

Learning Objectives

Students completing this course will be able to accomplish the following:

- ✓ Define and discuss terms, concepts, and principles concerning governmental budgeting.
- ✓ Explain governmental budgeting theories and techniques.
- ✓ Apply knowledge learned to revenue forecasting, expenditure development, capital budgeting, and cutback budget management.
- ✓ Recognize and recall relevant knowledge of government budgeting to support improved performance and career development.
- ✓ Identify and access best practice examples for real-world problem-solving and advancement of governmental budgeting.
- ✓ Locate, critically analyze, and summarize federal, state, county, and city government websites for budget information.
- ✓ Critique and analytically report on a local government budget while developing rationales for recommended improvements.

Learning Experiences

Students will participate in and complete a mix of activities that support the teaching goals and learning objectives through a variety of means including the following:

- ✓ Reading required materials.
- ✓ Listening to lectures and participating in class discussions, small group exercises, and role playing.
- ✓ Conducting web-based research on federal, state, county, and city budgeting and best practices.
- ✓ Completing course exercises to develop hands-on experience in governmental budgeting.
- ✓ Developing a local government document budget analysis.

Hybrid Course with Web Components

This is a hybrid course with web components. You must have an adequate Internet connection or use campus student computer centers for full participation in the course. Blackboard supports the course (<https://blackboard.csusb.edu>) and should be regularly checked for announcements and course information. Students are responsible for an active CSUSB e-mail address associated with Blackboard throughout the course.

Course Outline/Activities

Attachment A is a tentative course outline/activities schedule. We will adhere to this as closely as possible but some adjustments are likely to accommodate unforeseen events. Substantive adjustments to the tentative course schedule will be made available through Blackboard.

Students are accountable for timely studying weekly readings and completing assigned exercises prior to each class. This facilitates active class participation, exam preparation, and personal growth in governmental budgeting knowledge and skills.

Required Reading

Baker, D. L. (2008). *Governmental budgeting workbook: Bridging theory and practice*. San Diego, CA: Birkdale Publishers.

Nice, D. (2002). *Public budgeting*. Belmont, CA: Wadsworth Group.

Two journal articles posted on Blackboard and one in-class handouts.

Recommended Budget Practices. Government Finance Officers Association website: <http://www.gfoa.org/services/nacslb/> (Note: This is the public access website for the Government Finance Officers Association.)

Evaluation Plan

Student evaluation will be measured through seven means:

No.	Assessment Measures	Schedule	Points
1	Exercises 2, 3, 4, 8, 9, & 10	Various	30 (7.5%)
2	Midterm Exam #1	4/23	100 (25%)
3	Exercise 6: GFOA Website's Best Practice Example Online & student presentation	4/30	15 (3.75%)
4	Midterm Exam #2	5/14	100 (25%)
5	Exercise 5: Exploring Governmental Budgeting Online	5/21	15 (3.75%)
6	Exercise 7: Local Government Budget Analysis Online	6/4	40 (10%)
7	Final Exam (Wednesday, 6:00-7:50 p.m.)	6/11	100 (25%)
Total Points Available			400 (100%)

Attendance and Participation

Attendance will be taken routinely. Students will be called upon regularly and randomly to respond to questions and to comment on readings and participate in other in-class activities. Active class participation (asking and answering questions, making subject related comments, and discussing class materials) will be monitored as part of the overall student assessment. Borderline grade decisions will consider the extent and the value of individual class participation.

Exercises

Experience suggests that students retain governmental budgeting knowledge and develop skills better when provided opportunities to apply the material studied. Accordingly, this course is designed to apply significant elements of what you have learned through a series of exercises. Some exercises (Exercises 1 & 12) are simple “check-off” exercises. Was the work accomplished (with no qualitative measure)? Exercises 2, 3, 4, 8, 9 & 10 are a bit more demanding. Each of these exercises is worth five points each to hold students accountable for engaging the material earnestly. Points earned will reflect apparent effort as opposed to a “correct” answer. Exercises 5, 6, and 7 have a heavier weight. The grading for these is discussed below.

Exercise 5—Exploring Governmental Budgeting Online: This exercise is due May 21. The exercise will be graded on (1) completeness, (2) analytical critique, and (3) writing mechanics. The exercise has a point value of 15 points, or 3.75% of the course grade. The grading scale follows.

15-14.0 = A	12.0 = B	10.0 = D+
13.5 = A-	11.5 = C+	9.5 = D
13.0 = B+	11.0 = C	9.0 = D-
12.5 = B	10.5 = C-	9.0 < F

Exercise 6—GFOA Budgeting Website’s “Best Practice” Examples Online: This exercise is due April 30. In addition to submitting your completed exercise that day, each student is required to make a two-three minute class presentation regarding their assigned best practice. The best practice summary will be graded on (1) comprehensive and analytical critique, (2) writing mechanics, and (3) the student class presentation. The exercise has a value of 15 points, or 3.75% of the course grade. The grading scale is the same as displayed for Exercise 5.

Exercise 7—Local Government Budget Review Analysis Online: This exercise is due June 4. The exercise will be graded on (1) comprehensiveness, (2) analytical critique, and (3) writing mechanics. All members of a team will receive the same grade unless unavoidable, extraordinary circumstances arise. The exercise has a value of 40 points, or 10 % of the course grade. The grading scale follows.

