

San José State University
POLS/MPA PROGRAM
PADM 218 – Public Budgeting, Spring 2025

Course and Contact Information

Instructor(s): Jesus Raygoza

Email: Jesus.Raygoza@sjsu.edu

Office Hours: Tues 5-6 pm, in person; other times on Zoom by appt.

Class Days/Time: Tuesdays from 6:00pm-8:45pm (18:00-20:45)

Classroom: CL 205

Course Description

A study of current theory, techniques and practice of public budgeting for political decision making, planning and management. Focus on executive and legislative budget processes, reform efforts, public choice analysis, financial processes and the role of accounting.

Course Format

In-Person Seminar Style; Technology Intensive; Access to Adobe, Microsoft Office Word, Excel, and PowerPoint, Zoom, and Canvas required

Faculty Web Page and MYSJSU Messaging

Course materials such as syllabus, handouts, notes, assignment instructions, etc. can be found on my Canvas Learning Management System course login website. You are responsible for regularly checking with the messaging system through MySJSU on Spartan App Portal to learn of any updates. For help with using Canvas see Canvas Student Resources page.

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.

Course Learning Outcomes (CLO)

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 government 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

Textbook

Morgan, Douglas, Kent S. Robinson, Dennis Strachota. *Budgeting for Local Governments and Communities*. Taylor & Francis. ISBN:9780765627803

Recommended Text/Readings:

Dropkin, Murray, Jim Halpin, Bill LaTouche. (2007). *The Budget-Building Book for Nonprofits: A Step-by-Step Guide for Managers and Boards*. (2nd ed.). San Francisco: Jossey-Bass/ John Wiley & Sons, Ltd.

Lazenby, Scott D. (2013). *The Human Side of Budgeting: Budget Games & How to End Them*. Sandy, Oregon: Erehwon Press.

Resources available online

[County Budget Guide: California State Controller's Office](#)

[League of California Cities; 2016; A Primer on California City Revenues](#)

Library Liaison

Essy Barroso-Ramirez

Email: Essy.barroso-ramirez@sjsu.edu

phone: (408) 808-2041

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.

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.

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 organization(s). Also, summarize the organizations' major revenue sources, financial systems, and community/ network context. What major budgeting or financial issue does each organization face? For what purposes and in what perspective does each organization prepare its budget?

Out of your descriptions, analysis and comparisons, identify a theme or primary argument for your essay. Write to this theme throughout the essay. Include an introduction and conclusion in your essay. The introduction should include a clear issue or thesis sentence, and some form of an organization/ structure sentence.

Maximum length for your essay is about four (4) pages. Please use APA style (no cover sheet or abstract needed), double-space your work, and include citations for all sources. Upload this assignment to the Canvas Assignments upload. We will share your learning during the week the assignment is due. Bring either a paper copy of your essay, an electronic version on your device, or talking notes to support your discussion.

Budget Funds Revenue Source. Local governments and nonprofit organizations must often clearly segregate revenues from different sources. Cities, counties, and special districts may need to separate the revenue from a specific property tax levy, fee, or charge from general fund revenues. Grantors, including the federal government, may require governments and nonprofit organizations to establish separate accounting funds for grant or contract funded programs. Budget funds provide the analytic structures to

make the necessary segregation. Isolating the revenues, expenditures and transactions for the program to a single budget fund enhances transparency and public confidence. This exercise demonstrates how budget funds combine revenues from several different sources to fund a county department. Exercise Goal: The goal of this technical exercise is to:

- Demonstrate the variety and relative importance of the different revenue sources found in public budgeting.
- Demonstrate how budget funds organize and structure the linkage between revenues and expenditures.
- Demonstrate how the beginning fund balance contributes to fund resources.
- Demonstrate the importance of the general fund to department resources.

Technical Budget Projects:

You will have two budget assignments. The projects are designed to help students to understand the nuts and bolts of budgeting; to identify and employ alternative sources of funding, including grants, taxes, and fees. While these are individual assignments, I encourage students to form study groups and work together on their assignments. To be graded on the Budget Exercises, you will need to post your certificate of completion of Excel Proficiency on Canvas before the first exercise.

