

University of North Texas
School of Public Affairs
Department of Public Administration

PADM 3410-002: FINANCIAL ASPECTS OF GOVERNMENT

Spring 2026

Class Meeting: Tues & Thurs, 12:30pm to 1:50pm

Location: Chilton Hall, Room 110C

Class Number: 6726

Instructor: Dr. Yu (Kelly) Shi

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Office: Room 204N, Chilton Hall

Office Phone: 940-369-7248

Office Hour: Tuesday, 2-3pm or Thursday 11am-12pm

COURSE DESCRIPTION & OBJECTIVES

The aim of this course is to introduce students to the financial foundations of government and the mechanisms through which public entities budget for and finance essential public services—such as police, fire protection, and emergency services—as well as major public facilities and infrastructure, including roads, schools, libraries, and other capital assets. The course also examines the political and managerial dimensions of taxation, intergovernmental grants, and municipal bonds, and analysis in the development of public policies and programs.

The course begins with an overview of the public budgeting process, emphasizing how financial decision-making is integrated with strategic planning and comprehensive plan development in local governments. It then introduces core fiscal instruments used in public finance, including property taxes, user fees, municipal bonds, tax increment financing (TIF), and special districts. In the final portion of the course, students engage with applied topics in local government finance, such as economic development, transportation funding, smart city initiatives.

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

- Describe the major steps in the public budgeting process and identify key stakeholders involved in budget process.
- Explain fundamental concepts of government finance, budgeting, and financial management, and apply these concepts to real-world policy and government operations.
- Analyze the relationships among management, planning, policymaking, and budgeting, and explain how public services function and operate.
- Distinguish among major revenue sources used by state and local governments and evaluate their strengths, limitations, and policy implications.
- Discuss issues in local public finance, including urban economic development, infrastructure and transportation financing, smart technologies, and the management of financial and operational risks.

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 5 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 01/13	Bland, Bob. Chapter 1, 1-4. 2013. In <i>A Budgeting Guide for Local Governments</i> . 3 rd Edition. ICMA.	
		Thurs 01/15	Svara and Nelson, 2004. Chapter 3. Pp.41-63.	Test Quiz
2	Fiscal Federalism & Intergovernmental Relations	Tues 01/20	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 01/22	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 01/27	Shi, Yu. 2019. "Budget Cycle". Texas Senate Research Center: An Overview of State Budget Process.	
		Thurs 01/29	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 02/03	GFOA report, 2013. <i>Best Practice for Governmental Accounting</i> . Lee, Robert D., et al. 2013. Chapter 12, pp.397-404.	
		Thurs 02/05	Lee, Robert D., et al. 2013. Chapter 12, pp.404-408.	
5	Review + Exam 1	Tues 02/10	Review session 1	
		Thurs 02/12	Exam 1	In person
6	Revenue Policies & Types of Revenues	Tues 02/17	Lewis and Hildreth. 2013. "Chapter 7", pp.177-197.	
		Thurs 02/19	Learning and writing day #1 Due day	by 2:00pm
7	Taxation Principles & Property Tax	Tues 02/24	Lewis and Hildreth. 2013. "Chapter 7", pp.197-220.	
		Thurs 02/26	Hegar, Glenn. 2018. "Property Tax Administration in Texas." Texas of Public Accounts. Comptroller	
8	Special Districts & Tax Base Sharing	Tues 03/03	Foster, Kathryn A. 1997. "Chapter 1: Special Delivery."	
		Thurs 03/05	Special District in Texas report	
9	Spring Break	03/09-03/13	No class.	No Class

10	Capital Budget & Debt	Tues 03/17	Lewis and Hildreth. 2013. "Chapter 8", pp. 224-238.	
		Thurs 03/19	Lewis and Hildreth. 2013. "Chapter 8", pp.239-246.	
11	Review + Exam 2	Tues 03/24	Review session 2	
		Thurs 03/26	Exam 2	In person
12	Special Topic Week	Tues 03/31	Special topic (TBA)	
		Thurs 04/02	Learning and writing day #2 Due day	by 2:00pm
13	Financing Economic Development	Tues 04/07	Tiebout, Charles. M. 1956. "A Pure Theory of Local Expenditures."	
		Thurs 04/09	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.	
14	Transportation & Infrastructure Planning & Smart Technology	Tues 04/14	Fisher, Ronald C. 2018. "Chapter 20: Transportation." In <i>State and Local Public Finance</i> . Routledge. (pages 1- 17)	
		Thurs 04/16	Fisher, Ronald C. 2018. "Chapter 20: Transportation." In <i>State and Local Public Finance</i> . Routledge. (pages 17- 35)	
15	Review + Exam 3	Tues 04/21	Review session 3	
		Thurs 04/23	Exam 3	In person
16	Special Topic Week	Tues 04/28	Special topic (TBA)	
		Thurs 04/30	Pre-final reading day	
17	Final Week	Tues 05/05	Learning and writing day# 3 Due day	by 2:00pm

Please note that this course is an in-person class. The instructor does not offer Zoom options, with the exceptions of chair and dean's approval.

