Course Description

Introduces various financial issues and models related to provision of emergency medical services (EMS). Not all services are the same in regards to ownership, management, and profit status. Local, state, and national regulations regarding reimbursement for EMS services services may vary, and administrators must understand how these factors influence the financial strength of the organization. This course evaluates current reimbursement strategies for Medicare, Medicaid, and private insurances. Exploration of the potential impact of healthcare reform on current strategy is conducted to determine how EMS reimbursement could be affected by changes in policy that are directed at other providers.

Course Textbook


U.S. Fire Administration. (2012). Funding alternatives for emergency medical and fire services (FA Report No. FA-331). Emmetsburg, VA: FEMA. Click here to view and download a PDF of this report.

Course Learning Outcomes

Upon completion of this course, students should be able to:

1. Discuss the importance and purpose of financial management for EMS organizations.
2. Describe terms and characteristics of health insurance and reimbursement requirements.
3. Evaluate methods for establishing charges and pricing associated with provision of EMS services.
4. Discuss the significance of materials management for controlling cost.
5. Differentiate among types of budgets including operating budgets, capital budgets, and cash budgets.
6. Compare and contrast the alternative funding options available for supporting the provision of both non-profit and for-profit EMS services.
7. Identify components of EMS system design that affect financial support of services.
8. Calculate system cost for major components of an EMS service including personnel, administration, maintenance, training, capital equipment, supplies, and facilities.
9. Develop a budget for an EMS service using calculations of system cost and current reimbursement strategies or specific forms of financial support depending on type and location of the service.

Credits

Upon completion of this course, the students will earn three (3) hours of college credit.

Course Structure

1. **Unit Learning Outcomes**: Each unit contains Unit Learning Outcomes that specify the measurable skills and knowledge students should gain upon completion of the unit.
2. **Unit Lesson**: Each unit contains a Unit Lesson, which discusses unit material.
3. **Reading Assignments**: Each unit contains Reading Assignments from one or more chapters from the textbook. A Supplemental Reading is provided in the Unit IV study guide to aid students in their course of study.
4. **Key Terms**: Key Terms are intended to guide students in their course of study. Students should pay particular attention to Key Terms as they represent important concepts within the unit material and reading.
5. **Discussion Boards**: Discussion Boards are part of all CSU term courses. More information and specifications can be found in the Student Resources link listed in the Course Menu bar.
6. **Unit Assignments**: Students are required to submit for grading Unit Assignments in each unit. Specific information and instructions regarding these assignments are provided below. Grading rubrics are included with each assignment. Specific information about accessing these rubrics is provided below.

7. **Ask the Professor**: This communication forum provides you with an opportunity to ask your professor general or course content related questions.

8. **Student Break Room**: This communication forum allows for casual conversation with your classmates.

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**CSU Online Library**

The CSU Online Library is available to support your courses and programs. The online library includes databases, journals, e-books, and research guides. These resources are always accessible and can be reached through the library webpage. To access the library, log into the myCSU Student Portal, and click on “CSU Online Library.” You can also access the CSU Online Library from the “My Library” button on the course menu for each course in Blackboard.

The CSU Online Library offers several reference services. E-mail (library@columbiasouthern.edu) and telephone (1.877.268.8046) assistance is available Monday – Thursday from 8 am to 5 pm and Friday from 8 am to 3 pm. The library’s chat reference service, Ask a Librarian, is available 24/7; look for the chat box on the online library page.

Librarians can help you develop your research plan or assist you in finding relevant, appropriate, and timely information. Reference requests can include customized keyword search strategies, links to articles, database help, and other services.

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**Unit Assignments**

**Unit I Short Essay**

One of the important skills you can gain from this course is simply being able to discuss the importance and purpose of financial management within an EMS system. So, that’s what this question is all about—begin thinking critically about the purpose of financial management for EMS systems and why it is important to the constituent organizations, the employees, and the community. In your own words, draft a 200-word response with your current knowledge about financial management and EMS systems. By the end of the course, you should be able to provide a much more elaborate response.

