

UNIVERSITY OF GEORGIA

**PADP 6930**  
**Public Financial**  
**Administration**  
CRN# 56934



Fall Semester, 2023  
Monday, 6:15-9:00 pm  
Gwinnett Campus  
August 21-December 18

**Office Hours:**

Email or Text my cell for a ZOOM appointment

Dr. Katherine Willoughby  
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Athens, Georgia 30602  
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Email through course online at eLC or  
directly at [kwilloughby@uga.edu](mailto: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 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 taught face-to-face in a classroom. 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 listening to others balanced 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. 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 on the specific work product 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.

### Prohibition on Recording Lectures

University prohibition on recording lectures in UGA courses states:

“In the absence of written authorization from the UGA Disability Resource Center, students may not make a visual or audio recording of any aspect of this course. Students who have a recording accommodation agree in writing that they:

- Will use the records only for personal academic use during the specific course.
- Understand that faculty members have copyright interest in their class lectures and that they agree not to infringe on this right in any way.
- Understand that the faculty member and students in the class have privacy rights and agree not to violate those rights by using recordings for any reason other than their own personal study.
- Will not release, digitally upload, broadcast, transcribe, or otherwise share all or any part of the recordings. They also agree that they will not profit financially and will not allow others to benefit personally or financially from lecture recordings or other course materials.
- Will erase/delete all recordings at the end of the semester.
- Understand that violation of these terms may subject them to discipline under the Student Code of Conduct or subject them to liability under copyright laws.”

### 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

UGA continues to follow Georgia Department of Public Health (GDPH) guidance on COVID-19. Self-isolation is the expectation for faculty, staff, and students who test positive for COVID-19, i.e.,

- Isolate for 5 days.
- If you have no symptoms or your symptoms are resolving after 5 days, you can leave isolation.
- Continue to wear a mask around others for 5 additional days.

If you have been in close contact with someone who is COVID-positive, but you are not sick, GDPH and [CDC](#) urge you “...to monitor your health for symptoms of COVID-19 during the 10 days following the last time you were in close contact with a sick person with COVID-19.” While the [University Health Center](#) continues to stock COVID-19 vaccines, surveillance testing and Dawg Check have been suspended. Mask-wearing is not mandatory on any UGA campus.

#### 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](mailto: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 completion of Tophat chapter questions and in-class exercises and three exams. 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 to receive credit 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, 10 of 10 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
20%	1 <sup>st</sup> Exam
25%	2 <sup>nd</sup> Exam
35%	3 <sup>rd</sup> Exam

## Exams

Exams will be some form of budget/financial administration case and/or analysis of data which you will be required to respond to with a professionally written essay or report 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 6:15 pm on Monday, October 9<sup>th</sup> and must be submitted back to the course online by 11:30 pm the following evening, Tuesday, October 10<sup>th</sup>. **Exam #2** will be made available to you online at the course on eLC at 10:00 pm, after class on November 13<sup>th</sup> and must be submitted back to the course on eLC by 11:30 pm on Monday, November 20<sup>th</sup>. THERE WILL NO CLASS SESSION ON NOVEMBER 20<sup>TH</sup>. **Exam #3** will be made available to you online at the course on eLC at 10:00 pm, after class on December 4<sup>th</sup> and must be submitted back to the course on eLC by 11:30 pm on Wednesday, December 13<sup>th</sup>. 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***

To enhance your learning experience, we will use Top Hat ([www.tophat.com](http://www.tophat.com)) to access the course text. You can get started with accessing the text by going to our course this semester on eLC.

