type="checkbox"/> B - Good	<input type="checkbox"/> C - Minimum Expectations	<input type="checkbox"/> Unsatisfactory
Demonstrates specific, detailed understanding acquired about the assigned topic, questions or issues.	Entire work is accurate and appropriate to the topic. Reflects depth of understanding of the topic throughout.	Most of work is accurate and appropriate to the topic. No important aspect of the topic is omitted. Portions of memo show depth of understanding of the topic.	Some important aspects of topic left out, or large amounts of inaccurate/inappropriate material included. Demonstrates mostly superficial understanding of the topic.	Shows multiple significant gaps in coverage of the topic, or is completely off-target. What content relates to the topic is superficial in nature.
CRITICAL THINKING	<input type="checkbox"/> A - Excellent	<input type="checkbox"/> B - Good	<input type="checkbox"/> C - Minimum Expectations	<input type="checkbox"/> Unsatisfactory
Demonstrates critical thinking, including synthesis and evaluation, in written work.	Shows evidence of original, synthetic thought on the topic, in additional to successful application. Connections are made between ideas, and clearly addresses the evaluative or synthetic aspects of the question if applicable.	Work shows evidence of ability to apply knowledge appropriately in response to the question. Some effort is made to address evaluative or synthetic aspects of the question if applicable.	Work shows comprehension but some errors in application, and very little evidence of analysis, synthesis or evaluation.	Work does not provide evidence of progression beyond knowledge – errors in comprehension are clear, and there is little or no evidence of analysis, synthesis or evaluation.
WRITTEN EXPRESSION	<input type="checkbox"/> A - Excellent	<input type="checkbox"/> B - Good	<input type="checkbox"/> C - Minimum Expectations	<input type="checkbox"/> Unsatisfactory
Demonstrates written communication practices (organization, clarity, spelling, grammar) expected of an entry-level professional public administrator.	Clearly organized, almost no grammar or spelling errors; writing style all the way through is clear; consistent with thorough proofreading and editing.	Most of the work is well- organized and clearly written. A few spelling or grammar errors may be present but do not interfere with comprehension.	Much of the work is poorly organized, with distractingly frequent grammar or spelling errors. Some sentences may be unclear.	Fragmented, unorganized work, with many grammatical and spelling errors which interfere with comprehension. A number of sentences may be unclear.

ADHERENCE TO STANDARDS FOR ATTRIBUTION OF SOURCES

	<input type="checkbox"/> 1 – No Issues	<input type="checkbox"/> 2 – Minor Issues	<input type="checkbox"/> 3 – Moderate problem	<input type="checkbox"/> 4 – Major problem	<input type="checkbox"/> 5 – Severe problem
Demonstrates adherence to standards for giving credit for wording, findings, facts and ideas from other sources, including full paraphrase with citation, quotation with citation when appropriate, and avoidance of all types of plagiarism and academic dishonesty. See Support Module on writing, syllabus, and Statement on Academic Responsibility for Written Work for further information on expectations. It is not possible to detail here all the varieties of potential issues along this spectrum of writing behaviors– those listed are examples.	+1 on grade	-3 on grade Ex.: A few instances of partial though insufficient paraphrase - but credit was always given to source.	-10 on grade Ex.: Multiple instances of exact words without quotes with citation, or partial paraphrase without citation, etc.	-20 on grade Ex.: Much of paper includes instances of partial paraphrase, exact words without quotes; with or without citation, etc.	Zero on assignment and/or further penalties See Statement on Academic Responsibility for Written Work for examples of potential issues.