

**Department of Public Policy and Administration
College of Social Sciences and Interdisciplinary Studies
California State University, Sacramento
PPA 230: Public Budgeting and Finance**

Part 1: Course Information

Instructor Information

Instructor: Joshua Green, MBA, CPRP, CSDM
Office Hours: Online, flexible to accommodate student and instructor schedules;
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Course Description

Enables students to understand, analyze, and evaluate the governmental budget process including revenue and expenditure patterns. The primary emphasis is on California state and local governments. The federal budget process is discussed primarily to reflect the impact that it has on state and local governments. Features both theoretical and practical approaches to budgets, including alternate budget formats. Various perspectives are utilized to explore the political, economic, and policy concerns inherent in the development and implementation of public sector budgets. 3 units.

Prerequisite

None

Required Texts & Course Materials

Morgan, D. F., Robinson, K. S., Strachota, D., & Hough, J. A. (2015). *Budgeting for local governments and communities*. Routledge.

Available at the Bookstore or from [VitalSource Online](#).

Mullis, D., & Orloff, J. (2008). *The accounting game: Basic Accounting Fresh from the Lemonade Stand*. Sourcebooks, Inc.

Available at the Bookstore or from [Amazon](#) (in-print and Kindle version).

Recommended Texts & Other Readings

Other readings, videos, and podcasts will be made available in Canvas.

Course Structure

This is a three-unit graduate course in public budgeting and finance designed for students preparing for careers in public administration, government finance, budgeting, policy analysis, and nonprofit management. The course examines the theory and practice of governmental budgeting, with a primary emphasis on California state and local governments, while exploring the relationships among federal, state, and local fiscal systems. Topics include the budget process, revenue generation, expenditure management, fiscal policy, capital budgeting, financial planning, performance measurement, debt financing, intergovernmental finance, and long-term fiscal sustainability. Students develop practical skills in analyzing budgets, evaluating financial policies, communicating complex fiscal issues to diverse audiences, and applying budgeting and financial management principles to support effective public decision-making.

Course Requirements

- Internet connection with access to Canvas, Saclink e-mail, and Zoom
- Microsoft Word, Microsoft Excel, and Adobe Acrobat Reader
- Individual transportation
- Technical Skills, including how to navigate Canvas:
<https://community.canvaslms.com/videos/1124-canvas-overview-students>
- If you do not have a computer, information on checking out a laptop (short-and long-term) can be found [on the IRT webpage](#).
- You can download free software from Sacramento State here (scroll down to Office 365):
<https://www.csus.edu/information-resources-technology/software-catalog/#business-productivity>

How to access Canvas

Please visit the following website to learn how to use Canvas. If you have not yet used Canvas, plan on reading and watching a video lesson to become familiar with the Canvas learning interface:

- Step-by-step guides: <https://community.canvaslms.com/t5/COVID-Resources/Getting-Started-with-Canvas-as-a-Student/ba-p/258333>
- Video guides: <https://community.canvaslms.com/t5/COVID-Resources/Getting-Started-with-Canvas-as-a-Student/ba-p/256768>
- Visit the “Canvas Student Guide” <https://community.canvaslms.com/docs/DOC-10701> on how to use Canvas functions such as email and uploading assignments.
- Log into My Sac State and access additional Canvas support:
<https://csus.instructure.com/courses/6431>
- Questions, problems, or comments concerning Canvas should be directed to the servicedesk@csus.edu located in the Academic Information Resource Center (AIRC), Room 2005, (916) 278-7337.

Part 2: Course Learning Outcomes

Students must meet all course learning objectives (outcomes) in order to pass the course. The student is expected to:

Course Learning Outcome	Student Proficiencies
1. Diagnose, map, and analyze decision making processes, actors, and context	Explain the governmental budget process and the roles of elected officials, administrators, finance staff, and stakeholders in public decision making.
2. Apply context-appropriate criteria to analyze and evaluate alternatives and offer solutions with attention to implementation strategies.	Evaluate budget and fiscal policy alternatives using financial, legal, political, and organizational considerations.
3. Identify, critically examine, and use relevant data to inform policy and administrative decisions.	Analyze public budget and financial documents to assess fiscal condition and support resource allocation decisions.
4. Draw upon multiple disciplines to understand and address policy and administration problems.	Integrate concepts from public administration, economics, accounting, finance, and policy analysis to address public budgeting challenges.
5. Critically use different analytical skills, processes, and tools to address policy and administration problems.	Apply financial analysis, budgeting techniques, and performance information to solve public management problems.
6. Identify and apply effective and inclusive leadership techniques for public policy and administration.	Explain how elected officials, executives, managers, analysts, and finance professionals collaborate throughout the budget process.
7. Recognize the role public servants play in advancing or impeding a more prosperous, just, equitable, and inclusive society.	Communicate budget and financial information effectively to both professional and public audiences.
8. Understand obligations to advance public value consistent with rule of law and an enduring search for reasonable and just action.	Evaluate how budgeting decisions promote public value while complying with legal and fiscal requirements.
9. Consider the ethical dimensions of choices in public policy and administration	Apply principles of ethics, transparency, accountability, and stewardship when evaluating fiscal decisions.
10. Recognize professional role and responsibility/duty of care to your organization.	Demonstrate fiduciary responsibility and professional judgment in the management of public resources.

Course Expectations

Successful completion of this course requires active participation both inside and outside the classroom. Students are expected to:

1. Attend class regularly, arrive prepared, and actively participate in discussions, activities, and group exercises.
2. Complete all assigned readings and successfully complete weekly quizzes, written assignments, and presentations.
3. Contribute professionally to in-class discussions and Canvas discussion forums by engaging thoughtfully with course concepts and classmates.
4. Demonstrate professionalism, academic integrity, and respect for differing perspectives throughout the semester.

