



PADP 6930: Public Financial Administration

Department of Public Administration & Policy
School of Public & International Affairs
The University of Georgia

COURSE INFORMATION

Course Number: PADP 6930
Call Number: 36732
Semester: Spring 2021
Credit Hours: 3.00
Class Location: Caldwell Hall 304
Class Time: Tuesday 3:55 PM – 6:45 PM
Class Sessions: January 19th to April 27th
Class Format: Hybrid Synchronous

INSTRUCTOR INFORMATION

Instructor: Dr. Michelle L. Lofton
Email: mlofton@uga.edu
Office Location: 280A Baldwin Hall
Athens, GA 30602-1615
Office Phone: 706-542-1746
Office Hours: Tuesday 12:00 PM – 3:00 PM
or by appointment

COURSE DESCRIPTION

This course is a graduate level survey course designed to introduce you to government fiscal affairs at the federal, state, and local levels of government. Public finance is a broad term that describes what government institutions do with taxpayers' money and with economic resources of any given community. It is impossible to comprehensively evaluate the financial affairs of any government without having a multidisciplinary "toolbox" of knowledge and skills. This course will build your "toolbox" by exposing you to public budgeting, the politics of the budgetary process, taxation and revenue policy, and financial management tools.

Your learning is my primary concern in this course, so I may modify this course syllabus if, for instance, we discover we need to spend time on a certain topic and less on another. The course syllabus is a general plan for the course; deviation announced to the class may be necessary. Please stay tuned into eLC and in-class announcements to make sure you have the latest information in hand.

Prerequisites

There are no prerequisites for this course.

LEARNING OBJECTIVES

This course is designed for you to demonstrate your knowledge and skills to appreciate and navigate the complexities of government finances. You will display the two competencies in demonstrating your ability (1) to participate in and contribute to the public policy process, and (2) to analyze, synthesize, think critically, solve problems and make decisions. Upon successful completion of this course, you will be able to achieve the following:

1. Identify and apply concepts used in public finance using budgetary, economic and financial tools of analyses.
2. Describe the public budgeting process and assess the challenges of managing budgets in a public sector environment.
3. Construct a simple, professional, and flexible public budget given provided situational constraints.
4. Analyze fiscal problems and fiscal policy questions, as well as propose different approaches to solving problems with a distinct public service perspective.

You will have the opportunity to demonstrate your ability to achieve these learning objectives through the assessment of class discussions, written assignments, and examinations. The formal assessment of your progress in achieving these learning objectives is from your assignments.

ACTIVE LEARNING STATEMENT

Active learning is any activity that requires you to think about what you are learning, as you are learning it. A myriad of research studies on the effectiveness of activity learning in college classrooms points to improvements in engagement, long term retention of course content, improved competencies, and higher course grades. In this course, you will engage in the learning process through the construction of knowledge and understanding with interactive instructional activities that promote higher order thinking. During your successful completion of this course, you will engage in active learning opportunities designed to focus your attention on improving targeted skills that support the achievement of the learning objectives.

COMMUNITY EXPECTATIONS

The following community expectations have been developed by our class.

Expectations of Peers and Group Interactions

You expect that your peers will be open minded, respect Dr. Lofton and fellow students, and use proper Zoom etiquette.

When you interact with groups you will openly and consistently communicate between your group members, put in effort, cooperate, be flexible, be patient, and break up even workload for the group projects

Expectations of Yourself

You will find sufficient amount of time to be properly prepared for every class. You will learn at least a basic understanding of financial administration to apply to your career. You will keep your energy level sufficiently high during substance areas of content that could be challenging. You will act as a courteous and responsible group member staying on top of assignments and in

communication with the group. You will attend class in the environment that best suits your learning needs and be helpful to peers when possible.

Expectations of Dr. Lofton

Dr. Lofton will provide clear instructions and expectations for assignments, gradually increase the level of difficulty of course content while keeping in mind prior knowledge, provide clear feedback for improvement, and assign grades fairly. Dr. Lofton will provide advance notice of changes to the syllabus, be mindful of time constraints on exams, and be understanding of the constraints of the digital format for those concerned about COVID-19.

Expectations of Learning in the Course

You expect to learn about Microsoft Excel, know the characteristics of a bad versus good budget, the various tools to create and analyze budgets, and taxation in public organizations. You want to learn about how to create a budget, the budgeting cycle phases, and how to understand budget data through simplifying the data from the budget documents.

