

San Jose State University  
Department of Political Science  
PADM 218 Public Budgeting Spring 2017

#### Course and Contact Information

Instructor: Fred Keeley  
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Office Hours: By Appointment  
Class Days/Time: Mondays 6:00 p.m. – 8:45 p.m.  
Classroom: Dudley Moorhead Hall 149A

#### Course Description:

Public Budgeting reflects an organization's strategy of resource allocation for policy making and implementation. Budgeting is about assigning responsibility to implement policy. The purpose of this course is to help students understand budget processes, obtain practical knowledge of budget reading; provide analytic skills used in preparing budget reports reflecting policy priorities.

#### Course Learning Outcomes (CLO)

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

- CLO 1: Understand the “nuts and bolts” of budgeting process;
- CLO 2: Prepare a budget reflecting policy priorities;
- CLO 3: Identify and employ alternative sources of funding, including taxes, fees and bonds;
- CLO 4: Communicate effectively in speech: present oral information accurately, clearly;
- CLO 5: Work productively in teams.

#### Required Texts/Readings

John L. Mikesell, Fiscal Administration: Analysis and Application for the Public Sector (9<sup>th</sup> Edition) Wadsworth.

California State Budget, Governor's Proposed Budget (2017-18)

Legislative Analyst Office, Review of Proposed Budget, Budget Crosscutting Issues (February 2017)

California Department of Finance, May Revise (May 2017)

State Senate, Committee on Budget and Fiscal Review (Various Documents)

State Assembly, Committee on Budget (Various Documents)

#### Useful Websites

Association of Budgeting and Fiscal Management

California Budget Project

National Association for State Budget Officers

#### Course Requirements and Assignments

- 1 Students are expected to complete all readings prior to each class session. The readings may not be covered in class, but such reading will help students understand budget systems and processes. Students are also expected to participate in the seminar. Through a series of class exercises, students are also required to work with other students.
- 2 Students should attend all meetings of the class, not only because you are responsible for material discussed therein, but because full participation is of benefit to all students.
- 3 Complete all assignments and presentations on time. Late submissions of assignments will be penalized a full letter grade.

More details about student workload can be found in [University Policy S12-3](http://www.sjsu.edu/senate/docs/S12-3.pdf) at <http://www.sjsu.edu/senate/docs/S12-3.pdf>.

#### Grading and Assignment

##### Assignment and Examination

- |   |                    |     |
|---|--------------------|-----|
| 1 | Group Projects (4) | 40% |
| 2 | Take Home Midterm  | 20% |
| 3 | Final Paper/Sim    | 30% |
| 4 | Final Examination  | 10% |

Group Projects. Students will have four budget assignments. The group projects are designed to help students to understand the “nuts and bolts” of budgeting; to identify and employ alternative sources of funding, including bonds, taxes and fees. Students are also expected to

learn how to work productively in teams. Students are encouraged to form a group and work together for their assignments. Be certain that you have enough time to do the assignments since some assignments will take more time than you might expect. Assignments will be due at the beginning of class.

Take Home Examination (Budget Development Project). Students will be required to develop a budget based on a sample budget case. By preparing the budget, students will be able to understand how to prepare a budget reflecting policy priorities. Group submittals are permitted with prior approval.

Budget Assessment and Review Project. Students will have a final budget assignment that will include a simulated budget review and adoption. Roles will be assigned during the semester, role model papers will be prepared, and team work utilized.

Final Examination will be an essay style report based on hypothetical facts, and including analysis, solution options, and recommendations for final budget actions.

Dropping and Adding.

This topic is addressed in the current semester's Catalog Policies. Add and drop deadlines can be found on the current academic year calendars.

Consent for Recording of Class and Public Sharing of Instructor Material.

Common courtesy and professional behavior dictate that students notify the instructor or other students prior to recording in class.

Course material developed by the instructor is the intellectual property of the instructor.

Academic Integrity.

Your commitment, as a student, to learning is evidenced by your enrollment at San Jose State University. The University Academic Integrity Policy SO7-2 requires you to be honest in all of your academic course work.

Campus Policy in Compliance with the Americans with Disabilities Act.

If a student needs course adaptations or accommodations arrangements, please make an appointment with the instructor to discuss and agree to action. (Presidential Directive 97-03).

University Policy

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>

PADM Public Budgeting, Spring 2017

Week	Topics, Readings, Assignments
1	Course Overview
2	Budget Policy Making Tools. (Mikesell Ch.2) Gov Proposed Budget.
3	Budget. Cal-EPA, Natural Resources Agency (Mikesell Ch 5, EPA/NRA Budgets)
4	LAO/Gov Budget Reviews: Revenue and Spending Priorities. (Mikesell Ch 6) Comparison of Cal-EPS and NRA budgets: Similarities/Differences.
5	Group Project:LAO Response: Major Differences with Governor's Proposed budgete (Cal-EPS and NRA).
6	Capital Budgeting (Mikesell Ch 7) Capital Outlay in Governor's Proposed 2017-18 Budget (Cal-EPA and NRA). Group Project #2: Capital Outlay: Cal-EPA and NRA.
7	Taxation: Evaluating Revenue Options. Mikesell Ch 8
8	Midterm Distributed. Due by midnight on Friday of that week.
9	Spring Break
10	Income and Sales Tax. (Mikesell Ch 9 and 10). Revenue Structures: Cal-EPA and NRA.
11	Property Tax. ( Mikesell Ch 12) Proposition 13.
12	User Fees. (Mikesell Ch 12) Role Model Assignments Made.
13	Revenue Forecasting (Mikesell 13)
14	Role Model Papers Due
15	Simulation Review
16	Simulation