

# PADM612

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

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## Course Summary

**Course :** PADM612 **Title :** Public Finance

**Length of Course :** 8

**Prerequisites :** N/A **Credit Hours :** 3

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## Description

**Course Description:** This course covers public budgeting from the public manager's perspective. Whether you are currently or hope to be a manager for federal, state or local government or a local or national nonprofit, this course will give you a good overview of budgeting and how it relates to you. Topics include budgetary history, revenue and expenditure management, budgeting processes and operating techniques.

### Course Scope:

This course focuses on financial issues in the public sector. It is designed as an overview of key elements in public budgeting, public finance, and public financial management. Various government activities with respect to government spending and taxation are analyzed by applying the basic principles and quantitative models of finance. Decisions about public spending, raising revenue, borrowing, and managing public debt are studied extensively in this course.

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## Objectives

After successfully completing this course, you will be able to

- CO1 - Evaluate the effectiveness of the principles in public finance programs dealing with current and projected funding needs of federal, state, and local governments.
  - CO2 - Appraise the effectiveness of fiscal administration policies in current use.
  - CO3 - Judge the logic of the budget process.
  - CO4 - Assess the Federal tax structure and determine problems with tax reform.
  - CO5 - Interpret the major sources of tax revenue and methods of revenue forecasting.
  - CO6 - Construct, through interaction with the professor and other students, an analysis of procedures used in fiscal administration.
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## Outline

**Week 1: Overview of the Public Budgeting Process**

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Course Objectives

CO1

CO3

Readings

Please see the materials section below for the weekly readings.

Assignments

Forum Discussion Question 1

**Week 2: Historical development of public budgeting**

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Course Objectives

CO2

CO3

CO6

Required Readings

Please see the materials section below for the weekly readings.

Assignments

Forum Discussion Question 2

Assignment: Week 2 Census Impact on Budgets

**Week 3: Public Budgeting Process - Federal Government**

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Course Objectives

CO1

CO2

CO3

CO5

Required Readings

Please see the materials section below for the weekly readings.

Assignments

Forum Discussion Question 3

**Week 4: Public Budgeting Process - State and Local Government**

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Course Objectives

CO1

CO2

CO3

CO5

CO6

Required Readings

Please see the materials section below for the weekly readings.

Assignments

Forum Discussion Question 4

Assignment: Week 4 State Revenue

### **Week 5: Politics in Public Budgeting**

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Course Objectives

CO1

CO3

Required Readings

Please see the materials section below for the weekly readings.

Assignments

Forum Discussion Question 5

### **Week 6: Sources and Methods in the Revenue Process**

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Course Objectives

CO1

CO3

CO5

CO6

Required Readings

Please see the materials section below for the weekly readings.

Assignments

Forum Discussion Question 6

Assignment: Week 6 State Expenditures

### **Week 7: Approaches to Expenditure**

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## Course Objectives

CO1

CO2

CO4

CO6

## Required Readings

Please see the materials section below for the weekly readings.

## Assignments

Forum Discussion Question 7

## Recommended Media

### **Week 8: Effectiveness of current budgetary process**

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## Course Objectives

CO1

CO2

CO3

CO6

## Required Readings

Denhardt, Chapter 7 (pp. 123-143)

Please see the materials section below for the additional weekly readings.

## Assignments

Forum Discussion Question 8

### **Assignment: Final course paper due**

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## **Evaluation**

Forums: Initial post is due on **Thursday** at 11:55 pm ET and subsequent replies by Sunday at 11:55 pm ET. The initial post must be at least 500 words and contain at least three scholarly references as sources supporting your analysis, to include the textbook reading. Postings should demonstrate that you have reflected on the assigned readings, and synthesized the material with your previous knowledge and experience. Post at least two replies to student posts during the week (three or more for max points). This means that they add to the discussion, carry it forward, and contribute new and meaningful content to the direction of the conversation. Do not simply restate the thoughts of another student, or just say that you agree with what has been said. Replies must be substantive and around 250 words in length.

Assignments: There are three short assignments over the course of this session. You are expected to respond to the prompts in each assignment in narrative form, to include an introductory paragraph, a body,

and a conclusion. Each assignment should be 3-5 double-spaced pages with one-inch margins in any normal font. You are required to incorporate at least three SCHOLARLY secondary sources in your response.

**Final Project:** The **first part** of this final 2-part assignment is to write a clear, concise **executive summary** that will argue for the increase or decrease in one (1) expenditure line from either your local county or city budget.

