

SAN JOSE STATE UNIVERSITY

PADM 218

Public Budgeting

Spring 2012, alternating Saturdays, 9 a.m.. to 2 p.m..

Mark Linder
Clark 303

Office Hours: Wednesdays by appointment

Office Phone: 408- 777-3268 or cell 408- 891-8912

E-mail: markl@cupertino.org or marklinder46@yahoo.com

Summary

Preparing and managing a budget in the public sector is increasingly complex and vitally important. The budget is how one implements the policy objectives of the community as represented by the elected officials. A public agency's budget communicates priorities and values of the organization.

This class will provide the participants with the basics of preparing a budget, reading financial statements as well as an overview of the challenges facing public organizations in being as efficient and effective with the public's money as possible. We will learn about budgeting from the perspective of elected officials, school districts, special districts, the state and the federal government..

The participants will also have an opportunity to learn innovative approaches to addressing the challenges of public sector budgets. Finally, you will participate in a team focused on a real budget issue and work together to look for solutions to the issue.

Student Learning Objectives

On successful completion of this course, students will:

- Know the fundamentals of budget preparation and management
- Learn important questions to ask when analyzing a budget
- Learn the current and future fiscal situation facing federal, state and local government
- Learn some actions government can take to address these fiscal realities
- Gain some practical experience in helping resolve a current budget issue
- Learn how to integrate performance measures with a budget

Class Format

This is a graduate class. I respect the experiences, skills and abilities each student brings to the sessions. The primary format for the class sessions is discussion. Students are expected to complete assigned readings and actively participate during class discussions. Active participation is essential to insure maximum benefit for all members of the class. Guest speakers from local government organizations will occasionally be invited to speak to the material being covered.

Teams will get an opportunity to present their solutions to real budget problems. This will be in writing and with a verbal presentation. We will select the issues and the teams early in the semester. There will also be a final exam.

Required Texts:

Wood, Len, *Little Budget Book*, Second Edition, Training Shoppe, published 2000

Lewis, Carol and Hildreth, W. Bartley, *Budgeting : Politics and Power*, Oxford University Press, 2011 (BPP)

Additional readings will be assigned, some of which are available on the internet

Evaluation:

Student performance will be based on the following criteria:

- Class Participation (15%)
- Written and Oral Presentation on Budget Issue (35%)
- Evaluation of Budget Award applications (10%)
- Case Study Essays (20%)
- Final Exam (20%)

A=Outstanding B= Good C=Satisfactory D=Unsatisfactory F= Did not pass

Academic Integrity:

Your own commitment to learning, as demonstrated by your enrollment at SJSU, and the University's Academic Integrity Policy require you to be honest in all your academic course work. Faculty members are required to report all infractions to the Office of Judicial Affairs. The policy on academic integrity can be found at: http://sa.sjsu.edu/student_conduct

ADA Accommodation:

“If you need course adaptations or accommodations because of a disability, or if you need special accommodations in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. Presidential Directive 97-03 requires that students with disabilities requesting accommodations must register with DRC to establish a record of their disability.”

College Policies

- Students are responsible for understanding the policies and procedures about adds/drops, academic renewal, withdrawals, incompletes, classroom behavior and other policies described in the catalog. Please read your catalog thoroughly.
- A library liaison will be available.
- The evacuation plan for the classroom will be reviewed during the first class.

Class Schedule and Reading List: (Note – The guest speakers may be different than the one's listed in this syllabus)

January 28, 2012

Introductions, review of syllabus and class requirements

Complete self-survey

In class reading and discussion of a case study

Viewing a budget presentation and budget decision-making

Read and discuss news stories on public sector or non-profit budgets. Students are encouraged to bring in articles for discussion.

February 11, 2012

Class Seminar: Budget Basics – Part 1

- Why have budgets
- Eight budgeting trends
- Four budget principles
- Twelve budget elements

Determine case studies and teams

Reading Assignment: Wood, pages 1-34

Guest Speaker – TBD

Class Seminar: Budget Basics – Part 2

- Budget preparation

Reading Assignment: Wood, pages 35-78; Larry Lisenbee's 28 budget balancing ideas; BPP pages 253 – 268.

Guest Speaker: , TBD

February 25, 2012

Class Seminar: Budget Basics – Part 3

- Budget preparation continued and budget analysis

Reading Assignment: Wood, page 79-108

Guest Speaker – Kelly Kline, Redevelopment and Economic Development Director, Fremont, the relationship between economic development and local government budgets

Class Seminar: Budget Basics – Part 4

- Budget analysis continued
- Budget application evaluation

Reading Assignment: Wood, 109-171

Guest Speaker –Rick Haussman – Chief Business Officer, Cupertino Union School District – Public School Financing and Budgets

March 10 2012

Class Seminar: Budget Basics – Part 5

-Complete our discussion of Wood

Case Study – Balance or Bust exercise

Guest Speaker – David Knapp, City Manager, Cupertino, -Fiscal realities facing local government and ethics and budgets

Assignment – Take home case study with essay

March 24, 2012

Class Seminar: Performance Measurers and Budgets

Reading Assignment: Camille Cates Barnett and David Atteberry, “Getting Results Managers Like”

Guest Speaker – TBD

Assignment – turn in case study essay

Class Seminar: Budgeting and Democracy

Reading Assignment – BPP pp 1-79

Case Study

Guest Speaker: TBD

April 7, 2012

Class Seminar: Process Matters

The California State Budget challenge

Reading Assignment: BPP pp. 80 - 150 and

Public Policy Institute of California, “California Budget”

Guest Speaker – Fred Keeley, Santa Cruz County Treasure

Class Seminar: Financial Analysis and Budget

Guest Speaker – Tim Tung, Standard and Poor’s

April 21, 2012

Class Seminar: Spending Public Resources/Raising Public Resources

Reading Assignment: BPP pages 151 - 225

In class case studies – evaluate a local government budget

Class seminar: Politics and Capital Budgeting and The Bottom Line

Reading Assignment: BPP pages 227 – 252 and 269 - 306

In class case study exercise

Take home case study essay

May 5, 2012

Class Seminar: Transparency and the Role of the Public in the Budget process

Reading: Fung, Archon; Graham, Mary; Weil, David, “Toward Collaborative Transparency”

Turn in case study exercise

Presentation of group Budget Case Studies

May 19, 2012

Presentation of group Budget Case Studies

Summarize key themes of class

Turn in final paper

Pass out final exam