The purpose of this project is to allow you to begin thinking critically about the purpose of financial management for EMS systems and how it affects the entire system.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.

**Unit II Scholarly Activity**

In this course, you are asked to develop a budget for an EMS service. This exercise allows you to work toward the development of that budget, and you are going to begin by identifying examples of common EMS services. First, click [here](#) to download a matrix for this exercise. Next, through the Internet, the CSU Online Library, or both, locate an example organization for each type of EMS organization listed in the matrix. Finally, include a web link, contact information, or an address for each example EMS organization.

The purpose of this project is to allow you to identify common EMS services and to begin considering the type of organization you would like to choose for the budget project.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.

**Unit II Project**

This assignment is the first major step toward the development of the budget project, and you are going to begin by selecting ONE of the following EMS services. While developing the budget, you will serve as a key administrator for one of the organizations listed below:
Non-Profit Organizations

Fire Department (First Responders): This is a fire department in a suburban community. The department contains 85 staff members, including firefighters all the way up the chain of command to the chief. The department has a need to prepare an operating budget specifically for the fire prevention and protection services, and the estimated reimbursement revenue is $3 million for the upcoming year. All other funds must be generated through alternative means. The goal for this budget is to maintain efficient operations while providing exemplary care to citizens of the community through timely responses, innovative technology, and effective decision making.

Fire Department (EMS Transportation): This fire department resides in a suburban community and contains 35 staff members (Transportation) from the top to the bottom of the chain of command. You have been asked to prepare an operating budget specifically for the EMS transportation services offered by the department. The EMS transportation services are estimated to receive reimbursements of approximately $7 million. All other funds must be generated through alternative methods. The goal for this budget is to attain a 7% reduction in the travel time to occurrences by gathering information about the community, their actions, and regularly scheduled events.

Hospital (EMS): This hospital serves an urban community, and the EMS services include 110 staff members from top to bottom. The EMS services for the hospital are expected to receive $1.2 million in the upcoming year. You have been asked to prepare an operating budget for the EMS services for the hospital, and the goal is to increase public awareness of the most common behaviors (accidents) that lead to emergency care.

911 Communications and Dispatch Center: This dispatch center serves an urban area, and it contains a staff of 65 employees, which include the administration. The center is expected to generate $1.5 million for the next year. You have been asked to prepare an operating budget for the center to help them achieve the goal of improving the work environment for employees (they are having trouble keeping employees for longer than seven months).

Ambulance Service: This ambulance company serves within a rural area and has 37 employees, including the administration that oversees the operations. The organization is expected to generate approximately $2.4 million, and they have determined a need to strive toward building better partnerships within other EMS organizations (their goal).

Public Utility Model Organization: This public utility model (PUM) organization serves an urban community. The PUM contains 91 employees. It is estimated that the PUM will generate $75 million during the upcoming year. The PUM needs an operating budget for next year, and they have a strategic goal to significantly reduce waste from supplies.

For-Profit Organizations

Ambulance Service: This ambulance company serves within an urban area and has 55 employees, including the administration that oversees the operations. The company is expected to generate approximately $2.4 million, and they have determined a need to strive toward building better partnerships within other EMS organizations (their goal).

Air Transportation (helicopter transport): The air transportation unit operates within an urban community, and they have 23 members on staff. The air transport unit is expected to generate $14 million next year, and their strategic goal is to educate other organizations in their EMS system about all of their capabilities (there seems to be a lack of awareness about how the air transport unit can help).

Hospital (EMS): This hospital serves a rural community, and the EMS services include 61 staff members from top to bottom. The EMS services for the hospital are expected to receive $780,000 in the upcoming year. You have been asked to prepare an operating budget for the EMS services for the hospital, and the goal is to hire and retain qualified personnel to serve the community.

