COURSE DESCRIPTION
This course is a survey of government finance. Although the emphasis is on local government, all levels of government are covered. Topics include the politics and management of taxation, budget preparation and implementation, government debt, capital spending, and conflict among politicians, managers and analysts in developing policy and financing programs. The course is meant to provide students with a basic understanding of public finance terminology, the principles of public budgeting, and the linkages of budgets with other aspects of financial management.

On completion of this course, students will have gained a general understanding of:

- Revenue sources, structure, and administration
- The centrality of budgeting to the decisions of government
- Budget preparation, adoption and execution

One book is required for purchase:


COURSE REQUIREMENTS
Members of the class are responsible for the completion of the following:

1. **Weekly quizzes.** Each week there will be a short quiz over the reading material for that class session. All reading assignments should be completed for the date indicated in the syllabus. Quizzes will typically be given at the beginning of class although there will be exceptions; there is no making up missed quizzes. Quizzes will count for 10 percent of the final grade.

2. **Short exercises and homework.** A number of in-class exercises and homework problems will be assigned that provide a real world context for class topics. These count for 10 percent of your grade.

3. **Mid-term exam.** On March 12, there will be mid-term exam covering all topics that have been taught in class up to that point. The questions will include True or False questions, questions with multiple choice answers and questions requiring short answers or essays. It will count for 30 percent of the final grade.
4. **Final exam.** A final exam will be administered at the end of the semester on May 14 from 1.30 pm to 3.30 pm. It will cover material from the second half of the semester. It will include True or False questions, multiple choice, and questions requiring short answers and essays. It will account for 30 percent of the final grade.

5. **Field research project.** The paper is a minimum length of a cover page + 6 double spaced pages. Times new roman 12 point font. Normal margins. Maximum length is a 10 double spaced pages. Requirements for the paper are:
   - Pick a city (No duplication, we will choose in class)
   - Search online for its operating budget
   - Answer the questions I provide in class.

The paper is due Thursday, April 30 at 2:00 pm; it contributes 20 percent to the course grade.

### WEIGHTS FOR FINAL GRADE

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<tr>
<th>Weight</th>
<th>Description</th>
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<tr>
<td>10%</td>
<td>Weekly in-class quizzes</td>
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<td>10%</td>
<td>Exercises and homework</td>
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<td>30%</td>
<td>Midterm exam</td>
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<td>Final exam</td>
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<td>20%</td>
<td>Field research project – due April 30</td>
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<td>Total</td>
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The UNT standard grading scale is as follows: 90-100 %=A; 80-89.9%=B; 70-79.9 %=C; 60-69.9% =D; 59.9 and below =F.

### CLASSROOM CONDUCT

Students should conduct themselves with professional courtesy, which includes (but is not limited to) the following:

- Attendance at all class sessions;
- Participate in class discussions;
- Respect for fellow students and the instructor;
- Promptness in arriving to class;
- No food in class except drinks;
- A laptop may be used for class purposes, otherwise please silence all other electronic devices;
- Do not leave during class unless it is an emergency. We will take a 15 minute break at the midpoint of class.
- Make-up exams will be limited to special circumstances (with prior notifications only).
COURSE CALENDAR

January 22  INTRODUCTION TO CLASS

January 29  THE CONTEXT OF LOCAL GOVERNMENT FINANCE
Reading: ICMA, Chap 1

February 5  REVENUE POLICIES FOR GOVERNMENT
Readings:
1. ICMA, Chap 2
2. Texas Comptroller of Public Accounts, Sources of Revenue for Texas, June 2014.

February 12  PROPERTY TAXATION
Readings:
1. ICMA, Chap. 3
2. Texas Municipal League, Tax and Debt Surveys, 2014 and prior years.

February 19  OTHER LOCAL TAXES
Readings:
1. ICMA, Chap 4

February 26  BENEFITS-BASED CHARGES AND FEES
Reading: ICMA, Chap 5

March 5  TAX INCENTIVES AND TAX LIMITATIONS
Reading: ICMA, Chap. 6

March 12  MIDTERM EXAM

March 16-22  SPRING BREAK

March 26  BUDGET PRINCIPLES TO GUIDE GOVERNMENT
Reading: ICMA, Chaps 7

April 2  UNDERSTANDING THE BUDGET PROCESS
Reading: ICMA Chap 8

April 9  MANAGING THE BUDGET PROCESS
Reading: ICMA, Chap 9

April 16  USING THE BUDGET FOR FINANCIAL CONTROL
Reading: ICMA, Chap. 10

April 20–May 8 Complete course evaluation at my.unt.edu
April 23  USING THE BUDGET TO IMPROVE PERFORMANCE
   Reading:  ICMA Chap. 12

April 30  2:00 pm, Field research project due

April 30  CAPITAL BUDGETING
   Reading:  ICMA, Chap. 11

May 7    COURSE SUMMARY

May 14   FINAL EXAM  1:30 – 3:30
POLICY ON CHEATING AND PLAGIARISM
Notice of this policy shall be given in all public administration classes each semester, and written copies shall be available in the public administration office.

Definitions
The UNT Code of Student Conduct and Discipline defines cheating and plagiarism “as the use of unauthorized books, notes, or otherwise securing help in a test; copying other’s tests, assignments, reports, or term papers; representing the work of another as one’s own; collaborating without authority with another student during an examination or in preparing academic work; or otherwise practicing scholastic dishonesty.”

Penalties
Normally, the minimum penalty for cheating or plagiarism is a grade of “F” in the course. In the case of graduate departmental exams, the minimum penalty shall be failure of all fields of the exam. Determination of cheating or plagiarism shall be made by the instructor in the course, or by the departmental faculty in the case of departmental exams.

Cases of cheating or plagiarism on graduate departmental exams, papers, theses, or dissertations shall automatically be referred to the departmental Curriculum and Degree Programs Committee. Cases of cheating or plagiarism in ordinary course work may, at the discretion of the instructor, be referred to the Curriculum and Degree Programs Committee in the case of either graduate or undergraduate students. This committee, acting as an agent of the Department, shall impose further penalties, or recommend further penalties to the Dean of Students, if they determine that the case warrants it. In all cases, the Dean of Students shall be informed in writing of the case.

Appeals
Students may appeal any decision under this policy by following the procedure laid down in the UNT Code of Student Conduct and Discipline.

POLICY ON DISABILITY ACCOMMODATION
The Department of Public Administration, in cooperation with the Office of Disability Accommodation, complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. Please present your written accommodation request during regular office hours before the 12th class day of regular semesters (4th class day of summer sessions).

POLICY ON LAPTOPS AND CELL PHONES 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 are allowed to take notes on personal laptop computers to enhance the learning process, but they should not activate their internet browsers during class or use computers for non-academic purposes (as this diverts attention from the lecture/discussion for both the student using it and others nearby). Students should also 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.

POLICY ON STUDENT BEHAVIOR IN THE CLASSROOM
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 Center for Student Rights and Responsibilities 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.unt.edu/csrr