40-38 = A	32 = B-	27 = D+
37-36 = A-	31 = C+	26-25 = D
35 = B+	30-29 = C	24 = D-
34-33 = B	28 = C-	< 24 = F

Some teams may lose members during the quarter just like teams in the workplace. The remaining team member or members will be held responsible for completing the analysis.

No exercise will be accepted after the due date.

Exams

There will be three exams: two midterms and a final. Exams will focus on terms, concepts, principles, theories, techniques, and best practices. Multiple choice and short answer exam questions will be used at the instructor's discretion. The final, although not truly comprehensive, will include re-testing those areas most commonly missed on the midterm exams. The instructor will identify such areas before the final exam.

Each exam is worth 100 points, or 25.0%, of the course grade. The grading scale for exams follows:

100-95 pts. = A	82-80 pts. = B-	69-67 pts. = D+
94-90 pts. = A-	79-77 pts. = C+	66-63 pts. = D
89-87 pts. = B+	76-73 pts. = C	62-60 pts. = D-
86-83 pts. = B	72-70 pts. = C-	59 pts. ≤ F

All exams are to be taken at the scheduled time. ***There are no make-up examinations.*** The only exceptions are hospitalization or extremely serious emergency situations that can be officially validated with documentation. Letters from employers on letterhead stating you were out-of-town on work-related matters are also acceptable, but must be prearranged with the instructor before a test date. Missing an exam on an undocumented basis will result in zero points for that exam and does not constitute a justification for an incomplete in the course.

Miscellaneous Items, Questions, and Concerns:

Students are responsible for university bulletin information regarding university policies. Please see the bulletin for standards of academic work and questions regarding the repercussions of cheating and plagiarism. No cheating or plagiarism will be tolerated in this class.

If you are in need of an accommodation for a disability in order to participate in this class, please advise the instructor as soon as possible. Also, please contact Services to Students with Disabilities to register at UH-183, (909) 537-5238.

CSUSB student athletes with conflicting team schedules are responsible for taking the initiative to meet with the instructor immediately to identify any class/team schedule conflicts. The instructor is willing to explore reasonable accommodations. However, this meeting must take place before the second class to ensure that this course section will meet your needs without jeopardy to your grade. This enables the student to add another section with fewer conflicts, if necessary.

An administrative drop will be initiated by the instructor for students who fail to attend two consecutive class meetings during the first three weeks of the term without contacting the instructor or making special arrangements. Official withdrawal must occur directly with the registrar. The instructor cannot withdraw you. Unrestricted withdrawal is normally at the end of the third week (April 21, for this course). Students who do not properly withdraw from the class receive the grade of "F" for the course.

You are responsible for timely advising the instructor of any issues, concerns, or problems immediately. Please do so.

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Attachment A

Date	Tentative Course Outline/Activities (3/29/08)	Reading
4/2	Introductions. Exercise 1: Pre-course Governmental Budgeting Student Survey (due 4/2). Careers in public administration and public budgeting and finance. Class orientation & syllabus review. Public budgeting. Introduction to recommended budget practices.	Exer. 1 Nice, p. xv-18 GFOA, p. vii-8
4/9	Government revenues, spending, & borrowing. Exercise 2: Revenue Forecasting (due 4/9). The budget cycle.	Nice, p. 19-33 Exer. 2 Nice, p. 36-46
4/16	Budget preparation. Exercise 3: Program Expenditure Development (due 4/16). Exercise 4: Budgeting Equipment (due 4/16).	Nice, p. 47-68 Exer. 3 Exer. 4
4/23	Midterm Exam Exercise 6: GFOA Website's Best Practice Examples & preparation of student presentations (due 4/30).	Exer. 6
4/30	GFOA Website's Best Practice Student Presentations Techniques of budgetary analysis. Budget adoption. Budget execution. Exercise 9: Post-budget Adoption Unanticipated Revenue (due 4/30)	Nice, p. 69-86 Nice, p. 87-102 Nice, p.104-118 Exer. 9
5/7	Risk management. Strategies for Local Government Fiscal Stability article. Guiding Exemplary Staff Work Development Article	In-class handout See Blackboard See Blackboard
5/14	Midterm Exam Exercise 5: Exploring Governmental Budgeting Online (due 5/21)	Exer. 5 & websites
5/21	Financial management Exercise 8: Capital Budgeting (due 5/21) The economy & the budget. Exercise 10: Cutback Budget Management (due 5/21)	Nice, p. 120-136 Exer. 8 Nice, p.138-158 Exer. 10
5/28	Exercise 7: Local Government Budget Review Analysis. Team online activity in-lieu of class (due 6/4).	Exer. 7 and assigned budget
6/4	Intergovernmental aspects of budgeting. The frustration of budget reform. Budget ethics. Exercise 12: Post-course Governmental Budgeting Student Survey (due 6/4). Review of re-test material from midterms.	Nice, p. 160-177 Nice, p. 180-192 Exer. 12
6/11	Final Exam, Wednesday, 6:00—7:50 p.m.	