The budget you develop will be based upon the characteristics listed with the EMS organization you select. After selecting one of the organizations above, begin dissecting the organization by answering the following questions: Based on the budgetary goal, what do you know about this EMS organization, what does the EMS organization expect to achieve through the budget, and why is financial management important to them? Draft a 200-word response to the questions, and you should end up with a draft of the rationale for your budget.

The purpose of this project is to allow you to begin examining an organization within an EMS system and how the strategic goals impact how the funds may be distributed within a budget.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.
Unit III Project

Revenue

This exercise is an opportunity to draft the methods of obtaining revenue for the EMS organization serving as the focus of your comprehensive budget project. Begin thinking critically about how your EMS organization will generate revenue by listing the revenue line items on a budget sheet, where you can calculate the total revenue for the budget. There are several different methods of generating revenue and the methods used can vary greatly for both non-profit organizations and also for-profit organizations. Click here to download a template for the entire project, and insert details into the revenue section of your budget by including each of the following:

- the type of EMS organization into the header of the spreadsheet,
- at least eight methods of generating revenue (insert the descriptions),
- the amount of each line item,
- the quantities for each line item, and
- any references used on the last page of the template.

Research the relevant methods of revenue that you would like to include in your budget by using the Internet or the CSU Online Library. Here is a link to get started:

http://www.iaff.org/grants/FundingforFireandEMS.pdf

The purpose of this project is to allow you to begin thinking critically about the revenue of an EMS-related budget.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.

Unit IV Assignment

Grant writing is important to EMS services. For this assignment, you are asked to prepare a cover letter for a grant proposal, and the grant is for the organization you selected for the budget project. Prepare a 250-word cover letter for a grant proposal and include each of the following details:

- a summary of the proposal (the main idea),
- an introduction to your organization,
- the amount of funding you are requesting,
- the population it will serve, and
- the need it will help to resolve.

The cover letter of a grant proposal is an opportunity for you to be creative and to capture the attention of the audience. Be creative while conveying the message. How can you capture the audience’s attention while encouraging them to acknowledge the needs of your organization?

The purpose of this project is to allow you to examine the details of a grant proposal by summarizing the details within a cover letter.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.

Unit V Project

Personnel Costs and Administration Costs

This is the next step toward completing the budget project, and this exercise is an opportunity to draft the personnel costs and administration costs for the comprehensive budget project. Begin thinking critically about the personnel costs and administration costs within an EMS organization by listing the costs on a budget sheet to calculate the total costs as they contribute to the budget. Use the Excel spreadsheet template provided in Unit III and add to the next two sections: Personnel Costs and Administration Costs.

Exercise #1

The first part of this assignment involves personnel costs. The purpose of the assignment is to allow you to examine the expenses that accompany hiring and retaining an employee. List at least ten descriptions of personnel along with the cost(s) of each personnel item. Personnel costs can include items such as salaries and the benefits package. For
example, one personnel item could be dental insurance for 55 employees. On a budget sheet, the dental insurance costs for the upcoming year could look like the following example:

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dental Insurance</td>
<td>55</td>
<td>$1,179.84</td>
<td>$64,891.20</td>
</tr>
</tbody>
</table>

Remember that personnel costs include more than only salaries. Research the relevant costs that you would like to include in your budget by using the Internet or the CSU Online Library. Here are a couple of links to get started:

- [www.bls.gov/oes/current/oes332011.htm](http://www.bls.gov/oes/current/oes332011.htm)

Exercise #2

The second part of this assignment involves administration costs. The purpose of this part of the assignment is to allow you to examine how the administration costs impact a budget. List at least ten descriptions of administration along with the cost(s) of each administration item. Administration costs can include items such as legal fees and accounting fees as well as the administrators’ salaries and benefits packages. On a budget sheet, legal fees could look like the following example:

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal fees</td>
<td>1</td>
<td>$10,000</td>
<td>$10,000</td>
</tr>
</tbody>
</table>

Research the relevant costs that you would like to include in your budget by using the Internet or the CSU Online Library. Here is a link to get started:


Be sure to include any references used on the last page of the template.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.