COURSE STRUCTURE & GRADING

Course Structure

To ensure social distancing to mitigate the spread of COVID-19, your course will be instructed in a hybrid flexible (hyflex) manner. Under this instructional method, you will be able to engage with parallel options of face-to-face, online, and remote engagement. If the class enrollment is higher than the classroom capacity given social distancing guidelines, your class will be split into sections to allow for each student to attend a shorter face-to-face instruction session each week. The face-to-face instruction will be streamed live online (hybrid synchronous) to allow for students to view the shared in-person computer screen and engage through the online video stream and messaging features. The online live stream will be recorded and posted on eLC to allow for viewing at a later date. If available, please bring a laptop or website ready device along with headphones for Zoom breakout sessions in-class.

This is a critical thinking and writing intensive course where you'll be expected to engage in high quality class participation. Each class sessions will focus on conceptual and analytical material contained in the assigned readings and lecture. During each class, you will make progress towards improving your skills to achieve the learning objectives through an active learning instructional framework. You will be expected to have read the assigned material and to have made a good faith effort to complete all written assignments. However, I am available to aid in supporting your learning both during and outside of class hours.

This course develops multiple skills with the following required tasks.

Course Grading

ASSIGNMENTS	RELEVANT LEARNING OBJECTIVES	PERCENT OF YOUR GRADE	DUE DATE
1. Examination One	Objective 4	20%	February 23 rd
2. Examination Two	Objective 4	20%	April 6 th
3. Group Research Project	Objective 2	25%	See description and schedule
4. Exercises	Objective 1	15%	See description
5. Individual Budget	Objective 3	15%	March 9 th
6. Excel Certification	Objective 3	5%	February 2 nd

Examinations (40%)

You will complete two essay examinations worth 40% of your final grade. The purpose of these exams are to (1) assess your ability to think critically, analyze data, and apply concepts learned in the course to a real-world scenario, (2) assess your written communication skills, and (3) assess your ability to work under various fixed timelines. These skills assessed are necessary to be successful in public sector employment opportunities. The exams will require you to apply and incorporate concepts and course materials to a hypothetical case. Each examination requires your essay to respond to questions provided about the case and submit to the eLC course page.

The examinations are completed individually but are open-book and open-note. The same grading rubric will be used to assess both examinations. A final exam will be provided as an option to replace the grade of exam one or two if you make a higher scoring grade. This exam will be comprehensive but you will receive one week to complete the exam. Please email a week before the final exam is provided to indicate that you will take the optional final exam. If there are any extenuating circumstances regarding the exam dates and times, please email me at your earliest convenience.

Examination Schedule

EXAM	AVAILABILITY DATE	DUE DATE	GRADE
1. One	3:55 PM on February 23 rd	11:30 PM on February 23 rd	20%
2. Two	3:55 PM on April 5 th	11:30 PM on April 6 th	20%
3. Three (optional)	6:45 PM on April 27 th	11:30 PM on May 11 th	(replace)

Group Research Project (25%)

The purpose of this project is to (1) improve upon your practical knowledge about budget practice, technique, reform, and results; (2) synthesize information you have learned over the course; and (3) allow for you to participate in a working group of your peers to critically think and develop solutions to problems.

The class will be divided into teams to produce a research project about an agency in a state government. You will select your group shortly after the semester starts based on the enrollment and work as a group throughout the course. We will evaluate the financial implications of COVID-19 to each agency. I have assigned specific days in the course to work with your group as well as indicated deadlines for each deliverable. Each group will submit one assignment and

each group member will receive the same grade. However, peer evaluations will be required at the end of the project and I may adjust an individual group members grade based on their peer feedback. Detailed information about the group project is available on the group project assignment sheet on eLC.

Exercises (15%):

For each class session, you will participate in active learning exercises. The purpose of the exercises is to evaluate your engagement with the course materials and provide more timely feedback of your learning. The exercises will be completed individually prior to class and be used in discussions and in groups to address concepts covered in class. The exercises can be in relation to a class lecture, assigned readings, or your group research project. The exercises will be submitted in eLC prior to each class.

