

San José State University
POLS/MPA Program
PADM 218 PubliÃ

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 Goals

To educate public administration and non-profit professionals about current budgeting theory, techniques, and practice of public budgeting for political decision making, planning, and management. Through the material in this course students will build capacity to achieve the National Association of Schools of Public Administration and Affairs Core Competencies.

University Learning Goals (ULGs), Program Learning Outcomes (PLOs) & Course Learning Outcomes (CLOs)

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 program, 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 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 teamwork 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.

Required Texts/Readings

Useful Web Sites:

Association of Budgeting and Financial Management (ABFM), available at <http://www.abfm.org/>.
California Department of Finance Budget and Budget Resources, available at <http://www.dof.ca.gov/Budget/>
http://www.dof.ca.gov/budget/Resources_for_Departments/
California Legislative Analyst's Office (LAO), available at <http://www.lao.ca.gov/laoapp/main.aspx>.
California Local Financial Almanac, available at <http://www.californiacityfinance.com/>
Congressional Budget Office (CBO), available at <http://www.cbo.gov/>.
National Conference of State Legislatures (NCSL), available at <http://www.ncsl.org/>.
Institute for Local Government, available at <http://www.ca-ilg.org/budgeting-finance>
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/>.
Budgeting for Local Governments & Communities Book Website, <https://sites.google.com/a/pdx.edu/psu-budgeting-exercises/home>

Academic Journals:

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

Course Requirements and Assignments

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 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. See the Course Canvas Assignment page for a rubric on this assignment.

Technical Exercises

Organizational Profile Essay. This assignment asks you to prepare an academic essay that integrates several subject strands. Reflecting your interest of study, select for examination a local government, a medium to large nonprofit, or a medium to large health care organization. For local government, consider a city, a town, or a county outside the San Jose metro area, or a special district. Nonprofit practitioners select a medium to large service delivery nonprofit or foundation. If you are interested in a healthcare career, select a medium-sized community hospital, clinic organization, or county hospital.

Use all online and available resources to analyze and describe your organization(s) relative to their budgeting process and procedures. Identify and summarize the governance structure, the official(s) responsible for budget preparation and procedural compliance, and the other key actors in the budget process. Describe the budget process/ calendar and decision-making for your orga

Week	Date	Topics, Readings, Deadlines, Assignments
		<p>C. Administrative Leadership & Responsibility to the Budget Process</p> <p>Readings Due:</p> <p><u>Required:</u> PADM 218, Course Syllabus; Morgan et al, Preface; Mikesell chapter</p>

Week	Date	Topics, Readings, Deadlines, Assignments
		<p>Readings: <i>Required:</i> Morgan et al: Chapters 6 & 8; A Budget Primer on California Cities Revenues <i>Recommended:</i> Mikesell Chapters 8-12; Forsythe: Memo 2</p> <p>Deadlines: Discussion Board response</p> <p>Assignments: N/A</p>
4	Sep 9	<p>Topic: Budget as Technical & Strategy Tool-Policy Making, Logic, Processes, & Cycles (Slide Modules 7A, 9C, 9A, 9B)</p> <ol style="list-style-type: none"> 1. In-Class Work Session: Exercise 9.1 continued. Compare Revenue Sources by Budget Funds 2. Revenue and Financial Forecasting <ul style="list-style-type: none"> Financial Planning & Sustainable Budgeting Financial Forecasts for Revenues & Expenditures 3. Sidebar: Revenue Forecasting in California: Revenues will be short: https://www.sacbee.com/news/politics-government/capitol-alert/article77469787.html Revenues exceeded expectations: https://www.sacbee.com/news/politics-government/capitol-alert/article224239660.html 4. Review and Discussion: Accounting Roots of Budgeting: Basic Terms and Concepts <ul style="list-style-type: none"> Budget and Accounting Funds Fiscal Year and Biennium Defined Opening and Closing Fund Balances

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		<p>GFOA: Best Practice: Fund Accounting: http://www.gfoa.com/using-fund-accounting-effectively</p> <p>Financial Forecasting: http://www.gfoa.org/financial-forecasting-budget-preparation-process</p> <p>Budget & Financial Policies: GFOA: http://www.gfoa.com/adopting-financial-policies</p> <p>GFOA Examples: http://www.gfoa.com/financial-policy-examples-budget</p> <p>Ci0 0 1 ReW* nBT/F2 12 Tf/F.42 607.45 Tm0 0 1 RGMC /P <</M5C q160.08 4rt</p>

Week	Date	Topics, Readings, Deadlines, Assignments
		<p>Compare the 2015-16 to the 2009-2010 (p. 34) for how the mission, goals and objectives are folded into the budget.</p> <p>Readings Due: <u>Required:</u> Morgan et al 12; Schick, A. (1966). The road to PPB: The stages of budget reform. <i>Public Administration Review</i>, 26(4), (December 1966), pp. 243-258.</p> <p><u>Recommended:</u> 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.;</p> <p>GFOA Priority Based Budgeting: http://www.gfoa.com/sites/default/files/GFR_APR_10_8.pdf</p> <p>GFOA Best Practice: Budgeting for Results and Outcomes: http://www.gfoa.com/budgeting-results-and-outcomes</p> <p><u>Recommended:</u> Forsythe: Memo 3</p> <p>Deadlines: N/A</p> <p>Assignments: N/A</p>
8	Oct 7	<p>TOPIC: Performance Budgeting (Slide Modules 13A, 13B)</p> <ol style="list-style-type: none"> 1. (Tentative) Professional Practitioner Guest Speaker Panel 2. In-Class Work Session: Issues with Exercise 12.1 3. Expenditure Formats: Performance Budgeting Performance Budgeting Mechanics <ul style="list-style-type: none"> Performance budgeting vs. traditional line-item budgeting Inputs, outputs and outcomes What's easy: (inputs and outputs and aggregate data) What's difficult (outcomes, specific case data) Performance Measurement Criteria Criteria and indicators as uncertain variables Review fixed, variable and incremental costs Direct cost/ Indirect Costs Levels of service and unit cost Multipliers Levels of quality Case load forecasts Unit costs and uses (benchmarking, fee setting, decisions to outsource) <p>Readings Due: <u>Required:</u> Morgan et al: chapter 13; Yilin et al 2011 "State Performance-Based</p>