Assignments/Examinations

Professional Work Products

Public budgeting is more than accounting. It is the process through which governments translate priorities into action and public policy into financial decisions. Throughout this course, you will assume the role of a Budget and Management Analyst, applying budgeting and financial concepts to a real public organization.

The assignments in this course are intentionally designed to mirror the work commonly performed by public budget professionals. Rather than writing traditional academic papers, you will prepare executive memoranda, financial analyses, budget recommendations, briefing materials, and a professional podcast. Together, these assignments form a Budget Analyst Portfolio that demonstrates the analytical, communication, and leadership skills expected of graduate students entering careers in public budgeting and finance.

Feedback

Evaluation will be in accordance with the applicable Grading Rubric found in the Appendix of this document.

Timely feedback is an important part of the learning process. Written assignments will typically be returned within two to four weeks. If additional time is required, students will be notified through Canvas and provided with an updated timeline for feedback.

Assignment Information

Detailed instructions, grading criteria, templates, due dates, and submission requirements for all assignments are available in Canvas. The descriptions below provide an overview of the major course requirements.

Professional Discussion Forums

Students will complete one original discussion post and two substantive responses during designated weeks. Discussions are intended to extend classroom learning by encouraging students

to analyze current public budgeting issues, connect theory to practice, and engage in professional dialogue.

Discussion posts will not be accepted late as there are no opportunities for peer engagement. However, in accordance with the “late work policy” in section five below, students may submit a critical analysis of the assigned article to receive credit for late discussion posts.

Initial Post

- Demonstrate understanding of the assigned reading(s).
- Analyze the implications of the topic rather than simply summarizing it.
- Connect the discussion to previous course concepts, current events, or professional experience.
- Support ideas using assigned readings and other credible sources, cited in APA 7th edition format.
- Conclude with a thoughtful question or observation that encourages continued discussion.

Responses

- Build upon a classmate’s ideas by offering additional analysis, evidence, examples, or alternative perspectives.
- Extend the discussion rather than simply agreeing or disagreeing.
- Maintain professional, respectful dialogue.
- Cite sources in APA format when appropriate.

Weekly Quizzes

Fourteen (14) quizzes will be administered via Canvas during the semester. The questions may include multiple-choice, short essay, or computational problems. The quizzes are open-book and not timed.

Weekly quizzes encourage consistent engagement with assigned readings and provide students with timely feedback regarding their understanding of course concepts before class discussions and applied activities.

Format

Quizzes are open-book, have no time limit, and are administered through Canvas.

Questions may include

- multiple choice
- short answer
- applied calculations
- interpretation of budget or financial documents

Deliverables

- One online quiz each instructional week
- Automatically submitted through Canvas

Student Budget Briefings

Effective public administrators must communicate complex financial information clearly and concisely. Throughout the semester, each student will deliver one five to seven minute professional briefing on a current public budgeting or finance topic, demonstrating the ability to

communicate complex financial information to both technical and nontechnical audiences while connecting course concepts to current public issues.

Instructions

Each student will deliver one five- to seven-minute briefing during the semester summarizing a current public budgeting or finance issue relevant to that week's course topic. Briefings should explain the issue, summarize its significance, discuss potential fiscal implications, and facilitate brief class discussion.

Topics may include state, regional, county, city, school district, or special district budget issues.

Deliverables

- Professional oral presentation
- Visual aid (if appropriate)
- Brief reference list

Budget Analyst Portfolio Assignments

Throughout the semester, students will complete five progressively more advanced professional work products. Each assignment builds upon the previous assignment and contributes directly to the Budget Analyst Portfolio and Executive Budget Podcast. Together, these assignments simulate the work performed by public budget and management analysts and develop the analytical, financial, leadership, and communication competencies expected of graduate public administration professionals.

Agency Profile and Budget Overview (Assignment #1)

Develop a foundational understanding of an assigned public organization's mission, governance structure, budget, and operating environment. This assignment establishes the organizational context for the semester-long portfolio.

Instructions

You will be assigned a state or local public organization that will serve as the focus of your work throughout the semester. Appropriate organizations include state, county, city, special district, school district, public authority, or nonprofit organizations that provide public services.

Conduct research using publicly available budget documents, annual reports, financial statements, strategic plans, and organizational websites to develop a comprehensive overview of the organization.

Your analysis should explain:

- Organizational mission and major services
- Governance and leadership structure
- Key stakeholders
- Organizational priorities
- Major revenue sources
- Major expenditure categories
- Current fiscal opportunities and challenges

Deliverables

- Professional written report

- Organization profile graphic or organizational chart
- Preliminary reference list
- One-page executive summary highlighting key findings

Connection to Final Project

This assignment establishes the foundation for every remaining assignment and the final podcast.

Revenue and Financial Condition Analysis (Assignment #2)

Evaluate the organization's financial condition using budget and financial information to identify fiscal strengths, weaknesses, risks, and long-term sustainability.

Instructions

Analyze multiple years of budget and financial information to evaluate the organization's fiscal health. Students should move beyond describing financial information and instead assess what the data reveal about organizational performance and future financial capacity.

Your analysis should include:

- Revenue composition and trends
- Expenditure trends
- Fund balance or reserve analysis
- Debt obligations
- Capital investment considerations
- Financial risks
- Long-term sustainability

Students are encouraged to incorporate tables, charts, and other visualizations that strengthen their analysis.

Deliverables

- Professional financial analysis report
- Supporting charts, tables, and graphics
- One-page executive summary highlighting key findings

Connection to Final Project

The financial analysis becomes the evidence supporting future budget recommendations.

