Course Name

Public Budgeting and Finance

Course Description

The course is designed to provide students with both a strong theoretical framework of the decision-making process in public budgeting in the United States and actual practice in the creation of a public budget. Through selected readings from the text book, *Public Budgeting Systems*, as well as a classroom laboratory and role play approach; this course offers an analysis of the nature and processes of public budgeting. From an experiential standpoint, basic financial management planning, preparation, and resource allocation will be examined in the context of classroom budgeting exercises and role play. The classroom laboratory allows participants to experience budgeting as a budget analyst within a simulated city. In sum, the course teaches budgeting by making students actually forecast and develop a public budget. It will provide a variety of practical budgeting experiences from which participants will gain insight about the process and tools they will later encounter on the job.

The course consists of a mixture of class activities (informal lectures, group discussion, teamwork, and speakers) and student responsibilities (individual projects, oral presentations, classroom exercises). Generally, the classroom budgeting laboratory will parallel, but not repeat, the readings.

Student Learning Outcomes

1. To lead and manage in public governance
2. To participate in and contribute to the policy process
3. To analyze, synthesize, think critically, solve problems, and make decisions
4. To articulate and apply a public values perspective
5. To communicate and interact productively with a diverse and changing workforce and citizenry

Course Learning Objectives

1. *To provide a learning opportunity in which a solid, theoretical base complements, compounds, and guides the application of techniques.* The steps in the budgeting process, for example, are viewed in the context of a simulated city's political, social and economic conditions.
2. **To offer experiential learning and skill development.** By actually performing budgeting tasks, the participant practices those processes and observes the group dynamics he or she may later find in a work situation. Research suggests students who actually “experience” budgeting retain what they have learned longer than they do through typical lecture courses.

3. **To test techniques by simulating problems for the student to confront.** The classroom laboratory and role play can bring the theoretical and textbook concepts to life.

4. **To perform tasks yielding a time-sensitive product: a city budget.** The task orientation can motivate deeper student involvement and understanding of the subject matter.

### Major Course Requirements

**Class Attendance and Participation**  
**Individual:** 4 Budgeting Homework Assignments  
**Group:** Analyze 5-Year Expenditure History of Assigned Departments  
**Group:** Analyze, Prioritize & Present Assigned Department 2017 Capital Requests  
**Group:** Draft 2017 Budget Submittals & PowerPoint for Assigned Departments  
**Individual:** Citywide 2017 Transmittal Letter with Budget Message (Final)  
**Group:** Final 2017 Budget Submittal & PowerPoint Presentation for Assigned Departments (Final)

**TOTAL**  
100%

All course requirements must be completed to receive a grade from this course.

- **A = 90-100 points**
- **B = 80-89 points**
- **C = 70-79 points**
- **F = ≤69 points**

### ATTENDANCE AND CLASS PARTICIPATION (10 points):

This course relies heavily on student attendance and interaction. Attendance and punctuality are expected in all classes. **Your absence from this class will be detrimental to your grade.** may affect the course progression, and potentially, the grades of the other members of your class. Class work cannot be learned in absentia, and on-time attendance is expected. **With active classroom participation, the full 10% will be given for those with 0 or 1 absence; 5% for those with 2-3 absences; and zero for anyone with 4-5 absences. Six absences or more constitutes an “F” for the entire course.** Attendance is defined as initialing the roster before class begins and staying the entire period. Stated differently, consider the class sessions to be the campus equivalent of a budgeting session. In such an environment, your colleagues may save your place the first time you are late or absent; the second time, your seat may be temporarily taken by your replacement; but the third time, your seat is likely to be permanently taken by your replacement. Budgeting is a team exercise. Please understand that your contribution has a bearing on the value of the course, both to yourself and to your colleagues; if you believe that your contribution is not important, please take another course.
Each class will be devoted to discussion and analysis of the specific topics indicated for that class on the syllabus. It is important that each student come to each class well prepared to participate in discussions.