### **If you already have a Top Hat account:**

- Click to **Access Course Content** at the eLC Course
- Click **Top Hat Registration** under Table of Contents
- Click **Top Hat LTI 1.3 Basic Course Launch** and follow the system prompts to log in with your UGA email address ([xxxxx@uga.edu](mailto:xxxxx@uga.edu))
- When you see the Top Hat course page, you have joined your Top Hat course

### **If you are new to Top Hat and do not have an account:**

- Click to **Access Course Content** at the eLC Course
- Click **Top Hat Registration** under Table of Contents
- Click **Top Hat LTI 1.3 Basic Course Launch** and you will be prompted to create an account

For a video walkthrough of the above process for your reference - <https://youtu.be/kpb2jCiTKt8>



Please note that you must create your Top Hat account using a web browser. You cannot create an account using the mobile app. Please ensure you click the launch link on eLC and follow the steps to connect to your Top Hat account, as failure to do so will result in your removal from the Top Hat roster during nightly synchronization. This E-book must be purchased to access it. Should you require assistance with Top Hat at any time, please contact their Support Team directly by way of email ([support@tophat.com](mailto: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 Topics<sup>1</sup>**

Starred (\*) material indicates required reading

### **August 21 Public budgeting and finance—messy but mesmerizing**

\*Tophat, Introduction

### **August 28 The psychology and ethics of public budgeting and finance**

\*Tophat, Chapter 1

\* Franklin, A. L. and Raadschelders, J. C. 2003. “Ethics in Local Government Budgeting: Is There a Gap between Theory and Practice?” *Public Administration Quarterly*, 456-490.

\*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 \(agacgm.org\)](https://www.agacgm.org)
- City of Atlanta, Georgia: <https://www.atlantaethics.org/code-of-ethics> (Tap onto [View Code of Ethics](#))

**Class Exercise #1**

### **September 4 LABOR DAY—NO CLASS**

### **September 11 National budgeting—budget foundations in governments around the world**

\*Tophat, Chapter 2

**Class Exercise #2**

### **September 18 Budgeting in the American states—tax and spend laboratories**

\*Tophat, Chapter 3

**Class Exercise #3**

### **September 25 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**

### **October 2 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**

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

**October 9**

**1<sup>st</sup> Exam available from course at eLC at 6:15 pm  
Due to course at eLC by 11:30 pm October 10, 2023**

**October 16 Funding budgets—diversify, diversify, diversify!**

\*Tophat, Chapter 6

\*National Conference of State Legislatures “Principles of a High-Quality State Revenue System.”

**Class Exercise #6**

**October 23 Assessing government fiscal health**

\*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 Check, C. M. 2016. “Does Monitoring Local Government Fiscal Conditions Affect Outcomes? Evidence from Michigan,” Public Finance Review, 44(6): 722-745.

**Class Exercise #7**

**LAST DAY TO WITHDRAW FROM CLASS AND RECEIVE A “W”**

**October 30 Assessing government fiscal health—continued**

**CLASS ON ZOOM**

**Join Zoom Meeting**

**<https://zoom.us/j/91951140670>**

**Meeting ID: 919 5114 0670**

**Complete and submit Class Exercise #7**

**November 6 Public budget formats and reforms—continuous improvement**

\*Tophat, Chapter 7

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

**Class Exercise #8**

**November 13 Budgeting in times of crisis—the challenges of COVID-19**

\*Dzignbede, 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.

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**

**2<sup>nd</sup> Exam available from course at eLC at 6:15 pm  
Due to course at eLC by 11:30 pm on November 20, 2023**



**November 20 NO CLASS**

**2<sup>nd</sup> Exam due to course at eLC by 11:30 pm on November 20, 2023**

**November 27 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 a government of your choice that advances human rights and/or community prosperity.*

**December 4 Reconciling public budgeting theory with practice**

\*Gibran, J. M. and Sekwat, A. 2009. "Continuing the Search for a Theory of Public Budgeting." Journal of Public Budgeting, Accounting & Financial Management, 21(4): 617-644.

\*Lu, E. Y., Mohr, Z., and Ho, A. T. K. 2015. "Taking Stock: Assessing and Improving Performance Budgeting Theory and Practice." Public Performance & Management Review, 38(3): 426-458.

\*Rubin, M. M. and Bartle, J. 2023. "Equity in Public Budgeting: Lessons for the United States." Journal of Social Equity and Public Administration, 1(2): 11-25.

**3<sup>rd</sup> Exam available from course at eLC at 10:00 pm  
Due to course at eLC by 11:30 pm on Wednesday, December 13, 2023**