Public Budget Meeting Observation and Analysis (Assignment #3)

Observe and evaluate how public budgeting is practiced by examining a real budget meeting conducted by your selected public organization. This assignment connects budgeting theory to the political, managerial, and public communication aspects of the budget process.

Instructions

Using the public organization assigned in Assignment #1, attend a publicly noticed budget meeting in person or watch an archived recording available through the organization's official website or governing body.

While observing the meeting, analyze how budget decisions are presented, discussed, debated, and ultimately advanced. Focus on the interaction between elected officials,

administrators, finance staff, and members of the public, and evaluate how financial information supports decision making.

Your analysis should address:

- The purpose and context of the meeting
- The roles of elected officials, executives, finance staff, and other stakeholders
- Major budget or fiscal issues discussed
- The use of financial information, budget documents, and supporting data
- Political, legal, and organizational considerations influencing decisions
- Public participation and stakeholder engagement, if applicable
- How the meeting influenced your understanding of governmental budgeting and finance
- How your observations may influence the recommendations you develop for your selected organization throughout the remainder of the semester

Students should support their observations with references to course concepts and assigned readings where appropriate.

Deliverables

- Professional observation and analysis memorandum
- Meeting agenda or link to the meeting recording (appendix)
- One-page executive summary highlighting key observations and lessons learned

Connection to Final Project

This assignment provides firsthand insight into how budgeting and financial decisions are made in practice and informs the strategic recommendations presented throughout the Budget Analyst Portfolio and Executive Budget Podcast.

Budget Recommendation Package (Assignment #4)

Develop and justify a funding recommendation using the analytical framework employed by public organizations during the budget development process.

Instructions

Prepare a professional decision package recommending one of the following:

- A new program or service
- Expansion of an existing program
- Reduction or elimination of expenditures
- Capital investment
- Revenue enhancement strategy

The proposal should define the problem, evaluate alternatives, estimate fiscal impacts, identify implementation considerations, and provide a well-supported recommendation.

Students should write for executive leadership rather than an academic audience.

Deliverables

- Budget Decision Package
- Fiscal impact analysis
- Implementation strategy

- Supporting exhibits or appendices, as appropriate
- One-page executive summary

Connection to Final Project

This assignment develops the primary recommendation that will be refined throughout the remainder of the semester.

Capital Investment Recommendation Memorandum (Assignment #5)

Develop and defend a capital investment recommendation using the analytical, financial, political, and strategic framework employed by public organizations when evaluating major capital projects.

Instructions

Assume you are serving as a Budget and Management Analyst responsible for advising executive leadership on a proposed capital investment for your selected organization.

Prepare an executive memorandum recommending whether the organization should proceed with a significant capital project or infrastructure investment. Examples may include:

- Construction of a new public facility
- Major renovation or modernization
- Fleet replacement program
- Information technology investment
- Park or recreation improvements
- Public safety facility
- Transportation or infrastructure project
- Other capital investment appropriate for the organization

Your recommendation should evaluate both the financial feasibility and strategic value of the proposed investment while recognizing fiscal constraints, competing priorities, stakeholder interests, and long-term organizational needs. Your analysis should address:

- Existing need and organizational justification
- Alignment with strategic priorities
- Alternatives considered
- Estimated project costs
- Potential funding sources
- Financial risks and long term operating impacts
- Implementation considerations
- Recommendation supported by evidence

Students should write for executive leadership rather than an academic audience.

Deliverables

- Executive Capital Investment Recommendation Memorandum
- Preliminary capital project budget
- Funding strategy identifying potential financing sources
- Supporting exhibits, tables, charts, or financial analyses, as appropriate
- One-page executive summary

Connection to Final Project

This assignment develops the organization's long-term investment strategy and becomes a major component of both the Executive Budget Briefing and the Executive Budget Podcast.

Executive Budget Briefing (Assignment #6)

Prepare an executive-level briefing that synthesizes financial analysis and strategic recommendations into a concise, decision-oriented presentation for executive leadership or elected officials.

Instructions

Develop a concise executive briefing summarizing the organization's financial condition, major budget challenges, strategic priorities, and recommended actions. Students should emphasize effective communication using visuals, executive summaries, and data visualization techniques appropriate for decision makers with varying levels of financial expertise.

The briefing should synthesize the work completed throughout the semester into a format suitable for executive review.

Deliverables

- Executive briefing document, including a one-page executive summary
- Professional presentation slides or briefing materials
- Updated Budget Workbook
- Podcast planning outline

Connection to Final Project

This assignment serves as the blueprint for the final Executive Budget Podcast.

Executive Budget Podcast & Budget Analyst Portfolio (Final Project)

The Executive Budget Podcast and Budget Analyst Portfolio represent the culmination of the semester's work. Throughout the course, students progressively develop a series of professional work products analyzing a public organization's budget, financial condition, and strategic priorities. The final project synthesizes these analyses into a polished portfolio and an executive-level podcast that demonstrates the analytical, financial, leadership, and communication competencies expected of public budget professionals.

Purpose

Demonstrate the ability to analyze complex public budgeting and finance issues, develop evidence-based recommendations, and communicate those recommendations effectively to both executive leadership and public audiences.

Instructions

Using your selected public organization, produce a professional podcast that explains the organization's financial condition and presents recommendations for its future fiscal direction. The podcast should integrate concepts developed throughout the semester, including organizational context, financial condition, budget priorities, fiscal challenges, policy tradeoffs, ethical considerations, and strategic recommendations.

Rather than reading a paper, students should explain financial concepts in language understandable to elected officials, community members, and organizational stakeholders while maintaining analytical rigor, professional credibility, and clear executive communication.