4 INDIVIDUALLY ASSIGNED BUDGET HOMEWORK (40 points):

All individual exercises are designed to prepare you for the class discussion on that date. Therefore it is important that you complete the questions and work the calculations prior to coming to class. The exercises should be completed in a professional manner in keeping with the role of a budget analyst that the students are assuming during the course. Each assignment will be reviewed for professionalism, completeness & accuracy. You will be expected to hand in specified individual exercises on the dates listed in the course calendar. Late assignments: Any of the individual assignments turned in one week late automatically lose a letter grade and nothing later than one week after the due date will be accepted.

GROUP: PRESENT 5-YEAR EXPENDITURE HISTORY OF ASSIGNED DEPARTMENTS (10 POINTS)

Each Student Group will analyze, submit & present a 5-year expenditure history of their assigned departments. One written copy of the assignment will be turned in to the Instructor the day the assignment is due in class. Classroom handouts encouraged. Group presentations must be limited to less than 20 minutes and each group must be prepared to answer classroom and instructor questions at the end of each presentation.

GROUP: PRESENT 2017 CAPITAL EXPENDITURE REQUESTS FOR ASSIGNED DEPARTMENTS (10)

Each Student Group will analyze, prioritize, submit & present 2017 Capital Expenditures for their assigned departments. One written copy of the assignment will be turned in to the Instructor the day the assignment is due in class. Classroom handouts encouraged. Group presentations must be limited to less than 20 minutes and each group must be prepared to answer classroom and instructor questions at the end of each presentation.

GROUP: PRESENT DRAFT 2017 BUDGET SUBMITTAL & POWERPOINT PRESENTATION FOR ASSIGNED DEPARTMENTS (10 POINTS)

Each Student Group will develop, submit & present a draft 2017 departmental budget submittal & PowerPoint presentation for their assigned departments. One written copy of the assignment will be turned in to the Instructor the day the assignment is due in class. Classroom handouts encouraged. Group must be limited to less than 20 minutes and each group must be prepared to answer classroom and instructor questions at the end of each presentation.

INDIVIDUAL: CITYWIDE BUDGET MESSAGE AND TRANSMITTAL LETTER (10%)

As part of their final exam, each student will develop and submit a citywide transmittal letter (5 – 10 pages) including an overarching budget message based on all the preceding exercises, presentations and personal observations. You will be graded on your ability to summarize key elements and aspects of the citywide budget, as well as for the accuracy and professional tone of the assignment.

GROUP: FINAL 2017 BUDGET SUBMITTAL & POWER POINT PRESENTATION FOR ASSIGNED DEPARTMENTS (10 POINTS)
As part of their final exam, each student group will develop and submit a final 2017 budget submittal (1 page per assigned department) & power point presentation (4 – 5 pages per assigned department) summarizing the final balanced budget for their assigned departments.

Recommended Reading


Course Policies

Academic Integrity/Plagiarism:

University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, falsification, forgery, complicity or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in a failing this course.

Dropping a Class:

I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class. April 8, 2016 is the last day to drop a class with an automatic grade of "W" this term.

Classroom/professional behavior:

Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

Statement of Civility:

Texas A&M University-Corpus Christi has a diverse student population that represents the population of the
state. Our goal is to provide you with a high quality educational experience that is free from repression. You are responsible for following the rules of the University, city, state and federal government. We expect that you will behave in a manner that is dignified, respectful and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.

**Academic Advising:**

The College of Liberal Arts requires that students meet with an Academic Advisor as soon as they are ready to declare a major. The Academic Advisor will set up a degree plan, which must be signed by the student, a faculty mentor, and the department chair. The College’s Academic Advising Center is located in Driftwood 203E, and can be reached at 825-3466.

**Disability Services:**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Disability Services Office at (361) 825-5816 or visit the office in Corpus Christi Hall #116.

