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

August 21 to Dec 4

Course and Contact Information

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

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:

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

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

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<tr>
<th>Assessment</th>
<th>Course Learning Outcomes</th>
<th>Program Learning Outcomes</th>
<th>University Learning Goals</th>
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<tr>
<td><strong>Contribution to Learning</strong></td>
<td>1-5</td>
<td>1-5</td>
<td>1 &amp; 4</td>
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<tr>
<td><strong>Technical Budget Exercises</strong></td>
<td>1 &amp; 3</td>
<td>3</td>
<td>2, 4, &amp; 5</td>
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<tr>
<td><strong>Take Home Exam: Budget Preparation Exercises</strong></td>
<td>2</td>
<td>3, 4, &amp; 5</td>
<td>2, 4, &amp; 5</td>
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<tr>
<td><strong>Budget Assessment and Review Project</strong></td>
<td>1, 4 &amp; 5</td>
<td>2-5</td>
<td>1, 3, &amp; 5</td>
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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 at [http://www.sjsu.edu/gup/syllabusinfo/](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**

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topics, Readings,</th>
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| 1    | Aug 21 | **Topic: Class Overview - Introduction to Public Budgeting**  
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  

**Reading:** PADM 218 Course Syllabus, Mikesell chapter 1, Morgan et al, Preface.  

**Assignments & Deadlines:** N/A |
| 2    | Aug 28 | **Topic: Public Budget Theory and Local Governments and Community Organizations**  
Readings: Morgan et al. Chapter 1 & 2;  

**Assignments & Deadlines:** N/A |
| 3    | Sep 4 | **Topic:** Federal, State and Local Governmental Structures & Institutions  
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?  

**Readings:** Mikesell Chapter 4 and Chapter 5,  

*Optional Readings:*  
• *Roy Meyers. 1999. "Legislatures and Budgeting."

**Assignments & Deadlines:** Class exercise- Please bring your laptop  
**Fix the Federal Budget:** 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.
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| 4    | Sep 11 | **Topic:** Budget as Policy Making: Logic, Processes, & Cycles  
**Readings:** Mikesell Chapter 2; Morgan et al. Chapter 3  
**Assignments & Deadlines:** N/A |
| 5    | Sep 18 | **Budget Preparation and How to Read a Budget**  
**Readings:** Mikesell Chapter 3; Morgan et al. Chapter 4 & 5.  
- Seven Letters: Reading will be available in the Canvas  
*Optional Reading:*  
**Assignments & Deadlines:** N/A |
| 6    | Sep 25 | **Topic: Different Types of Budgeting Part 1**  
**Reading:** Mikesell Chapter 6; Morgan et al. Chapters 11,  
*Optional readings*  
  - *Gilmour and Lewis, Do Performance Budgets work?  
**Assignments & Deadlines:** Issue Assignment #1 - Line Item Budgeting |
| 7    | Oct 2  | **Topic: Different Types of Budgeting Part 2**  
-Discuss Line Item budgets  
**Readings:** Morgan 12, & 13 (skim 14) |
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| 8    | Oct 9  | **Topic: Capital Budgeting**  
- Discuss PPBS Budget  
  **Reading:** 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 *Case Studies in Public Budgeting and Finance*. 241-254  
* Craig Johnson and John Mikesell, The Orange County Debacle: Where the irresponsible cash and debt management practices collide in *Case Studies in Public Budgeting and Finance*. 585-596  
  **Assignments & Deadlines:** Issue Assignment #2 PPBS Based Budgeting; Submission of First Assignment: Line Item Budgeting by midnight |
| 9    | Oct 16 | **Topic: Sources of Revenue**  
- Discuss Performance Based Budgeting  
  **Readings:** Morgan et al Chapter 6; Mikesell Chapters 8-12 (Plan on dividing readings among study groups)  
  **Assignments & Deadlines:** Submission of Assignment 2 PPBS Based Budgeting Due by Midnight |
| 10   | Oct 23 | **Topic: Revenue Forecasting**  
  **Readings:** Morgan et al, Chapter 7; Mikesell Chapter 13,  
*Howard Fleeter and L. Lee Walker “Revenue Forecasting” in *Case Studies in Public Budgeting and Finance*. 209-224  
  **Assignments & Deadlines:** N/A |
| 11   | Oct 30 | **No Class - Midterm Exam Submission by midnight** |
| 12   | Nov 6  | **Topic: Planning, Adoption, Execution, Assessment**  
  **Reading:** Morgan et al 15, 16, & 18. (plan on dividing up)  
  **Assignments & Deadlines:** N/A |
| 13   | Nov 13 | **Topic: Local Budgeting for the Common Good**  
  **Readings:** Morgan et al. Chapter 19  
  **Assignments & Deadlines:** N/A |
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<tbody>
<tr>
<td>14</td>
<td>Nov 20</td>
<td><strong>Non-Instructional Day – Thanksgiving Break Preparations</strong></td>
</tr>
<tr>
<td>15</td>
<td>Nov 27</td>
<td><strong>Final Paper Research Week</strong> – No class, but the professor will be available during office hours and class time to discuss the students’ papers.</td>
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</table>
| 16   | Dec 4    | **Final Paper Presentation**  
**Final Paper Submission (by 11:59 pm)** |