

**San José State University**  
**Department of Political Science**  
**PADM 218 Public Budgeting Fall 2018**

**August 21 to Dec 4**

**Course and Contact Information**

<b>Professor:</b>	Dr. Leonard L. Lira
<b>Office Location:</b>	Clark Hall 402D
<b>Telephone:</b>	408-924-5565
<b>Email:</b>	<a href="mailto:leonard.lira@sjsu.edu">leonard.lira@sjsu.edu</a>
<b>Office Hours:</b>	Tue & Thur @ 3:30 – 4:30 PM, Online WED by Zoom ( <a href="https://sjsu.zoom.us/j/699863908">https://sjsu.zoom.us/j/699863908</a> ) @ 1:30 to 2:30 PM, or by appointment
<b>Class Days/Time:</b>	Tuesday 6:00 – 8:45 PM
<b>Classroom:</b>	DMH 149A

**Course Description**

This course will examine current theory, techniques and practice of public budgeting for political decision making, planning, and management. This course will also examine the budget process in the executive and legislative branches and reform efforts; public choice analysis; and financial processes and the role of accounting.

Public Budgeting reflects organization's strategy of resource allocation for policy making and implementation. Since government determines how much of the society's resources will be used for the public purpose, budgeting shapes the macro economy. Budgeting is also about assigning responsibility to implement policy. The purpose of this course is to help students understand the budget process; obtain practical knowledge of budget reading; provide the analytic skills used in preparing budget report reflecting policy priorities by identifying and employing alternative sources of funding including grants, taxes and fees; understand the role of the modern budget in determination of policy, administrative integration, control of government operations and intergovernmental relations, and in relation to private economy. Due to the local focus in the mission statement of the SJSU MPA program, this course will focus its examples primarily on local governments, nonprofits, & communities.

**Course Format**

This course is delivered in class. The delivery of this course is a mix of lecture, facilitated discussions, in class & out of class group work, and other learning activities.

**CANVAS Messaging**

This course is managed on CANVAS. Course materials such as syllabus, handouts, notes, assignment instructions, etc. can be found on the Canvas learning management system. You are responsible for regularly checking with the messaging system through the Canvas to learn of any updates.

## Required Texts/Readings

### Required Textbooks:

Mikesell, John L. *Fiscal Administration: Analysis and Application for the Public Sector* 10th Edition. Cengage. ISBN: 9781305953680—eBook is available at the SJSU Bookstore

Morgan, Douglas, Kent S. Robinson, Dennis Strachota. *Budgeting for Local Governments and Communities* Taylor & Francis. ISBN:9780765627803—eBook is available at the SJSU Bookstore

**Other readings will be provided on CANVAS by the professor if deemed necessary.**

### Useful Web Sites:

- Association of Budgeting and Financial Management (ABFM), available at <http://www.abfm.org/>.
- California Budget Project, available at <http://www.cbp.org/>.
- California Legislative Analyst's Office (LAO), available at <http://www.lao.ca.gov/laoapp/main.aspx>.
- Congressional Budget Office (CBO), available at <http://www.cbo.gov/>.
- U.S. Government Accountability Office (GAO), available at <http://www.gao.gov/>.
- Government Finance Officers Association (GFOA), available at <http://www.gfoa.org/>.
- Federal, State, and Local Governments (U.S. Census Bureau), available at <http://www.census.gov/govs/www/>.
- Public Policy Institute of California, San Francisco, available at <http://www.ppic.org/main/home.asp>.
- Rockefeller Institute of Government, Albany, New York, available at <http://www.rockinst.org/>.
- National Association for State Budget Officers (NASBO), available at <http://www.nasbo.org/>.
- National Conference of State Legislatures (NCSL), available at <http://www.ncsl.org/>.