**Grade Appeals Process:**

Students who feel that they have not been held to appropriate academic standards as outlined in this class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details on the process of submitting a formal grade appeal, please visit the College of Liberal Arts website, cla.tamucc.edu/students/studentinfo.html. For assistance and/or guidance in the grade appeal process, students may contact the Associate Dean’s Office Grade Appeals*

**Statement of Academic Continuity:**

In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University–Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.
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<th>Date/Class #</th>
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| January #1   | **Course Introduction & Overview**  
Budgeting as a Story & a Reflection of Community Values. |
| January #2   | **Intro to City**  
Classroom Exercise on Demographic Analysis as it Relates to Budgeting.  
Understand Importance of Context in the Budgeting Process.  
Make Group Assignment of Departments & Individual assignments for Revenue Sources to Individual Students. |
| February #3  | **Intro to Budgeting 101**  
Key Budgeting Concepts.  
Looking at Citywide Revenues & at Expenditures: Sources and Uses of Funds.  
**Individual HW #1 Due**: Socio Economics of City Analysis |
| February #4  | **Trend Analysis and Projections/Forecasting**  
Classroom exercise analyzing 5-year citywide expenditure & revenue histories of the city. |
| February #5  | **Classroom Staff Meeting**: Individual Presentations & Discussion of a 5-Year History of Assigned Revenue Streams to Prepare 2017 Revenue Projections  
Presentation & Written Report on Individually Assigned Revenue Sources: 5-Year Histories & 2017 Projections. Present arguments and reasons for changes in assigned revenue streams over the past 5 years and make a recommendation on 2017 projection for assigned revenue streams.  
**Individual HW #2 Due**: Develop, Discuss & Submit a 5-Year Summary Analysis of Citywide Revenue & Expenditure History  
**Individual HW #3 Due**: Develop, Submit & Present 5-Year Analysis of Assigned Revenue Streams with Recommendation for 2017 Revenue Projection |
| February #6  | **Classroom Staff Meeting & Individual Presentations (continued)**  
Presentation & Written Report on Individually Assigned Revenue Sources: 5-Year Histories & 2017 Projections continue. |
| March #7     | **Classroom Staff Meeting & Individual Presentations (continued)**  
Presentations continue on Individually Assigned Revenue Sources: 5-Year History Analysis & 2017 Revenue Projection. |
March #8


**Individual HW #4 Due:** Submit final list of all 2017 revenue projections subtotaled by General & Enterprise Funds as well as *citywide* total

March Spring Break: No Class

March #9

Classroom Staff Meeting & Group Department Expenditure History Presentations

**Group HW Due:** Analyze 5 year expenditure history of assigned departments & develop expenditure projection for 2017

April #10

Classroom Staff Meeting & Group Department Expenditure History Presentations (continued)
Group Presentations continue on Assigned Departmental Expenditure Histories & 2017 Expenditure Projections.

April #11

Classroom Discussion of Capital Budget & Debt Management
Techniques of Capital Budgeting.
Debt Administration and Cash Management.
Finalize 2017 Capital Decisions.
Review Examples of Citywide Budget Messages & Transmittal Letters.

**Group HW Due:** Prioritized 2017 Capital Requests & Justification for Assigned Departments

April #12

Classroom Discussion On Budget Execution, As Well As Measuring & Reporting On Success
Benchmarks, Performance Measurements, Budget Formulation & Execution

April #13

Classroom Staff Meeting & Group Presentations on Departmental Expenditures
Group Presentations of Assigned Department Draft 2017 Budget Submittals & PowerPoint. In Class Reconciliation of all Departmental Expenditure Requests with total Projected Revenue. Lay Groundwork for Final Departmental Budgets.

**Group HW Due:** Draft 2017 Budget Submittal & PowerPoint Slides for Assigned Departments
April #14  
**Classroom Staff Meeting & Group Presentations (continued)**  
Group Presentations on Draft 2017 Assigned Department Budgets & PowerPoint Presentations Continue. In Class Reconciliation of all Departmental Expenditure Requests with total Projected Revenue. Lay Groundwork for Final Departmental Budgets.

May #15  
**Group Final Exams:** Assigned Departmental Final 2017 Budget Submittals & PowerPoint Presentations Due Today.

**Individual Final Exam:** Citywide 2017 Budget Transmittal Letter with Budget Message Due Today.