RPAD 642: Public Budgeting

Spring 2026

Instructor	Associate Professor Gang Chen, Ph.D.
Credits	3

Course Description

This is an elective MPA course focusing on budgeting process and financial management in U.S. federal, state and local governments. The course covers the following topics:

1) Concepts and terminology in public budgeting and financial management;
2) Major revenue sources, structure, and administration;
3) The nature and characteristics of the budgetary processes in U.S. federal, state, and local governments;
4) Capital budgeting and debt management;
5) Basics of budgetary and fiscal analysis.

The purpose of this course is to introduce students to public budgeting and financial management knowledge and skills, and to expose students to the current issues and challenges in this field. Students who successfully complete this course should be able to:

1) Understand the political and economic impacts of budgeting in the public sector;
2) Understand the budgetary processes and variations among different governmental jurisdictions at the federal, state and local levels;
3) Demonstrate the skills to conduct budgetary analysis accounting for political, economic and organizational factors.

Required Textbook

Lee, R. D. Jr., Johnson, R. W., & Joyce, P. G. *Public budgeting systems* (Tenth Edition). Jones and Bartlett Publishers.

(Publisher link. Renting or buying used copy would be cheaper).

In addition to the textbook, supplementary readings will be posted on Brightspace.

HYBRID TEACHING MODE

This course is divided into seven modules. Each module is covered in two weeks, which includes the following synchronous and asynchronous learning activities:

1. **Biweekly meetings:** Each module begins with a biweekly Zoom meeting on Monday evening.
2. **Reading:** Complete weekly assigned readings, which include textbook chapters and supplemental materials. Do not use AI tools to do the reading for you, as this will prevent you from fully engaging with and internalizing the material. Ask questions when you don't fully understand any part of the reading. Active engagement is essential for deep learning.
3. **Lecture videos:** View lecture videos provided by the instructor. You can also watch the videos before reading the textbook, so you can use the video to guide your reading.
4. **Policy issue post:** For each module, focus on one current policy issue related to the module, research its background using credible sources, and present your own argument in a discussion post.
5. **Homework tasks:** Complete module-based tasks focused on state and local government budgeting analysis using public documents and information. These assignments will build toward the final capstone project.

WEEKLY SCHEDULE

The learning activities in each module introduce and reinforce the key learning objectives for each week. You will follow a two-week routine to complete these activities in a two-week cycle:

Week 1

- *Monday*: Attend the introductory Zoom meeting (required, synchronous); participate actively and ask questions.
- *Rest of the week*: Complete the assigned readings, watch lecture videos, and start working on the assignments.
- *Mid-module checkpoint (Saturday by 11:59 pm)*: quick reflection on reading and ask questions for the assignments

Week 2

- *By Wednesday of the week (11:59 pm)*:
  - Finish the policy issue post on the discussion board.
- *By Saturday of the week (11:59 pm)*:
  - Respond to at least one other student's posts.
  - Submit the homework assignment.

AI Use Policy

While generative AI can help you search for public documents, perform basic policy or budgetary analysis, and provide general answers, it cannot replace the ability to collect information from credible sources, critically assess that information, make an argument based on your knowledge and values, recognize the political and institutional context in which the analysis is applied, or communicate your analysis and arguments effectively to diverse stakeholders. These are precisely the skills we will practice and develop in this course.

You are allowed to use AI for learning (asking general questions about budgeting and financial management and seeing how AI responds), searching for information (similar to how you use Google to search for information), and editing for grammatical mistakes and writing consistency, but you may not submit content generated by AI for assignments. You are responsible for checking the sources AI provides, assessing and analyzing the information, and presenting your own arguments and answers. A student's answers and arguments, to a great extent, reflect their knowledge, background, values, and voice. Submitting a general, superficial answer may be suspected as AI-generated and will not receive credit. Submitting fake sources or false information generated by AI will also not receive points.

