

PADM 3410: The Financial Aspects of Government

Instructor Contact

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Course Description & Objectives

This course provides an introduction to governmental budgeting and finance. Funding for public programs is inseparable from the operation of those programs; in addition, the sources of revenue for public programs often play an instrumental role in design of such government spending. As a result, public managers and their advisors (both inside and outside of government) find themselves in need of the knowledge and skills associated with the key principles of public finance and budgeting. A familiarity with and understanding of such principles is vital to professional success in the arena of public administration and public policy.

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

- Principles of public budgeting: concepts, objectives, and processes
- How governments pursue policy goals through the 4 phases of the annual budget cycle
- Basic of budgetary accounting
- Intergovernmental fiscal relations
- Basic tools of tax analysis

Course Prerequisites Materials

There are no listed course prerequisites for PADM 3410.

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

Attendance and Participation (10%)

Essays (50%)

Throughout the semester, you will write three essays based on the assigned readings and class notes. Each will be in response to the prompt I will post in Canvas. Papers should be 2-3 pages in length, twelve (12) point fonts, double-spaced, with one (1) inch margin. Please use APA format if you need to cite the sources.

Final Paper Draft (10%)

Details regarding the final will be distributed later in the semester. The draft will be based on whether you have enough good materials to reach the finish line by the end of the semester.

Final Paper (30%)

Course Outline

Weeks	Topics	Dates	Readings, Assignments
1	Introduction to Public Finance & Administration	8/22	Reading: Bland, B. Chapter 1. 1-4. (2013). In <i>A Budgeting Guide for Local Governments</i> . 3 rd Edition. ICMA.
		8/24	Reading: Levin, H. (1987). Education as a public and private goods.
2	Public sector in perspectives	8/29 8/31	Reading: Congressional Research Service, Basic Federal Budgeting Terminology. Reading: Skim through OMB, Analytical Perspectives. "Budget Concepts."
3	Government, Economy, and Economic Development	9/5 9/7	Reading: U.S. Council of Economic Advisers. (2022). Chapter 1: Public sector's role in economic growth. In <i>Economic Report of the President</i> .
4	Budget Cycles	9/12	Reading: City of Denton. (2023). Manager's message and reader's guide (p. 15-25).
		9/14	Reading: Peter G. Peterson Foundation. (2023). Selected charts on the long-term fiscal challenges of the United States. Assignment: Essay 1 due (9/17)
5	Budgeting for Revenues: Income taxes, Payroll taxes, and Property Taxes	9/19 9/21	Reading: City of Denton. (2023). Budget overview (p. 26-48).

6	Budgeting for Revenues: Transaction-Based Revenue Sources	9/26 9/28	Reading: City of Denton. (2023). Budget overview (p. 26-48).
7	Budget Preparation: Expenditure Side	10/3 10/5	
8	Budget Preparation: Decision Process	10/10 10/12	Reading: International Monetary Fund. Budget preparation. Assignment: Essay 2 due (10/15)
9	Budget Approval: Role of the Legislature	10/17 10/19	Reading: International Monetary Fund. (2006). Who controls the budget: The legislature or the executive?
10	Budget Approval: U.S. Congress	10/24 10/26	Reading: Toma. (1991). Congressional influence and the Supreme Court: The budget as a signaling device.
11	Budget Execution	10/31 11/2	Reading: International Monetary Fund. Budget Execution
12	Financial Management: Accounting, Reporting, and Auditing	11/7 11/9	Chan, J. (2010). Government accounting: An assessment of theory, purposes, and standards. <i>Public Money & Management</i> . 23(1), 13-20.
13	Capital Assets: Planning and Budgeting, Analysis, and Management	11/14 11/16	Assignment: Essay 3 due (11/16) Assignment: Final Paper Draft due (11/16)
14	Thanksgiving Break	11/21 11/23	No class
15	Capital Finance and Debt Management	11/28 11/30	
16	Wrap-up	12/5 12/7	Assignment: Final Paper due (12/10)

Course Policies and Procedures

Policies and Procedures

General expectation: I expect students to attend all course sessions, complete required readings prior to class time, participate in class discussions and case studies, and complete the written assignments on time.

