

Public Budgeting

Mikesell, John L. *Fiscal Administration*. 6th ed. Belmont, CA: Wadsworth/Thomson Learning, 2003.

“FISCAL ADMINISTRATION is based on two principles: that students must clearly understand the details of where the money for public budgets comes from; and that, to learn public finance and budgeting, students must “run the numbers.” John Mikesell--an authority on the revenue side of public finance--focuses on his area of specialty, giving students detailed instruction that will equip them to deal with the complex issues and calculations they will encounter in the field. In most chapters, Mikesell includes questions and exercises that require calculations to get specific answers, as well as “Cases for Discussion” and “Sidebars” that supplement the regular text with more in-depth treatment of key topics. This edition also includes the most recent federal budget information, as well as the latest federal government fiscal data”

“Public Budgeting in America,” Thomas D. Lynch, 1995

The most comprehensive and accurate treatment of the public budgeting process on the market, this book offers a thorough treatment of the entire subject, with an emphasis on state budgets. Public Budgeting in America, 5/E is user-friendly, with a no-nonsense approach that offers readers a solid theoretical treatment of key constructs that underlie public budgeting in America. It includes case scenarios, practical examples, and instructional exhibits of working budget documents and analysis, as well as supporting data to demonstrate key concepts. Topics include: budget formats and preparation; modern budgeting; budget behavior; applied analysis; processing; operating budgets and accounting; capital budgeting and debt administration; revenue systems; and internal service functions. For individuals employed in the fields of public budgeting, financial management, and public finance.

Robert D. Lee Jr. and Ronald W. Johnson, Public Budgeting Systems, 6th edition, Aspen, Gaithersburg, MD, 1998.

“A complete and balanced reference, Public Budgeting Systems, Eighth Edition surveys the current state of budgeting throughout all levels of the United States government. The text emphasizes methods by which financial decisions are reached within a system as well as ways in which different types of information are used in budgetary decision-making. It also stresses the use of program information, since, for decades, budget reforms have sought to introduce greater program considerations into financial decisions. This updated text includes: More cases studies and practical information Figures and charts to make the information more accessible PowerPoint slides for professors Using this text, students will gain a first-rate understanding of methods by which financial decisions are reached within a system, and how different types of information are used in budgetary decision-making”.

Banovetz, James M. editor. 1996. Managing Local Government Finance: Cases In Decision Making. ICMA Management Association.

Written for all practitioners of local government finance, ICMA’s Management Policies in Local Government Finance has long been considered the most comprehensive, most on-target text for local government managers, finance directors, and economic development planners and directors

David N. Ammons. Accountability for Performance (ICMA, 1995).

John Bartle (ed.) Evolving Theories of Public Budgeting

“As the study of public administration becomes more theoretically aware, researchers need to understand the strengths and weaknesses of different theoretical perspectives. This volume examines seven theoretical perspectives of public budgeting: incrementalism, the budget process model, the organizational process model, the median voter model, the "greedy bureaucrat" model, a post-modern model, and the transaction cost model. Major research from each perspective is examined and critically reviewed. The development of each model is examined in detail, its strengths and weaknesses identified, and the potential for future research discussed, allowing the reader to understand the place of the model and its applicability to their own research. This volume will be a vital resource for researchers in public budgeting, public finance, public administration, and political science.”

Fishbein, John. Preparing High Quality Budget Documents (Chicago: Government Finance Officers Association, 2006).

No single document is more important to a government than its annual or biennial operating budget. For this reason, GFOA has identified 27 specific criteria for assessing the usefulness of budget documents. Preparing High Quality Budget Documents draws upon a wealth of real-life examples to demonstrate the practical application of each of these criteria. The examples selected represent a broad crosssection of state and local governments of all types and sizes from both the United States and Canada. The concise yet comprehensive text that accompanies the illustrations highlights specific lessons to be learned, as well as common errors to be avoided. A “must-have” publication for every finance director and budget professional!

Kelly, Janet M. and Rivenbark, William C. Performance Budgeting for State and Local Government. Armonk, New York: M.E. Sharpe, 2003.

This text describes performance budgeting as the integration of the components of performance management -- planning, performance measurement, benchmarking, and evaluation -- into the framework of state and local government budgeting. The authors present performance budgeting not as a stand-alone budgeting technique, but as an extension of the traditional budget process that reconciles financial and operational accountability.

The authors make frequent references to their original research and personal experiences with performance measurement, citizen satisfaction surveys, and financial management practices. They introduce findings from a nationwide survey of public managers throughout the text to illustrate how managers actually use performance data for decision-making. The book also includes several case studies in performance budgeting as well as interviews with managers and practitioners. Designed for use in undergraduate and graduate level courses in public budgeting/financial management, this practical text will be equally useful for any student or practitioner involved in performance-based management.

Albert C. Hyde, Government Budgeting: Theory, Process, Politics (2nd edition, 1991)

“GOVERNMENT BUDGETING: THEORY, PROCESS, AND POLITICS is a blend of classic and current readings that introduces students to both the historical and

contemporary theoretical foundations of public budgeting. Fourteen of the forty-three readings included in this edition are new, representing recent trends in budget reform, new public management developments, and recent fiscal assessments of the states and federal government. Each major section of the book begins with an introduction that provides historical context and background for the readings that follow."