Students should also compile and refine their semester-long **Budget Analyst Portfolio** by incorporating instructor feedback and revising previous assignments where appropriate. The completed portfolio should present a cohesive analysis of the selected organization and demonstrate progressive development throughout the semester.

Deliverables

- Executive Budget Podcast (12 - 15 minutes)
- Written podcast transcript
- One-page executive summary
- Budget Analyst Portfolio, including revised versions of:
 - Agency Profile and Budget Overview
 - Revenue and Financial Condition Analysis
 - Budget Decision Package
 - Fiscal Policy Analysis Memorandum
 - Executive Budget Briefing
- Supporting exhibits, tables, charts, figures, and financial analyses, as appropriate
- Reference list in APA 7th edition format

Part 3: Topical Outline and Schedule

Important Note: This syllabus and course assignments are subject to change.

Wk	Topic / Assignment / Quiz	Readings	Class Date	Due Date
1	Why Does Public Budgeting Matter?		Tuesday, September 1, 2026	Sunday, September 6, 2026
	Syllabus Review	Syllabus		
	Discussion Board #1: Why Budgets Matter	California Governor's Budget Summary League of California Cities Budget Overview		
	Quiz #1	Budgeting for Local Governments: <i>Local Public Budgeting and the Challenges of Decentralized Governance</i>		
2	Who Makes Budget Decisions?		Tuesday, September 8, 2026	Sunday, September 13, 2026
	Assignment #1 Agency Profile & Budget Overview			
	Quiz #2	Budgeting for Local Governments: <i>Local Public Budgeting and Democratic Theory</i>		
3	Why Do Budgets Exist Beyond Accounting?		Tuesday, September 15, 2026	Sunday, September 20, 2026
	Discussion Board #2 — Budget Priorities	City of Sacramento FY2026-27 Proposed Operating Budget Letter		
	Quiz #3	Budgeting for Local Governments: <i>The Multiple Purposes of Public Budgeting</i>		
4	Who Influences the Budget Process?		Tuesday, September 22, 2026	Sunday, September 27, 2026
	Discussion Board #3 — Influencing the Budget	State of California Budget Change Proposal (Pick one on Canvas)		
	Quiz #4	Budgeting for Local Governments: <i>Budget Actors: Conflicting Perspectives</i>		
5	How Does the Budget Cycle Work?		Tuesday, September 29, 2026	Sunday, October 4, 2026
	Discussion Board #4 — The Budget Process	Guide to the County Budget Process		
	Quiz #5	Budgeting for Local Governments: <i>The Budget Cycle: Characteristics and Consequences</i>		
6	Where Does Government Money Come From?		Tuesday, October 6, 2026	Sunday, October 11, 2026
	Assignment #2: Revenue & Financial Condition Analysis			
	Quiz #6	Budgeting for Local Governments: <i>Obtaining Governmental Revenues; and Forecasting Governmental Revenues Techniques and Limitations</i>		
7	How Do Financial Statements Inform Budget Decisions?		Tuesday, October 13, 2026	Sunday, October 18, 2026
	Discussion Board #5 — Accounting & Accountability	AFCR for your assigned organization		
	Quiz #7	The Accounting Game (entire book)		
8	Budget Meeting Observation Week (No Class)		No Class	Sunday, October 25, 2026
	Assignment #3: Public Budget Meeting Observation & Analysis			
	Quiz #8	Budgeting for Local Governments, <i>Polity Revenues and Governance Decisions</i>		

9	How Should Governments Allocate Resources?		Tuesday, October 27, 2026	Sunday, November 1, 2026
	Discussion Board #6 — Resource Allocation	Current operating budget for your assigned organization		
	Quiz #9	Budgeting for Local Governments: <i>Budget Funds Organize the Public Budget; and Budget Planning Preparing the Organization and Community to Budget</i>		
10	Budgeting for Better Decisions		Tuesday, November 3, 2026	Sunday, November 8, 2026
	Assignment #4: Budget Recommendation Package			
	Quiz #10	Budgeting for Local Governments: <i>Line Item (Object Code) Budgeting; and Planning, Programming, Budgeting System (PPBS)</i>		
11	Improving Budget Decisions		Tuesday, November 10, 2026	Sunday, November 15, 2026
	Discussion Board #7 — Which Budgeting Method?	Local Government Budget Simulator (Pick one on Canvas)		
	Quiz #11	Budgeting for Local Governments: <i>Performance Budgeting; and Public Sector Innovation and Zero Base Budgeting</i>		
12	Capital Budgeting & Long-Term Investment		Tuesday, November 17, 2026	Sunday, November 22, 2026
	Assignment #5: Capital Investment Recommendation Memorandum			
	Quiz #12	Budgeting for Local Governments: <i>Capital Budgeting and Financing</i>		
13	How Should Governments Budget for an Uncertain Future?		Tuesday, November 24, 2026	Sunday, November 29, 2026
	Discussion Board #8 — The Future of Public Budgeting	California Legislative Analyst's Office Fiscal Outlook		
14	Executing, Communicating, and Defending the Budget		Tuesday, December 1, 2026	Sunday, December 6, 2026
	Discussion Board #9 — When Good Budgeting Goes Bad	Sacramento County Grand Jury Report and Response (City of Isleton)		
	Quiz #13	Budgeting for Local Governments: <i>Budget Execution; and Executive Budget Preparation and Legislative Body Approval</i>		
15	Communicating Budget Recommendations		Tuesday, December 8, 2026	Sunday, December 13, 2026
	Assignment #6: Executive Budget Briefing			
	Quiz #14	Budgeting for Local Governments: <i>Audit and Performance Evaluation; and Local Budgeting for the Common Good</i>		
16	Final Project: Executive Budget Podcast & Budget Analyst Portfolio		No Class	Thursday, December 17, 2026

Part 4: Grading Policy

Academic Standards

The University uses a plus/ minus grading system for letter grades. The “B-” equates to a Credit for graduate courses. Students are required to complete all core PPA courses with a minimum grade of B-.

