

UNIVERSITY OF GEORGIA

PADP 6930 Public Financial Administration

CRN# 36732



Spring Semester, 2023
Tuesday, 7:00-9:50 pm
Baldwin Hall, Room 101D
January 10-May 9

Office Hours:

Email or Text my cell for a ZOOM appointment

Dr. Katherine Willoughby
201B Baldwin Hall
355 South Jackson Street
Athens, Georgia 30602
Cell: 678.642.7248

Email through course online at eLC or
directly at kwilloughby@uga.edu

This syllabus is a general plan for the course; deviations announced to the class by the instructor may be necessary.

Overview

This course covers the budgetary process in governments around the world, including that conducted by national and sub-national ones. The activities involved in the collection, custody, and expenditure of public revenue, such as the assessment and collection of taxes, public borrowing and debt administration, the preparation and enactment of the budget, financial accountability and auditing are addressed. Relationships among executive, legislative, and judicial branches of governments to develop and execute budgets are examined. The effects on public budgets from citizen scrutiny and decision participation as well as media focus are introduced and assessed. The possibilities for public budgets to advance human rights, social equity and community prosperity are exposed. Throughout the semester, consideration will be given to public budgeting in the age of COVID-19 and ubiquitous disasters and its implications on theory and practice.

Expectations

Students are expected to have several competencies when they enroll in this course. First, students should be well versed in the general workings of U.S. governments, their structures, the policy process, and the tension between bureaucracy and democracy. Second, students should be comfortable reading original social science research. Students should understand the general structure of an academically oriented research article and be able to consume quantitative and qualitative research. Students are not expected to understand all statistical analyses and techniques that they read. However, students should make an effort to understand the findings and general conclusions of such work. Statistics and analytical techniques are

covered in PADP 7110 and 7120. Students are expected to ask questions when methodological issues are not clear. Third, students should have skill in using spreadsheet software and in making basic mathematical calculations.

Knowledge Building Support

For support, the University offers many online training videos to help build skills and improve knowledge. For example, log in to [LinkedIn Learning at UGA](#) and access videos related WORD and EXCEL. You can also search other topics that can provide some added value in the study of public financial administration, but also more generally related to knowledge building, personal motivation, and managing work more efficiently and effectively. Consider videos on the following topics:

- Financial risk management solutions
- Financial management and accounting (related to nonprofits)
- Measuring team performance
- Program budgeting and management

Develop your research skills. Professional work requires professional sources. This link lets you access the [UGA Library](#) from any location. Access **SERVICES Help & Support** from the Library Homepage to learn about all the resources for conducting research that the University Library offers. Practice using [Google Scholar](#). The Library and Google Scholar are but a few of the resources available to you and essential for studying public budgeting and financial administration.

Course Delivery and Student Responsibility

This course will be delivered in-class except for two Zoom class sessions. All material for this course will be accessible online. The course takes advantage of eLC and Tophat. It is imperative that you visit the course at eLC frequently to stay current with announcements and emails related to our semester progression. Your **participation** in class is an expected and highly valued part of student responsibility to the course although in-class **attendance** is not part of your final grade. To be ready for class, students should have thoroughly examined, read, and thought about the Tophat chapter required, answered any chapter questions in the E-book, and come to the session ready to participate. Class sessions will engage students individually and/or in groups to discuss public budgeting and finance cases and issues, conduct an exercise, or to debate about important principles, concepts, themes, and reforms.

This graduate-level course requires substantial reading and preparation, some group and individual work, completion of various exercises, a research report, and two written essay exams that include some budget analysis requiring calculations. Not staying current with readings and assignments will make it impossible for students to remain up to date on the material and will lead to poor learning results. Ask questions, contribute your thoughts, and listen well—this helps you to improve your communication skills and can advance your learning in the course.

Approach to Learning and Teaching Philosophy

This is an active learning course. Readings include one E-book in Tophat and published research papers and reports as well as government budget and finance documents. Class sessions will be a mix of instructor- and student-directed discussion and individual and group exercises. Exercises require student preparation, to date, through assigned readings, and completion of chapter questions, as noted by class session. This is not a “tools” or “how-to” course on public budgeting and financial administration, but rather an overview of the context and complexity that decision makers, stakeholders and the public face related to taxing and spending by governments. Students should leave the course with a firm

understanding of the current research about public budgeting, the wide variety of contexts within which governments must budget and operate, the difficult challenges that governments around the world face in reaching financial sustainability, particularly today, and the analytical approaches to evaluating public organizations and their fiscal health.

