

PA 730: Resource Allocation and Management
Wednesdays 6:00pm—8:45pm DTC 617

Instructor: Dr. Janey Qian Wang

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Office Hours: Monday, Wednesday, 4:30 - 5:50pm & Friday, 2:00 - 2:50pm, and by appointment

Course website accessible at: <http://ilearn.sfsu.edu/>

Course Objectives

This course provides an overview of budgeting and financial issues in the public sector. It covers fundamental concepts and practices of budgeting and financial management for all levels of government and nonprofit organizations with special emphasis on state and local government budgeting. It will equip students to work with financial data and to apply economic reasoning in order to make sound policy decisions. The course will be most useful to students intending to participate in public service, either as analysts or program managers.

Managing budgets is one of the basic functions of all public and nonprofit organizations. Without good financial management, even the best-run organization will not survive. As such, the set of skills and competencies required to manage financial resources effectively are some of the most important skills that you will learn during this course. Specific objectives for the course include the following:

- To understand the key concepts and terms, background and development of public budgeting in the US;
 - To develop a familiarity with budget preparation, analysis, presentation, and execution;
- To examine budget approaches, and especially the political, legal, and economic aspects of budgeting process;
- To apply analytical and computer skills in addressing public and nonprofit budgeting issues;
- To link theory and practice in public budgeting through excel labs and case studies;
- To perform fiscal analyses and assessments of how budgeting is implemented across local, state, and federal governments and nonprofit organizations;
- To evaluate government revenue sources;
- To develop a working knowledge of debt administration and fund management.

I will be delivering this course as a “hybrid” course. We will meet as a class on various Friday afternoons as indicated on the course calendar. For the other weeks, I will be posting lecture notes, videos and discussion topics covering the week’s materials. Our in-person sessions will be organized as “workshops” designed to help you comprehend and apply the course material. In the in-class sessions, I will give a short summary of the major points from the online lectures. Then we will do some problems, cases, and have a discussion over a budget administration or

public finance policy question in class.

Required Materials and Readings

Mikesell, John. 2011. *Fiscal Administration: Analysis and Applications for the Public Sector*. (9th Edition) Thomson Wadsworth.

Appropriate economic tools and ideas, a basic understanding of Excel and possess basic Excel skills will be introduced as needed. Students who do not will need to work to develop those skills at the beginning of the course. If you don't have any Excel background, you might want to read some basic Excel handbooks, such as: Simon, Jinjer. 2003. *Excel Data Analysis* (2nd Edition) Wiley Publishing, and online Excel training: <http://office.microsoft.com/en-us/support/training-FX101782702.aspx?redir=0>

In addition, I will distribute handouts, homework and project guidelines, lab exercises and other reading material to supplement the text as we go along.

Participation

This class requires a great deal of active participation, both during in-person and online sessions. There will be a series of online engagement activities throughout the semester; these activities will serve as the foundation for much of your learning and participation in the class. In addition, the ileam site features a forum for each online class session, so that students can ask clarifying or probing questions that may fall outside of the assigned engagement activities. During in-class sessions we will engage in a traditional lecture-discussion format sometimes while at other times those sessions will feature student-led discussion.

Grading

Class sessions will be a mixture of lectures and discussions. Students are expected to read the assigned texts before class and come to class prepared to participate in the discussion. Your final grade for this course is based on the weighted mean of all points received from participation, homework assignments, and exams.

	Points	Percent
Participation	100 pts	21%
Midterm Exam	100 pts	25%
Final Exam	100 pts	30%
Homework Assignments	100x4= 400 pts	6%x4= 24%
Total		100%

A	93%
A-	90%
B+	87%

B	83%
B-	80%
C+	77%
C	73%
C-	70%
D+	67%
D	63%
D-	60%
F	<60%

Reading

Reading is assigned for each class as shown in the course schedule. It is your responsibility to read the relevant sections beforehand and to be able to actively participate in classroom discussions. Do utilize the regular office hours to discuss with me any questions about your assignments.

Academic Dishonesty

The university policy will be strictly upheld in this class. Any misconduct will be subject to disciplinary action as provided in Title 5, California Code of Regulations. The Student Discipline Officer, housed in the Dean of Students Office, is responsible for administering the Student Disciplinary Procedures for the California State University.

Communication

By far the easiest way to get a hold of me is through email at i_qwang@sfsu.edu. I will check my email regularly and will respond as soon as I am able. I will also be maintaining regular office hours, and am happy to meet with you in my office outside of established hours if I am available and if an appointment is arranged in advance.

