Thursday 7-9:30PM in Bay Hall 202
PADM 5305.002
Spring 2020
Office: Bay Hall 349

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Cell Phone: 512-925-2720

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 & Present Expenditure History & Projections of Assigned Departments 10%

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

**Group:** Present 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.

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 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 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 EXPENDITURE HISTORY & EXPENDITURE PROJECTIONS FOR ASSIGNED DEPARTMENTS (10 POINTS)

Each Student Group will analyze, submit & present an 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

Disabilities Accommodations

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 call or visit Disability Services at (361) 825-5816 in Corpus Christi Hall 116.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

Grade Appeals

As stated in University Procedure 13.02.99.C0.03, Student Grade Appeal Procedures, 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.C0.03, Student Grade Appeal Procedures. For assistance and/or guidance in the grade appeal process, students may contact the Dean’s office in the college in which the course is taught or the Office of the Provost. These documents are accessible through the University Rules Web site at: http://academicaffairs.tamu.edu/rules_procedures/assets/13.02.99.c0.03_student_grade_appeals.pdf.

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. Degree plans are prepared in the CLA Academic Advising Center. The University uses an online Degree Audit system. Any amendment must be approved by the Department Chair and the Office of the Dean. All courses and requirements specified in the final degree plan audit must be completed before a degree will be granted. The CLA Academic Advising Office is located in Driftwood #203. For more information please call 361-825-3466.

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 your academic advisor, the Financial Aid Office, and me, before you decide to drop this course. 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. The last day to drop a class is April 10, 2020.
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 penalty up to an “F” in this course.

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.

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.

Cell Phone and Electronic Device Usage

Turn off your cell phone during class. Using a laptop computer for taking notes in class is fine, but internet surfing or online chatting is prohibited as is cell phone texting and will be detrimental to your attendance and participation grade.
<table>
<thead>
<tr>
<th>Date/Class #</th>
<th>Topics</th>
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<tbody>
<tr>
<td>Class 1/23</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 1/30</td>
<td><strong>Intro to Budgeting Context: Demographics &amp; Politics</strong>&lt;br&gt;Classroom Exercise on Demographic Analysis as it Relates to Budgeting. Understand Importance of Context in the Budgeting Process, including Political Context.</td>
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<tr>
<td>Class 2/6</td>
<td><strong>Intro to City Budgeting 101</strong>&lt;br&gt;Key Budgeting Concepts.&lt;br&gt;Looking at Citywide Revenues &amp; Expenditures: Sources and Uses of Funds.&lt;br&gt;Make Individual assignments of Revenue Sources to Individual Students.</td>
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<tr>
<td>Class 2/13</td>
<td><strong>Trend Analysis and Projections/Forecasting</strong>&lt;br&gt;Classroom exercise analyzing citywide expenditure &amp; revenue histories of the city.</td>
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<td>Class 2/20</td>
<td><strong>Classroom Staff Meeting: Individual Presentations &amp; Discussion of the History of Assigned Revenue Streams to Prepare Revenue Projections</strong>&lt;br&gt;Presentation &amp; Written Report on Individually Assigned Revenue Sources: Histories &amp; Projections. Present arguments and reasons for changes in assigned revenue streams over the past and make a recommendation on projection for assigned revenue streams.</td>
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<tr>
<td>Class 2/27</td>
<td><strong>Classroom Staff Meeting &amp; Individual Presentations (continued)</strong>&lt;br&gt;Presentation &amp; Written Report on Individually Assigned Revenue Sources: Histories &amp; Projections continue. Make Group Departmental Assignments for Upcoming Expenditure Analysis.</td>
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<tr>
<td>Class 3/5</td>
<td><strong>Classroom Staff Meeting &amp; Individual Presentations (continued)</strong>&lt;br&gt;Presentation continue on Individually Assigned Revenue Sources: Historical Analysis &amp; Revenue Projection. Finalize Revenue Projections.</td>
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3/12 Spring Break: No Class this Week

Class 3/19  
**Expenditure History of City:** Classroom exercise on expenditure analysis and forecasting.  
Categories of Expenditures. Direct and internal support expenditures. Decisions on Salary & Benefit Levels.  

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

Class 3/19  
**Classroom Staff Meeting & Group Presentations on Department Expenditure History & Projections**  
Group Presentation & Written Report on Assigned Departmental Expenditure Histories & Expenditure Projections.  

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

Class 3/26  
**Classroom Staff Meeting & Group Presentations on Department Expenditure History & Projections**  
Group Presentations continue on Assigned Departmental Expenditure Histories & Expenditure Projections.

Class 3/26  
**Classroom Staff Meeting & Group Department Expenditure Presentations (continued)**  
Group Presentations continue on Assigned Departmental Expenditure Histories & Expenditure Projections.

Class 4/2  
**Group Departmental Expenditure Presentations (continued) & Classroom Discussion of Capital Budget & Debt Management**  
Techniques of Capital Budgeting, Debt Administration and Cash Management.  
**Finalize Departmental Expenditure Requests.** Review Examples of Citywide Budget Messages & Transmittal Letters.

Class 4/9  
**Group Presentations on Proposed Departmental Capital Expenditures, Classroom Discussion On Budget Execution, As Well As Measuring & Reporting On Outcomes.**  
**Finalize Decisions on Departmental Capital Requests.** Discuss Benchmarks, Performance Measurements, Budget Formulation & Execution

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

Class 4/16  
**Group Presentations on Proposed Departmental Capital Expenditures, Classroom Discussion On Budget Execution, As Well As Measuring & Reporting On Outcomes.**  
**Finalize Decisions on Departmental Capital Requests.** Discuss Benchmarks, Performance Measurements, Budget Formulation & Execution

Class 4/16  
**Group HW Due:** Prioritized Capital Requests & Justification for Assigned Departments

Class 4/19  
**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 4/30

**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.

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5/7/20 is a Reading Day: No Class this Thursday

5/14 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.

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**Note:** Tuesday 5/19 is the Deadline to Post Final Class Grades