It is assumed that each of us will contribute to lively and considered debate throughout the course—to enlighten and share through oral communication. Maintaining respect for others, graciousness in balancing listening to others with presenting one’s own view, patience when parsing through difficult and complex concepts, and empathy for our fellow humans will contribute to a vibrant, constructive classroom experience.

Student Learning Objectives

After completing this course, you should be able to:

- ✓ Describe the environment of taxing and spending by governments worldwide—the legal framework in which these processes occur, as well as the economic, social, cultural, organizational, and technological factors that shape the decisions that determine public revenues and expenditures
- ✓ Explain the public budgeting process—development, deliberation and passage, execution, and audit—and articulate how such process is impacted by various institutions, participants, and stakeholders, and in special circumstances, such as natural disaster or public safety crises
- ✓ Apply budget and financial calculations, metrics, and analyses to evaluate government fiscal health and persuasively communicate information regarding budget and policy alternatives related to such governments
- ✓ Identify ways of managing financial resources, solve budget problems, and make spending proposals to achieve organizational goals
- ✓ Discuss the long-term implications of disasters of all sorts on public budgets and describe applicable management and governance strategies to address resulting problems

While attention to the substance of this course should contribute to your advancement in all our MPA Program Competencies below, meeting the learning objectives will support your mastery of Competencies 2 and 3, specifically.

- Competency 1: To Lead and Manage in Public Governance
- **Competency 2: To Participate in the Public Policy Process**
- **Competency 3: To Analyze, Synthesize, Think Critically, Solve Problems and Make Decisions**
- Competency 4: To Articulate and Apply a Public Service Perspective
- Competency 5: To Communicate with a Diverse Workforce and Citizenry

Course Policies and Procedures

Academic Honesty

University guidelines on academic honesty are enforced in this course, and you should be familiar with the [UGA Student Code of Conduct and Policies](#). Please take some time to read and understand the University’s Pillars of the Arch: Wisdom, Justice, and Moderation. The University Student Honor Code states: “*I will be academically honest in all of my academic work and will not tolerate academic dishonesty of others.*” A Culture of Honesty, the University’s policy for handling cases of suspected dishonesty, can be found [here](#).

It is your responsibility to ask questions if you are unclear about what is appropriate. 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 the Professor, and may result in dismissal from the program of study and the University.

AI Technology Applications in the Course

While artificial intelligence-based (AI) technologies such as ChatGPT are available, unless explicitly stated by me or indicated on an exercise, assignment, or exam, these technologies are not to be used to

generate your responses to these work products. Know that unauthorized use of AI software or word mixing software to write papers, reports, exams, or other assignments and exercises is considered unauthorized assistance in this course and a violation of the UGA academic honesty policy and may result in a -0- grade or dismissal from the course.

Accommodation

Students who wish to request an accommodation for a disability may do so by registering with the [University's Disabilities Resource Center](#). Student accommodation necessitates issuance by the Center of approved documentation and a plan. Students are responsible for providing a copy of documents and plans to instructors of all classes in which an accommodation is needed. The accommodation plan for this course must be provided to this Professor prior to the second week of class to negotiate the terms of the accommodation.

Mental Health and Wellness Resources

Be aware of the following 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 or crisis support (<https://www.uhs.uga.edu/info/emergencies>).
- If you need help managing stress anxiety, relationships, etc., please visit [Well-Being & Prevention Programs - University Health Center \(uga.edu\)](#) 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 App.

COVID-19 Resources

The most comprehensive campus information resource related to COVID is accessible [here](#). Everyone has a critical role to play as we continue to work together to protect the health and safety of every member of the Bulldog Nation.

Advice and Assistance

Students are responsible for contacting the Professor when having trouble understanding the material or requirements of the course. Dr. Willoughby is available by appointment (in office, on ZOOM, or via cell phone call). Please provide your name and telephone number when leaving a message on my cell phone: 678.642.7248. Students should communicate with the Professor by email through the course on eLC. If the online course is not functioning, students can email the Professor at: kwilloughby@uga.edu.

