

**PUA 301: Public Sector Budgeting**  
**Tutorial Version**  
**Semester/Session**

**Instructor Information**

Instructor: Raymond E. Foster, MPA  
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**Course Description**

This course examines the theory and practice of budgeting in the public setting. The budget itself has evolved from a simple line item budget to complex performance systems that attempt to provide relevant information for decisions. Budgetary practice now includes utilizing the budget as a strategic planning document. The budget has become a complicated process characterized by a struggle for resources between various interest groups. Therefore, the public policy and politics of the process and proposed reforms are examined in this course.

**Learning Outcomes & Competencies**

**University Outcomes:**

- Express and interpret ideas clearly, using a variety of written, oral and/or visual forms
- Integrate one's own ideas with those of others to address an issue.
- Articulate and evaluate the reasons and justifications that support particular values

**Major Outcomes:**

Discuss the relationship that exists between the political arena and public administration.

- Explain and employ the ethics associated with public administration.
- Provide effective leadership in the administration of public affairs.
- Appraise the significant causes of expansion within the public sector and the resulting proliferation of laws, rules, regulations, and problems associated with effective change in that environment.
- Communicate effectively and express complex ideas, both orally and in writing.

**Course Specific Outcomes:**

At the conclusion of this course, the learner should be able to:

- Explain budgetary theory and practice
- Evaluate the role politics plays in the shaping of budget outcomes
- Discuss how the budget functions as a management tool
- Illustrate the impact of executive-legislative conflict on budgets
- Explain the role and function of budgetary systems
- Identify the relationship between budgeting, planning and systems of control

**Instructor Biography**

Raymond E. Foster was a sworn member of the Los Angeles Police Department for 24 years. He retired in 2003 at the rank of Lieutenant. He holds a bachelor's from the Union Institute and University in Criminal Justice Management and a Master's Degree in Public Financial Management from California State University, Fullerton. He completed all of the course work in his doctoral studies in business research. Raymond is a graduate of the West Point Leadership program and has

attended law enforcement, technology and leadership programs such as the National Institute for Justice, Technology Institute, Washington, DC.

Raymond is currently a part-time lecturer at California State University, Fullerton and the Union Institute and University. He has experience teaching upper division courses in law enforcement, public policy, technology and leadership. Raymond is an experienced author who has published numerous articles in a wide range of venues including magazines such as Government Technology, Mobile Government, Airborne Law Enforcement Magazine, and Police One. Raymond's complete CV can be viewed at [www.police-technology.net/raymond.foster.cv.html](http://www.police-technology.net/raymond.foster.cv.html).

## **Readings & Resources**

### **Required Texts:**

1. Smith, R. and Lynch, T. (2003) Public Budgeting in American (5<sup>th</sup> Edition), Prentice Hall, NJ, ISBN-10: 0130979937
2. Best Practices in Public Budgeting (Available on the Web)

This course is organized into four modules of instruction: Public Budget Decision Making; Budget Analysis; Public Revenue Sources; and, Best Practices in Public Budgeting. In this eight week session, each module is two weeks in length. A course calendar is attached as the last page. Each module includes specific activities and assignments. Further explanation of the various assignments and expectations follows the module outline.

### **Module One**

### **PUBLIC BUDGET DECISION MAKING**

#### **Readings:**

1. Smith & Lynch
  - a. Chapters One through Four
2. Best Practices in Public Budgeting
  - a. Principle I (Establish Broad Goals, Elements One through Three)

#### **Course Assignments:**

1. Answer the following Discussion Questions (refer to expanded course assignment descriptions for further information on the format for answering):
  - b. Explain the various perspectives one can have on public budgeting and how the definition of public budgeting can be affective by each perspective.
  - c. Compare and contrast the rationalist approaches to budgeting (for example, PPB, MBO and ZBB) with the incrementalist approaches. Explain how the role of analysis varies, if it does, in each approach.
  - d. What is the agency budget officer's perspective? Contrast that with the executive and legislative perspective.
  - e. Explain how budget formats channel thought. Explain how formats can direct thought to and highlight general policy matters, budget-balancing issues, and improvement to the quality of government management.
2. Compare and contrast two of the Best Practices from Principle One (refer to expanded course assignment descriptions for further information).

**Module Two**  
**BUDGET ANALYSIS**

**Readings:**

1. Smith & Lynch
  - a. Chapters Five through Seven
2. Best Practices in Public Budgeting
  - a. Principle II (Develop Approaches, Elements four through seven)

**Course Assignments:**

1. Answer the following Discussion Questions (refer to expanded course assignment descriptions for further information on the format for answering):
  - a. Compare and contrast the qualitative, time series and causal analysis approaches to revenue forecasting. Explain why good forecasting is important to government.
  - b. What is accomplished in auditing? What are the types of audits?
  - c. What are the common pitfalls one can anticipate in budget execution, and how can budget execution system design assist in minimizing these pitfalls? Compare and contrast budget and administrative controls.
2. Compare and contrast two of the Best Practices from Principle Two (refer to expanded course assignment descriptions for further information).