The PPA faculty has further specified the requirements for our program as follows:

1. A minimum cumulative grade point average of 3.0 in all coursework for the degree is required.
2. A minimum course grade of "B-" in all core courses is required. Core courses with a "C+" grade or lower must be repeated and may be repeated only once; a grade of “B-“ or higher must be achieved to remain in the program.

Submit all assignments according to assignment prompts and directions. Use accurate 7th edition APA formatting in all assignments unless otherwise directed. In this course, 1,000 points can be earned. Course grading is as follows:

Points	Weight	Description
5	0.50%	Syllabus Acknowledgement
60	6.00%	Assignment #1 Agency Profile & Budget Overview
60	6.00%	Assignment #2: Revenue & Financial Condition Analysis
60	6.00%	Assignment #3: Public Budget Meeting Observation & Analysis
60	6.00%	Assignment #4: Budget Recommendation Package
60	6.00%	Assignment #5: Fiscal Policy Analysis Memorandum
60	6.00%	Assignment #6: Executive Budget Briefing
30	3.00%	Student Budget Briefing
210	21.00%	14 quizzes @ 15 points per quiz
120	12.00%	Final Project: Executive Budget Podcast & Budget Analyst Portfolio
135	13.50%	Discussion Board Postings (9 weeks of posts)
140	14.00%	Attendance (10 points / week)
1,000	100.0%	Total Points Possible

Viewing Grades in Canvas

Points you receive for graded activities will be posted to the Canvas Grade Center. Click on the Grades link on the left navigation to view your points. Your instructor will update the online grades each time a grading session has been completed—typically within two weeks of the completion of an assignment.

Letter Grade Assignment

Final grades assigned for this course will be based on the percentage of total points earned

For definitions of grades including incompletes please see the CSUS Academic Policies: catalog.csus.edu/academic-policies/

Letter Grade	Course Percentage
A	93-100%
A-	90-92.9%
B+	87-89.9%
B	84-86.9%
B-	80-83.9%
C+	77-79.9%
C	74-76.9%
C-	70-73.9%
D+	67-69.9%
D	64-66.9%
D-	60-63.9%
F	59.9% and below

Part 5: Course Policies

Class Attendance

Students are expected to attend all class sessions as listed on the course calendar. Excused absences are at the discretion of the instructor. Contact the instructor via email before the scheduled class meeting if you cannot attend class. The total maximum point value for attendance is 140 points. Students will receive 10 points for each week attended.

Participation

This class will be taught through lectures, discussions, guest speakers, media presentations, and experiential activities. In addition to being available before and after class, I encourage you to make an appointment to see me if you have questions or concerns. Please do not wait until it is too late to ask an important question. To create an environment in which learning (yours and mine) is possible, we must be well-prepared for class, challenge each other to think critically, express ourselves effectively, experiment with new ideas, respect and listen to everyone's ideas, and correct mistakes, misunderstandings, and errors in a positive and encouraging manner.

Self-assessments and Online Exams

Canvas self-assessments are not group projects. The individual student will complete the assessments without assistance from other students or personnel. *The use or sharing of information in completing any Canvas self-assessment will result in the assignment of a failing grade for all the student's self-assessments.*

Contact the instructor via the course's Canvas email immediately after you log off the self-assessment if you experience problems with the assessment program. The instructor will decide if the assessment will be reset.

Late Work Policy

The due dates listed in the syllabus and topical course outline are designed to spread out the workload for students and faculty. Assignment due dates are planned to help me check your learning and support your learning success. Completing all assignments by the due dates will help you plan and pace your semester.

- All coursework must be submitted on time. Students who anticipate submitting coursework late must notify faculty, propose an alternative due date, and obtain approval at least 24 hours PRIOR to the due date. Late submissions can earn a maximum of 90% if submitted by the revised due date approved by the faculty.
- In the event of unforeseen circumstances (such as serious illness, death in the family, or accident), supported by written documentation when feasible, late coursework may be accepted without penalty at the discretion of the faculty.
- Coursework will only be accepted on the revised due date.
- Discussion Board posts are not eligible for late submission; however, students may submit an essay of at least 500 words that contains a critical analysis of the assigned discussion board article, following the protocol described in this section, to receive credit for the missed post.

Develop Rapport

If you have trouble keeping up with assignments or other aspects of the course, make sure you let your instructor know as early as possible. As you will find, building rapport and effective relationships are key to becoming an effective professional. Ensure you proactively inform your instructor when difficulties arise during the semester.

Complete Assignments

All assignments for this course will be submitted electronically through Canvas unless otherwise instructed.

APA Format

All written assignments shall be prepared in accordance with the associated rubric and must follow APA 7th edition guidelines. Students unfamiliar with APA style should consult the *Publication Manual of the American Psychological Association (7th ed.)* or the Purdue OWL APA guide.