Take Home Exam (Budget Development Project):

Students will be required to individually develop a budget based on a daycare budget case. By preparing the budget, students will be able to understand how to prepare a budget reflecting policy.

Staff Budget Evaluation and Review Project (Final paper project & Presentation):

This is a group project. Students will allocate themselves into evenly divided groups. This final project is designed for students to understand the budgetary process of government/ nonprofit organization. Students are also expected to learn how to work productively in teams. In the final group presentation, students should present oral information accurately, clearly, concisely. You will present a 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. 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 three hours per unit per week) for instruction, preparation/studying, or course related activities, including but not limited to internships, labs, and clinical practica. Other course structures will have equivalent workload expectations as described in the syllabus.

Final Examination or Evaluation

This course uses the Budget Staff Report as the final Culminating evaluation. Students are expected to apply all learning objectives into the completion of this assignment. The

assignment is due by the end of the period as designated for the courses final exam scheduled period, found on the Registrar's website.

Grading Information

Grade	Points	Percentage
A plus	960 to 1000	96 to 100%
A	930 to 959	93 to 95%
A minus	900 to 929	90 to 92%
B plus	860 to 899	86 to 89%
B	830 to 859	83 to 85%
B minus	800 to 829	80 to 82%
C plus	760 to 799	76 to 79%
C	730 to 759	73 to 75%
C minus	700 to 729	70 to 72%
D plus	660 to 699	66 to 69%
D	630 to 659	63 to 65%
D minus	600 to 629	60 to 62%

Graded Items	Grade
Contribution to Class Learning:	10%
Participation in Discussion (online and in-class)	50 Pts
Personal Profile and Canvas page set-up	50 Pts
Technical Exercises:	10%
Organizational Profile Essay	50 Pts
Exercise 9.1 Budget Fund Revenue Sources	50 Pts
Budgeting Exercises:	30%
Demonstration of Excel proficiency	C/NC
Budget Exercise #1: Line-Item Budget	100 Pts
Budget Exercise #2: PPBS Budget	100 Pts
Budget Exercise #3: Performance Based Budget	100 Pts
Mid-Term Exam:	20%
Day Care Budget Preparation	200 Pts
Budget Staff Analysis Group Assignments:	30%
Staff Budget Evaluation Presentation (Group Grade)	100 Pts
Staff Group Peer Evaluation	100 Pts
Staff Budget Evaluation Paper (Group Grade)	100 Pts
Potential Total Points Student Can Earn	1,000 Pts

Classroom Protocol

It is expected that during 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 an urgent 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, Jesus.

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 where you have not informed the instructor prior to or immediately after. Incompletes are discouraged. If you know you will be absent during a presentation or when an assignment is due, coordinate with your workgroup to make your contribution complete, make a video recording of your individual presentation, or complete the assignment in advance and submit prior to the absence. As with all policies, extreme circumstances may allow for exceptions. Please see me in advance before you miss an assignment.

Participation

Students may be called upon by name to address concepts from the readings. Students should take the time and effort to read the materials when they are assigned and be prepared to actively participate in discussion of the topics, using both citations of the readings and their own defended views. Small group discussions during class will only enhance learning if each participant is prepared to contribute to the group's learning. Students will be asked to share current event(s) related to Public Budgeting found in their place of work or in the news. Regular attendance is expected and will enhance your grade simply because you will have knowledge necessary to complete assignments that might not otherwise be available except from class discussion.

University Policies

Per University Policy S16-9, relevant university policy concerning all courses, such as student responsibilities, academic integrity, accommodations, dropping and adding, consent for recording of class, etc. and available student services (e.g. learning assistance, counseling, and other resources) are listed on [Syllabus Information web page](#). Make sure to visit this page to review and be aware of these university policies and resources.

PADM 218 – Public Budgeting, Spring 2025

The following course schedule is tentative and subject to change with fair notice. Any changes will be provided by email and/or update to Canvas.

