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 and actual practice in the creation of a public budget through 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 through the eyes of 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).

Student 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 10%

**Individual:** 4 Budgeting Homework Assignments 40%

**Group:** Analyze 5-Year Expenditure History of Assigned Departments 10%

**Group:** Analyze, Prioritize & Present Assigned Department Capital Requests 10%

**Group:** Draft Budget Submittals & PowerPoint for Assigned Departments 10%

**Individual:** Citywide Transmittal Letter with Budget Message (Final) 10%

**Group:** Final Budget Submittal & PowerPoint Presentation for Assigned Departments (Final) 10%

**TOTAL** 100%

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

\[
\begin{align*}
A & = 90-100 \text{ points} \\
B & = 80-89 \text{ points} \\
C & = 70-79 \text{ points} \\
F & = \leq 69 \text{ points}
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**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 absences; 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 work session. In such an environment, your colleagues may fill in for you the first or second time you are late or absent, 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.

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. **Each group will submit one written copy of the assignment to the Instructor the day the assignment is due in class.** 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. Classroom handouts encouraged.

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

Each Student Group will analyze, prioritize, submit & present Capital Expenditures for their assigned departments. **Each group will submit one written copy of the assignment to the Instructor the day the assignment is due in class.** 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. Classroom handouts encouraged.

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

Each Student Group will develop, submit & present a draft departmental budget submittal & PowerPoint presentation for their assigned departments. **Each group will submit one written copy of the assignment to the Instructor the day the assignment is due in class.** 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. Classroom handouts encouraged.

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 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 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 6, 2018 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:

As stated in University Procedure 13.02.99.C2.03, Student Grade Appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Procedure 13.02.99.C2.03, Student Grade Appeals. These documents are accessible online at: http://academicaffairs.tamu.edu/rules_procedures/assets/13.02.99.C0.03_student_grade_appeals.pdf. For assistance and/or guidance in the grade appeal process, students may contact the Associate Dean's office in the college in which the course is taught. For complete details on the process of submitting a formal grade appeal in CLA, please visit the College of Liberal Arts website, http://cla.tamu.edu/about/student-resources.html.

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.
**COURSE CALENDAR**

<table>
<thead>
<tr>
<th>Class #</th>
<th>Topics</th>
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<tbody>
<tr>
<td>Class #1</td>
<td><strong>Course Introduction &amp; Overview</strong>&lt;br&gt;Budgeting as a Story &amp; a Reflection of Community Values.</td>
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<tr>
<td>Class #2</td>
<td><strong>Intro to City</strong>&lt;br&gt;Classroom Exercise on Demographic Analysis as it Relates to Budgeting.&lt;br&gt;Understand Importance of Context in the Budgeting Process.</td>
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<tr>
<td>Class #3</td>
<td><strong>Intro to Budgeting 101</strong>&lt;br&gt;Key Budgeting Concepts.&lt;br&gt;Looking at Citywide Revenues &amp; at Expenditures: Sources and Uses of Funds.&lt;br&gt;Make Group Assignment of Departments &amp; Individual assignments for Revenue Sources to Individual Students.</td>
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<td><strong>Individual HW #1 Due:</strong> City Socio Economics Analysis</td>
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<tr>
<td>Class #4</td>
<td><strong>Trend Analysis and Projections/Forecasting</strong>&lt;br&gt;Classroom exercise analyzing 5-year citywide expenditure &amp; revenue histories of the city.</td>
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<td>Class #5</td>
<td><strong>Classroom Staff Meeting: Individual Presentations &amp; Discussion of a 5-Year History of Assigned Revenue Streams to Prepare Revenue Projections</strong>&lt;br&gt;Presentation &amp; Written Report on Individually Assigned Revenue Sources: 5-Year Histories &amp; Projections. Present arguments and reasons for changes in assigned revenue streams over the past 5 years and make a recommendation on projection for assigned revenue streams.</td>
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<td><strong>Individual HW #2 Due:</strong> Develop, Discuss &amp; Submit a 5-Year Summary Analysis of Citywide Revenue &amp; Expenditure History</td>
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<tr>
<td>Class #6</td>
<td><strong>Classroom Staff Meeting &amp; Individual Presentations (continued)</strong>&lt;br&gt;Presentation &amp; Written Report on Individually Assigned Revenue Sources: 5-Year Histories &amp; Projections continue.</td>
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<td><strong>Individual HW #3 Due:</strong> Develop, Submit &amp; Present 5-Year Analysis of Assigned Revenue Streams with Recommendation for Revenue Projection</td>
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<tr>
<td>Class #7</td>
<td><strong>Classroom Staff Meeting &amp; Individual Presentations (continued)</strong>&lt;br&gt;Presentations continue on Individually Assigned Revenue Sources: 5-Year History Analysis &amp; Revenue Projection. Finalize Revenue Projections.</td>
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Spring Break: No Class

Class #8  Expenditure History of City: Classroom exercise on expenditure analysis and forecasting. Categories of Expenditures. Direct and internal support expenditures. Salary Levels & Wage increase decisions.

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

Class #9  Classroom Staff Meeting & Group Department Expenditure History Presentations
Group Presentation & Written Report on Assigned Departmental Expenditure Histories & Expenditure Projections.

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

Class #10  Classroom Staff Meeting & Group Department Expenditure Presentations (continued)
Group Presentations continue on Assigned Departmental Expenditure Histories & Expenditure Projections.

Class #11  Group Departmental Expenditure Presentations (continued)
Classroom Discussion of Capital Budget & Debt Management

Class #12  Classroom Discussion On Budget Execution, As Well As Measuring & Reporting On Success
Benchmarks, Performance Measurements, Budget Formulation & Execution

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

Class #13  Classroom Staff Meeting & Group Presentations on Departmental Expenditures
Group Presentations of Assigned Department Draft 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 Budget Submittal & PowerPoint Slides for Assigned Departments
Class #14  

**Classroom Staff Meeting & Group Presentations (continued)**

Group Presentations on Draft Assigned Department Budgets & PowerPoint Presentations Continue. In Class Reconciliation of all Departmental Expenditure Requests with total Projected Revenue. Lay Groundwork for Final Departmental Budgets.

**No Classes on Reading Day**

Finals: No Class  

**Group Final Exams:** Assigned Departmental Final Budget Submittals & PowerPoint Presentations Due By Email Today.

**Individual Final Exams:** Citywide Budget Transmittal Letter with Budget Message Due By Email Today.