You will receive a feedback grade of $\sqrt{+}$, $\sqrt{}$, or $\sqrt{-}$ on the exercises. These grades are for informational purposes only. **As long as you make a good faith effort you will receive points for the exercise.** “ $\sqrt{+}$ ” indicates work that is accurate and well-presented, “ $\sqrt{}$ ” indicates work that is generally good but may have small errors, and “ $\sqrt{-}$ ” indicates that the assignment was largely incorrect and you are encouraged to see me for review of the exercise during my office hours or by appointment so we can work together on your learning of the content. In cases where the exercise is not submitted in class or shows a lack of real effort, you will receive no credit for the exercise. I will randomly select exercises turned in over the course of the semester to evaluate your overall in-class exercise grade. If you have actively participated and put forth a good faith effort to contribute to selected activities, you will receive full credit for 15% of your final grade. You will be given the opportunity to make-up an exercise with an alternative assignment if you have an absence from class due to extenuating circumstances (e.g., sickness, hospitalization, birth of a child, and death of a loved one).

Individual Budget (15%):

You will individually create a flexible budget for a museum. The purpose of this assignment is to create a simple, professional, and flexible public budget given provided situational constraints. Furthermore, you will be able to highlight your skills to present your findings visually and in writing. You may discuss the assignment and ideas for constructing the budget with your current classmates but the final products (electronic and hard copy) must be your own work. The assignment sheet regarding the detailed instructions is accessible via eLC, closer to the due date.

Microsoft Excel Certification (5%):

You will individually complete a Microsoft Excel certification – Excel Essential Training (Office 365) by Dennis Taylor in LinkedIn Learning. The purpose of this assessment is to build your Microsoft Excel skills since this program is frequently used by public and nonprofit officials in their careers. Microsoft Excel, an essential tool in budget compilation and analysis, has become an almost universally required skill for budget analysts. **You are required to complete the Excel certification by the third week of the course.** Log in to LinkedIn Learning (formerly Lynda.com) at UGA: https://eits.uga.edu/learning_and_training/lynda/ to access the Excel training with your email address. You can consider watching more Excel videos (e.g., Excel 2016 Essential Training which is more in depth) or those that focus on private or nonprofit budget, fiscal and performance information management (e.g., financial risk management

solutions, financial management and accounting (related to nonprofits), measuring team performance, and program budgeting and management), if it suits your interest.

Assigning A Course Grade

Your weighted average on assignments will be used to determine your letter grade. In determining grades, I will use the following grading scale.

Weighted Average	Letter Grade	Assessment
100% - 93.00%	A	Superior performance
92.99% - 90.00%	A-	
89.99% - 88.00%	B+	
87.99% - 83.00%	B	Good performance
82.99% - 80.00%	B-	
79.99% - 78.00%	C+	Minimal performance
77.99% - 73.00%	C	
72.99% - 70.00%	C-	
69.99% - 60.00%	D	
0.00% - 59.99%	F<	Failed course

Late Assignment Policy and Incompletes

You will be given the opportunity to make-up exams in this course and turn in late assignments only for extenuating circumstances and/or conflicts with institutionally approved absences. Incomplete or “I” grades are permitted in rare circumstances after discussing with me in a schedule meeting during my office hours or by appointment. Please let me know as soon as you see a problem developing. You can become familiar with the University’s course withdrawal procedures at: [UGA Withdrawal Policies](#).

COURSE MATERIALS

Required Materials

The research articles you will read in the course can be found by accessing the UGA library’s website or our eLC course materials.

You can bring a basic scientific calculator to class. You can purchase one at most retail or online stores (e.g., Amazon, Target, Office Max, Staples, and Wal-Mart) for under \$30. Be sure to purchase a 2-line calculator or a graphic calculator.¹ While you may use a cell phone or tablet in class, you will be more professional in future employment using a calculator.

Supplemental Materials

The following textbook will be used as a supplement to the class presentations. You can purchase a copy or reserve it at the library.

Mikesell, John. L. (2017). *Fiscal Administration: Analysis and Applications for the Public Sector*, 10th Edition. Cengage Learning. ISBN-13: 978130595368-0

Referred to as Miskesell on the schedule.

¹ For example, Texas Instruments calculator BA-II Plus, TI-30XIIS or TI-30XS. Other brands such as Casio FX-300MS that are also scientific calculators are also acceptable. I regularly use a Texas Instruments BA-II Plus.

ACADEMIC RESOURCES

My goal is to create a learning environment in which you can be successful at achieving the learning outcomes. I will work hard to create and improve the learning environment throughout the semester based on my own observations of the course and your feedback on what would ease your learning process. In return, I ask and encourage you to make the most of this learning opportunity. Please take advantage of the academic support services available to you at the University. Even if you have had excellent study skills in the past, it is easy to slip into suboptimal habits and these services can help you excel in your studies. I am also available to aid in your learning process during the semester.

