

University of North Texas
Department of Public Administration

PADM 3410-001: FINANCIAL ASPECTS OF GOVERNMENT

Fall 2025

Class Meeting: Tues & Thurs, 11pm to 12:20pm

Location: Chilton Hall, Room 240

Instructor: Mona Tadayon

Email: Fereshtetadayon@my.unt.edu

Office Hour: Tuesday 2-3pm or Zoom

COURSE DESCRIPTION & OBJECTIVES

The aim of this course is to provide an introduction of the financial aspects of government, and of how public entities are able to budget and pay for public programs like police and fire, and facilities, such as roads, schools, libraries and other public infrastructure. The class will discuss different levels of governments and how they interact through competition and collaboration to fund public programs and focus on financial management of state and local governments.

The course will firstly cover the process and management of budgeting and how financial decisions link to local government strategic and comprehensive planning. It will then introduce fiscal instruments of public finance, including property tax, user fee, bonds, tax increment financing, and special districts. In the final third of the course, it includes a few practical topics of local government finance, including economic development, transportation, and smart cities as well as other types of financial risks at the public and private sectors.

By the end of this course, students should be able to achieve the following objectives:

- Describe the process behind the development of the budget, and list relevant stakeholders
- Learn basic concepts of government finance, budgeting, and financial management and apply these concepts to real situations
- Develop an awareness of the relationship between management, planning, policy making and budgeting and an understanding of how these should be linked
- Understand and distinguish between different revenues for state and local governments
- Discuss the importance of urban economic development, urban infrastructure building and transportation financing, the implementation of smart technology, and crisis management.

REQUIRED READING MATERIAL

All required readings will be posted on Canvas. Students are responsible for downloading them from Canvas, and then reading these before each class.

COURSE REQUIREMENTS AND GRADING

Exams	45%
Quizzes	20%
Assignments	30%
Attendance	5%
Total PERCENT	100%

WRITTEN ASSIGNMENTS (30%)

Throughout the semester, there will be 3 written assignments, each worth 10% of the overall grade. These will be introduced throughout the semester and posted on Canvas. These assignments will require students to follow a prompt and to write 3-5 pages on a topic studied during the course. Writing assignments are due by 2pm of the due day and shall be submitted to Canvas. Students must cite their sources where relevant, and plagiarism will be penalized with a “0” grade for the assignment. Students are not permitted to submit the same paper for two classes. Academic dishonesty will not be tolerated and will be penalized with a “0” grade and reported to the university.

Written work format requirements:

- 12 points font Times Roman
- 1-inch margin, double spaced
- MS word format submitted to the Canvas
- APA reference style

EXAMS (45%)

There will be 3 exams for this course. These exams will each be worth 15% of your overall grade. Exams will each cover roughly a third of a semester’s worth of material (not comprehensive) and will involve multiple choice questions, matching, and short essay answers. Exams are in person. If students missed the exam without legitimate reasons, there is no make-up exam. Students shall request special accommodation at least 7 business days before the exam day.

QUIZZES (20%)

In each class, a 10-minute limit quiz will be given at the start of class. The quiz will consist of one short definition question that will be based on the readings assigned for that day. That is, the quiz will be over NEW material. The purpose of the quiz is to encourage students to read before every class. The quiz will be given at the start of class. No late quizzes or make-ups will be allowed. If you are late or absent or sick, please do not be panic. A total of TWO quizzes with lowest grade will be dropped from your quiz average at the end of the semester. All quizzes are in person, please note that a quiz answered without in-person attendance will not be graded.

ATTENDANCE (5%)

Attending the course in person is important for your success in the class. Please attend the entire session of the class and engage yourself in lectures, class discussions and other course-related activities. If you are absent from the class or will miss a class, please ensure that you communicate with the instructor clearly before the class or as soon as possible via emails. Of course, personal and family circumstances can request class absence. Students should contact the professor about such absences (email is preferred).

With no legitimate reasons, students who have two consecutive absence or early leave of the classes without any reasons will be notified using UNT eagle alert.

Final grades are based on total percent received in the course, which is the same as a weighted average if all assignments were grades on a scale of 0 - 100. Please note that the instructor does not give letter grades on individual assignments or exams. The instructor gives a numerical score for each course element during the semester and assign letter grades based on a weighted average of the numerical scores.