Prepare this final project for the either the county administrator or the city mayor (please identify real-world name of the person you are preparing this project for - besides the class)."

The decision maker has only a limited time to make a decision so your brief should be no more than **5** pages long. Your analysis should include a summary of the line item you are addressing, your assessment of the current budget for it, your case for its increase/decrease, and finally, the action you recommend. Remember to consider the impact not only on the decision maker, but other stakeholders as well.

You should support your executive summary with at least two scholarly secondary sources.

The **second part** is to prepare and attach a **three (3) minute video** to sell your position in your executive summary. This assignment is to create one (1) slide that exemplifies your position on your selected issue and use it to present your issue, analysis, recommendations, and conclusion – all just in three minutes!

### Grading:

Name	Grade %
Assignments	40.00 %
Assignment Week Four - Census Impact on Budgets	13.33 %
Assignment Week Six - State Revenue	13.33 %
Assignment Week Seven - State Expenditures	13.33 %
Forums	40.00 %
Forum Week One	5.00 %
Forum Week Two	5.00 %
Forum Week Three	5.00 %
Forum Week Four	5.00 %
Forum Week Five	5.00 %
Forum Week Six	5.00 %
Forum Week Seven	5.00 %
Forum Week Eight	5.00 %
Week Five - Media project	20.00 %
Assignment Week Five - Media Project	20.00 %

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## Materials

**Book Title:** The Public Budgeting and Finance Primer: Key Concepts in Fiscal Choice

**Author:** Jay Eungha Ryu

**Publication Info:** Routledge

**ISBN:** 9780765637970

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**Book Title:** The New Public Service: Serving, Not Steering, 4th ed. (this title will be required in PADM500, PADM505, PADM520, PADM530, PADM610, PADM612, PADM697 and PADM699. Only one purchase required)

**Author:** J. Denhardt and R. Denhardt

**Publication Info:** Routledge

**ISBN:** 9781138891258

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**Book Title:** Course materials will change for November and beyond. Please email [booklist@apus.edu](mailto:booklist@apus.edu) for the updated list.

**Author:**

**Publication Info:** Open Web Sources

**ISBN:** APUPOT4

### Journal Articles

Your readings, outside of the Denhardt text, will come from open journal and online resources. The journal articles can be found in the APUS library by copying the title and searching it under the article database search. They are all full text and free to you. You have to be logged into the library to get them. We will soon have them available via a straight link from the lessons but until then, this is the way to find them.

### Week One - Overview of the Public Budgeting Process

Helpap, D. J. (2015). explaining the use of recommended practices and guidelines: The case of public budgeting. *Public Administration Quarterly*, 39(2), 259 - 294.

“Policy Basics: Introduction to the Federal Budget”. (2016) Center on Budget and Policy Priorities. Retrieved from <https://www.cbpp.org/research/policy-basics-introduction-to-the-federal-budget-process> .

US Senate Committee on the Budget. Retrieved from <https://www.budget.senate.gov/> . Please review the site, tabs and links.

House Budget Committee. Retrieved from <https://budget.house.gov/> .

The Federal Budget Process. National Conference of State Legislators. Retrieved from <http://www.ncsl.org/research/fiscal-policy/federal-budget-process.aspx>

- <http://www.ncsl.org/research/fiscal-policy/state-budget-conditions.aspx>
- <http://www.ncsl.org/research/fiscal-policy/state-budget-procedures.aspx>
- <http://www.ncsl.org/research/fiscal-policy/state-revenues-and-tax-policy.aspx>

Farmer, Liz (2014) “The Difference Between a Sustainable Budget and a Balanced Budget.” *Governing*. Retrieved from <http://www.governing.com/finance101/gov-what-is-a-sustainable-budget-vs-a-balanced-budget.html> .

Maciag, Mike (2017) “How much do States Rely on Federal Funding?” *Governing*. Retrieved from <http://www.governing.com/topics/finance/gov-state-budgets-federal-funding-2015-2018-trump.html>

Finance 101. *Governing*. Retrieved from <http://www.governing.com/finance101> . Please take the quiz and read all articles listed on the page.