Make-up Exams, Late Assignments and Incompletes

There are no make-up exams in this course and late assignments and exams are neither accepted nor graded. Incomplete or "I" grades are permitted in rare circumstances only. The Professor has the right (1) to require documentation and proof of the need for an "I" grade, before agreeing to apply the "I" grade; (2) to the assignment of different and/or additional course requirements to the student to complete the course and/or (3) to impose a grade penalty for an "I" grade in the course. Please let the Professor know as soon as you see a problem developing. Familiarize yourself with the University's course withdrawal procedures at [UGA Withdrawal Policies](#).

eLC and Student Email

This course uses the eLC course Email to communicate with students. All course related materials, assignments, exams, and grades are posted to the course online. Your official UGA student email address that is available at eLC will be the address used to get in touch with you, if necessary. Please check this

account regularly or arrange for it to be automatically forwarded to whatever personal email account that you check daily. All course correspondence with the Professor should be conducted through eLC, for security and consistency.

Grading, Exercises, Assignments, Exams and Course Evaluation

Your grade in this course is based on your performance on 2 exams, 1 research report, and completion of Tophat chapter questions and in-class exercises. Tophat chapter questions and in-class exercises are graded as (0) not completed or (1) completed. Students should respond to chapter questions in Tophat before the relevant class session and should submit in-class exercises via Email to the Professor at the course on eLC after the relevant class session to receive credit. Tophat chapter questions are counted as completed at the beginning of the relevant class; that is, students completing questions in class or after class will not receive credit for completion of chapter questions. At the end of the term, the chapter questions and in-class exercises grade will be calculated based on the number completed (for example, 15 of 15 completed receives 100). The following scale is used for grading in this course:

93-100	A	78-79.99	C+
90-92.99	A-	73-77.99	C
88-89.99	B+	70-72.99	C-
83-87.99	B	60-69.99	D
80-82.99	B-	0-59.99	F

Final Course Grade Components

20%	Tophat Chapter Questions and In-Class Exercises
30%	Research Report
20%	1 st Exam
30%	2 nd Exam

Exams

Exams will be some form of budget/financial administration case or analysis which you will be required to respond to with a professionally written essay that incorporates problem solving using metrics, calculations, and tabulations. Students should apply concepts and course materials when explaining problems evidenced in the exams and regarding any solutions as determined by the student. Exams are open-book and open-note, accessed online at the course on eLC, and submitted back to the course at eLC. Exams are designed to build student skills in the areas of critical thinking, evaluation, data analysis, decision making, and communication through written expression as well as problem solving through analysis and making calculations. Exam #1 will be made available to you online at the course on eLC at 7:00 pm on Tuesday, February 28, 2023 and must be submitted back to the course online by 11:30 pm the following evening, Wednesday, March 1, 2023. Exam #2 will be made available to you online at the course on eLC at 10:00 pm, after class on April 25, 2023, and must be submitted back to the course on eLC by 11:30 pm on Tuesday, May 9, 2023. Due dates and times for exams are final, regardless of when you decide to access and begin any exam. Hardcopy and/or late exams are not accepted or graded. You must submit your completed exams via eLC. Only if the eLC site is not functioning, should you send exams to my UGA email, kwilloughby@uga.edu.

Course Evaluation

Your ideas about the rigor and content of this course, the method of teaching and skill building possibilities are important for us to continue to improve our job as UGA faculty. Please take time at the end of the semester to complete a course evaluation. We want our courses to advance your breadth of knowledge and skills!

Required Textbook and Readings

Tophat.com E-Book: Students must purchase access to the custom-built interactive textbook, Public Budgeting: Theories and Practice within Tophat for this class. An invitation will be sent to you by email before the start of the course. Note: Course Join Code is **438847**.

Students should purchase full access to the book for this course. The cost to access the book should be under \$40. The introduction will be made available to you when you join and subsequent chapters will be accessible one week before each class. Every chapter will have at least one question that you should respond to prior to the start of the class session that week.

Should you require assistance with Tophat at any time, please contact their Support Team directly by way of email (support@tophat.com), the app support button, or by calling 888-663-5491. All other readings for the course will be available to you on eLC.

