

# Syllabus for PPA 230 Public Budgeting and Finance

Fall 2021, 3 Credits

Lecture: Wednesday 6-8:50 PM Room 104

Office Hours: By Appointment, Always Virtual

Lecturer: Christian Griffith

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## Learning Objectives:

This course provides a comprehensive overview of Public Budget and Finance that uses mostly primary documents to allow for experiential learning so that the lessons can be applied in your career. The learning objectives of the course are as follows:

PPA LEARNING OBJECTIVE	HOW APPLIED IN PPA 230
1 a. Diagnose, map, and analyze decision making processes, actors, and context	Learn budget process and accounting rules from different public entities to understand how these tools are used to try to manage and control the direction and policy of each organization.
1 e. Apply context-appropriate criteria to analyze and evaluate alternatives and offer solutions with attention to implementation strategies.	Using recent real-world examples, discuss how fiscal policy and its actors shape the criteria by which public policy moves forward and how it is implemented and strategize how to question and change that dynamic.
1 f. Identify, critically examine, and use relevant data to inform policy and administrative decisions.	Use budget and financial documents and an understanding of the budget process to identify a path to securing resources.
1 g. Draw upon multiple disciplines to understand and address policy and administration problems.	Learn how accounting, fiscal, and budget processes and practices are used in the formation of policy, the prioritization of an organization's activities, and as a management tool.
2 a. Critically use different analytical skills, processes, and tools to address policy and administration problems.	Consider the assumptions and limitations behind financial information and the role of financial actors within a public organization to craft an approach to solve problems.
2 c. Identify and apply effective and inclusive leadership techniques for public policy and administration.	Understand the key roles and perspective of policy makers, public sector managers, and accounting staff and how these role shape decision making.
3 a. Recognize the role public servants play in advancing or impeding a more prosperous, just, equitable, and inclusive society.	Write and present documents to current practitioners to better understand their information needs and decision-making approaches.

3 b. Understand obligations to advance public value consistent with rule of law and an enduring search for reasonable and just action.	Reflect on how fiscal and budget policy both shape and reflect the concepts of value and rule of law and the balance between accepting and questioning this reality.
3 c. Consider the ethical dimensions of choices in public policy and administration	Recognize the power and responsibility that controlling public resources places upon public sector professionals and the expectations for transparency, accountability, and prudence demanded by that responsibility.
3 e. Recognize professional role and responsibility/duty of care to your organization.	Reflect upon the expectations of fiduciary responsibility and how to create a culture of institutional accountability.

## Schedule and Readings

There are two books associated with this course.

1. Darrell Mullis & Judith Orloff, *The Accounting Game: Basic Accounting Fresh from the Lemonade Stand* (Napier, IL: Sourcebooks, 2008)

This book will help familiarize you with basic accounting concepts to reinforce the lessons of the course.

2. Robert D. Lee Jr., Ronald Johnson, Philip Joyce, *Public Budgeting Systems, Tenth Edition* (Jones and Bartlett, 2020)

I will use this book to reinforce some topics in the lectures, which helps provide some great non-California examples.

**I recommend not purchasing these books until after the first class.** I have pointers for how you can buy both of these books for about \$30 total. Please don't spend \$175 dollars.

I have also identified readings for each meeting. The more you diligently read these documents, the more our time together can be a discussion rather than a lecture. Since this course draws heavily from current events, I may add some readings over the course of our semester to add to our discussion. However, I will make sure all new readings are free, public domain documents.

The University has a policy to encourage in person instruction as much as possible. However, I have certain class activities that rely on Zoom to allow outside experts to participate virtually and engage with you. Therefore, I have a few dates that will Zoom-only classes. I will clarify which classes will be Zoom-only on the first day of class.