### Week Two - Historical development of public budgeting

Kelly, J. M. (2005). A CENTURY OF PUBLIC BUDGETING REFORM: The "key" question. *Administration &*

*Society*, 37(1), 89-109. Retrieved from <https://search-proquest-com.ezproxy2.apus.edu/docview/196811673?accountid=8289>

Ross, J., Yan, W., & Johnson, C. (2015). THE PUBLIC FINANCING OF AMERICA'S LARGEST CITIES: A STUDY OF CITY FINANCIAL RECORDS IN THE WAKE OF THE GREAT RECESSION. *Journal of Regional Science*, 55(1), 113-138. doi:10.1111/jors.12117

Smith, R. W. (2003). Ethical norms in public budgeting: Evolution or devolution? *Journal of Public Budgeting, Accounting & Financial Management*, 15(2), 205 - 227. Retrieved from <https://search-proquest-com.ezproxy1.apus.edu/docview/205011686?accountid=8289>

Posner, P. L. (2007). The continuity of change: Public budgeting and finance reforms over 70 years. *Public Administration Review*, 67(6), 1018-1029. Retrieved from <https://search-proquest-com.ezproxy2.apus.edu/docview/197175534?accountid=8289>

### **Week Three - Public Budgeting Process - Federal Government**

Meyers, R. T. (2014). The implosion of the federal budget process: Triggers, commissions, cliffs, sequesters, debt ceilings, and shutdown. *Public Budgeting & Finance*, 34(4), 1-23. doi:10.1111/pbaf.12049

Bhatti, I., & Phaup, M. (2015). Budgeting for Fiscal Uncertainty and Bias: A Federal Process Proposal. *Public Budgeting & Finance*, 35(2), 89-105. doi:10.1111/pbaf.12065

PASACHOFF, E. (2016). The President's Budget as a Source of Agency Policy Control. *Yale Law Journal*, 125(8), 2182-2290.

ELMENDORF, D. (2015). "Dynamic Scoring": Why and How to Include Macroeconomic Effects in Budget Estimates for Legislative Proposals. *Brookings Papers on Economic Activity*, 91-133. Retrieved from <http://www.jstor.org/stable/43752169>

"Policy Basics: Introduction to the Federal Budget". (2016) Center on Budget and Policy Priorities. Retrieved from <https://www.cbpp.org/research/policy-basics-introduction-to-the-federal-budget-process> .

"Reimagining the Federal Budget Process". Brookings. Retrieved from <https://www.brookings.edu/series/reimagining-the-federal-budget-process/> . Please review all articles in the series to include:

(2017) <https://www.brookings.edu/research/considering-the-budget-resolution-in-the-senate-challenges-and-consequences-of-reform/>

(2017) <https://www.brookings.edu/research/budgeting-for-investment/>

(2017) <https://www.brookings.edu/research/could-caucuses-help-rebuild-bipartisanship-on-capitol-hill/>

(2017) <https://www.brookings.edu/research/a-long-term-budget-for-entitlements-and-required-revenues/>

### **Week Four - Public Budgeting Process - State and Local Government**

Tang, S., Callahan, R. F., & Pisano, M. (2014). Using Common Pool resource principles to design local government fiscal sustainability. *Public Administration Review*, 74(6), 791-803. doi:10.1111/puar.12273

Wright, G., & McBeath, J. (2016). Uncharted waters: Alaska's 2015 budget process. *California Journal of Politics and Policy*, 8(1), 0\_1, 1-19. doi:<http://dx.doi.org.ezproxy2.apus.edu/10.5070/P2cjpp8130033>

Kemp, R. L. (2015). America's local governments: Their annual budget process. *National Civic Review*, 104(4), 55-56. doi:10.1002/ncr.21248

Parikh, S. D., & He, Z. (2017). failing cities and the red queen phenomenon. Boston College. Law School. *Boston College Law Review*, 58(2), 600 - 638.

Dove, J. A. (2016). Do fiscal constraints prevent default? historical evidence from U.S. municipalities. *Economics of Governance*, 17(2), 185-209. doi:<http://dx.doi.org.ezproxy2.apus.edu/10.1007/s10101-015-0172-y>

Finance and Budgeting. ICMA. Retrieved from <https://icma.org/topic-search/finance-%26-budgeting>

Please explore all topics and blog posts.

State of Indiana Budget Process. Retrieved from <http://www.in.gov/sba/2372.htm> .