Unit VI Project

*Maintenance Costs and Training Costs*

Begin thinking about the maintenance costs and training costs within an EMS organization. In preparation for the comprehensive budget, you will prepare a snap-shot of both maintenance needs and training needs. Use the Excel spreadsheet template provided in Unit III and add to the next two sections: Maintenance and Training.

**Exercise #1**

The first part of this assignment involves maintenance costs. The purpose of this part of the assignment is to allow you to examine common expenses that are associated with the maintenance and repairs of equipment within an EMS organization. List at least ten maintenance items along with the cost(s) of the maintenance items. The maintenance items can be anything that your organization would have to purchase, including parts, labor, services, merchandise, etc.

For example, one maintenance item could be changing the oil in the organization’s vehicles. On a budget sheet, the costs of oil changes would look like the following example:

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oil Change every 3,000 miles</td>
<td>40 (4 oil changes per year for 10 vehicles)</td>
<td>$29.50</td>
<td>$1180.00</td>
</tr>
</tbody>
</table>
Exercise #2

The second part of this assignment involves training costs. The purpose of this part of the assignment is to allow you to examine the training needs and associated costs for an EMS organization. List at least three training events and the costs of those training events. The training events can be anything that will contribute to the performance of the staff, including certifications, continuing education, and conferences. Also, remember to list the associated costs of a training event such as lodging, meals, and travel expenses. For example, the costs of EMT training could be included in a budget. On a budget sheet, the EMT training costs could look like the following example:

### Training Costs

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMT Training</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Tuition</td>
<td>3</td>
<td>$1,200</td>
<td>$3,600</td>
</tr>
<tr>
<td>b. Textbooks</td>
<td>3</td>
<td>$150</td>
<td>$450</td>
</tr>
<tr>
<td>c. Gasoline (travel)</td>
<td>150 miles</td>
<td>~ $3.52 per gallon</td>
<td>~ $528</td>
</tr>
<tr>
<td><strong>Total EMT Training Costs:</strong></td>
<td>3 staff members</td>
<td><strong>$1,526 per staff member</strong></td>
<td><strong>$4578</strong></td>
</tr>
</tbody>
</table>

In this case, the training costs are calculated for three staff members. First, the constituent costs are calculated for the training event. Then, within the totals row, the total costs are determined per staff member attending the training event. This particular example assumes that all three staff members will be carpooling within the same vehicle.

Research the relevant costs that you would like to include in your budget by using the Internet or the CSU Online Library.

Be sure to include any references used on the last page of the template.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.

### Unit VII Project

#### Capital Equipment Costs and Supplies Costs

For this project, you are asked to begin thinking critically about both the capital equipment costs and supplies costs for an EMS-related budget. This is another portion of the comprehensive budget project, and where you will prepare a draft of the capital equipment costs and supplies costs budget sheets. Use the same Excel spreadsheet template you used for Units III and V, and add to the next two sections: Capital Equipment and Supplies.

**Exercise #1**

The first part of this assignment involves capital equipment costs. Here, you will examine the details of capital equipment and how it can be effectively integrated within a budget. For your EMS organization, list at least three capital equipment items along with the costs of the capital equipment. Here is an example of capital equipment:

### Capital Equipment Costs

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013 Type II Ford E350 Gasoline V8 Ambulance Van</td>
<td>2</td>
<td>$51,789.00</td>
<td>$103,578.00</td>
</tr>
</tbody>
</table>

Research the relevant costs that you would like to include in your budget by using the Internet or the CSU Online Library. Here is a link to get started:

Exercise #2
The second part of this assignment involves supplies costs. The purpose of this part of the assignment is to allow you to examine the costs of supplies and how that can impact an EMS organization as it strives to achieve its goals. For your EMS organization, list at least ten supplies, along with the costs of the supplies. The supplies can be anything required for staff members to accomplish their daily responsibilities. Here are a few examples of supplies:

### Supplies Costs

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcohol swabs</td>
<td>15</td>
<td>$3.04 (per 200)</td>
<td>$45.60</td>
</tr>
</tbody>
</table>

Research the relevant costs that you would like to include in your budget by using the Internet or the CSU Online Library. Here are a couple of ideas to get started:

- Staples
- Office Depot

Be sure to include any references used on the last page of the template.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.