Date	Topic	What you need to do <b>BEFORE</b> this class and what will be assigned during that lecture:
8-31	<p>Introductions to budgeting</p> <ul style="list-style-type: none"> <li>• Introductions</li> <li>• 2022</li> <li>• The entire course on one slide.</li> <li>• Accounting!</li> <li>• Anticipating the Future</li> <li>• The Dashboard</li> <li>• Forecasting Exercises (Handout in class)</li> </ul>	<p>First class</p> <p><b>Assignment handed out in class:</b></p> <ul style="list-style-type: none"> <li>• <b>Budget Exercise Forecast</b></li> <li>• <b>Class Forecast and Survey</b></li> </ul>
9-7	<p>General Fund versus Special Fund—and how they play together</p> <ul style="list-style-type: none"> <li>• Compare Forecast with Actuals</li> <li>• How do you react?</li> <li>• Why have Special Funds?</li> <li>• Tricks we have used</li> </ul> <p>Lemonade!</p> <ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Income Statement</li> <li>• Private Sector Versus Public</li> </ul> <p>State of California</p> <ul style="list-style-type: none"> <li>• Summary of Charts</li> </ul>	<p><b>Assignment Due: Bring your completed forecast and survey.</b></p> <p>What you need to read/watch:</p> <ul style="list-style-type: none"> <li>• Read <ul style="list-style-type: none"> <li>○ Lemonade Chapters 1-3—Fill Out Tables</li> <li>○ Public Budgeting, Chapter 1 and Concluding Remarks (at the end)</li> </ul> </li> <li>• Summary of Charts for California’s 2022-23 budget: <a href="https://www.ebudget.ca.gov/2022-23/pdf/BudgetSummary/SummaryCharts.pdf">https://www.ebudget.ca.gov/2022-23/pdf/BudgetSummary/SummaryCharts.pdf</a></li> </ul> <p>Readings for this class:</p> <ul style="list-style-type: none"> <li>• Government Accounting Standards Board discussion of financial statements and fund types</li> <li>• <a href="https://www.gasb.org/page/pageContent?pagelId=/standards-guidance/pronouncements/summary--statement-no-54.html">https://www.gasb.org/page/pageContent?pagelId=/standards-guidance/pronouncements/summary--statement-no-54.html</a></li> <li>• <a href="https://gasb.org/page/PageContent?pagelId=/standards-guidance/pronouncements/summary--statement-no-34.html&amp;isStaticPage=true">https://gasb.org/page/PageContent?pagelId=/standards-guidance/pronouncements/summary--statement-no-34.html&amp;isStaticPage=true</a></li> <li>•</li> </ul> <p><b>Assignment discussed in class: Picking Jurisdictions for School District Budget Discussion</b></p>

Date	Topic	What you need to do <b>BEFORE</b> this class and what will be assigned during that lecture:
9-14	<p>Budget Structure: Who, What, Where, Why, When?</p> <ul style="list-style-type: none"> <li>• Basic Budget Structure</li> <li>• What do governments buy?</li> <li>• Different roles, different challenges</li> <li>• Encumbrances</li> <li>• Command and Control</li> <li>• The “blanket”</li> <li>• Why do public agencies order supplies in March?</li> <li>• Why is this statement true: “Cash Rules Everything Around Me”?</li> <li>• The Role of Control Agencies</li> <li>• Overhead</li> <li>• Adopt-a-Budget Example Presentation</li> </ul> <p>Lemonade</p> <ul style="list-style-type: none"> <li>• Cash Management</li> <li>• Cash Versus Accrual</li> <li>• LIFO versus FIFO</li> </ul> <p>Responding to the Homelessness Crisis</p> <ul style="list-style-type: none"> <li>• Identifying jurisdictions</li> <li>• Outlining Process</li> </ul>	<p>Readings for this class:</p> <ul style="list-style-type: none"> <li>• Lemonade Chapters 4 and 6 (Chapter 5 is disappointing)</li> <li>• Public Budgeting, Chapter 7</li> <li>• The California State Administrative Manual’s description of encumbrances: <a href="https://www.dgs.ca.gov/Resources/SAM/TOC/8300/8340">https://www.dgs.ca.gov/Resources/SAM/TOC/8300/8340</a></li> <li>• State Administrative Manual attempts to explain the Salary Blanket <a href="https://www.dgs.ca.gov/Resources/SAM/TOC/8500/8531">https://www.dgs.ca.gov/Resources/SAM/TOC/8500/8531</a></li> <li>• The State of California runs out of cash. <a href="https://www.sco.ca.gov/Files-EO/cashoutlook_fy0910.pdf">https://www.sco.ca.gov/Files-EO/cashoutlook_fy0910.pdf</a></li> <li>• The Controller discusses the State’s Cash situation in 2009 <a href="https://www.sco.ca.gov/Files-EO/cashletter05-29-2009.pdf">https://www.sco.ca.gov/Files-EO/cashletter05-29-2009.pdf</a></li> <li>• New York City Commercial Real Estate Vlog <a href="https://www.youtube.com/watch?v=NdfmMB1E_qk&amp;list=WL&amp;index=31&amp;t=521s">https://www.youtube.com/watch?v=NdfmMB1E_qk&amp;list=WL&amp;index=31&amp;t=521s</a></li> <li>• DOF Fund Reconciliation Guide (Pages 1-6) <a href="https://dof.ca.gov/wp-content/uploads/Accounting/Policies_and_Procedures/Fund_Reconciliation/FundBalanceReconciliation.pdf">https://dof.ca.gov/wp-content/uploads/Accounting/Policies_and_Procedures/Fund_Reconciliation/FundBalanceReconciliation.pdf</a></li> </ul>