### **Week Five - Politics in Public Budgeting**

Hatcher, W. (2015). THE EFFICACY OF PUBLIC PARTICIPATION IN MUNICIPAL BUDGETING: AN EXPLORATORY SURVEY OF OFFICIALS IN GOVERNMENT FINANCE OFFICERS ASSOCIATION'S AWARD-WINNING CITIES. *Public Administration Quarterly*, 39(4), 645-663. Retrieved from <https://search-proquest-com.ezproxy2.apus.edu/docview/1770073265?accountid=8289>

Kirkpatrick, L. O. (2016). The new urban fiscal crisis: Finance, democracy, and municipal debt. *Politics & Society*, 44(1), 45-80. doi:10.1177/0032329215617464

Hill, S. A., & Kiewiet, D. R. (2015). The impact of state supreme court decisions on public school finance. *Journal of Law, Economics, and Organization*, 31(1), 61-92. doi:10.1093/jleo/ewu001

Oyakojo, Michael. (2015) "The Political Dynamics Behind Government Budgeting Process." *PA Times*. Retrieved from <http://patimes.org/political-dynamics-government-budgeting-process/> .

### **Week Six - Sources and Methods in the Revenue Process**

Pierson, K., Hand, M. L., & Thompson, F. (2015). The government finance database: A common resource for quantitative research in public financial analysis: E0130119. *PLoS One*, 10 - 22(6) doi:10.1371/journal.pone.0130119

Lang, B. J., & Sonstelie, J. (2015). THE PARCEL TAX AS A SOURCE OF LOCAL REVENUE FOR CALIFORNIA PUBLIC SCHOOLS. *National Tax Journal*, 68(3), 545-571. doi:<http://dx.doi.org.ezproxy1.apus.edu/10.17310/ntj.2015.3.03>

Oates, W. E., & Fischel, W. A. (2016). ARE LOCAL PROPERTY TAXES REGRESSIVE, PROGRESSIVE, OR WHAT? *National Tax Journal*, 69(2), 415-433. doi:<http://dx.doi.org.ezproxy2.apus.edu/10.17310/ntj.2016.2.06>

Burman, L. E., Gale, W. G., Gault, S., Kim, B., Nunns, J., & Rosenthal, S. (2016). FINANCIAL TRANSACTION TAXES IN THEORY AND PRACTICE. *National Tax Journal*, 69(1), 171-216. doi:<http://dx.doi.org.ezproxy2.apus.edu/10.17310/ntj.2016.1.06>

### **Week Seven - Approaches to Expenditure**

Lee, S., Lee, D., & Borcharding, T. E. (2016). Ethnic diversity and public goods provision: Evidence from U.S. municipalities and school districts. *Urban Affairs Review*, 52(5), 685-713. doi:10.1177/1078087415587055

Gale, W. G., Krupkin, A., & Rueben, K. (2015). The relationship between taxes and growth at the state level: New evidence. *National Tax Journal*, 68(4), 919-942. doi:10.17310/ntj.2015.4.02

Srithongrun, A., & Kriz, K. A. (2014). The Impact of Subnational Fiscal Policies on Economic Growth: A Dynamic Analysis Approach. *Journal of Policy Analysis & Management*, 33(4), 912-928. doi:10.1002/pam.21784

[Johnson, A. P. \(2016\). THE IMPACT OF CORPORATE TAX POLICY ON STATE TRADE FLOWS. \*Cato Journal\*, 36\(3\), 611-624. Retrieved from https://search-proquest-com.ezproxy2.apus.edu/docview/1828732213?accountid=8289](https://search-proquest-com.ezproxy2.apus.edu/docview/1828732213?accountid=8289)

Brooks, L., Halberstam, Y., & Phillips, J. (2016). SPENDING WITHIN LIMITS: EVIDENCE FROM MUNICIPAL FISCAL RESTRAINTS. *National Tax Journal*, 69(2), 315-351,255. doi:<http://dx.doi.org.ezproxy1.apus.edu/10.17310/ntj.2016.2.03>

### **Week Eight - Effectiveness of current budgetary process**

Maher, C. S., Deller, S. C., Stallmann, J. I., & Park, S. (2016). The impact of tax and expenditure limits on municipal credit ratings. *The American Review of Public Administration*, 46(5), 592-613. doi:10.1177/0275074016657180

CORMAN, J., HARRIS, K., LEVIN, D., SCHULTE, J., & SHANKS, B. (2015). SUPPORT FOR DEFENSE AND MILITARY SPENDING. *Public Opinion Quarterly*, 79(1), 166-180. doi:10.1093/poq/nfu091