Library

The UGA librarians offer one-on-one consultations with students who are writing or re-writing research papers or projects. You can obtain assistance about appropriate research sources, avoiding plagiarism and properly citing work. Please send request to Elizabeth White: elizabethwhite@uga.edu or call at (706) 542-0516, and she will provide assistance or forward your request to the appropriate librarian subject specialist.

Division of Academic Enhancement

The Division of Academic Enhancement has experienced writing instructors to work individually with students to assist with matters such as paraphrasing, grammar, building a convincing argument, incorporating citations, and understanding how and when to cite. Students can bring current pieces of writing to up to two appointments per week. To schedule an appointment, call 707-542-7575 or visit <https://dae.uga.edu/services/tutoring/writing/>

UNIVERSITY POLICIES

Accessibility Statement

UGA is committed to the success of all learners, and we strive to create an inclusive and accessible environment. If you anticipate issues related to the format or requirements of this course, please meet with me. I would like us to discuss ways to ensure your full participation in the course. If you have, or think you may have, a disability (including an “invisible disability” such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through the Disability Resource Center.

The Disability Resource Center (<https://drc.uga.edu>), works with students who have documented disabilities to access reasonable accommodations and academic supports. For more information or to speak with a coordinator, please call the Disability Resource Center at (706) 542-8719. Disability-based adjustments to course expectations can be arranged only through this process. If you determine that formal, disability-related accommodations are necessary, it is important that you be registered with the Disability Resource Center and notify me of your eligibility for reasonable accommodations in order to participate in course activities or meet course requirements. We can then plan how best to coordinate your accommodations.

Academic Honesty

As a University of Georgia student, you have agreed to abide by the University’s academic honesty policy, “A Culture of Honesty,” and the Student Honor Code. All academic work must

meet the standards described in “A Culture of Honesty,” the University’s policy and procedures for handling cases of suspected dishonest, which can be found at:

<https://honesty.uga.edu/Academic-Honesty-Policy/>. The UGA Student Honor Code states “*I will be academically honest in all of my academic work and will not tolerate academic dishonesty of others.*” Lack of knowledge of the academic honesty policy is not a reasonable explanation for a violation. Questions related to course assignments and the academic honesty policy should be directed to me.

Academic dishonesty violations will result in a minimum penalty of a ‘0’ on the assignment or exam, can escalate to an academic dishonesty charge brought by me, and can result in dismissal from the program of study and the University.

Religious Accommodations

UGA’s religious accommodations policy, found at <https://eoo.uga.edu/definitions/religious-accommodations>, recognizes the diversity of faiths represented among the campus community and protects the rights of students, faculty, and staff to observe religious holidays according to their tradition. Under the Religious Holidays Attendance Policy, I can allow for students to make up work because of a religious observance provided that you notify me. Please look over the course schedule and contact me by the end of the second week of class if there are any classes you will miss due to a religious observance.

Mental Health and Wellness Resources

UGA has several resources to aid in your mental and emotional health needs. You can take note of the following support resources.

- If you or someone you know needs assistance, you are encouraged to contact Student Care and Outreach in the Division of Student Affairs at 706-542-7774 or visit <https://sco.uga.edu>. They will help you navigate any difficult circumstances you may be facing by connecting you with the appropriate resources or services.
- UGA has several resources for a student seeking mental health services (<https://www.uhs.uga.edu/bewelluga/bewelluga>) or crisis support (<https://www.uhs.uga.edu/info/emergencies>).
- If you need help managing stress anxiety, relationships, etc., please visit BeWellUGA (<https://www.uhs.uga.edu/bewelluga/bewelluga>) for a list of FREE workshops, classes, mentoring, and health coaching led by licensed clinicians and health educators in the University Health Center.
- Additional resources can be accessed through the UGA Mobile App.

FERPA Notice

The Federal Family Educational Rights and Privacy Act (FERPA) grants students certain information privacy rights. See the registrar’s explanation at: <https://apps.reg.uga.edu/FERPA/>

COURSE POLICIES

Diversity and Inclusion Statement

Diversity encompasses acceptance and respect. The term "diversity" covers differences of culture, background and experience among individuals and groups. Such differences include, but

are not limited to, differences of race, ethnicity, national origin, color, gender, sexual orientation, gender identity, age, and abilities, as well as political and religious affiliation and socioeconomic status.