Date	Topic	What you need to do <b>BEFORE</b> this class and what will be assigned during that lecture:
9-21	<p>How budgets are built?</p> <ul style="list-style-type: none"> <li>• State budget process</li> <li>• A sample local process</li> <li>• Players and politics</li> <li>• Types of budgeting approaches--Baseline, Zero-Based, Performance-Based</li> </ul> <p>Responding to the Homelessness Crisis:</p> <ul style="list-style-type: none"> <li>• Civics 101</li> <li>• Group meeting by level of government</li> <li>• Group meeting by geographic area</li> </ul>	<p><b>Read this:</b></p> <ul style="list-style-type: none"> <li>• Lemonade, Chapters 7-10</li> <li>• Public Budgeting, Chapter 8</li> </ul> <p>Readings for this class:</p> <ul style="list-style-type: none"> <li>• A useful California Budget flowchart <a href="http://calbudgetcenter.org/wp-content/uploads/Navigating-the-State-Budget-Process-12.2015.pdf">http://calbudgetcenter.org/wp-content/uploads/Navigating-the-State-Budget-Process-12.2015.pdf</a></li> <li>• A report on Performance Based Budgeting: <a href="https://abgt.assembly.ca.gov/sites/abgt.assembly.ca.gov/files/PBB%20%282%29.pdf">https://abgt.assembly.ca.gov/sites/abgt.assembly.ca.gov/files/PBB%20%282%29.pdf</a></li> <li>• Budget change proposals website. <a href="https://esd.dof.ca.gov/dofpublic/viewBcp.html">https://esd.dof.ca.gov/dofpublic/viewBcp.html</a></li> </ul> <p>CTA explains the Local Control Funding formula <a href="https://www.cta.org/our-advocacy/local-control-funding-formula">https://www.cta.org/our-advocacy/local-control-funding-formula</a></p> <p>LAO's early take on LCFF for 2022-23 <a href="https://lao.ca.gov/Publications/Report/4505">https://lao.ca.gov/Publications/Report/4505</a></p> <p>2022 Multiyear Forecast for California <a href="https://www.ebudget.ca.gov/reference/MultiYearProjection.pdf">https://www.ebudget.ca.gov/reference/MultiYearProjection.pdf</a></p> <p><b>Assignment provided in Class: School District Budget Discussion</b></p>