****If date highlighted **BLUE**, class will be virtual.

Course Schedule

Week	Date	Topics, Readings, Assignments, Deadlines
1	Jan 28	<p>ZOOM OR VIDEO to review syllabus, Organizational Essay, Canvas Profile and Final Group Assignment</p> <p>Topic: Class Overview - Introduction to Public Budgeting</p> <ol style="list-style-type: none"> 1. Introductions and Review of Syllabus and Course Requirements 2. Introductory Framing and Discussion <ol style="list-style-type: none"> a. Purposes of the Public Budget b. Public Budgeting as an Expression of Community Governance c. Administrative Leadership and Responsibility to the Budget Process <p>Readings Due: Required: Course Syllabus</p> <p>Assign: Organization Profile Essay and Canvas Personal Profile; Discuss group assignment.</p>
2	Feb 4	<p>VIDEO: Watch January 28 Sunnyvale City Council Meeting. Write a minimum 200-word essay (not to exceed 400 words) on the Sports Assessment and describe the similarities between the reading and process and interaction taking place during the meeting.</p> <p>Topic: Public Budget Theory, Budget Cycles and Actors</p> <ol style="list-style-type: none"> 1. Government Budgeting in Context 2. Budget Cycles 3. Budget Process 4. Budget Actors <p>Required Readings Due Morgan et al., Preface; Drastically Falling Revenues; Morgan et al., Chapters 1, 2 (62 – 83 is optional), and 4</p> <p>Assignment Deadlines: Canvas Personal Profile; Confirm Groups</p> <p>Assign: N/A</p>

3	Feb 11	<p>Topic: Budget Revenue, Capitol Budgeting & Improvement Plan</p> <ol style="list-style-type: none"> 1. Class Discussion on End of Term Budget Project 2. Discuss Organizational Profile Essays 3. How Revenue Sources Define a Public Budget 4. Capital Budgeting Overview <p>Required Readings: Morgan et al: Chapters 5, 6, 8 and 16</p> <p>Deadlines: N/A</p> <p>Assignments: N/A</p>
4	Feb 18	<p>Topic: Federal Governmental Structures & Institutions</p> <p>Class exercise; 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.</p> <p>Required Readings:</p> <ul style="list-style-type: none"> • Yourish, Karen, and Stanton, Laura. "A Guide to the Federal Budget Process." The Washington Post, February, 2010. <p>Deadlines: Post Demonstration of Excel Proficiency</p> <p>Assignments: N/A</p>
5	Feb 25	<p>Topic: Budget as Technical & Strategy Tool-Policy Making, Logic, Processes, & Cycles</p> <ol style="list-style-type: none"> 1. In-Class Work Session: Exercise 9.1. Compare Revenue Sources by Budget Funds 2. Revenue and Financial Forecasting <ol style="list-style-type: none"> a. Financial Planning and Sustainable Budgeting b. Financial Forecasts for Revenues & Expenditures 3. Roots of Budgeting Basic Terms and Concepts Discussion 4. Financial Policies 5. Organizational Plans and Budgets <p>Required Readings: Morgan et al, Chaps. 3, 9 and 10</p> <p>Deadlines: Organizational Essay Due</p> <p>Assignments: Exercise 9.1 Budget Fund Revenue Sources</p>

