

PADM 546: Budgeting Systems for Public and Health Organizations Spring 2025

Instructor: Young Joo Park, PhD (park@unm.edu)

Course Meetings: Mondays 6:00 – 8:30 PM

Office Hours: Wednesdays 9:00 AM – 11:00 AM and by appointment via Zoom

Background / Prerequisites

- **Basic familiarity with Excel**
 - Students unfamiliar with Excel are encouraged to seek one-on-one support from the UNM Graduate Resource Center or the instructor.

Course Description

This course focuses on planning and budgeting techniques for public and health organizations. It builds on knowledge from core courses such as **PADM 544** (Financial Management) and **PADM 563** (Healthcare Finance).

Financial planning and budgeting are critical to organizational survival and success. Through this course, we will address:

- Financial planning and budgetary processes, emphasizing both public and health organizations
- Techniques for cash, operating, and capital budgeting
- Working capital, budget/financial plan implementation, and financial performance management

Class activities include lectures, problem exercises, research papers, and other assignments that integrate conceptual principles and practical techniques. You will also develop and enhance your **Excel** skills to perform financial calculations and create budgetary documents.

Course Goals

1. **Primary Objective:** Learn to use budgetary and financial tools for informed decision-making in both public and health organizations.
2. **Additional Objective:** Develop quantitative and communication skills.

The course emphasizes:

- **Principles and practices** in budgeting and financial planning
- The **economic and fiscal contexts** in which budgeting and financial planning occur
- Key challenges of budgeting and financial planning, including:
 - Executing, evaluating, and adjusting existing financial plans and practices
 - Anticipating and mitigating challenges for future decisions

- Presenting complex budgeting and financial information to diverse stakeholders
- Engaging diverse stakeholders in the budgeting and financial planning process
- Using budgetary data and tools for decision-making
- Applying theories and practical techniques of budgeting and finance to both public and health organizations

Student Learning Outcomes

By the end of this course, students will be able to:

- **Demonstrate familiarity** with basic budgeting processes, concepts, and tools.
- **Distinguish among key financial concepts** (e.g., efficiency, effectiveness, inputs, outputs, outcomes, budgeting, and financial planning) in both public and health contexts.

Textbooks & Supplies

- **Chen, G., Weikart, L., & Williams, D. (2015).** *Budget Tools: Financial Methods in the Public Sector* (2nd ed.). Thousand Oaks, CA: CQ Press.
- Additional materials will be posted on Canvas.
- **Microsoft Excel** (free download): [UNM IT Software for Students](#)

Grading

Final Exam	150 points
Midterm Exam	150 points
Problem Sets	70 points * 2
Weekly Quizzes	10 points * 10
Presentations	
Group Presentation	30 points
Individual Presentation	50 points
Participation	80 points
Total	700 points

Problem Sets: there will be two problem sets, requiring math at the level of high school algebra, as well as some familiarity with Excel. Each problem set is worth 10% of the course grade.

I strongly encourage you to discuss the problem sets and memos with your peers, provided that

- a) you attempt every problem on your own before discussing them with colleagues;

- b) **you write up your own individual assignments from scratch, without looking at your colleagues' work while you do it; and**
- c) **you explicitly acknowledge whom you worked with on the first page of the assignment. Copying a colleague's work directly is cheating.**

Problem sets are due at the BEGINNING of class. If you are unable to attend class on a day that an assignment is due, you can email it to me before the start of class. Late assignments will receive a 20% penalty. Assignments will NOT be accepted more than 1 week late.

If you feel like an assignment has been graded incorrectly, you can submit **a written request** for a re-grade within one week of the assignment being returned to you. **This request should be made in writing and should detail why you believe that the grading is incorrect.** I will re-grade the entire assignment, with special attention paid to the areas you noted in your request.

Weekly Quizzes: Each class will have some sort of assignment to assess your understanding of the course material. Most of these will be 20-minute quizzes at the end of class. There is no provision for make-up assessments.

Group Presentation: More information about the group presentation will be made available when it is assigned.

Individual Presentation: More information about the individual presentation will be made available when it is assigned.

Mid-term and Final Exam

If you have documented, verifiable, and serious reason to miss an exam, you must provide the proof to me within 48 hours of the exam or you will receive a zero for it. Depending on the nature of the absence, a makeup exam will be given, or the weight of the missed midterm will be shifted to the final exam. An excused absence for the final exam will be made up for according to the policy of the college.

Plagiarism and Citations

You must familiarize yourself with the information at <http://grad.unm.edu/aire/academic-integrity.html>. Plagiarism is a major offense and can receive severe punishments, from automatically failing the course to being expelled from the program. If in doubt about acceptable use of sources, ask.

Correct citations are one of the more important elements in avoiding plagiarism. When you use a source, make sure to cite it using any standard academic citational method. The key to a citation is that the reader must be able easily to track down the source.

OTHER CLASS POLICIES

Attendance

Attendance is factored into the participation grade.

Students taking the course through the Synchronous On-line modality (Distance Education through the Zoom software) have some additional requirements that they must fulfill to receive full credit in the course. These expectations are due to the nature of distance education through a distributed format that relies on internet-based virtual presence rather than physical attendance. Students that do not meet these expectations may be dropped from the class. These expectations include:

- Working Digital Equipment – Distance students must have access to a computer with a working camera and access the internet. The available internet bandwidth must be robust enough to support both voice and video. For attendance purposes, distance students must be connected to the internet with the computer's camera on for the entire session: **students not visible to the instructor are not in attendance.**
- Appropriate Location – Distance students must find a suitable and quiet location that is free of noise and interruption when attending class. This location may be in an office or domicile, but other business or engagement may not be conducted during the class session. It is expected that distance students will devote their attention to class while it is in session.
- Appropriate Dress – Distance students should remember that they will be visible to the instructor and other students during the class session. So, they should take care to dress appropriately. Formal or business wear is not required, but lounge or bed wear is discouraged.

Excused Absences: I do appreciate that you may experience truly extenuating circumstances which would prevent attending class or preparing an assignment by the deadline. In these cases, speak with me as soon as possible, provide written documentation, and we will make alternate arrangements. **Out of fairness to the rest of the class, I cannot adjust individual students' deadlines without supporting documentation.**

Class Room Distractions: I do not expect to see class room distractions in a graduate course. If you are a distraction and detract from the course, your actions will have a significant and negative effect on your grade. Please turn off all cell phones, instant messengers, and email.

Accommodations: UNM is committed to providing equitable access to learning opportunities for students with documented disabilities. As your instructor, it is my objective to facilitate an inclusive classroom setting, in which students have full access and opportunity to participate. To engage in a confidential conversation about the process for requesting reasonable accommodations for this class and/or program,

please contact Accessibility Resource Center (<https://arc.unm.edu/>) at arcsrvs@unm.edu or by phone at 505-277-3506.

UAP 2720 and 2740: Our classroom and university should always be spaces of mutual respect, kindness, and support, without fear of discrimination, harassment, or violence. If you ever need assistance or have concerns about incidents that violate this principle, please access campus support resources. These include confidential services at LoboRESPECT Advocacy Center, the Women’s Resource Center, and the LGBTQ Resource Center. The University of New Mexico prohibits discrimination on the basis of sex (including gender, sex stereotyping, gender expression, and gender identity). UNM faculty and graduate teaching assistants are considered “responsible employees.” “Responsible employees” must communicate reports of sexual harassment, sexual misconduct and sexual violence to Compliance, Ethics and Equal Opportunity. For more information on the campus policy regarding sexual misconduct, reporting, and reporting for “responsible employees,” please see UAP 2720 and UAP 2740.