Date	Topic	What you need to do <b>BEFORE</b> this class and what will be assigned during that lecture:
9-28	<p>School District Budget Discussion</p> <ul style="list-style-type: none"> <li>• “Show me the money” group discussion</li> <li>• Best and worst budget documents</li> </ul> <p>How to ask for things in the budget</p> <ul style="list-style-type: none"> <li>• Budget Change Proposal critique</li> <li>• Writing effective proposals</li> <li>• Subvention</li> </ul>	<p>Readings for this class:</p> <ul style="list-style-type: none"> <li>• Public Budgeting, Chapter 9</li> <li>• 2023-24 Budget Preparation Guide <a href="https://dof.ca.gov/wp-content/uploads/budget/budget-letters/BL-22-06.pdf">https://dof.ca.gov/wp-content/uploads/budget/budget-letters/BL-22-06.pdf</a></li> <li>• The “Bee Safe” proposal (2018-19 proposal): <a href="https://esd.dof.ca.gov/Documents/bcp/1819/FY1819_ORG8570_BCP1775.pdf">https://esd.dof.ca.gov/Documents/bcp/1819/FY1819_ORG8570_BCP1775.pdf</a></li> <li>• Nutria Infestation (2021 proposal): <a href="https://esd.dof.ca.gov/Documents/bcp/2122/FY2122_ORG3600_BCP4556.pdf">https://esd.dof.ca.gov/Documents/bcp/2122/FY2122_ORG3600_BCP4556.pdf</a></li> <li>• California Poet Laureate <a href="https://esd.dof.ca.gov/Documents/bcp/2223/FY2223_ORG8260_BCP5024.pdf">https://esd.dof.ca.gov/Documents/bcp/2223/FY2223_ORG8260_BCP5024.pdf</a></li> <li>• ARB Implementing AB 680 <a href="https://esd.dof.ca.gov/Documents/bcp/2223/FY2223_ORG3900_BCP5238.pdf">https://esd.dof.ca.gov/Documents/bcp/2223/FY2223_ORG3900_BCP5238.pdf</a></li> </ul> <p><b>Assignment handed out in class: Write a GOOD Budget Proposal using the official State form.</b></p>
10-5 Zoom Only Class	<p>Budget request exercise</p> <ul style="list-style-type: none"> <li>• Writing versus reviewing a request</li> <li>• Advocacy</li> <li>• Criteria for evaluating requests</li> </ul>	<p><b>Assignment Due: Complete your DF-46 Narrative</b></p> <ul style="list-style-type: none"> <li>• You can find DOF’s form and instructions (but use my instructions) here: <a href="https://dof.ca.gov/budget/resources-for-departments/budget-forms/">https://dof.ca.gov/budget/resources-for-departments/budget-forms/</a></li> </ul>

