

Budgeting (general)

Jones and McCaffery, “Assessing Options for Changing the Federal Government Budget Process,” *Public Finance and Management* (2002), 2 (3): 436-469

Burns and Lee, “The Ups and Downs of State Budget Process Reform: Experience of Three Decades,” *Public Budgeting & Finance* (2004), 24 (3): 1-19

From zero-base budgeting to the Government Performance and Results Act, state budgeting systems have been synonymous with budgeting reform for over 30 years. This article examines the trends, both long-term and short-term, which have been identified through analysis of state budgeting office practices. Particular emphasis has been placed on understanding the changes in performance measurement over the period of 1970 to 2000. The findings reveal trends such as changes in the makeup of budget office personnel, a lack of budget offices in moving toward cost accounting, and trends in budget preparation and budget documents. Some budget reforms seem to have plateaued, beginning in the mid-1990s, while other reforms have exhibited 'backsliding'. It is clear that the states are not all marching in unison in reforming their budget systems. As with earlier phases of this study, the 2000 data raise many questions that will be explored in future research.

Poterba, “Balanced Budget Rules and Fiscal Policy: Evidence From the States,” *National Tax Journal* (1995), 48 (3): 329-336

This article adds to the debate on a federal balanced budget amendment by noting what has worked with the states and what differences may require new ways of thinking.

Katherine G. Willoughby and J. E. Melkers, *Implementing PBB: Conflicting Views of Success*, *Public Budgeting and Finance* (Spring 2000, vol. 20, no. 1), 105-120.

A modern budget reform, performance-based budgeting (PBB) emphasizes the measurement of government performance by agencies and public servants. In this article we define PBB as requiring strategic planning regarding agency mission, goals and objectives, and a process that requests quantifiable data that provide meaningful information about program outcomes. Performance-based budgeting requirements are now pervasive in the states. Of forty-seven states with PBB requirements, thirty-one have legislated the process to be conducted, while sixteen have initiated the reform through budget guidelines or instructions. What remains unknown, yet of vital interest to state administrators, their staff, legislators, and citizens, regards implementation status of PBB systems. How many states are utilizing a PBB process as prescribed by law or administrative directive? And if PBB has been implemented, has it been successful regarding improvement of agency effectiveness and decision making about spending? Perhaps most importantly, has PBB influenced appropriation decisions?

This research is based on responses to a mail survey of executive and legislative budgeters regarding the PBB system established in their state. Results discussed in this article consider budgeters' response about PBB implementation status and effectiveness as conducted. We find that there are differing perceptions across the branches of government regarding both the extent of PBB implementation as well as its success. Results show that states with better-known PBB systems have not necessarily realized greater success in terms of effectiveness from this budget

reform than states with less popularly known systems, at least as perceived by the budgeters included in this article.

Alesina, A. and R. Perotti, 1996. *Budget Deficits and Budget Institutions*. NBER WP 5556.

By discussing the available theoretical and empirical literature, this paper argues that budget procedures and budget institutions do influence budget outcomes. Budget institutions include both procedural rules and balanced budget laws. We critically assess theoretical contributions in this area and suggest several open and unresolved issues. We also examine the empirical evidence drawn from studies on samples of OECD countries, Latin American countries and US states.

Schick, “The Road to PPB: The Stages of Budget Reform.”

Wildavsky, Aaron, and Caiden, Naomi, *The New Politics of the Budgetary Process*, Chapter 3 – The Dance of the Dollars: Classical Budgeting, 1997.

Calia, Roland, Guarjardo, Salomon, & Metzgar, Judd. (2000). “Putting the NACSLB Recommended Budget Practices Into Action: Best Practices in Budgeting,” *Government Finance Review*, pp. 1-9.

This article highlights how four local governments have improved their budgeting and financial management processes by implementing innovative best practices.

Canally, Greg, and Neitsch, Bruce, “Using Technology to Enhance Capital Planning and Budgeting,” *Government Finance Review*, Vol. 21, No. 6, December 2005, pp. 36-41.

Physical infrastructure and facilities are the backbone of government operations. Failure to invest in needed capital assets or maintain existing assets will impair a government's ability to provide the services constituents demand and can undermine quality of life and economic growth. As such, managing public infrastructure and facilities is one of the most important and challenging activities local governments engage in. To do so effectively requires the right systems and tools. This article describes how the City of Austin enhanced its capital planning and management capabilities through the use of technology.