### Unit VIII Project

This is the final step for completing the comprehensive budget project. Begin by inserting at least ten costs associated with utilizing facilities for the EMS organization. Facilities costs can be any type of cost associated with an office building, garage, or another type of building used to store equipment. Here is an example of a cost associated with a facility:

### Facilities Costs

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Cost</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial property painter (Contract)</td>
<td>1</td>
<td>$9,430.00</td>
<td>$9,430.00</td>
</tr>
</tbody>
</table>

Research the relevant costs that you would like to include in your budget by using the Internet or the CSU Online Library.

Be sure to include any references used on the last page of the template.

Use the same Excel spreadsheet template to list the facility's costs. Then, review the other sections of the budget and consider updating the budget with any recommendations from your professor (feedback). Your submission for this project should include the following:

- Rationale
- Revenue
- Personnel
- Administration
- Maintenance
- Training
- Capital equipment
- Supplies
- Facilities

Be sure your project includes all of the components listed above and submit the Excel file.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.

### Unit VIII Essay

Finish the budget project before completing this essay. After completing the budget project, draft a 400-word essay describing the following items:
• Determine whether the budget balances, results in a deficit, or results in a surplus. How does this determination impact your organization with a non-profit or for-profit status?

• Does your budget and its contents support the EMS organization’s budgetary goal? Why or why not?

Prepare the essay in your own words, apply APA style, and submit it as a word-processing (i.e., Microsoft Word) document.

Information about accessing the Blackboard Grading Rubric for this assignment is provided below.

**APA Guidelines**

The application of the APA writing style shall be practical, functional, and appropriate to each academic level, with the primary purpose being the documentation (citation) of sources. CSU requires that students use APA style for certain papers and projects. Students should always carefully read and follow assignment directions and review the associated grading rubric when available. Students can find CSU’s Citation Guide by clicking here. This document includes examples and sample papers and provides information on how to contact the CSU Success Center.

**Grading Rubrics**

This course utilizes analytic grading rubrics as tools for your professor in assigning grades for all learning activities. Each rubric serves as a guide that communicates the expectations of the learning activity and describes the criteria for each level of achievement. In addition, a rubric is a reference tool that lists evaluation criteria and can help you organize your efforts to meet the requirements of that learning activity. It is imperative for you to familiarize yourself with these rubrics because these are the primary tools your professor uses for assessing learning activities.

Rubric categories include: (1) Discussion Board, (2) Assessment (Written Response), and (3) Assignment. However, it is possible that not all of the listed rubric types will be used in a single course (e.g., some courses may not have Assessments).

The Discussion Board rubric can be found within Unit I’s Discussion Board submission instructions.

The Assessment (Written Response) rubric can be found embedded in a link within the directions for each Unit Assessment. However, these rubrics will only be used when written-response questions appear within the Assessment.

Each Assignment type (e.g., article critique, case study, research paper) will have its own rubric. The Assignment rubrics are built into Blackboard, allowing students to review them prior to beginning the Assignment and again once the Assignment has been scored. This rubric can be accessed via the Assignment link located within the unit where it is to be submitted. Students may also access the rubric through the course menu by selecting “Tools” and then “My Grades.”

*Again, it is vitally important for you to become familiar with these rubrics because their application to your Discussion Boards, Assessments, and Assignments is the method by which your instructor assigns all grades.*

**Communication Forums**

These are non-graded discussion forums that allow you to communicate with your professor and other students. Participation in these discussion forums is encouraged, but not required. You can access these forums with the buttons in the Course Menu. Instructions for subscribing/unsubscribing to these forums are provided below.