Date	Topic	What you need to do <b>BEFORE</b> this class and what will be assigned during that lecture:
10-12	<p>Federal-State-Local Interaction</p> <ul style="list-style-type: none"> <li>• Who pays for what and why?</li> <li>• The complicated legacy of Proposition 13.</li> <li>• What is “Realignment” and why?</li> <li>• Discuss ballot-box budgeting</li> <li>• Significant State Propositions</li> <li>• Examples of Local Measures</li> <li>• How do we fix housing in California?</li> </ul> <p>Responding to the Homelessness Crisis:</p> <ul style="list-style-type: none"> <li>• State and Federal role</li> </ul>	<p>Readings for this class:</p> <ul style="list-style-type: none"> <li>• Public Budgeting, Chapter 15</li> <li>• LAO’s long road of State-Local Relationship bumps: <a href="https://lao.ca.gov/handouts/localgov/2012/state-local-fiscal-relationship-112912.pdf">https://lao.ca.gov/handouts/localgov/2012/state-local-fiscal-relationship-112912.pdf</a></li> <li>• LAO’s Insufficient ERAF Discussion. (WARNING THIS IS CONFUSING) <a href="https://lao.ca.gov/reports/2012/localgov/ERAF/eraf-121812.pdf">https://lao.ca.gov/reports/2012/localgov/ERAF/eraf-121812.pdf</a></li> <li>• Urban Institute’s Fiscal Democracy in the States How Much Spending is on Autopilot? (Executive Summary and California Chapter: Pages 27-36) <a href="https://www.taxpolicycenter.org/sites/default/files/publication/157519/fiscal_democracy_in_the_states_how_much_spending_is_on_autopilot_1.pdf#page=37">https://www.taxpolicycenter.org/sites/default/files/publication/157519/fiscal_democracy_in_the_states_how_much_spending_is_on_autopilot_1.pdf#page=37</a></li> <li>• California State Auditor “Fiscal Health of California Cities” <a href="https://www.auditor.ca.gov/local_high_risk/dash-board-csa.html">https://www.auditor.ca.gov/local_high_risk/dash-board-csa.html</a></li> </ul> <p><b>Assignments:</b> <b>San Francisco Budget Challenge (10-27)</b></p>
10-19	<p>What is an ACFR?</p> <p>Budgeting for Capital Projects</p> <ul style="list-style-type: none"> <li>• How do you pay for these?</li> <li>• Net present value—time equals money</li> <li>• Funding big projects</li> <li>• Project approval</li> <li>• Information technology</li> </ul> <p>Responding to the Homelessness Crisis:</p> <ul style="list-style-type: none"> <li>• Final Group Discussions and Presentations</li> </ul>	<p>Readings for this class:</p> <ul style="list-style-type: none"> <li>• Public Budgeting, Chapter 12, 13, 14</li> <li>• City of Stockton AFR (Just skim it and look for at what is in this document!) <a href="http://www.stocktonca.gov/government/departments/adminServices/finRep.html">http://www.stocktonca.gov/government/departments/adminServices/finRep.html</a></li> <li>• Are CAFRs useless? <a href="http://www.governing.com/topics/finance/gov-are-annual-financial-reports-useless.html">http://www.governing.com/topics/finance/gov-are-annual-financial-reports-useless.html</a></li> <li>• California 5-Year Infrastructure Plan, 2022 (Pages 12 and 24) <ul style="list-style-type: none"> <li>• <a href="https://www.ebudget.ca.gov/2022-Infrastructure-Plan.pdf">https://www.ebudget.ca.gov/2022-Infrastructure-Plan.pdf</a></li> </ul> </li> <li>• 2020 High Speed Rail Business Plan (Page 113-114) <a href="https://hsr.ca.gov/about/business_plans/2020">https://hsr.ca.gov/about/business_plans/2020</a></li> </ul>

Date	Topic	What you need to do <b>BEFORE</b> this class and what will be assigned during that lecture:
10-26 Zoom Only Class	<b>San Francisco Budget Challenge</b>  How are priorities really set?	Assignment Here is the link for the challenge <a href="https://sf.budgetchallenge.org/pages/overview">https://sf.budgetchallenge.org/pages/overview</a>
11-2	Federal Budget and other budgets east of the Sierra Nevada mountains.	Reading for this class: <ul style="list-style-type: none"> <li>• 2022 General Election Voting Guide</li> <li>• Public Budgeting, Chapter 10</li> <li>• Center for Budget and Policy Priorities: Introduction to the Federal Budget:  <a href="https://www.cbpp.org/research/policy-basics-introduction-to-the-federal-budget-process">https://www.cbpp.org/research/policy-basics-introduction-to-the-federal-budget-process</a></li> <li>• A high-level walkthrough of the federal budget process  <a href="https://www.nationalpriorities.org/budget-basics/federal-budget-101/federal-budget-process/">https://www.nationalpriorities.org/budget-basics/federal-budget-101/federal-budget-process/</a></li> <li>• CBO: The Budget and Economic Outlook: 2022 to 2032  <a href="https://www.cbo.gov/publication/57950">https://www.cbo.gov/publication/57950</a></li> <li>• Pew’s Fiscal 50: State Trends and Analysis (Read key findings)  <a href="https://www.pewtrusts.org/en/research-and-analysis/data-visualizations/2014/fiscal-50#ind0">https://www.pewtrusts.org/en/research-and-analysis/data-visualizations/2014/fiscal-50#ind0</a></li> <li>• Urban Institute’s Fiscal Democracy in the States How Much Spending is on Autopilot? (Executive Summary and New York Chapter: Pages 62-74)  <a href="https://www.taxpolicycenter.org/sites/default/files/publication/157519/fiscal_democracy_in_the_states_how_much_spending_is_on_autopilot_1.pdf#page=37">https://www.taxpolicycenter.org/sites/default/files/publication/157519/fiscal_democracy_in_the_states_how_much_spending_is_on_autopilot_1.pdf#page=37</a></li> </ul>