### Academic Journals:

Public Budgeting & Finance  
National Tax Journal  
Public Finance Review  
Public Administration Review  
State Tax Notes

## University Learning Goals, Program Learning Outcomes (PLO) & Course Learning Outcomes (CLO)

The overall course goal is to educate public administration and non-profit professionals in public budgeting, theory, processes, and procedures so they achieve the SJSU University Learning Goals (ULGs) and demonstrate mastery of the NASPAA/SJSU MPA program learning outcomes. Upon graduation, San José State University students will have developed:

- ULG 1:** Social and Global Responsibilities
- ULG 2:** Specialized Knowledge
- ULG 3:** Intellectual Skills
- ULG 4:** Integrative Knowledge and Skills
- ULG 5:** Applied Knowledge

Upon completion of the Master of Public Administration degree, the student will be able to:

- PLO 1:** Lead and manage in public governance;
- PLO 2:** Participate in and contribute to the policy process;
- PLO 3:** Analyze, synthesize, think critically, solve problems and make decisions;
- PLO 4:** Articulate and apply a public service perspective;
- PLO 5:** Communicate and interact productively with a diverse and changing workforce and citizenry.

Upon successful completion of this course students will be able to:

- CLO1:** Explain and assess key elements of government budgeting processes while demonstrating an understanding of the professional ethics and a public service attitude required to enact those processes;
- CLO2:** Understand the political, social, economic, and cultural contexts of the US public budgeting systems at the federal, state and local levels and thereby be able to design and produce a flexible budget for a public organization using alternative sources of funding, including grants, taxes and fees and reflecting policy priorities;
- CLO3:** Provide a strategic analysis, based on critical thinking, of the core budgetary issues faced by the US governments and other public organizations and provide a critical assessment of the strengths and limitations of different citizen engagement tools in the budgetary process and utilize various analytical tools of financial management, including forecasting models, performance-based budgeting, discounting, and financial statement ratio analysis;
- CLO4:** Demonstrate team work and conflict resolution skills that utilize a public service perspective;
- CLO5:** Provide written and verbal communication that express their own ideas of innovative budgetary practices in a manner that supervisors and subordinates in public organizations can implement.

### Course Requirements, Assignments & Grading

Assignment and Assessments	Percentage
Contribution to Learning	20%
Participation in Discussion (in class and online)	100 points
Personal Profile and Canvas page set-up	100 Points
Group Technical Exercises	100 Points
Technical Budgeting Exercises	30% (total)
Budget Exercise #1: Line Item Budget	100 points
Budget Exercise #2: PPBS Budget	100 points
Budget Exercise #3: Performance Budget	100 points
Budget Exercise #4: Zero-Based Budget	100 points
Take Home Exam: Budget Preparation Exercise	20% (100 points)
Group Budget Research Project	30%
Final Paper presentation	100 points
Final Paper	100 points

### ***Contribution to Learning:***

Students learn at least as much from one another as from their instructors in a collaborative learning community. I will probably learn as much, if not more from you. I consider each student's contribution to be a critical component of every course, so it also is a critical component of your grade. Students will contribute to learning via discussion and other in-class activities over the course of the semester. Attendance is not the primary method of measuring participation. But if students are not in class, they are not participating. Student participation in online discussion boards will count.

There is no "recipe" for conducting or evaluating class contribution, but we can isolate some of the characteristics of relatively successful or unsuccessful performances in this category. There will be a rubric attached to this assignment in Canvas. It provides a profile, or composite of characteristics within graded performances in class contribution. Not all must be uniformly present in a given class member or across every class session, and conduct of individual participants over the weeks of a term frequently will combine attributes from multiple performance profiles. Therefore, while these profiles begin to speak to criteria at work in evaluating class contribution, they are not offered here as definitive benchmarks (hence not made to coincide exactly with numerical scales or grade equivalents) and are furnished only to dramatize some nuances in-class contribution behaviors, as well as distinctions made in assessing performances.

In the end, I score contribution using a combination of three modes of assessment: individual assessments (a student's development and progress during the term), comparative assessments (what members of the same section, or class, demonstrate is possible), and contextual assessments (what students whose work I have evaluated over the years suggests about the full spectrum of class contribution performances). You may not agree utterly with my scoring of your performance (and I do not ask you to agree), but I want you to have clarity about how I understand the process of assessing class contribution.

**Technical Budget Projects:** You will have four budget assignments. The projects are designed to help students to understand the nuts and bolts of budgeting (CLO1); to identify and employ alternative sources of funding, including grants, taxes and fees (CLO3). While this is an individual assignment, I encourage students to form study groups (**maximum member of four**) and work together on their assignments.