Keating, E. G., & Arena, M. V. (2016). Defense inflation: What has happened, why has it happened, and what can be done about it? *Defence and Peace Economics*, 27(2), 176-183. doi:10.1080/10242694.2015.1093760

Hatcher, W. (2015). THE EFFICACY OF PUBLIC PARTICIPATION IN MUNICIPAL BUDGETING: AN EXPLORATORY SURVEY OF OFFICIALS IN GOVERNMENT FINANCE OFFICERS ASSOCIATION'S AWARD-WINNING CITIES. *Public Administration Quarterly*, 39(4), 645-663. Retrieved from <https://search-proquest-com.ezproxy2.apus.edu/docview/1770073265?accountid=8289>

Snow, D., & Williamson, A. (2015). ACCOUNTABILITY AND MICROMANAGEMENT: DECENTRALIZED BUDGETING IN MASSACHUSETTS SCHOOL DISTRICTS. *Public Administration Quarterly*, 39(2), 220-258. Retrieved from <https://search-proquest-com.ezproxy2.apus.edu/docview/1685228882?accountid=8289>

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## **Course Guidelines**

### **Citation and Reference Style**

- Attention Please: Students will follow the APA Format as the sole citation and reference style used in written work submitted as part of coursework to the University. Assignments completed in a narrative essay or composition format must follow the citation style cited in the APA Format.

### **Tutoring**

- [Tutor.com](https://www.tutor.com) offers online homework help and learning resources by connecting students to certified tutors for one-on-one help. AMU and APU students are eligible for 10 free hours\* of tutoring provided by APUS. Tutors are available 24/7 unless otherwise noted. Tutor.com also has a SkillCenter Resource Library offering educational resources, worksheets, videos, websites and career help. Accessing these resources does not count against tutoring hours and is also available 24/7. Please visit the APUS Library and search for 'Tutor' to create an account.

### **Late Assignments**

- Students are expected to submit classroom assignments by the posted due date and to complete the course according to the published class schedule. The due date for each assignment is listed under each Assignment.
- Generally speaking, late work may result in a deduction up to 20% of the grade for each day late, not to exceed 5 days.
- As a working adult I know your time is limited and often out of your control. Faculty may be more flexible if they know ahead of time of any potential late assignments.

## Turn It In

- Faculty may require assignments be submitted to Turnitin.com. Turnitin.com will analyze a paper and report instances of potential plagiarism for the student to edit before submitting it for a grade. In some cases professors may require students to use Turnitin.com. This is automatically processed through the Assignments area of the course.

## Academic Dishonesty

- Academic Dishonesty incorporates more than plagiarism, which is using the work of others without citation. Academic dishonesty includes any use of content purchased or retrieved from web services such as CourseHero.com. Additionally, allowing your work to be placed on such web services is academic dishonesty, as it is enabling the dishonesty of others. The copy and pasting of content from any web page, without citation as a direct quote, is academic dishonesty. When in doubt, do not copy/paste, and always cite.

## Submission Guidelines

- Some assignments may have very specific requirements for formatting (such as font, margins, etc) and submission file type (such as .docx, .pdf, etc) See the assignment instructions for details. In general, standard file types such as those associated with Microsoft Office are preferred, unless otherwise specified.

## Disclaimer Statement

- Course content may vary from the outline to meet the needs of this particular group.

## Communicating on the Forum

- Forums are the heart of the interaction in this course. The more engaged and lively the exchanges, the more interesting and fun the course will be. Only substantive comments will receive credit. Although there is a final posting time after which the instructor will grade comments, it is not sufficient to wait until the last day to contribute your comments/questions on the forum. The purpose of the forums is to actively participate in an on-going discussion about the assigned content.
- “Substantive” means comments that contribute something new and hopefully important to the discussion. Thus a message that simply says “I agree” is not substantive. A substantive comment contributes a new idea or perspective, a good follow-up question to a point made, offers a response to a question, provides an example or illustration of a key point, points out an inconsistency in an argument, etc.
- As a class, if we run into conflicting view points, we must respect each individual's own opinion. Hateful and hurtful comments towards other individuals, students, groups, peoples, and/or societies will not be tolerated.

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## University Policies

### [Student Handbook](#)

- [Drop/Withdrawal policy](#)
- [Extension Requests](#)
- [Academic Probation](#)
- [Appeals](#)
- [Disability Accommodations](#)

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on educating the nation's military and public service communities by offering respected, relevant, accessible, affordable, and student-focused online programs that prepare students for service and leadership in a diverse, global society.

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