Grading and Assignments

1. **Attendance and mid-module checkpoint (10 points each).** You are required to attend all eight synchronous Zoom class meetings with your camera on. Active participation is expected (ask questions, take part in class activities, and contribute to discussions). Attendance will be recorded at each meeting. You will also need to finish the "mid-module" checkpoint survey as part of the attendance requirements.
2. **Policy issue Posts (10 points each).** After completing the assigned readings and lecture videos for each module, you are required to make a post (500 words) in the discussion forum on the assigned current policy issue. Guiding questions will be provided to help frame your post. The purpose of these posts is to demonstrate that you understand the module concepts, have done appropriate background research to accurately describe the issue, and can make a clear, informed argument about the policy situation. You are also expected to read and respond to classmates' posts to contribute to the collaborative learning environment.
3. **State and local budgeting homework (10 points each).** After completing the assigned readings and lecture videos for each module, you will complete a state and local budgeting homework task using publicly available documents and information (e.g., proposed budgets, adopted budgets, financial reports, capital plans, revenue/financial data) from one local government and one state agency of your choice. The purpose of these tasks is to help you apply course concepts to real budgeting systems and strengthen your ability to find, interpret, and use official public finance documents. Each module task will build toward a semester-long project, so you should use the same selected local government and state agency throughout the term.
4. **Capstone project (70 points).** At the end of the semester, you will complete a final capstone project by compiling and synthesizing your seven module-based state and local budgeting tasks into a single, polished analysis report focused on one local government and one state agency. The final project should demonstrate your cumulative understanding of public budgeting, show how your analysis deepened across modules and use state/local public documents and data to support your analysis. Rather than simply stapling assignments together, you should

integrate them into a coherent narrative with clear findings and implications.

Final grades will be based on attendance, policy issue post, state and local budgeting tasks, and capstone project.

Component	Points	Basis
Attendance and mid-module checkpoint	70	10 points × 7 meetings
Policy issues discussion post	70	10 points × 7 modules
State and local budgeting analysis	70	10 points × 7 modules
Capstone project	70	
Total	**280**	

Final letter grades will be assigned as follows:

Grade	Percentage	Grade	Percentage	Grade	Percentage
A	93%	A-	90%	B+	87%
B	83%	B-	80%	C+	77%
C	73%	C-	70%	D+	67%
D	63%	D-	60%	E	59% and below

Learning Modules

The course generally will follow the tentative schedule listed below. The calendar and assignments are subject to change at the instructor's discretion. Detailed instructions for each week's reading, lecture videos, and assignments will be posted on Brightspace.

Module	Readings and lecture	Policy issues (tentative)	Homework (related to project) (tentative)
Foundations of Public Budgeting and the Budget Cycle	Ch. 1 and Ch. 4; Lecture videos	Government shutdowns and budget deadlines	Map a local budget cycle
Revenues for governments	Ch. 5 and Ch. 6; Lecture videos	Property tax limits in NYS	Local government revenue trend and forecast
Executive Budget Preparation	Ch. 7 and Ch. 8; Lecture videos	Budgetary gaps/deficits	Fiscal stress and cutbacks
Legislative Budget Approval	Ch. 9 and Ch. 10; Lecture videos	Legislative power over budgets	State agency appropriations analysis
Budget Execution, Accounting, and Audit	Ch. 11 and Ch. 12; Lecture videos	Oversight of funds and frauds	State agency funding analysis
Capital budgeting and Debt Management	Ch. 13 and Ch. 14; Lecture videos	Infrascture deficit and funding	State debt analysis
Intergovernmental Finance and Fiscal Federalism	Ch. 15; Lecture videos	Federal funding for state and local	Intergovernmental aid analysis

Course Policies

Reasonable Accommodation for Students with Documented Disabilities

We are committed to providing an accessible learning environment for all students. This includes students with physical, sensory, medical, cognitive, learning, mental health, and other disabilities. If you have, or think you may have a disability, please contact Disability Access and Inclusion Student Services (DAISS) by emailing daiss@albany.edu or calling 518 -442-5501. DAISS staff will explain the documentation and registration process, and set you up with an appointment. Once you have completed registration, you will be provided with a letter to inform your instructors

that you are a student with a disability registered with DAISS, and which lists the recommended reasonable accommodations for your courses.

Absence Due to Religious Observance

Students are excused, without penalty, to be absent because of religious beliefs, and will be provided equivalent opportunities for make-up examinations, study, or work requirements missed because of such absences. Students should notify the instructor of record in a timely manner, and the instructor will work directly with students to accommodate religious observances. Online courses will not schedule any assignment deadlines on religious holidays.

Academic Integrity and Conduct

Any form of academic dishonesty will not be tolerated. Please refer to the university's policies (Graduate Bulletin, Practicing Academic Integrity | University Libraries) for the definition of academic dishonesty. Ignorance of these policies will not excuse dishonest conduct. Violations of these standards will result in one of the following penalties or some variant: reduction in the grade for the assignment, failure of the assignment, failure of the course, or expulsion. In all cases, a Violation of Academic Integrity Report will be submitted to the Dean of Graduate Studies to be placed in your university file, with copies provided to you, the department head, and the Dean of Rockefeller College.