[Click here for instructions on how to subscribe/unsubscribe and post to the Communication Forums.](#)

**Ask the Professor**

This communication forum provides you with an opportunity to ask your professor general or course content questions. Questions may focus on Blackboard locations of online course components, textbook or course content elaboration, additional guidance on assessment requirements, or general advice from other students.

Questions that are specific in nature, such as inquiries regarding assessment/assignment grades or personal accommodation requests, are NOT to be posted on this forum. If you have questions, comments, or concerns of a non-
public nature, please feel free to email your professor. Responses to your post will be addressed or emailed by the professor within 48 hours.

Before posting, please ensure that you have read all relevant course documentation, including the syllabus, assessment/assignment instructions, faculty feedback, and other important information.

**Student Break Room**

This communication forum allows for casual conversation with your classmates. Communication on this forum should always maintain a standard of appropriateness and respect for your fellow classmates. This forum should NOT be used to share assessment answers.

**Grading**

- Discussion Boards (Units I through VIII) (8 @ 3%) = 24%
- Unit Projects (Units II, III, V, VI, and VII) (5 @ 6%) = 30%
- Unit VIII Project = 25%
- Unit I Short Essay = 5%
- Unit II Scholarly Activity = 5%
- Unit IV Assignment = 5%
- Unit VIII Essay = 6%
- **Total** = 100%

**Course Schedule/Checklist (PLEASE PRINT)**

The following pages contain a printable Course Schedule to assist you through this course. By following this schedule, you will be assured that you will complete the course within the time allotted.
By following this schedule, you will be assured that you will complete the course within the time allotted. Please keep this schedule for reference as you progress through your course.

## Unit I
### The Public Sector, Government, and Economic Development

**Review:**
- Unit Study Guide

**Read:**
- *Public Budgeting Systems*
  - Chapter 1: Introduction
  - Chapter 2: The Public Sector in Perspective
  - Chapter 3 (pp. 48-51): Government, the Economy, and Economic Development

**Discuss:**
- **Discussion Board Response:** Submit your response to the Discussion Board question by Saturday, 11:59 p.m. CST (Central Time)
- **Discussion Board Comment:** Comment on another student’s Discussion Board response by Tuesday, 11:59 p.m. CST (Central Time)

**Submit:**
- **Short Essay** by Tuesday, 11:59 p.m. CST (Central Time)

**Notes/Goals:**

## Unit II
### Types of Budgets and Budget Cycles

**Review:**
- Unit Study Guide

**Read:**
- *Public Budgeting Systems*
  - Chapter 4: Budget Cycles
  - **Additional Required Reading:** See Study Guide

**Discuss:**
- **Discussion Board Response:** Submit your response to the Discussion Board question by Saturday, 11:59 p.m. CST (Central Time)
- **Discussion Board Comment:** Comment on another student’s Discussion Board response by Tuesday, 11:59 p.m. CST (Central Time)

**Submit:**
- **Scholarly Activity** by Tuesday, 11:59 p.m. CST (Central Time)
- **Project** by Tuesday, 11:59 p.m. CST (Central Time)

**Notes/Goals:**
## Unit III: Budgeting for Revenues

**Review:**
- Unit Study Guide

**Read:**
- *Public Budgeting Systems*
  - Chapter 5: Budgeting for Revenues: Income Taxes, Payroll Taxes, and Property Taxes
  - Chapter 6: Budgeting for Revenues: Transaction-Based Revenue Sources
  - Additional Required Reading: See Study Guide

**Discuss:**
- Discussion Board Response: Submit your response to the Discussion Board question by Saturday, 11:59 p.m. CST (Central Time)
- Discussion Board Comment: Comment on another student’s Discussion Board response by Tuesday, 11:59 p.m. CST (Central Time)