Attendance Requirement: Attendance is a key requirement of this course. There are penalties associated with missing classes and/or assignments. Examples of university-excused absences include those necessitated by university sponsored events, military orders, or an illness which results in some form of visit to a medical doctor. Such absences require written documentation (e.g., medical doctor notes,

military orders, etc.) and must be submitted within one week of the student's return to the class. The instructor may also excuse a student on a case-by-case basis.

Extra Credit: There are no opportunities for extra credit in this course unless otherwise determined by the instructor.

Late Assignments: Late assignments will not be accepted unless otherwise noted by the instructor.

Problems, Questions, Concerns: I strongly encourage you to talk to me early if you are having problems with the course or if you have other concerns. The best way to reach me outside of class is by email.

Withdrawals: Students have the right to withdraw from courses. I urge you to maintain your commitments to this course, however, if you decide to withdraw, please see the instructor and review the academic calendar to observe UNT's withdrawal dates.

ADA Policy

UNT makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide a student with an accommodation letter to be delivered to faculty to begin a private discussions regarding one's specific course needs. Students may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information, see the ODA website (<https://disability.unt.edu>).

Department of Public Administration Anti-Bias Statement

The Department of Public Administration believes in the fundamental principles of life, liberty, equality, equity, and in doing good to all people as we serve our students and the public interest.

- We believe in the importance of diversity and inclusion
- We believe in fairness and equity for all faculty and students in and out of class
- We believe in mutual respect and civility for all students and faculty
- We believe that faculty and students have a right to a redress of grievances
- We believe that students and faculty should be actively engaged in good works

Cheating and Plagiarism

The UNT code of Student Conduct and Discipline defines cheating and plagiarism as:

Cheating: "Cheating" means the use of unauthorized assistance in an academic exercise, including but not limited to: a. use of any unauthorized assistance to take exams, tests, quizzes, or other assessments; b. use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving

problems, or carrying out other assignments; c. use, without permission, of tests, notes, or other students of the University; d. dual submission of a paper or project, or resubmission of a paper or project to a different class without express permission from the instructor; e. any other act designed to give a student an unfair advantage on an academic assignment”

Plagiarism: “Plagiarism” means use of another’s thoughts or words without proper attribution in any academic exercise, regardless of the student’s intent, including but not limited to: a. the knowing or negligent use by paraphrase or direct quotation of the published or unpublished work of another person without full and clear acknowledgement or citation, or b. the knowing or negligent unacknowledged use of materials prepared by the another person or by an agency engaged in selling term papers or other academic materials.

Failure to comply with this policy on plagiarism may result in a failing grade on the assignment or paper, a failing grade in the class, dismissal from the program, and expulsion from the university.

Professors in the Department of Public Administration will not tolerate any form of academic dishonesty among students in the major. When in doubt about what constitutes plagiarism, contact your professor or provide citations!

Policy on Student Behavior in the Classroom

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. Student 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 expectation for student conduct apply to all instructional forums, including university of electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at www.deansofstudents.unt.edu.

Sexual Discrimination, Harassment, and Assault

UNT is committed to providing an environmental free of all forms of discrimination and sexual harassments, 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 harassments 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: <http://deanofstudents.unt.edu/resources> 0. 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. You are not alone. We are here to help.

Policy on Cell Phone and Laptop in the Classroom

The classroom setting at an institution of higher learning is intended to serve as a venue that permits the transfer of knowledge and facilitates the sharing of ideas. As such, it is imperative that any distractions from these stated objectives be avoided and kept to a minimum. Potential disruptions include modern electronic devices such as laptop computers and cell phones.

Students should avoid using cell phones to search the Internet or text while class is in session. Exceptions to this policy will be at the discretion of the faculty only and may occur if searching the Internet is necessary to find additional information or facts related to the subject being covered on that particular day.

Syllabus Change Policy

The instructor reserves the right to make changes to the syllabus, including augmenting readings and adding activities. Any changes for a specific class meeting will be posted at prior to the class, with notifications sent out to students via email and Canvas.