COURSE EXPECTATIONS

Incompletes, Late Homework, and Extra Work

In most cases, students may not complete additional assignments (e.g., an extra paper) to improve their grade. Late homework will be penalized unless the student provides a legitimate excuse or crisis that prevented timely submission (e.g., illness, family emergency). Incompletes or extensions will only be granted to students with documented, legitimate circumstances and who request accommodations before the end of the course.

Late work penalties (when no extension is granted):

- Up to 24 hours late: 1% deduction of the graded score
- Over 24 hours and up to 2 days late: 5% deduction
- Over 3 days and up to 7 days late: 10% deduction
- Over 7 days and up to 14 days late: 20% deduction
- After 14 days: Assignment will not be accepted and will be recorded as a failure to submit.

Students should email the instructor at yu.shi@unt.edu before the deadline or within 48 hours after the deadline to request additional accommodation regarding the late policy.

If students require special accommodations for an exam, they must email the instructor at least 5 business days before the exam date. Exams cannot be scheduled after the scheduled test day. If a student does not attend and submit an in-person exam and does not contact the instructor within 3 business days, the exam grade will be recorded as zero.

Acceptable Student Behavior

Student behavior that interferes with the instructor's ability to teach or with other students' opportunity to learn is considered disruptive and will not be tolerated in any instructional setting at UNT. Students engaging in disruptive conduct will be asked to leave the classroom and may be referred to the Dean of Students for a determination of whether the behavior violates the Code of Student Conduct.

These expectations apply to all instructional environments, including in-person classes, online platforms, labs, discussion groups, and field activities. The Code of Student Conduct is available at: www.deanofstudents.unt.edu

Canvas

Canvas is the primary platform for course communication and instructional materials. All readings, assignments, lecture slides, and announcements will be posted on Canvas. Students are expected to check Canvas and their UNT email regularly for reminders, updates, and materials relevant to the course. Canvas login: <https://unt.instructure.com/> Assignments including quiz, assignments, and exams must be submitted through Canvas unless otherwise stated.

Original Work, Plagiarism and Cheating

Unless explicitly assigned as group work, all assignments must be completed independently. Projects, exams, and discussion posts must be the student's own work. Collaborative work is appropriate only when permitted. When in doubt, students should always ask the instructor for clarification.

Students must cite all sources appropriately. Plagiarism, fabrication of information, unauthorized collaboration, or any form of academic dishonesty is strictly prohibited and will be penalized according to UNT policy.

Written Essay AI Guideline

According to UNT's guidelines on AI, Plagiarism, and Academic Integrity, inappropriate use of generative AI constitutes a violation of academic integrity and may be classified as cheating.

- AI tools include any technology that assists in writing, generating content, analyzing material, coding, or completing assignments.
- Submitting AI-generated assignments or essays as one's own without permission is considered plagiarism or academic dishonesty.
- Students may use AI tools only for limited purposes, such as brainstorming ideas, improving clarity, or summarizing existing content.
- AI tools may not be used to produce original analysis or texts.
- If AI tools are used (no more than 20 percent), students must disclose clearly when and how the AI tool contributed to the assignment.

AI tools are not permitted for use in any exams for this course.

The Learning Environment and Department Anti-Bias Statement

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

Students are expected to contribute to a respectful, inclusive classroom culture. Intellectual disagreements are welcome; personal attacks are not. Students who feel uncomfortable or experience bias are encouraged to speak with the instructor. We are all learning together.

Sexual Discrimination, Harassment, and Assault

UNT is committed to providing an environment free from discrimination and sexual harassment, including sexual assault, dating violence, domestic violence, and stalking. These acts are violations of federal Title IX protections.

Support is available through the Dean of Students and the Student Advocate, who can assist with academic accommodations, counseling services, safety planning, protective orders, and additional resources.

Student Perceptions of Teaching (SPOT)

SPOT evaluations are required for all organized classes at UNT. Near the end of the semester, students will receive access to a brief online survey through my.unt.edu. Your feedback on teaching effectiveness is valuable and helps improve the course and instructional quality. Please take a moment to complete the SPOT survey when it becomes available.