**Submit:**
- Project by Tuesday, 11:59 p.m. CST (Central Time)

**Notes/Goals:**

## Unit IV: Alternative Funding Sources

**Review:**
- Unit Study Guide

**Read:**
- *Funding alternatives for emergency medical and fire services*
  - Chapter 1: Introduction
  - Chapter 2: About This Manual
  - Chapter 3: Writing an Effective Grant Proposal
  - Chapter 4: Local Revenue and Funding Alternatives
  - Chapter 6: Federal Funding for Emergency Medical Services and Fire Agencies
  - Appendix A (on pp. 117-135) Successful Grant Application Example
  - Supplemental Reading: See Study Guide

**Discuss:**
- Discussion Board Response: Submit your response to the Discussion Board question by Saturday, 11:59 p.m. CST (Central Time)
- Discussion Board Comment: Comment on another student’s Discussion Board response by Tuesday, 11:59 p.m. CST (Central Time)

**Submit:**
- Assignment by Tuesday, 11:59 p.m. CST (Central Time)

**Notes/Goals:**
<table>
<thead>
<tr>
<th>Unit V</th>
<th>Budget Preparation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review:</td>
<td>□ Unit Study Guide</td>
</tr>
<tr>
<td>Read:</td>
<td>□ <em>Public Budgeting Systems</em></td>
</tr>
<tr>
<td></td>
<td>□ Chapter 7: Budget Preparation: The Expenditure Side</td>
</tr>
<tr>
<td></td>
<td>□ Chapter 8: Budget Preparation: The Decision Process</td>
</tr>
<tr>
<td></td>
<td>□ Additional Required Reading: See Study Guide</td>
</tr>
<tr>
<td>Discuss:</td>
<td>□ Discussion Board Response: Submit your response to the Discussion Board question by Saturday, 11:59 p.m. CST (Central Time)</td>
</tr>
<tr>
<td></td>
<td>□ Discussion Board Comment: Comment on another student’s Discussion Board response by Tuesday, 11:59 p.m. CST (Central Time)</td>
</tr>
<tr>
<td>Submit:</td>
<td>□ Project by Tuesday, 11:59 p.m. CST (Central Time)</td>
</tr>
<tr>
<td>Notes/Goals:</td>
<td></td>
</tr>
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<table>
<thead>
<tr>
<th>Unit VI</th>
<th>Budget Execution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review:</td>
<td>□ Unit Study Guide</td>
</tr>
<tr>
<td>Read:</td>
<td>□ <em>Public Budgeting Systems</em>:</td>
</tr>
<tr>
<td></td>
<td>□ Chapter 11 (pp. 346-348, 354-355,359-361,368-369,380-381, 384-386): Budget Execution</td>
</tr>
<tr>
<td></td>
<td>□ Additional Required Reading: See Study Guide</td>
</tr>
<tr>
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<tr>
<th>Unit VII</th>
<th>Financial Management: Accounting, Reporting, and Auditing</th>
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<tbody>
<tr>
<td>Review:</td>
<td>□ Unit Study Guide</td>
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<td>Read:</td>
<td>□ <em>Public Budgeting Systems</em>:</td>
</tr>
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<td>□ Chapter 12 (pp. 403, 406-409, 413-418, 425-428, 440-443): Financial Management: Accounting, Reporting, and Auditing</td>
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## EMS 4301, Finance of EMS Systems

### Course Schedule

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<tr>
<th>Unit VIII</th>
<th>Capital Assets and Capital Finance</th>
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<td><strong>Review:</strong></td>
<td>Unit Study Guide</td>
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| **Read:** | Public Budgeting Systems:  
  - Chapter 13 (pp. 451, 459-464, 469-472): Capital Assets: Planning and Budgeting, Analysis, and Management  
  - Additional Required Reading: See Study Guide |
| **Discuss:** |  
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  - Essay by Tuesday, 11:59 p.m. CST (Central Time) |

**Notes/Goals:**