Weighted numerical score of	Letter grade in the course
90.00% or above	A
80.00 % to 89.99%	B
70.00 % to 79.99 %	C
60.00 % to 69.99 %	D
Less than 59.99 %	F

COURSE OUTLINE (*subject to change)

Weeks	Topics	Days	Information and Readings	Assignments
1	Introduction to Public Finance & Administration	Tues 08/19	Bland, Bob. Chapter 1, 1-4. 2013. In <i>A Budgeting Guide for Local Governments</i> . 3 rd Edition. ICMA.	
		Thurs 08/21	Svara and Nelson, 2004. Chapter 3. Pp.41-63.	Test Quiz
2	Fiscal Federalism & Intergovernmental Relations	Tues 08/26	Miller, David Y., and Raymond Cox. 2015. "Chapter 3: The Evolution of the Financial Relationship among State and Local Governments." In <i>Governing the Metropolitan Region: America's New Frontier</i> . Routledge.	
		Thurs 08/28	Lee, Robert D., Ronald Wayne Johnson, and Philip G. Joyce. 2013. "Types of Fiscal Assistance in Chapter 15." In <i>Public Budgeting Systems</i> , pp. 616–30. Jones & Bartlett Publishers.	
3	Budgeting Process & Documents	Tues 09/02	Shi, Yu. 2019. "Budget Cycle". Texas Senate Research Center: An Overview of State Budget Process.	
		Thurs 09/04	Lewis and Hildreth. 2013. "Chapter 9: How to Read a Local Budget." In <i>Budgeting: Politics and Power</i> .	
4	Governmental Accounting & Financial Reporting	Tues 09/09	GFOA report, 2013. <i>Best Practice for Governmental Accounting</i> . Lee, Robert D., et al. 2013. Chapter 12, pp.397-404.	
		Thurs 09/11	Lee, Robert D., et al. 2013. Chapter 12, pp.404-408.	
5	Review + Exam 1	Tues 09/16	Review session 1	
		Thurs 09/18	Exam 1	In person
6	Revenue Policies & Types of Revenues	Tues 09/23	Lewis and Hildreth. 2013. "Chapter 7", pp.177-197.	
		Thurs 09/25	Learning and writing day #1 Due day	by 2:00pm
7	Taxation Principles & Property Tax	Tues 09/30	Lewis and Hildreth. 2013. "Chapter 7", pp.197-220.	
		Thurs 10/02	Hegar, Glenn. 2018. "Property Tax Administration in Texas." Texas of Public Accounts. Comptroller	
8	Special Districts & Tax Base Sharing	Tues 10/07	Foster, Kathryn A. 1997. "Chapter 1: Special Delivery."	
		Thurs 10/09	Special District in Texas report	

9	Capital Budget & Debt	Tues 10/14	Lewis and Hildreth. 2013. "Chapter 8", pp. 224-238.	
		Thurs 10/16	Lewis and Hildreth. 2013. "Chapter 8", pp.239-246.	
10	Review + Exam 2	Tues 10/21	Review session 2	
		Thurs 10/23	Exam 2	In person
11	Special Topic Week	Tues 10/28	Special topic (TBA)	
		Thurs 10/30	Learning and writing day #2 Due day	by 2:00pm
12	Financing Economic Development	Tues 11/04	Tiebout, Charles. M. 1956. "A Pure Theory of Local Expenditures."	
		Thurs 11/06	Bartik, Timothy J. 1991. "Chapter 1: Boon or Boondoggle? The Debate Over State and Local Economic Development Policies." In <i>Who Benefits from State and Local Economic Development Policies?</i> Upjohn Press. Board, The Editorial. 2019. "Opinion The Kansas-Missouri Subsidy Armistice." <i>Wall Street Journal</i> , August 14, sec. Opinion.	
13	Transportation & Infrastructure Planning & Smart Technology	Tues 11/11	Fisher, Ronald C. 2018. "Chapter 20: Transportation." In <i>State and Local Public Finance</i> . Routledge. (pages 1- 17)	
		Thurs 11/13	Fisher, Ronald C. 2018. "Chapter 20: Transportation." In <i>State and Local Public Finance</i> . Routledge. (pages 17- 35)	
14	Review + Exam 3	Tues 11/18	Review session 3	
		Thurs 11/20	Exam 3	In person
15		Tues 11/25	Thanksgiving Break!	
		Thurs 11/27		
16	Final Week Special Topic Week	Tues 12/02	Pre-final reading day	
17		Thurs 12/04	Learning and writing day # 3 Due day	by 2:00pm