Schedule of Classes and Topics¹

Starred (*) material indicates required readings

January 10 Public budgeting and finance—messy but mesmerizing

*Tophat, Introduction

January 17 The psychology and ethics of public budgeting and finance

*Tophat, Chapter 1

*In preparation for class, read the code of ethics/code of professional responsibility from the following organizations:

- Government Finance Officers Association: <https://www.gfoa.org/code-of-ethics>
- Association of Government Accountants: [AGA - Code of Ethics \(agacgfm.org\)](https://www.agacgfm.org)
- International Monetary Fund: <https://www.imf.org/external/hrd/edscode.htm>

Class Exercise #1

January 24 National budgeting—budget foundations in governments around the world

*Tophat, Chapter 2

Class Exercise #2

January 31 Budgeting in the American states—tax and spend laboratories

*Tophat, Chapter 3

Class Exercise #3

February 7 NO CLASS

*Use this time to catch up on readings, completing and submitting Class Exercise 3, and conducting research for your report.

Complete and submit Class Exercise #3

February 14 Budgeting at the local level—fiscal federalism in action

*Tophat, Chapter 4

*Watch the video on municipal debt management and derivatives

[\[https://www.youtube.com/watch?v=CP9v3eroVco\]](https://www.youtube.com/watch?v=CP9v3eroVco) and be prepared to discuss the video in class.

Class Exercise #4

¹ Schedule and readings subject to change at the discretion of the Professor. All changes posted to course at eLC.

February 21 Setting an agenda, the will of the people, and court interpretation—executive, legislative, and judicial budget-making

*Tophat, Chapter 5

*Douglas, J. W. and Hartley, R. E. 2004. “Sustaining Drug Courts in Arizona and South Carolina: An Experience in Hodgepodge Budgeting,” Justice System Journal, 25(1), 75-86.

Weishart, Joshua E. 2014. “Transcending Equality versus Adequacy,” Stanford Law Review, 66(3), 477-544.

Yates, Andrew. 2013. “Using Inherent Judicial Power in a State-Level Budget Dispute,” Duke Law Journal, 63(7): 1463-1502.

Class Exercise #5

February 28

**1st Exam available from course at eLC at 7:00 pm
Due to course at eLC by 11:30 pm March 1, 2023**

March 14 Funding budgets—diversify, diversify, diversify!

*Tophat, Chapter 6

*Read the online report: “Principles of a High-Quality State Revenue System,” by National Conference of State Legislatures [<https://www.ncsl.org/research/fiscal-policy/principles-of-a-high-quality-state-revenue-system.aspx>]

Class Exercise #6

March 21 **ZOOM CLASS** Assessing government fiscal health

Join Zoom Meeting

<https://zoom.us/j/92837048687?pwd=ZDc3R1IxYm82MFFmQmUwUXcweEFXUT09>

Meeting ID: 928 3704 8687

Passcode: 324005

One tap mobile

+13052241968,,92837048687#,,,324005# US

+13092053325,,92837048687#,,,324005# US

*Coe, Charles K. 2008. “Preventing Local Government Fiscal Crises: Emerging Best Practices,” Public Administration Review, 68(4): 759-767.

*Gorina, E., Maher, C., and Joffe, M. 2018. “Local Fiscal Distress: Measurement and Prediction,” Public Budgeting & Finance, 38(1): 72-94.

*Maher, C. S. 2013. “Measuring Financial Condition: An Essential Element of Management During Periods of Fiscal Stress,” The Journal of Government Financial Management, 62(1): 20-25.

Maher, C. S., and Deller, S. C. 2013. “Assessing the Relationship Between Objective and Subjective Measures of Fiscal Condition Using Government-Wide Statements,” Public Budgeting & Finance, 33(3): 115-136.

Spreen, T. L. and Cheek, C. M. 2016. “Does Monitoring Local Government Fiscal Conditions Affect Outcomes? Evidence from Michigan,” Public Finance Review, 44(6): 722-745.

Class Exercise #7

March 28 Assessing government fiscal health—continuation

GUEST SPEAKER: Christian Sigman, City Manager, City of Brookhaven

📞 678-727-2135 | 📠 404-637-0513

Christian.Sigman@BrookhavenGA.Gov

[Brookhavenga.gov]Brookhavenga.gov

4362 Peachtree Rd. | Brookhaven, GA | 30319

Complete and submit Class Exercise #7

April 4 Public budget formats and reforms—continuous improvement

*Tophat, Chapter 7

*Listen to ASPA BookTalk--Public Performance Budgeting: Principles and Practice

Class Exercise #8

April 11 Budgeting in times of crisis—the challenges of COVID-19

*Dzigbede, K., Gehl, S.B. and Willoughby, K. (2020). “Disaster Resiliency of U.S. Local Governments: Insights to Strengthen Local Response and Recovery from the COVID -19 Pandemic.” Public Administration Review, 80(4): 634-643.