1. Title Page

- Title of the paper
- Student's name
- Institutional affiliation (e.g., your university)
- Course name and number
- Instructor's name
- Due date

2. Font and Spacing

- 12-point Times New Roman (or acceptable: 11-pt Arial or Calibri, 10-pt Lucida Sans Unicode)

- Double-spaced throughout (including title page and reference list)
 - 1-inch margins on all sides
 - Left-aligned text (no full justification)
 - Use of headings to organize sections (if applicable)
3. Page Numbers and Headers
 - Page numbers in the top-right corner of every page
 - No running head required for student papers (only for professional papers)
 4. In-Text Citations
 - Author-date citation format: (Author, Year)
 - Include page number for direct quotes: (Author, Year, p. #)
 - Use signal phrases (e.g., “According to Smith (2022)...”)
 - Inclusion of tables or figures (must be labeled and cited)
 5. Reference List
 - Starts on a new page titled References (centered, bold)
 - Entries in alphabetical order by author’s last name
 - Hanging indent (½ inch for all lines after the first)
 - Correct formatting for books, journal articles, websites, etc.
 6. Academic Integrity
 - Proper citation of all paraphrased, summarized, or quoted material
 - No plagiarism—APA style is used to give credit to original sources

Understand When You May Drop This Course

It is the student’s responsibility to understand when they need to consider dis-enrolling from a course. Refer to the Sac State Course Schedule for dates and deadlines for registration. After this period, a serious and compelling reason is required to drop from the course. Serious and compelling reasons include: (1) documented and significant change in work hours, leaving student unable to attend class, or (2) documented and severe physical/mental illness/injury to the student or student’s family.

Incomplete Policy

Under emergency/special circumstances, students may petition for an incomplete grade. An incomplete will only be assigned if the student obtains prior approval from the instructor. All incomplete course assignments must be completed within one year.

AI Usage Policy

The use of AI tools in this course is encouraged to enhance your learning and work. However, it is important to use these tools ethically and responsibly. AI should be used to support your understanding and development, not to replace your own efforts.

- **Enhancement, Not Replacement:** AI tools can assist with brainstorming, research, and improving your writing. They should not be used to complete assignments for you.

- **Original Work:** Ensure that all submitted work is your own. Use AI tools to refine and improve your work, but do not submit AI-generated content as your own.
- **Transparency:** If you use AI tools, be transparent about how you used them. Include a brief note in your assignment explaining how the AI tool assisted you.
- **Academic Integrity:** Adhere to the university's academic integrity policies. Misuse of AI tools to gain an unfair advantage will be considered a violation of these policies.

Citing AI Usage Properly

When using AI tools like ChatGPT or others, it's important to cite them correctly to maintain academic integrity. Here are some guidelines for different citation styles:

APA Style:

- **In-text citation:** (OpenAI, 2024)
- **Reference list:** OpenAI. (2024). ChatGPT (Mar 14 version) [Large language model]. <https://chat.openai.com/chat>

Examples of Ethical AI Use in the Course

1. Brainstorming Ideas:

- a. **Example:** Using AI to generate a list of potential research topics. Students can then choose a topic and develop it further on their own.
- b. **Ethical Use:** Clearly state that the AI was used for brainstorming and ensure the final topic selection and development are done by the student.

2. Research Assistance:

- a. **Example:** Using AI to find initial sources or summarize research papers.
- b. **Ethical Use:** Students should verify the sources and summaries provided by the AI and cite the AI tool if its summaries are used directly.

3. Writing Support:

- a. **Example:** Using AI to help outline a paper or generate a draft introduction.
- b. **Ethical Use:** Students should edit and expand on the AI-generated content, ensuring their own voice and analysis are prominent. They should also note how the AI assisted in their writing process.

4. Feedback and Revision:

- a. **Example:** Using AI to get feedback on grammar, structure, or clarity of a draft.
- b. **Ethical Use:** Students should use the feedback to improve their work and acknowledge the AI's role in the revision process.

Turnitin

Some writing assignments are submitted to Turnitin to check for originality in the writing.

Consistent with Sacramento State's efforts to enhance student learning, foster honesty, and maintain integrity in our academic processes, instructors may use a tool called Turnitin to compare a student's work with multiple sources. The tool compares each student's work with an extensive database of prior publications and papers, providing links to possible matches and a 'similarity score.' The tool does not determine whether plagiarism has occurred or not. Instead, the instructor must make a complete assessment and judge the originality of the student's work. All submissions to this course may be checked using this tool, per faculty request.

Students should submit papers to Turnitin assignments without identifying information included in the paper (e.g., name or student number), the system will automatically show this info to faculty in the course when viewing the submission, but the information will not be retained by Turnitin. Student submissions will be retained in the global Turnitin repository beyond the initial comparison.

Computer and Cell Phone Use and Recording Devices

Students who utilize computers or mobile devices during in-person class should use them for class activities and be considerate and respectful of classmates around them. No photographing, recording, emailing, social media use, or text messaging is allowed during class without permission of the instructor. Students may be asked to shut down computers if such use becomes a distraction to other learners.

University Policies

COVID-19 Health and Safety

1. Campus health and safety protocols regarding COVID-19 will be updated to match county, state, or CSU system standards. Campus updates can be found here: <https://www.csus.edu/student-affairs/emergency-student-information/covid-testing-vaccinations.html>
2. Please comply with campus requirements/protocols for COVID-19 vaccine self-certification and/or testing.
3. If a student tests positive, they are required to immediately report the result to Student Health and Counseling Services by completing the Student COVID-19 Report Form. The student should immediately self-quarantine and continue to follow all other health safety measures anytime they are near other people (wearing a mask, distancing from others, frequently washing hands, etc.). Our student health professionals will perform a risk assessment and assist the student with next steps like accessing medical care and how long to isolate/ quarantine.

Academic Honesty

As a student in this course and at this university you are expected to maintain high degrees of professionalism, commitment to active learning, and participation in this class, and also integrity in your behavior in and out of the classroom.

At Sacramento State, academic dishonesty is a serious offense, a violation of the Student Conduct Code (<https://sacramentostate.policystat.com/policy/12243212/latest/>), and will not be tolerated.