The University of Georgia prioritizes diversity in education and recognizes that diversity is an integral component of educational excellence. Diversity and inclusion are also central to excellence in the public and nonprofit sectors. In the classroom, you are encouraged to honor the uniqueness of peers and to appreciate the opportunities to learn from one another. All persons have the right to be addressed and referred to in accordance with their personal identity. In this class, you will have a chance to indicate the name that you prefer to be called, and if you choose, to identify pronouns with which you would like to be addressed. I will do my best to address and refer to you accordingly and encourage you to support classmates in doing so as well.

During the semester, we will cultivate a practice of open and courteous dialogue. You are encouraged to share diverse experiences, ask questions, and explore different perspectives. Please demonstrate respect for each other's opinions and refrain from personal attacks or demeaning comments of any kind. **In addition, please remember to keep confidential all issues of a personal or professional nature that are discussed in class.**

Land and Labor Acknowledgement

I would like to acknowledge that the land I live and work on by naming the Muscogee-Creek, Cherokee, and Chickasaw Peoples upon whose territory the University of Georgia stands. I further acknowledge the enslaved peoples, primarily of African descent, whose labor built much of the University of Georgia.

Your Health

You have a critical role to play as we work together to protect the health and safety of every member of the Bulldog Nation. You have been provided with a digital thermometer and are required to self-monitor for signs or symptoms of COVID-19. By coming to campus, you are acknowledging that you have checked, and do not have, symptoms of COVID-19. UGA is using a notification application to remind you daily to check for symptoms prior to coming to campus and self-report in the event you display COVID-19 symptoms. If you report symptoms, the University follows a confidential process for securely notifying health officials who can begin contact tracing and provide appropriate support services. If you have an underlying medical condition or, for any reason, believe that you are at a high risk of developing a serious case of COVID-19, you may request an accommodation through the Disability Resource Center (DRC) at drc@uga.edu or 706-542-8719. More information can be found at:

https://drc.uga.edu/site/content_page/register-for-services

DawgCheck

Please perform a quick symptom check each weekday on DawgCheck—on the UGA app or website—whether you feel sick or not. It will help health providers monitor the health situation on campus. More information can be found at: <https://dawgcheck.uga.edu/>

COVID-19 Guidance

Guidance is provided below for some common COVID-19 questions.

What do I do if I have symptoms?

If you are showing symptoms, you should self-isolate and schedule an appointment with the University Health Center by calling 706-542-1162 (Monday-Friday, 8 a.m.-5 p.m.). Please DO NOT walk-in. For emergencies and after-hours care, see <https://www.uhs.uga.edu/info/emergencies>.

What do I do if I am notified that I have been exposed?

Effective Jan. 4, 2021, students who learn they have been directly exposed to COVID-19 but are not showing symptoms should self-quarantine for **10 days** (consistent with updated Department of Public Health (DPH) and Centers for Disease Control and Prevention (CDC) guidelines). Those quarantining for 10 days must have been symptom-free throughout the monitoring period. Please correspond with me via email, with a cc: to Student Care & Outreach at sco@uga.edu, to coordinate continuing your coursework while self-quarantined. If you develop symptoms, you should contact the University Health Center to make an appointment to be tested. You should continue to monitor your symptoms daily on DawgCheck.

It is strongly encouraged that you voluntarily take a COVID-19 test within 48 hours of the end of the 10-day quarantine period (test to be administered between days 8 and 10). You may obtain these tests at Legion Field (<https://clia.vetview.vet.uga.edu/>) or at the University Health Center by calling 706-542-1162 (Monday-Friday, 8 a.m.-5 p.m.). Please DO NOT walk-in the University Health Center without an appointment. For emergencies and after-hours care, see <https://www.uhs.uga.edu/info/emergencies>

If the test is negative, the individual may return to campus, but **MUST** continue to closely monitor for any new COVID-19 symptoms through 14 days. DawgCheck (<https://dawgcheck.uga.edu/>) is the best method for monitoring these symptoms. If new symptoms occur, you must not come to campus and must seek further testing/evaluation. If the test is positive at the end of the 10-day period, you must begin a 10-day isolation period from the date of the test.

How do I get a test?

If you are demonstrating symptoms of COVID-19, you should call the University Health Center (UHC). The UHC is offering testing by appointment for you as a student. You may book an appointment by calling 706-542-1162.