*_____. (2020). “How Localities Continually Adapt Enterprise Strategies to Manage Natural Disasters.” Accessible at: <http://www.businessofgovernment.org/report/how-localities-continually-adapt-enterprise-strategies-manage-natural-disasters>

Joyce, P. G. 2005. Federal Budgeting after September 11th: A Whole New Ballgame, or Is It Déjà Vu All over Again? Public Budgeting & Finance, 25(1): 15-31.

Lis, E. M. and Nickel, C. 2010. “The Impact of Extreme Weather Events on Budget Balances. International Tax and Public Finance,” 17(4): 378-399.

Phaup, M. and Kirschner, C. 2010. Budgeting for Disasters. OECD Journal on Budgeting, 10(1): 1-24.

*U.S. Government Accountability Office. 2019. Contracting for Disaster Response and Recovery. GAO WatchBlog

Class Exercise #9

April 18 **ZOOM CLASS** Student presentations about local budgeting in a pandemic

Join Zoom Meeting

<https://zoom.us/j/92837048687?pwd=ZDc3R1IxYm82MFFmQmUwUXcweEFXUT09>

Meeting ID: 928 3704 8687

Passcode: 324005

One tap mobile

+13052241968,,92837048687#,,,*,324005# US

+13092053325,,92837048687#,,,*,324005# US

Students present a 7- to 10-minute PowerPoint show explaining how their local government navigated fiscally through the pandemic and current budget and fiscal status. The presentation should include:

- Introduction describing local government in terms of governance structure, politics, economy, demographics, etc.
- Analysis of budgeting and fiscal trends of local government in years prior to the onset of the pandemic
- Budget and management strategies employed by local government as the pandemic progressed
- Consideration of budget theory and scholarship and its applicability to local government actions
- Present status of local government fiscal health
- Prognosis of future budget resiliency of local government

Full Research Report due to course on eLC by 11:30 pm

Students will be responsible for completing an E-survey sent to them by the Professor following this class for completion regarding their experience working with their partner on the Research Report. Students will be asked about the equity of workload and consistency of effort of themselves and their partner. Completion of this evaluation is necessary to receive a final grade in this course.

April 25 Budget results—advancing human rights and community prosperity

*Tophat, Chapter 8

Students come to class prepared to introduce an example of a public budget, budgeting process, and/or budget strategy engaged by the local government studied in Research Report that advances human rights and/or community prosperity.

2nd Exam available from course at eLC at 10:00 pm

May 9 2nd Exam due to course on eLC by 11:30 pm

RESEARCH REPORT: Local Fiscal Resiliency in Disastrous Times

*Students will be assigned a partner to complete this report. Answer the questions below for the city of your choice from the U.S. Bureau of Census **American Cities 2020** excel spreadsheet posted to the course at this assignment on eLC. You must choose a city with a population between 35,000 to 65,000 and one that is in a state other than Georgia. Develop your findings into a report that explains the current and future budget and fiscal situation of the city as well as any advancements and challenges, particularly with the onset of the COVID-19 pandemic and as it continues to play out. Documents and sources to consider include the government's homepage, municipal code, and budgets by fiscal year, budget highlights, annual financial reports, council agendas, meetings, meeting minutes, and mayoral addresses and local news stories. Present at least one table **and** one chart or figure embedded in your report that displays relevant data to justify your conclusions. You must develop original tables, charts and/or figures—do not cut and paste from documents that you access for this report. A table might present budget trend data for the city or a breakdown of revenues and expenditures for the most recent fiscal year (or both!). Charts might include those indicating tax diversity or fiscal status by year. Make sure to address each question below, though in any order that you consider provides for the greatest flow and logic. Cite all sources accordingly.*