6	Mar 4	<p>NO CLASS – WORK ON ASSINGMENTS</p> <p>RECOMMEND Groups meet sometime in the week to discuss Staff Paper and Presentations</p> <p>I am available if needed but must be scheduled. Can use the classroom to practice presentation or meet.</p>
7	Mar 11	<p>Topic: Budget Preparation, How to Read a Budget, & Line-Item Budgets</p> <ol style="list-style-type: none"> 1. The Executive’s Budget Program: Preparing the Community to Budget 2. The Executive’s Budget Program: Budget Process Planning and Instructions 3. Introducing Expenditure Formats: Operating and Capital Budgets 4. Expenditure Formats: Line-item/ Object Code Basic Template 5. Discuss Excel and budgets 6. Introduce Exercise 11.1 & Short Work Session <ol style="list-style-type: none"> a. Line-item Budget Exercise 11.1 <p>Required Readings: Morgan et al: chapters 11</p> <p>Deadlines: Exercise 9.1 Budget Funds Revenue Sources</p> <p>Assignments: <i>Budget Exercise #1 - Line Item Incremental Budgeting Exercise 11.1</i></p>
8	Mar 18	<p>Topic: PPBS Budgeting (will confirm later. May have study issue)</p> <ol style="list-style-type: none"> 1. Return and Discuss Graded Exercise 9.1 2. Discuss Line-Item budgets 3. In-Class Exercise Work Session on Exercise 11.1 4. Current Services Base (CSB) <ol style="list-style-type: none"> a. Current Services Base Computation 5. Sidebar: PERS Status and Implications 6. Discussion - limited revenues/forecast 7. Incrementalism and Constrained Decision Space 8. Expenditure Formats: PPBS/Program Budget Format <p>Required Readings: Morgan et al 12</p> <p>Deadlines: <i>Budget Exercise #1 - Line Item Incremental Budgeting Exercise 11.1</i></p> <p>Assignments: <i>Budget Exercise #2 - PPBS Based Budgeting Exercise 12.1</i></p>

9	Mar 25	<p>TOPIC: Performance Budgeting</p> <ol style="list-style-type: none"> 1. In-Class Work Session on Exercise 12.1 2. Expenditure Formats: Performance Budgeting Performance Budgeting Mechanics 3. Performance Budgeting Examples <p>Required Readings: Morgan et al: Chapter 13 Lazenby: Chapters 1 - 4</p> <p>Deadline: <i>Budget Exercise #2 - PPBS Based Budgeting Exercise 12.1</i></p> <p>Assignment: <i>Budget Exercise #3 – Performance Based Budgeting Exercise 13.1</i></p>
10	April 1	<p>NO CLASS – SPRING BREAK</p> <p>RECOMMEND Groups meet sometime in the week to discuss Mid-Term Exam and work on Performance Budget exercise</p> <p>You can call me to chat about the mid-term (we can video call or meet in-person).</p>
11	April 8	<p>Topic: Zero-base Budgeting</p> <ol style="list-style-type: none"> 1. Questions on Exercise 12.1 PPBS 2. Expenditure Formats: Zero-base Budgeting for Innovation and Reductions <p>Required Readings: Morgan et al: Part III Summary and chapter 14 Lazenby: Chapters 5 and 6</p> <p>Deadline: <i>Budget Exercise #3 – Performance Based Budgeting 13.1</i></p> <p>Assignment: Discuss & Issue Mid Term Exam</p>
12	April 15	<p>Topic: Planning, Adoption, Execution, Assessment</p> <ol style="list-style-type: none"> 1. Preparation of Department Request 2. In-Class Exercise: Deconstruct Budget Transmittal Letters <p>Required Readings:</p> <ul style="list-style-type: none"> • Morgan et al: chapter 15 and 18; • Stene 1957 Seven Letters: Reading will be available in the Canvas • Lazenby: Chapters 7 and 8 <p>Deadlines: N/A</p> <p>Assignment: N/A</p>

13	April 22	<p>Topic: Local Budgeting for the Common Good</p> <ol style="list-style-type: none"> 1. Executive and CFO Decisions for a Proposed Budget 2. Discussion: Return to the Purpose of Public Budgeting 3. Break & Course Evaluation 4. Course Closing: Final Words <p>Required Readings: Morgan et al. Chapter 19 Lazenby: Chapters 9 and 10, appendix</p> <p>Deadlines: <i>Mid-Term</i></p> <p>Assignment: Confirm order of Presentation</p>
14	April 29	<p>NO CLASS – GROUP WORK WEEK</p> <p>RECOMMEND Groups meet sometime in the week to discuss Staff Paper and Presentations</p> <p>I am available if needed but must be scheduled. Can use the classroom to practice presentation or meet.</p>
15	May 6	<p>DUE: Staff Paper Presentation</p> <p>Due: Peer Evaluation and Staff Paper Submissions</p>