UGA will also be recruiting asymptomatic students to participate in surveillance tests. If you are living in residence halls, Greek housing and off-campus apartment complexes, you are encouraged to participate.

It is strongly encouraged that you take advantage of the expanded surveillance testing that is being offered from **January 4 – 22: up to 1,500 free tests per day at Legion Field and pop-up locations**. Testing at Legion Field can be scheduled at <https://clia.vetview.vet.uga.edu/>. Walk-up appointments can usually be accommodated at Legion Field, and pop-up saliva testing

does not require pre-registration. For planning purposes, precise sites and schedules for the pop-up clinics are published on the UHC's website and its social media as they are secured: <https://www.uhs.uga.edu/healthtopics/covid-surveillance-testing>.

What do I do if I test positive?

Any student with a positive COVID-19 test is required to report the test in DawgCheck and should self-isolate immediately. Students should not attend classes in-person until the isolation period is completed. Once you report the positive test through DawgCheck, UGA Student Care and Outreach will follow up with you.

Use of Face Coverings

Effective July 15, 2020, the University of Georgia—along with all University System of Georgia (USG) institutions—requires all faculty, staff, students and visitors to wear an appropriate face covering while inside campus facilities/buildings where six feet social distancing may not always be possible. Face covering use is in addition to and is not a substitute for social distancing. Anyone not using a face covering when required will be asked to wear one or must leave the area. Reasonable accommodations may be made for those who are unable to wear a face covering for documented health reasons. Students seeking an accommodation related to face coverings should contact Disability Services at <https://drc.uga.edu/>.

Like other buildings on campus, in Baldwin Hall, face coverings in public indoor spaces, including classrooms, are **mandatory**. You will be required to wear a face covering in class or provide health documentation to me for why you are unable to wear a face covering. Our classroom face covering policy will follow the USG directive indicated above.

Social Distancing and Not Congregating

In all public spaces in Baldwin Hall (including stairwells, halls, offices, bathrooms, classrooms, and labs), please maintain six feet between you and others. The seating capacity in your classroom has been modified to allow for social distancing. Please sit in designated, marked seats. In all public spaces, including classrooms, you should not remove signage or re-arrange furniture, even if it appears that furniture is not being used. To help maintain distance, please keep right, where possible. If you enter/exit through the front doors of Baldwin Hall, please follow the signs (and traffic) directing you through a specific set of doors. **Please do not congregate.** If you want to spend some time chatting with someone, please take it outside or online. I am also requesting that you enter and exit Baldwin without delay, staying outside of the building as long as practicable before your class begins and then leaving once your class is finished.

Keeping Clean

Cleaning and disinfecting of public spaces are important to reduce the risk of exposure to COVID-19. Classrooms are only being cleaned once-per-day. There are sanitation wipes in the buckets or stands in proximity to your classroom. *Prior to heading in to class*, you should take a wipe from the station and wipe down all high-touch surfaces associated with your seat. You should help further slow the spread of the virus by frequently washing your hands. Bathrooms will be cleaned frequently during the day. On occasions that bathrooms are closed for cleaning,

you may need to use those on other floors or in other buildings. Please be conscious of the density of traffic in bathrooms and practice social distancing.

Academic Calendar and Schedule

This semester the daily class schedule has been adjusted to add five minutes between classes. You can access the daily class schedule at: <https://reg.uga.edu/general-information/daily-class-schedule/>

Participation Policy

Your active participation is highly encouraged in this course. However, there might be instances in which you cannot attend in-class or asynchronous live sessions. Excused absence from class can include properly documented sickness or hospitalization, birth of a child, active duty service requirements, documented family medical emergencies, or university business. In the event that the university cancels classes, such as for severe weather, you are expected to continue with readings as originally scheduled. Any assignments scheduled during those missed classes, such as a group project deliverable or the exercises, are due at the next class meeting unless other instructions are posted at the course eLC page or communicated via email.

Staying in Touch and Checking Your Email

Office hours are encouraged, but should be scheduled to ensure safe social distancing. Please email me to schedule a meeting during office hours (or by appointment). If preferred, office hour meetings can occur with you online or by phone. **Check your University email** regularly so you don't miss important information. Please, review the [UGA Coronavirus \(COVID-19\) Information and Resources website](#) which includes helpful, up-to-date messages for students.