1. Describe the socio-economic, demographic, and geographic characteristics of the city. What is the governance structure of the city? Explain the budget cycle and format(s).
2. What are the budget priorities of the current elected officials in this government? Do the priorities of the executive and legislative branches of the city conflict? Justify your response.
3. Does this government have a diversified tax base? Justify your response.
4. What are predominant revenue sources for the city? Explain major expenditure categories. Describe city budget trends of the last five or six years.
5. What does the auditor's opinion in the city's most recent annual financial report tell you about financial reporting in the city? About the city's financial health?
6. Is the city in a better fiscal position this year compared to last year? Defend your response with appropriate metrics and data.
7. Does the city engage the public in budget-making? If so, how? Determine if the city shares information (and how) with the public about the results of spending public funds for community benefit. Does the city indicate engaging other budget reforms? Describe any reforms and results that you find.
8. Explain whether the city's mission and vision are reflected in its most recent budget.
9. Explain how COVID-19 has or has not impacted the sustainability of this city's budget, if sustainability is defined as, *in the long term, growth of spending does not exceed growth of revenues*. Justify your response. How vulnerable is the city to other types of disasters? Has the city had to respond to other or multiple disasters in the last couple of years? If so, explain such response and any lasting impacts from the disasters.
10. Explain and justify if budgeting in the city can be described by any public budgeting theories you have been introduced to in this course.

The final product should be a report you might present to the city council explaining the fiscal resiliency of the government as determined by your analysis. The report should be 10-12 pages, double-spaced, 10-12 point font, one inch margins all around, with additional pages for charts, tables, and graphs, title page, and references. Cite appropriately.

Grading Rubric for Research Report

Scoring (Grade) Component (% of Grade)	Advanced (100-90)	Effective/Developed (89-80)	Less Effective/Introductory (79-70)	Poor (<70)
Followed Directions (5%)	Work product presented in format stipulated and according to academic honesty requirements. Work is referenced correctly using standard citation style.	Work product presented in format stipulated and according to academic honesty requirements. Work is referenced using standard citation style, with few and minor errors.	Work product follows instructions loosely. Academic honesty requirements applied. Work is not referenced consistently or according to standard citation style.	Work product does not follow instructions or adhere to academic honesty requirements. References are incomplete, improperly formatted, or missing throughout.
Written Expression (20%)	Work product is well-written with fully developed paragraphs, no misspellings, and/or syntax errors. The report is exceptionally clear and well-flowing.	Work product is written in satisfactory manner with a majority of fully developed paragraphs and a few misspellings and/or syntax errors throughout. The report is clear and flows effectively.	Work product is written in simplistic fashion and does not present as a complete essay with fully developed paragraphs and includes misspellings and/or syntax errors throughout. The report is not very clear and does not flow effectively.	Work product is poorly written, lacks traditional essay structure and includes underdeveloped paragraphs, with misspellings and/or syntax errors throughout. The report is opaque and flows poorly.
Comprehension (25%)	Work product indicates advanced understanding of the content and context of the studied government; clearly and logically articulates problems, advancements, and issues of interest related to the government; conclusions fully supported through thorough evidenced-based justification and not personal conjecture.	Work product indicates basic understanding of the content and context of the studied government; articulates problems, advancements, and issues of interest related to the government; conclusions supported through some evidenced-based justification, and some based on personal conjecture.	Work product indicates limited understanding of the content and context of the studied government; introductory articulation of problems, advancements, and issues of interest related to the government; conclusions not supported with evidenced-based justification but based on personal conjecture.	Work product indicates little or no understanding of the content and context of the studied government; fails to articulate problems, advancements, and issues of interest related to the government; conclusions are faulty or based on personal conjecture.
Integrated (25%)	Clearly and thoroughly integrates public budgeting concepts and theory presented in the course, through readings, assignments and in class exercises, as applicable for analysis of studied government.	Integrates some public budgeting concepts and theory presented in the course, through readings, assignments and in class exercises, as applicable for analysis of studied government.	Partially integrates some public budgeting concepts and theory presented in the course, through readings, assignments and in class exercises, as applicable for analysis of studied government.	Lacks integration of public budgeting concepts and theory presented in the course, through readings, assignments and in class exercises, as applicable for analysis of studied government.
Data Synthesis and Presentation (25%)	Budget, financial, and nonfinancial data presented in compelling manner with excellent synthesis of all information.	Budget, financial, and nonfinancial data presented in satisfactory manner with good synthesis of all information.	Budget, financial, and nonfinancial data presented in simplistic manner with elementary or incomplete synthesis of all information.	Budget, financial, and nonfinancial data presented poorly with inadequate or no synthesis of all information.