Academic dishonesty is defined as any act of cheating or plagiarism, including the use of artificial intelligence (AI) or ChatGPT to generate or complete work. All students are expected to be familiar with and adhere to the Academic Honesty Policy as outlined in the Academic Honesty Policy (<https://sacramentostate.policystat.com/policy/11300038/latest/>)

Violations of the policy will result in disciplinary action and/or academic sanctions. Academic sanctions may include an oral reprimand, reduction in an assigned grade or failing grade, or a referral for administrative/disciplinary sanctions.

Student Conduct

Students are expected to follow the University Student Conduct Code (<https://sacramentostate.policystat.com/policy/12243212/latest>). Violation of any of these principles, whether during class times or course-related activities, including online activities, may result in one or more of the following: letter of reprimand placed in the student file, notice of jeopardy of failing a course, failure of a course, referral to University Student Affairs, and/or dismissal from the program and/or University.

Reasonable Accommodation

Sacramento State is committed to ensuring an accessible learning environment where course or instructional content are usable by all students and faculty. If you believe that you require disability-related academic adjustments for this class (including pregnancy-related disabilities), please immediately contact Disability Access Center (DAC) to discuss eligibility. A current accommodation letter from DAC is required before any modifications, above and beyond what is otherwise available for all other students in this class will be provided. Please be advised that disability-related academic adjustments are not retroactive. DAC is located on the first floor of Lassen Hall 1008. Phone is 916-278-6955 and e-mail is sswd@csus.edu. For a complete listing of services and current business hours visit the [Disability Access Center Website](#).

University Resources**Sac State Library**

As a Sac State student you have access to the various resources offered by the library such as online article retrieval, online tutorials, research databases, etc. To learn more about available resources visit the Sacramento State Library website (<http://library.csus.edu>).

Student Computing Labs

Students can use any of the IRT (Information Resources and Technology) managed student computer labs on campus. To learn more about IRT services, or to learn more about when computing labs are open, go to: <https://www.csus.edu/information-resources-technology/get-support-consultation/airc-building-service-hours.html>.

Smarthinking

Smarthinking is an online tutoring system that provides 24/7 access to highly trained online tutors who help students improve their problem-solving and writing skills and help them strengthen their content mastery. Additionally, Smarthinking assists secondary, post-secondary, and graduate students in becoming stronger writers through the Online Writing Lab. Sign into Canvas, click on the tab, and follow the instructions to receive feedback on written work. For more information, see the DEGREES Project page: <https://www.csus.edu/student-affairs/centers-programs/degrees-project/>

Basic Needs Support - CARES

If you are experiencing challenges in the area of food and/or stable housing, help is just a click, email or phone call away! Sacramento State offers basic needs support for students who are experiencing challenges in these areas. Please visit our Basic Needs website for the Crisis Assistance & Resources Education Support (CARES) program to learn more about your options and resources available: <https://www.csus.edu/student-affairs/crisis-assistance-resource-education-support/resources.html>

Student Health & Counseling Services

Your physical and mental health are important to your success as a student. Student Health and Counseling Services (SHCS) in The WELL offers medical, counseling, and wellness services to help you get and stay healthy during your time at Sac State. SHCS offers: Primary care medical services, including sexual and reproductive healthcare, transgender care, and immunizations; urgent care for acute illness, injuries, and urgent counseling needs; pharmacy; mental health counseling, including individual sessions, group counseling, support groups, mindfulness training, and peer counseling; athletic training for sports injury rehabilitation; wellness services, including nutrition counseling, peer-led health education and wellness workshops, and free safer sex supplies; violence and sexual assault support services. Most services are covered by the Health Services fee and available at no additional cost.

Title IX Information

The University requires faculty and staff to report any personal disclosures of sexual conduct including: rape, dating/domestic violence, and stalking to the Title IX Coordinator. Students who do not wish to report their experiences to me or the Title IX Coordinator may speak to someone confidentially by contacting Student Health and Counseling Services. (916) 278-5770; equalopportunity@csus.edu

PPA 230: Public Budgeting & Finance

Syllabus APPENDIX

Initial Discussion Board Grading Rubric

Discussion Forum Criteria	Exceptional Performance 90-100%	Proficient Performance 80-89%	Developing Performance 0-79%
Understanding of Key Concepts	Demonstrates a thorough understanding of the assigned reading by accurately explaining major concepts, ideas, and issues.	Demonstrates an adequate understanding of the assigned reading with only minor omissions or inaccuracies.	Demonstrates limited understanding of the assigned reading or misinterprets key concepts.
Critical Analysis & Application	Thoughtfully evaluates the reading, analyzes implications, and applies concepts to public budgeting practice, current events, or professional experience.	Demonstrates adequate analysis and application but relies more heavily on summary than evaluation.	Primarily summarizes the reading with little analysis or meaningful application.
Integration of Course Concepts	Effectively connects the discussion to concepts, theories, and topics covered throughout the course, demonstrating synthesis of learning.	Makes appropriate connections to previous course concepts with adequate explanation.	Makes limited, vague, or inaccurate connections to course concepts.
Contribution to the Discussion	Advances the discussion by offering original insights, thoughtful questions, or alternative perspectives that encourage deeper conversation.	Provides relevant ideas that contribute to the discussion but offers limited extension beyond the assigned material.	Makes minimal contribution or simply restates ideas from the reading.
Professional Writing	Writing is clear, organized, professional, and virtually free of grammar, spelling, and punctuation errors.	Writing is generally clear with only minor writing errors.	Frequent writing errors reduce clarity or professionalism.
APA Citations & Sources	Correct APA 7th edition citations and references are used appropriately throughout the post.	Minor APA formatting or citation errors are present.	Frequent APA errors or missing required citations and references.