CHSS Policy

Syllabi are to incorporate the Academic Senate Policy regarding finals week, the deadlines or withdrawals, late adds, CR/NC option and information related to course registration and Disability Programs and Resource Center. A sample listing of the required College policies are shown below:

Welcome to the College of Health & Social Sciences,

This section is to inform you of the College and University policies that may affect you. Knowledge of these deadlines (viewed at <http://registrar.sfsu.edu/>) and policies will help you to navigate the bureaucracy of the University while helping you succeed and graduate in a timely manner. Policies can be intimidating sometimes, but they ensure an equitable, consistent and reliable process for each student. Please review this information and refer to <http://chs.s.sfsu.edu/content/petitions-information> for more detail on these policies. Approval of a petition from the instructor and/or Department Chair does not constitute automatic approval from the Associate Dean so please continue attending class until a decision is made. If you have any questions about how these policies specifically apply to your situation, please contact the Associate

Dean's Office at assocdean@sfsu.edu or in HSS 239.

When is the deadline to drop a class?

The last day to drop a class without a W grade is September 13, 2017 by 11:59 PM.

What if I wish to withdraw from a course after the drop deadline?

Withdrawal from a course is allowed from September 14, 2017 until November 17, 2017 only if you have **serious and compelling reasons with current, relevant supporting documentation**. The following are examples of **non-serious and non-compelling reasons** and would be denied:

- Changing major
- Poor academic performance in class
- Course no longer needed
- Missing pre-requisite(s)
- Instructor forgot to drop
- More time needed for other classes

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Unexpected changes in work schedule or serious accident, protracted illness, or family emergencies may be considered serious and compelling if appropriate supporting documentation is attached. The petition must be submitted within a reasonable timeframe (e.g., within 2 weeks of an illness or change in work hours) and must include your unofficial transcripts. From November 18, 2017 until December 12, 2017, you may not withdraw from a class or the University, except only in the case of a **documented** serious illness or verified accident.

Withdrawals cannot be initiated electronically and must be submitted using a paper application. A maximum of 18 units can be withdrawn, and a course can only be repeated once with a failing grade.

How do I take a course for Credit or No Credit (CR/NC) Grade?

Please check the course description in the Bulletin to determine if the class can be taken CR/NC. If it is permitted, then you may change your grading option via your SF State Gateway until October 18, 2017 by 11:59 PM. The Associate Dean will not approve requests for changes if you miss this deadline.

What if I want to add a class after registration closes?

The period to add classes via permission numbers is August 23, 2017 through September 13, 2017 until 11:59 PM. It is your responsibility to obtain a late permission number from your instructor and add the class. Faculty cannot add you into a class. Starting September 14, 2017, a Waiver of College Regulations form must be submitted. This will only be approved if there was an administrative error.

How do I know if any changes in my registration went through?

Always check your registration on your SF State Gateway after making any changes and before deadlines to ensure you are registered properly for your classes. It is always your responsibility to ensure your schedule is correct, even if the instructor indicates they will drop you. All deadlines will be strictly adhered to by the instructor, the Department Chair, and the CHSS Associate Dean.

When are finals?

According to Academic Senate policy F76-12 a time period is set aside at the end of each semester for a formal examination period. All classes are expected to meet during the final examination period whether an examination is given or not. The final examination schedule is:

http://www.sfsu.edu/~acadres/final_exams/final17.htm

What resources are available to me on campus?

Disability Programs and Resource Center: Students with disabilities who need reasonable accommodations are encouraged to contact the instructor. The Disability Programs and Resource Center (DPRC) is available to facilitate the reasonable accommodations process. The DPRC, located in SSB 110, can be reached by telephone at 415-338-2472 (voice/TTY) or by e-mail at dprc@sfsu.edu.

Student Disclosures of Sexual Violence: SF State fosters a campus free of sexual violence including sexual harassment, domestic violence, dating violence, stalking, and/or any form of sex or gender discrimination. If you disclose a personal experience as an SF State student, the course instructor is required to notify the Dean of Students. To disclose any such violence confidentially, contact:

The SAFE Place - (415) 338-2208; http://www.sfsu.edu/~safe_plc/

Counseling and Psychological Services Center - (415) 338-2208; <http://psyservs.sfsu.edu/>

For more information on your rights and available resources: <http://titleix.sfsu.edu>

CHSS Student Resource Center (HSS 254): Provides academic advising and support to all students with a CHSS major. For more information and to book advising appointment: <http://chss.sfsu.edu/src> or call (415)405-3740.