Additional Course Policies

- Class begins at 3:55 PM and continues until 6:45 PM. Please arrive promptly since all announcements will be made at the start of each class meeting. If enrollment exceeds the assigned classroom capacity, please arrive/leave class in a manner that does not create congregating in the halls and allows for disinfecting of your seating area.
- I encourage you to bring a notebook, tablet, or computer to class, for notetaking and active learning activities. However, please do not spend time in class using social media or doing work not related to this class; the goal is for our time together to be focused and engaged, and I encourage you to adopt strategies that will help both you and your classmates.
- The course is structured with active learning activities, group discussion, and short lectures. For this reason, I expect you will actively participate by responding to questions posed by myself or your colleagues. There is no formal attendance policy in the class however, active participation and the exercises requires your engagement. To facilitate a collegial learning process, you should have reviewed all the assigned materials prior to class.
- Please aim to communicate with me if you have concerns. I can probably address most of your questions before or after class, during office hours, or over email. The office hours listed on the first page are *not* the only times when I will be available to meet. If the listed times don't suit your schedule, please send me an e-mail (mlofton@uga.edu) and propose

three alternative times you could meet and I will let you know which option works best. Please send me an email that concisely articulates your question(s) or concerns. I will check my e-mail regularly and make every effort to respond to your question(s) in a timely manner, within 24-hours.

- You will be required to submit your assignments to the electronic drop-box at the course eLC website. For the group assignments, please provide one submission per group and list all group members. Let me know as soon as possible if you can't deliver an assignment on time due to emergencies.
- No extra credit is given.

Class Meeting Schedule²

Session	Date	Class Topic	Assignment(s) Due	Readings*
Public Budgets and Budgeting				
1	1/19	Overview of Course and Principles of Public Financial Administration		
2	1/26	Fundamentals of Budgets and Reading a Budget		Franklin (2014), Lewis & Hildreth (2011) <i>Mikesell – Ch. 1 & 2</i>
3	2/2	The Budgeting Cycle and Creating A Personnel Budget <i>Guest Speaker: Rachel Austin-Rapier (Congressional Budget Office)</i>	Excel Certification Due	Fishbein & Vebaun (2009)
4	2/9	Cost Accounting and Cost Analysis	Group Project: 3-Page Synopsis	Mohr (2016) <i>Mikesell – Ch. 3 & 4</i>
5	2/16	Budgeting Principles and Alternative Budgeting Systems <i>Guest Speaker: Kenneth Hunter (City of Rocky Mount)</i>		Shybalkina & Bifulco (2018) <i>Mikesell – Ch. 6</i>
6	2/23	EXAMINATION ONE	Due at 11:30 PM	
7	3/2	Capital Budgeting and Time Value of Money <i>Guest Speaker: Nicholas Derajtys (Gwinnett County)</i>		Srithongrung (2017) <i>Mikesell – Ch. 7</i>
Taxation and Fiscal Administration				
8	3/9	Taxation & Tax Evaluation <i>Guest Speaker: Samantha Chandler (State of Tennessee)</i>	Individual Budget Due	<i>Mikesell – Ch. 8</i>
9	3/16	Taxation: Property Tax		Ross, Farrell, & Yang (2015) <i>Mikesell – Ch. 11</i>
10	3/23	Taxation: Income Tax & Sales Taxes	Group Project: Fiscal Analysis	Afonso (2019) <i>Mikesell – Ch. 9 & 10</i>
11	3/30	User Fees and Charges and Group Work Day		Zhang & Hou (2020) <i>Mikesell – Ch. 12</i>
12	4/6	EXAMINATION TWO	Due 4/7 at 11:30 PM	
13	4/13	Intergovernmental Fiscal Relations <i>Guest Speaker: Joan Prittie (Project Safe)</i>	Group Project: Interview Due	Nesbit & Kreft (2009) <i>Mikesell – Ch. 14</i>
14	4/20	Cash Management and Debt Administration		Bifulco, Bunch, Duncombe, Robbins, & Simonsen (2012) <i>Mikesell – Ch. 15</i>

² Please note that the course syllabus is a general plan for the course. The schedule and readings are subject to change at the discretion of me. All deviations will be announced to the class and noted on the course eLC page. Readings from the Mikesell book are optional.

15	4/27	Virtual Group Project Presentations	<i>Group Project Presentation, Final Document, and Peer Assessment Due</i>	
	5/11	Final Exam Due (Optional - online)	<i>Due at 11:30 PM</i>	