**Take Home Exam (Budget Development Project):** Students will be required to develop a budget based on the daycare budget case. By preparing the budget, students will be able to understand how to prepare a budget reflecting policy priorities (CLO2). You should submit it individually.

**Budget Assessment and Review Project (Final paper project & Presentation):** This is a group project. I expect students to allocate themselves into evenly divided groups. This final project is designed for students to understand the budgetary process of government/ nonprofit organization (CLO1). Students are also expected to learn how to work productively in teams (CLO4). In the final group presentation, students should present oral information accurately, clearly, concisely (CLO5). You will present a 10-minute power point presentation and submit the project. This assignment must include budget process, review of budget formats including revenue side of budget and expenditure side of budget, capital budget and debt and budget audit. (See Assignment Workbook for details).

Mapping Assessments to CLOs, PLOs, & ULGs in PADM 218			
Assessment	Course Learning Outcomes	Program Learning Outcomes	University Learning Goals
<b>Contribution to Learning</b>	1- 5	1-5	1 & 4
<b>Technical Budget Exercises</b>	1 & 3	3	2, 4, & 5
<b>Take Home Exam: Budget Preparation Exercises</b>	2	3, 4, & 5	2, 4, & 5
<b>Budget Assessment and Review Project</b>	1, 4 & 5	2 -5	1, 3, & 5

## Grading Policy

Student's grade will be determined by a weighted average of the letter grade earned. The letter conversion follows: A+: 97-100%; A: 94-96.9%; A-: 90-93.9%; B+ 87-89.9%; B: 84-86.9%; B-: 80-83.9%; C+: 75-79.9%; D: 70-74.9%; & F: <70%

A grade of "A" reflects mastery of the material, with a strong and successful effort to think creatively about and go beyond the assigned material. A grade of "B" reflects a decent, comprehensive awareness of the assigned material. A grade of "C" reflects understanding of much of the material, but relatively weak and/or insufficient preparation of written work. A score of less than "C" reflects significant gaps in knowledge or repeated lack of performance in the various aspects of the course. Complete all assignments and presentation on time. Late submission of grades will be penalized a letter grade for every day late. Students will submit all of their assignment through Canvas. As graduate students, the goal is achieve a B or higher. Anything less, is not sufficient to demonstrate that you have developed the skills to translate into public service. Nonetheless, I would advise you not to become fixated on the letter grade. You are not an undergraduate, and your in-class performance, contributions to class learning, and ability to develop and utilize your new found professional network will better define your success in the MPA program.

## Policies

### Make-up Policy

Serious personal or dependent family illness that can be documented is the only acceptable excuse for not turning in work on time. If you are ill, you will be given a reasonable extension for submission of missing work. **There are no make-ups for missed presentations or in-class case work.** Incompletes are discouraged. However, I treat each request on a case-by-case basis. Please inform me and have the discussion with me as early as possible.

### Classroom Protocol

It is expected that when you come to class you will give the material your undivided attention. Please ensure that communication devices are on vibrate, and quietly leave the learning space if you need to take a call during class. Do not engage in any behavior that will detract from a positive learning environment for other students. To develop a collegial working environment, students may address me by my go-by name, Len.

### University Policies

Per University Policy S16-9, university-wide policy information relevant to all courses, such as academic integrity, accommodations, etc. will be available on Office of Graduate and Undergraduate Programs' [Syllabus Information web page](http://www.sjsu.edu/gup/syllabusinfo/) at <http://www.sjsu.edu/gup/syllabusinfo/>. Please peruse these policies at the link, as they apply to issues such as accommodations for students with learning or other challenges, religious holidays, and what is considered cheating or plagiarism.

### Workload and Credit Hour Requirements

Success in this course is based on the expectation that students will spend, for each unit of credit, a minimum of 45 hours over the length of the course (normally 3 hours per unit per week with 1 of the hours used for lecture) for instruction or preparation/studying or course related activities including but not limited to internships, labs, clinical practica.

## Disclaimer

All information in this syllabus, including due dates for evaluation instruments such as exams or papers may be subject to change with fair notice by the instructor, the Department of Political Science or San Jose State University.