Date	Topic	What you need to do <b>BEFORE</b> this class and what will be assigned during that lecture:
11-9	<p>Election Recap</p> <p>How to cut your budget</p> <ul style="list-style-type: none"> <li>• Politics, stakeholders, process, and priorities</li> </ul>	<p>Try to balance the federal budget:</p> <ul style="list-style-type: none"> <li>• <a href="https://www.federalbudgetchallenge.org/pages/overview">https://www.federalbudgetchallenge.org/pages/overview</a></li> </ul> <p>Review this website:</p> <ul style="list-style-type: none"> <li>• Options for Reducing the Deficit: 2021 to 2030 <a href="https://www.cbo.gov/publication/56783">https://www.cbo.gov/publication/56783</a></li> </ul> <p>Reading for this class:</p> <ul style="list-style-type: none"> <li>• Public Budgeting, Chapter 2</li> <li>• LAO: 2009-10 California Spending Plan (Figure 4 on Page 4) <a href="https://lao.ca.gov/2009/spend_plan/spending_plan_09-10.pdf">https://lao.ca.gov/2009/spend_plan/spending_plan_09-10.pdf</a></li> <li>• LAO: 2019-20 California Spending Plan (Figure 3) <a href="https://lao.ca.gov/Publications/Report/4083">https://lao.ca.gov/Publications/Report/4083</a></li> <li>• LAO: 2020-21 California Spending Plan (Figure 4) <a href="https://lao.ca.gov/Publications/Report/4263">https://lao.ca.gov/Publications/Report/4263</a></li> <li>• LAO: 2022-23 California Spending Plan</li> </ul>
11-16 Zoom Only Class	<p>Revisiting the State budget, special funds, audits</p> <ul style="list-style-type: none"> <li>• Audits</li> <li>• The silver lining of audits</li> <li>• How to find money</li> </ul>	<p>Readings for this class:</p> <ul style="list-style-type: none"> <li>• Manual of Special Funds homepage</li> <li>• <a href="https://dof.ca.gov/budget/resources-for-departments/manual-of-state-funds/">https://dof.ca.gov/budget/resources-for-departments/manual-of-state-funds/</a></li> <li>• A description of the “Single Audit” <a href="https://dof.ca.gov/programs/osae/single-audit-act/">https://dof.ca.gov/programs/osae/single-audit-act/</a></li> </ul> <p><b>Assignment: Final Assignment Memo to the Assembly Speaker</b></p>

Date	Topic	What you need to do <b>BEFORE</b> this class and what will be assigned during that lecture:
11-23 Zoom Only Class	Update on 2023 Budget Blueprint and changes to the budget process <ul style="list-style-type: none"> <li>• Final Assignment Technical Assistance</li> </ul>	Readings to be assigned in class on 11-17
11-30	A look forward to 2023 <ul style="list-style-type: none"> <li>• US and California economic outlook</li> </ul>	Readings for this class: <ul style="list-style-type: none"> <li>• LAO 2021 November Outlook (Link forthcoming)</li> <li>• International Monetary Fund World Economic Outlook (Link forthcoming)</li> </ul>
12-7	Final Review, Final Paper <ul style="list-style-type: none"> <li>• Final Presentations</li> <li>• Revisiting Forecasts</li> </ul>	<b>Final Assignment Due</b>

## THE ENTIRE COURSE IN ONE SLIDE

- Why Understanding the Budget is important:
  1. Forecast organization's expectation of the future environment.
  2. Plan the future course of the organization through allocation and prioritization of resources.
  3. Control and manage the activities of an organization with resources.
  4. Enforce the vision through oversight.
  5. Evaluate progress, efficiency, and performance.
- The Power of Accounting:
  1. Provide an assessment of the current position on an organization in terms of resources.
  2. Identify the greatest strengths and weaknesses for progress towards organization goals.
  3. Create rules and structures that focus resources around priorities.
- Three measures of fiscal health
  1. Balance Sheet
  2. Income Statement
  3. Cash Flow
- Key questions:
  1. What is your role as the policy expert?
  2. How does the existing structure for allocating resources help or hinder efforts to address larger societal problems?