COURSE EXPECTATIONS

Incompletes, Late Homework, and Extra Work

In most cases, I do not allow students to do extra work (i.e. an additional paper) to improve their grade in the course. Late homework will be penalized unless the student has a legitimate excuse or crisis causing the delay in completing work (i.e. illness, family death). Also, I will only grant incompletes or extension to students who have legitimate excuses or crises and who make requests prior to the end of the course.

Where an extension is not granted or work is submitted late without a request being made **before the deadline**, points will be deducted as follows:

Up to 24 hours late, loss of 1% of the graded score

Over 24 hours late and up to 2 days late, loss of 5% of the graded score

Over 3 days late and up to 7 days late, loss of 10% of the graded score

Over 7 days late and up to 14 days late, loss of 20% of the graded score

After 14 days, the assignment will not be accepted for marking and you will be recorded as having failed to submit the item of assessment.

Please email the instructor at yu.shi@unt.edu before or after (within 48 hours) the deadline to request additional accommodation to waive the late policy.

Acceptable Student Behavior

Student behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Dean of Students to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at www.deanofstudents.unt.edu

Canvas

Canvas is a primary source of teaching and reading materials and means of communication between you and the instructor for this course. The URL for our Canvas log in page is: <https://unt.instructure.com/>. You will find the course syllabus, some readings, written assignments, discussion topics, and lecture slides on the Canvas site. You will submit your exercises and exams to the assignment on the Canvas. More importantly, students are expected to check Canvas and their UNT emails frequently for course announcements and teaching materials.

Original Work, Plagiarism and Cheating

Unless explicitly assigned to work in groups, all students are expected to work independently. The project, exams, and discussion postings should be the student's own work. Working together where it is clearly indicated is entirely appropriate, but if you are preparing an individual written product that will be submitted for individual evaluation, that product is expected to be the result of your work alone. Where questionable situations arise, always ask the instructor for clarification. Students could find information from the following website at UNT that defines academic dishonesty and available penalties: [UNT Student Academic Integrity](#)

Students must cite their sources where relevant, and plagiarism will be not tolerated and will be penalized severely at UNT. The library provides a clear guide of plagiarism. See link: [UNT Libraries "What is Plagiarism?"](#)

The Learning Environment and Department Anti-Bias Statement

The instructor is strongly committed to maintaining a positive learning environment based on open communication, mutual respect, and non-discrimination. Our university does not discriminate based on race, gender, age, disability, veteran status, religion, sexual orientation, color, or national origin.

Please work with me to create a classroom culture of open communication, mutual respect, and inclusion. All discussions should be respectful and civil. Although disagreements and debates are encouraged, personal attacks are unacceptable. Together, we can ensure a safe and welcoming classroom for all. If you ever feel like this is not the case, please stop by my office and let me know. We are all learning together.

Sexual Discrimination, Harassment, and Assault

UNT is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic violence, dating violence, and stalking. If you (or someone you know) has experienced or experiences any of these acts of aggression, please know that you are not alone. The federal Title IX law makes it clear that violence and harassment based on sex and gender are Civil Rights offenses. UNT has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more.

UNT's Dean of Students' website offers a range of on-campus and off-campus resources to help support survivors, depending on their unique needs: [UNT Division of Student Affairs](#). Renee LeClaire McNamara is UNT's Student Advocate and she can be reached through e-mail at SurvivorAdvocate@unt.edu or by calling the Dean of Students' office at [940-565-2648](tel:940-565-2648). You are not alone. We are here to help.

Student Perceptions of Teaching (SPOT)

SPOT is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. Once the SPOT becomes available via your my.unt.edu portal, please complete the survey as it will help in every effort to improve the instructor's teaching skills.