## PADM 218 Public Budgeting, Fall 2018 Course Schedule

### Course Schedule

Week	Date	Topics, Readings,
1	Aug 21	<p><b>Topic: Class Overview - Introduction to Public Budgeting</b> Completion of personal profile Discussion of grading policy and expectation Review of curriculum Review resources available for course work Formation of Groups for projects and assignments</p> <p><b>Reading:</b> PADM 218 Course Syllabus, Mikesell chapter 1, Morgan et al, Preface.</p> <p><b>Assignments &amp; Deadlines:</b> N/A</p>
2	Aug 28	<p><b>Topic: Public Budget Theory and Local Governments and Community Organizations</b></p> <p><b>Readings:</b> Morgan et al. Chapter 1 &amp; 2;</p> <p><b>Assignments &amp; Deadlines:</b> N/A</p>
3	Sep 4	<p><b>Topic: Federal, State and Local Governmental Structures &amp; Institutions</b> What would be differences between federal budget and state level budget? Discuss it based on process of budgeting, legal limitation and practices of budget. Why do you think we have federal deficit crisis?</p> <p><b>Readings:</b> Mikesell Chapter 4 and Chapter 5,</p> <ul style="list-style-type: none"><li>• Yourish, Karen, and Stanton, Laura. "A guide to the federal budget process." The Washington Post, February 2010. <a href="http://www.washingtonpost.com/wp-srv/special/politics/federal-budget-process/budgetprocess.pdf">http://www.washingtonpost.com/wp-srv/special/politics/federal-budget-process/budgetprocess.pdf</a></li></ul> <p>*Optional Readings:</p> <ul style="list-style-type: none"><li>• *Roy Meyers. 1999. "Legislatures and Budgeting."</li><li>• *White, Joseph. 1998. Entitlement Budgeting vs. Bureau Budgeting. <i>Public Administration Review</i> 58:6:510-521.</li></ul> <p><b>Assignments &amp; Deadlines: Class exercise- Please bring your laptop</b> <b>Fix the Federal Budget:</b> Today, you're in charge of the nation's finances. Some of your options have more short-term savings and some have more long-term savings. When you have closed the budget gaps for both 2015 and 2030, you are done.</p>

Week	Date	Topics, Readings,
		<p><a href="http://www.nytimes.com/interactive/2010/11/13/weekinreview/deficits-graphic.html">http://www.nytimes.com/interactive/2010/11/13/weekinreview/deficits-graphic.html</a></p> <p><b>Balancing Local government Budget:</b> Since you have balanced the national budget, now do it at the local level.</p> <p><a href="http://www.nytimes.com/interactive/2011/07/05/us/wilmington-budget.html?scp=10&amp;sq=balanced%20budget%20amendment&amp;st=cse">http://www.nytimes.com/interactive/2011/07/05/us/wilmington-budget.html?scp=10&amp;sq=balanced%20budget%20amendment&amp;st=cse</a></p>
4	Sep 11	<p><b>Topic:</b> Budget as Policy Making: Logic, Processes, &amp; Cycles</p> <p><b>Readings:</b> Mikesell Chapter 2; Morgan et al. Chapter 3</p> <p><b>Assignments &amp; Deadlines:</b> N/A</p>
5	Sep 18	<p><b>Budget Preparation and How to Read a Budget</b></p> <p><b>Readings:</b> Mikesell Chapter 3; Morgan et al Chapter 4 &amp; 5.</p> <ul style="list-style-type: none"> <li>- Seven Letters: Reading will be available in the Canvas</li> <li>- James Carney and Stanley Schoenfeld. 1996. "How to Read a Budget," in <i>Budgeting: Formulation and Execution</i>. (Athens, GA: Carl Vincent Institute of Government).</li> </ul> <p>*Optional Reading:</p> <ul style="list-style-type: none"> <li>• *Jacqueline H. Rogers and Maritah B. Brown, —Preparing Agency Budgets, ¶ (excerpt, pp441-449) in <i>Handbook of Government Budgeting</i>.</li> <li>• *Meyers, Roy and Irene Rubin. 2011. The Executive Budget and the Federal Government: The First Century and Beyond. <i>Public Administration Review</i> 71(3): 334-44.</li> </ul> <p><b>Assignments &amp; Deadlines:</b> N/A</p>
6	Sep 25	<p><b>Topic: Different Types of Budgeting Part 1</b></p> <p><b>Reading:</b> Mikesell Chapter 6; Morgan et al. Chapters 11,</p> <p>*Optional readings</p> <ul style="list-style-type: none"> <li>• Joyce, Philip. 2011. The Obama Administration and PBB: Building on the Legacy of Federal Performance-Informed Budgeting. <i>Public Administration Review</i>. 71 (3): 356-367.</li> <li>• Yilin Hou, Robin S. Lunsford, Katy C. Sides, and Kelsey A. Jones “State Performance-Based Budgeting in Boom and Bust Years: An Analytical Framework and Survey of the States” 2011 370-388</li> <li>• *Gilmour and Lewis, Do Performance Budgets work?</li> </ul> <p><b>Assignments &amp; Deadlines:</b> <i>Issue Assignment #1</i> -Line Item Budgeting</p>
7	Oct 2	<p><b>Topic: Different Types of Budgeting Part 2</b></p> <p>-Discuss Line Item budgets</p> <p><b>Readings:</b> Morgan 12, &amp; 13 (skim 14)</p>