Seeking problem sets, answers to problem sets, past exams, or past exam answers from any previous student is prohibited without my expressed, written permission. I will treat such behavior as serious academic misconduct by both the current and past students.

Attendance and Timely Compliance with Course Requirements

Students are expected to attend all class meetings and to complete all course requirements on time. Instructors may include attendance and/or participation as part of graded work in a course, and may impose appropriate penalties for missed or late work.

Instructors may, at their discretion, excuse a student's absence from class and allow the submission of late work in cases of emergency or legitimate, unavoidable scheduling conflicts. Students must inform instructors at the earliest possible moment when such situations arise, and instructors may ask students for verifying documentation.

The Office of the Vice Provost and Dean for Undergraduate Education will officially notify instructors of their responsibility to provide academic accommodations only in cases in which the absence exceeds one calendar week or when a student has missed a major exam or assignment, and only upon the presentation of verifying documentation by the student. In all other cases, instructors must use their best judgment in deciding whether and how to accommodate student absences, and in asking for and evaluating supporting documentation. Disagreements between instructors and students in these cases will be adjudicated though the applicable school or college grievance process, beginning with the applicable department chair.

Excused absences generally fall into three categories:

1. medical care, tragedy, or emergency
2. participation in intercollegiate athletics
3. religious observance

It is the student's responsibility to provide sufficient documentation to support any request. Fraud-

ulent excuses are violations of academic integrity and as such are grounds for disciplinary action.

Appeal a Grade

Students may appeal a grade on a specific assignment within one week of the assignment being returned. To submit an appeal, the student should return the original graded assignment and a letter/memo outlining why you think the grade should be changed. Appeals must be submitted on paper, typed-written. In the appeal, students must identify 1) the specific issue you believe should be reconsidered and 2) evidence from assignment instructions, assigned readings, lectures, or other materials that would indicate your original submission is worthy of a higher grade. Be aware that your grade may go up, down, or remain the same as a result of your appeal.

Incomplete Grades Policy

Incomplete grades will only be granted in rare cases. We will follow the university guidelines to assign an incomplete grade. Links: https://www.albany.edu/graduatebulletin/requirements_degree.htm#graduate_

Title IX Statement

Title IX of the Education Amendments of 1972 is a federal civil rights law that prohibits discrimination on the basis of sex in federally funded education programs and activities.

The SUNY-wide Sexual Violence Prevention and Response Policies prohibit offenses defined as sexual harassment, sexual assault, intimate partner violence (dating or domestic violence), sexual exploitation, and stalking. The SUNY-wide Sexual Violence Prevention and Response Policies apply to the entire University at Albany community, including students, faculty, and staff of all gender identities. The University at Albany provides a variety of resources for support and advocacy to assist individuals who have experienced sexual offenses.

Confidential support and guidance can be found through the Counseling Center (518-442-5800, https://www.albany.edu/counseling_center/), the University Health Center (518-442-5454, https://www.albany.edu/health_center/), and the Interfaith Center (518-489-8573, https://www.albany.edu/spirituality/onCampus.shtml). Individuals at these locations will not report crimes to law enforcement or university officials without permission, except for in extreme circumstances, such as a health and/or safety emergency. Additionally, the Advocates at the University at Albany's Advocacy Center for Sexual Violence are available to assist students without sharing information that could identify them (518-442-CARE, https://www.albany.edu/advocacycenter/).

Sexual offenses can be reported non-confidentially to the Title IX Coordinator within The Office for Equity and Compliance (518-442-3800, https://www.albany.edu/equity-compliance/, Building 25, Room 117) and/or the University Police Department (518-442-3131, http://police.albany.edu/).

Please note, faculty members are considered "responsible employees" at the University at Albany, meaning that they are required to report all known relevant details about a complaint of sexual violence to the University's Title IX Coordinator, including names of anyone involved or present, date, time, and location. In case of an emergency, please call 911.

Basic Needs Statement

It is difficult to succeed academically if you don't have enough to eat, a safe place to live and sleep, or are struggling with an unforeseen emergency. Knowing the resources available on your campus to help you succeed is key! If you need help meeting these or other basic needs, please seek assistance from Supplemental Support Services in the Dean of Students Office. View the basic needs

assistance offerings at https://www.albany.edu/dean-students/supplemental-support-services. While you're there, see the variety of helpful services available to you at the Dean of Students at https://www.albany.edu/dean-students. Resources and reporting links can be found on both of these websites.