Below are some of the key areas we will cover in this course:

- Learn and apply the basic principles of how budgets of public sector entities are developed:
  - How are budgets built and agreed upon?
  - How do public entities use financial systems for management and control?
  - Why are special funds challenging to budget?
  - How do budgets vary in different agencies and policy areas?
- Gain insight into the perspective of various stakeholders in public finance:
  - Who are the key stakeholders in the budget process?
  - How does the budget itself guide day-to-day operations of public entities?
  - What is the role of a ACFR in financial reporting?
  - What types of approaches do decision makers use to evaluate budget requests?
  - How does the local-state relationship play such a key role in California public finance?
- Leverage this knowledge to improve your effectiveness at work:
  - Why is budgeting for staff so important, but also so difficult?
  - What are some persuasive arguments you can use to advocate for resources?
  - What are likely to be the big policy issues that fiscal staff will talk about in California in 2023?

**GRADING** Grades are a percentage of 100 with the following values assigned by me

- Over 93: A
- 87-92: A-
- 80- 86: B+
- 70-79: B
- Below 69: B-

**CLASS ATTENDANCE** I expect students to attend all class sessions unless they have a compelling reason not to do so. Please notify me in advance if you need to miss a class. Except under unusual circumstances, a student who misses three classes will be penalized one entire grade (e.g. an A- for the course will become a B-), and a student who misses more than three classes will receive a failing grade.

**SPECIAL NEEDS RELATED TO DISABILITIES** Should you need assistance with portions of class due to disabilities, please let me know as soon as possible. The University offers services to student with disabilities and I would be glad to refer you to the appropriate campus unit.

**ACADEMIC HONESTY** I take issues of academic honesty (including avoiding plagiarism) seriously and you should as well. If you are unfamiliar with the specifics of University policy in this area I recommend you review the appropriate section of the on-line University Policy Manual:

<http://www.csus.edu/umannual/AcademicHonestyPolicyandProcedures.htm>.

**LATE ASSIGNMENTS** I will accept late assignments (or allow for a make-up assignment) only in unusual circumstances. Whether or not a penalty will be assessed depends on the reason (e.g., a family emergency constitutes a good reason for missing a deadline; a competing requirement for another course does not.

## **Grading and Assignments**

### **Assignment 1: Forecast Exercises** *5 percent of grade*

These simple and fun exercises start off the year. First, you have to fill out your forecast for the session 2 budget. Second you have to project certain economic and social variables that we will track in real time.

### **Assignment 2: California School District Budget Discussion** *25 percent of grade*

California schools are struggling to return to normal operations after the pandemic. Teachers are leaving the profession and student enrollment continues to decline. Many districts began making budget cuts this year, projecting fiscal challenges for years to come. Yet State funding for education has grown at a record pace the last two years, with State policymakers expecting districts to increase pay and add more services and staff. You are going to look at that paradox by picking one district in California and analyzing their budget. Then we will share findings as a class and talk about this disconnect and what to expect in the future.

### **Assignment 3: Budget Change Proposal** *25 percent of grade*

You will write a Budget Change Proposal using the Department of Finance directions and forms. You will then present your proposal to Department of Finance staff for their evaluation and feedback.

### **Assignment 4: San Francisco Budget Challenge** *20 percent of grade*

You will be assigned a fictitious role that has a role in passing the budget for the City and County.

### **Assignment 5: Memo to Speaker Rendon** *25 percent of grade*

You will write a painfully short memo to Speaker of the Assembly that tries to persuade him to pursue a certain policy in the Assembly's *December 2021 Budget Blueprint*.