Week	Date	Topics, Readings,
		<b>Assignments &amp; Deadlines:</b> <i>Issue Assignment #2- PPBS Based Budgeting; Submission of First Assignment: Line Item Budgeting by midnight</i>
8	Oct 9	<p><b>Topic: Capital Budgeting</b> -Discuss PPBS Budget</p> <p><b>Reading:</b> Mikesell Chapter 7; Morgan et al Chapter 16; *Optional Reading. * Patricia Wingfall and Thomas D. Lynch: Capital budgeting practices in local government: Comparative Study of Two States in <i>Case Studies in Public Budgeting and Finance</i> .241-254 *Craig Johnson and John Mikesell, The Orange County Debacle: Where the irresponsible cash and debt management practices collide in <i>Case Studies in Public Budgeting and Finance</i> .585-596</p> <p><b>Assignments &amp; Deadlines:</b> <i>Issue Assignment #3 Performance Based Budgeting Submission of Assignment 2 PPBS Based Budgeting Due by Midnight</i></p>
9	Oct 16	<p><b>Topic: Sources of Revenue</b> -Discuss Performance Based Budgeting</p> <p><b>Readings:</b> Morgan et al Chapter 6; Mikesell Chapters 8-12 (Plan on dividing readings among study groups)</p> <p>*Pricing public services. Needs and Caggiano Chapter 18 in <i>Budgeting: Formulation and Execution</i>, edited by Jack Rabin, W. Bartley Hildreth, and Gerald Miller. Athens, GA: Carl Vinson Institute of Government</p> <p><b>Assignments &amp; Deadlines:</b> <i>Submission of Performance Based Budgeting by midnight</i></p>
10	Oct 23	<p><b>Topic: Revenue Forecasting</b></p> <p><b>Readings:</b> Morgan et al, Chapter 7; Mikesell Chapter 13, *Howard Fleeter and L. Lee Walker “Revenue Forecasting” in <i>Case Studies in Public Budgeting and Finance</i> .209-224</p> <p><b>Assignments &amp; Deadlines:</b> N/A</p>
11	Oct 30	<b>No Class -Midterm Exam Submission by midnight</b>
12	Nov 6	<p><b>Topic:</b> Planning, Adoption, Execution, Assessment</p> <p><b>Reading:</b> Morgan et al 15, 16, &amp; 18. (plan on dividing up)</p> <p><b>Assignments &amp; Deadlines:</b> N/A</p>
13	Nov 13	<p><b>Topic: Local Budgeting for the Common Good</b></p> <p><b>Readings:</b> Morgan et al. Chapter 19</p> <p><b>Assignments &amp; Deadlines:</b> N/A</p>

<b>Week</b>	<b>Date</b>	<b>Topics, Readings,</b>
14	Nov 20	<b>Non-Instructional Day – Thanksgiving Break Preparations</b>
15	Nov 27	<b>Final Paper Research Week</b> –No class, but the professor will be available during office hours and class time to discuss the students’ papers.
16	Dec 4	<b>Final Paper Presentation</b> <b>Final Paper Submission (by 11:59 pm)</b>