Reply Discussion Board Grading Rubrics (Two Posts Required)

Peer Engagement	Thoughtfully engages with a classmate's ideas by addressing specific arguments, evidence, or conclusions while demonstrating active listening and respectful dialogue.	Responds appropriately to the classmate's post and addresses key ideas with adequate engagement.	Provides a general response with limited engagement or reference to the original post.
Extension of the Discussion	Meaningfully advances the discussion by introducing new perspectives, examples, evidence, or questions that deepen understanding of the topic.	Adds at least one new perspective or example that contributes to the discussion.	Primarily agrees or disagrees without meaningfully extending the discussion.
Critical Thinking & Application	Critically evaluates ideas and connects the discussion to course concepts, professional practice, public policy, or current events.	Demonstrates some analysis and application but relies more heavily on summary or agreement.	Provides little analysis or application beyond personal opinion.
Professional Dialogue	Demonstrates professionalism, respect, and constructive dialogue while encouraging continued discussion through thoughtful questions or observations.	Demonstrates professional communication and contributes appropriately to the discussion.	Provides limited interaction or does not encourage meaningful dialogue.
Professional Writing	Writing is clear, concise, professional, and virtually free of grammar, spelling, and punctuation errors.	Writing is generally clear with only minor writing errors.	Frequent writing errors reduce clarity or professionalism.
APA Citations & Sources	Correct APA 7th edition citations are included when course materials or outside sources are referenced.	Minor APA formatting or citation errors are present.	Frequent APA errors or missing citations when appropriate.

Written Assignments

Written Assignment Criteria	Exceptional Performance 90-100%	Proficient Performance 80-89%	Developing Performance 0-79%
Professional Deliverable	Fully addresses all assignment requirements and produces a polished work product appropriate for executive leadership or professional practice.	Addresses most assignment requirements and produces an appropriate professional work product with minor omissions.	Addresses only some assignment requirements or lacks the quality and completeness expected of a professional work product.
Financial Analysis & Use of Evidence	Demonstrates thorough financial analysis supported by appropriate budget documents, financial data, evidence, and relevant examples. Uses quantitative and qualitative information effectively.	Demonstrates adequate financial analysis supported by appropriate evidence and generally accurate interpretation of financial information.	Demonstrates limited financial analysis or relies primarily on description with minimal supporting evidence or inaccurate interpretation of financial information.
Critical Thinking & Strategic Analysis	Critically evaluates issues, considers alternatives and tradeoffs, and develops logical, well-supported recommendations grounded in course concepts.	Demonstrates adequate analysis and reasonable recommendations but relies more heavily on description or summary than evaluation.	Demonstrates limited analysis or evaluation and provides weak, unsupported, or incomplete recommendations.
Executive Communication & Organization	Information is exceptionally well organized, logically structured, professionally formatted, and communicates complex ideas clearly to an executive audience.	Organization is generally effective with only minor issues in flow, formatting, or clarity.	Organization is unclear or ineffective, making the document difficult to follow or inappropriate for the intended audience.
Professional Writing	Writing is clear, concise, professional, and virtually free of grammar, spelling, and punctuation errors.	Writing is generally clear with only minor writing errors that do not interfere with understanding.	Frequent writing errors reduce clarity, professionalism, or readability.
APA Citations & Professional Sources	Correct APA 7th edition formatting, in-text citations, references, and effective integration of credible professional and scholarly sources throughout.	Minor APA formatting or citation errors are present but do not detract from the work.	Frequent APA errors, missing citations, or inadequate use of credible sources.

Final Project Grading Rubric

Discussion Forum Criteria	Exceptional Performance 90-100%	Proficient Performance 80-89%	Developing Performance 0-79%
Financial Analysis	Demonstrates exceptional understanding of the organization's financial condition using accurate budget analysis, financial data, trends, and supporting evidence.	Demonstrates appropriate financial analysis with generally accurate interpretation of financial information.	Demonstrates limited financial analysis or inaccurate interpretation of financial information.
Strategic Recommendations	Recommendations are logical, evidence-based, financially sound, and demonstrate thoughtful consideration of implementation, tradeoffs, risk, and long-term sustainability.	Recommendations are reasonable and generally supported by evidence with adequate consideration of organizational needs.	Recommendations are incomplete, weakly supported, or fail to consider important fiscal or organizational implications.
Integration of Course Concepts	Effectively integrates concepts from budgeting, accounting, finance, economics, policy analysis, ethics, leadership, and public administration throughout the project.	Integrates most major course concepts with adequate explanation and application.	Demonstrates limited integration of course concepts or applies concepts inaccurately.
Communication & Organization	Podcast and supporting materials are exceptionally organized, engaging, professionally presented, and effectively communicate complex financial information to both technical and non-technical audiences.	Organization and communication are generally effective with only minor issues affecting clarity or audience engagement.	Organization or communication is unclear, difficult to follow, or inappropriate for the intended audience.
Podcast Delivery & Audience Engagement	Delivery is polished, confident, conversational, and engaging. Technical concepts are explained clearly using appropriate examples, storytelling, and professional communication techniques.	Delivery is clear and generally engaging with only minor issues in pacing, clarity, or audience connection.	Delivery lacks clarity, professionalism, organization, or audience engagement.
Professionalism & Supporting Materials	Podcast transcript, executive summary, Budget Analyst Portfolio, citations, and supporting materials are complete, polished, and professionally prepared.	Supporting materials are complete with only minor formatting, organization, or citation issues.	Supporting materials are incomplete, poorly organized, or do not meet professional expectations.