**Module Three**  
**PUBLIC REVENUE SOURCES**

**Readings:**

1. Smith & Lynch
  - a. Chapters Eight through Ten
2. Best Practices in Public Budgeting
  - a. Principle III (Develop Budget, Elements eight through ten)

**Course Assignments:**

1. Answer the following Discussion Questions (refer to expanded course assignment descriptions for further information on the format for answering):
  - a. Compare and contrast revenue bonds, general obligation bonds, short-term borrowing and creative financing?
  - b. Compare and contrast the differences between sales tax, property tax and income tax.
  - c. The proper funding of public pensions has budgetary implications. What are the concepts behind pension funds, the policy issues related to pensions, and the budgetary implications of pension funds?
2. Compare and contrast two of the Best Practices from Principle Three (refer to expanded course assignment descriptions for further information)

**Module Four**  
**BEST PRACTICES IN PUBLIC BUDGETING**

**Readings:**

1. Best Practices in Public Budgeting
  - a. Principle IV (Evaluate Performance, Elements eleven and twelve)

**Course Assignments:**

1. Compare and contrast two of the Best Practices from Principle Four (refer to expanded course assignment descriptions for further information).
2. Website Analysis (refer to expanded course assignment descriptions for further information).

**Expanded Descriptions of Assignments**

**Discussion Questions**

Prepare a one or two page response to each of the discussion questions. Some of the questions have multiple points that you should consider and cover in your response.

**Best Practices Evaluations**

Each Principle on the Best Practices in Public Budgeting website has multiple Elements. Each Element contains multiple Practices. Each Practice contains examples of that Practice being used by government agencies. Within the Element, compare two of the examples of a Practice of an agency. Your paper should be three to five pages in length and in an academic format. You do not need to do independent research, but you should include citations from the text book. Superior work will incorporate readings from the text book and the web-based document into the analysis.

**Website Analysis**

Conduct an analysis of the following websites (they are linked from the course website). Your analysis should be two paragraphs for each site. In the first paragraph describe the website and in the second paragraph describe its relevance to the public budget process.

[Public Finance Division \(California\)](#)

[Government Finance Officers Association](#)

[National Association of Counties](#)

[National Association of State Budget Officers](#)

[National Center for Policy Analysis](#)

[Center on Budget and Policy Priorities](#)

[Urban Institute](#)

[Government Performance Project](#)

[Counting California](#)

## Carl Vinson Institute of Government

### Participation/Attendance/Interaction

Participation and attendance are not an issue in the tutorial version of this course.

### Evaluation

Discussion Questions	50%
Best Practice Evaluations	40%
Website Analysis	10%
<b>Semester Total</b>	<b>100%</b>

A	90-100%
B	80-89%
C	70-79%
U	69% and Under

### Final Deadline for all work

All course work is due at the start of class in the week indicated on schedule. Absent prior permission, late assignments will be assessed a penalty of one letter grade per week. For information concerning the completion of course work beyond the last day of class refer to the UI&U Catalog.

### Ethical Conduct

Learners should be aware that there are severe consequences for violations of academic ethical conduct. Primarily, we are concerned with cheating and plagiarism. Learners who are determined to have cheated or committed plagiarism will face disciplinary action as identified within UI&U regulations. For additional clarification of cheating and/or plagiarism, refer to the UI&U Catalog for policies regarding Academic Integrity. Moreover, submission of the same paper, or a paper that is judged to be similar from one course to this course is unacceptable conduct.

### American with Disabilities Act Compliance

Please refer to the *Catalog* for policies regarding American Disabilities' Act or [http://www.tui.edu/ASN/serv\\_learner\\_disab/default.asp](http://www.tui.edu/ASN/serv_learner_disab/default.asp) for further assistance regarding UI&U compliance with ADA.

Week	Date	Activity	Readings	Assignments
<b>Module One</b>				
One & Two	TBD	Public Budget Decision Making	1. Smith & Lynch, Chapters One –Four; 2. Best Practices in Public Budgeting, Principle I.	Discussion questions and best practices exercises.
<b>Module Two</b>				
Three & Four	TBD	Budget Analysis	1. Smith & Lynch, Chapters Five –Seven; Best Practices in Public Budgeting, Principle II.	Discussion questions and best practices exercises.
<b>Module Three</b>				
Five & Six	TBD	Public Revenue Sources	1. Smith & Lynch, Chapters Eight – Ten; 2. Best Practices in Public Budgeting, Principle III.	Discussion questions and best practices exercises.
<b>Module Four</b>				
Seven & Eight	TBD	Best Practices in Public Budgeting	Best Practices in Public Budgeting, Principle IV.	Discussions questions and website analysis project.

**ARC approved** \_\_\_\_\_  
**DEAN approved** \_\_\_\_\_