Undergraduate Advising Center (ADM 212): Provides academic advising and support to all students. For more information: <https://advising.sfsu.edu/>

Class Schedule

Aug 23 **Introduction To Public and Nonprofit Budgeting**
(6:00pm-7:30pm) Course Overview and Basic Concepts
Excel pre-test

Workshop #1

**What is budget? Incrementalism, politics and rationality in budgeting; How to read a budget?
Basic Public Accounting.**

Aug 30 (Online) & Sept 6 (In person)

- What is a Budget?
- Budget Cycle
- Government Accounting
- Funds
- Accounting Basis

Readings:

Mikesell, Chapter 2

James Carney and Stanley Schoenfeld. 1996. "How to Read a Budget/' in **Budgeting: Formulation and Execution**. (Athens, GA: Carl Vincent Institute of Government).

Forum on Ilearn:

Video: Q&A with David Walker, the former head of GAO

Reading a Budget

Workshop #2

Budget Structure and Institutions: Federal and State-Local

Sept 13 (Online) & Sept 20 (In Person)

- Federal Budget Structure
- State-Local Budget Structure
- Personnel Cost Analysis

Readings:

Mikesell, Chapter 3&4

Forum on Ilearn:

Budget Simulator: Federal and CA Budget Challenge

HW#1 Due Sept 20

Workshop #3

Budgeting Classifications and Performance Budget

Sept 27 (Online) & Oct 4 (In person)

- Program Budget
- PPBS
- Zero Based Budget
- Performance budget

Readings:

Mikesell, Chapter 5

Mullen, Patrick R. 2006 "Performance-Based Budgeting: The Contribution of the Program Assessment Rating Tool." *Public Budgeting and Finance*. Winter 2006

Philip G. Joyce. 2004. "Linking Performance and Budgeting." IBM Center for the Business of Government, pp. 14-17, 20-36. Available at:

<http://www.businessofgovernment.org/sites/default/files/PerformanceandBudgeting.pdf>

Burt Perrin, 2006. "Moving from Outputs to Outcomes: Practical Advice from Governments Around the World" IBM Center for the Business of Government. Available at:

<http://siteresources.worldbank.org/CDFINTRANET/Resources/PerrinReport.pdf>

National Performance Management Advisory Commission. 2010. "A Performance Management Framework for State and Local Government: From Measurement and Reporting to Management and Improving" Available at: <http://www.nasbo.org/publications-data/reports/performance-management-framework-state-and-local-government-measurement-an>

Forum on Ilearn:

Performance Budget Example

HW#2 Due Oct 4

Workshop #4

Capital Budget

Oct 11 (online) & Oct 18 (In Person)

- What are capital expenditures?
- Why capital budgeting at State & Local governments?
- Capital budgeting process
- Financial analysis of capital projects
- Problems with capital budgeting
- Capital Improvement Planning and Capital Budget Exercise

Readings:

Mikesell, Chapter 6

Workshop #5

Revenue structure and administration, Five standards and Income Tax

Oct 25 (Online) and Nov 1 (In Person)

- C A Tax Revenue Structure
- Five standards of tax policy
- Income Tax

Readings:

Mikesell, chapter 7&8

Forum on Ilearn:

Evaluate CA Revenue System

HW#3 Due Nov 1

Workshop #6

Sales tax and Property tax

Nov 8 (Online) and Nov 15 (In Person)

- Consumption Tax
 - o retail sales tax
 - o turnover or gross receipts tax (business and occupation tax)
 - o manufacturers' taxes
 - o Value added tax (VAT)
- Property Tax
- User charges and Fees

Readings:

Mikesell, chapter 9&10

Forum on Ilearn:

Evaluate SF payroll tax and Gross Receipts Tax

HW#4 Due Nov 15

Nov 22 No Class *Thanksgiving*

Workshop #7

Debt Administration

Nov 29 (In person)

- Federal governments debts
- State and local municipal bonds
 - o Type of municipal bonds
 - o Characteristics of municipal bonds
- State of California Debt
- Do non-profit organizations borrow?

Readings:

Mikesell Chapter 14

Forum on Ilearn:

Evaluate San Mateo County Budget and Financial Report Using GFOA Criteria

Case Study

Dec 6 (Online) and Dec 13 (In Person)

Dec 13 Final Presentation

Note: Schedule is subject to change, and I reserve the right to make revisions to the syllabus should we get ahead or behind schedule. I will announce such changes in class and through the course website.