Aman Khan and W. Bartley Hildreth (eds.), Budget Theory in the Public Sector (BTPS)

"Dominated by multiple, competing, and occasionally overlapping theories, the act of budgeting is by no means a staid, dispiriting task. Kahn, Hildreth, and their group of scholars and practitioners show that budgeting is an institutional process, an incremental decision-making tool, and when correctly applied becomes a tribute to managerial and administrative efficiency. Taken together, the chapters provide an unusually coherent conceptual foundation for budgeting as a legitimate field of study, and demonstrate yet again that in its current state the field is truly eclectic but compartmentalized. They also show why it is so difficult to come up with one unified theory of budgeting--and that is one of the book's major benefits. It opens new areas of inquiry that, in the opinion of Khan, Hildreth, and others, will generate renewed interest in probing the field's theory and applications. Understandable and readable for those with limited knowledge of the subject but needing a sufficiently useful grasp of its various issues and problems, the book is both an important reference work for scholars in the field and a practical guide for students of administration, their teachers, and for managers throughout the public sector."

David C. Nice, *Public Budgeting*, Wadsworth Publishing, 2001, first edition.

"The author's primary emphasis is on the national budgeting process, with additional coverage of state and local processes. His goal is to bridge the gap between public budgeting and public finance/financial administration."

The Politics of Public Budgeting [5th ed.]. (Irene Rubin), CQ Press.

"As Irene Rubin has shown convincingly in past editions, public budgeting is inherently political. Short-term partisan goals overrun long-term public interest and democratic processes, eroding institutional and public capacity to address collective problems. By presenting federal, state, and local budgeting within a comparative framework, Rubin's classic text gives explicit attention to issues of federalism, always sensitive to the power struggles between the different branches and levels of government. How much control is exerted from above and what degree of autonomy can be found at each level of government? What kind of influence do elected officials wield over government priorities? How do we resolve the tension between patronage, pork, and tax breaks necessary for reelection and the requirements of balance, technical efficiency, and prioritization?"

Analyzing each strand of the decision-making process, Rubin shows the extraordinary coordination involved in passing a budget and achieving some level of accountability. By moving beyond the simplistic and rigid "executive proposal and legislative disposal" cycle other books follow, Rubin explores shifts in power over time and explains decisions that do not always flow in a linear fashion."

James Gosling. *Budgetary Politics in American Government*. 4th Edition

"Budgetary Politics in American Governments, unlike most public budgeting texts, takes a comparative approach to the subject of public budgeting, examining

budgetary politics at the federal, state, and local government levels. Students are introduced to the budgetary decision making process, taxation, spending, budget execution and financial management as well as the budget process at each level of government.

Thoroughly updated but preserving much of the third edition's structure and approach, this fourth edition contains a new chapter that will introduce students to the interrelationship of economics and politics in budgeting."

Glenn W. Fisher, *The Worst Tax? A History of the Property Tax in America*, 1996

"Noted tax economist Frederick C. Stocker has observed that the property tax "resembles a structure designed by a mad architect, erected on a shaky foundation by an incompetent builder, and made worse by the well-intentioned repair work of hordes of amateur tinkerers." While that may still be a popular view, Glenn Fisher suggests that the actual history of this much-maligned tax should make us less inclined to such easy ridicule.

Drawing upon economic, legal, political, and public administration perspectives, Fisher has fashioned an illuminating chronicle of popular government and intergovernmental relations (federal, state, and local) that will be of equal interest to scholars, students, local governments, and reform-minded taxpayers."

Aronson & Schwartz, *Management Policies in Local Government Finance*, 2004.

Forsythe, *Memos to the Governor: An Introduction to State Budgeting*, 2004.

"Dall Forsythe, former budget director to Gov. Mario Cuomo, has written an excellent book on how big policy decisions are made. It is written in an easy to read style in memo format for the new Governor."

**Bland, Robert L. and Irene S. Rubin. 1997. *Budgeting: A Guide for Local Governments*,
(Washington, DC: International City/County Management Association).**

**Michel, R. Gregory. 2004. *Cost Analysis and Activity-Based Costing for Government*,
(Chicago, IL: Government Finance Officers Association).**

***Tax Policy Handbook for State Legislators*, National Conference of State Legislatures,
ISBN 1-58024-278-2 (Item #5363).**

This report is designed to provide new legislators-or legislators who have limited experience in tax policy-with basic tools for evaluating different state taxes. It provides an overview of the current state tax systems. It also evaluates each major state tax on six criteria developed by a group of legislators, legislative staff and other tax experts convened by NCSL in the early 1990s. The six criteria are reliability, equity, compliance and administrative issues, interstate and international competition, economic neutrality, and accountability.

***If Americans Really Understood the Income Tax*, John O. Fox, Westview Press, ISBN 0-8133-9795-2**

"One hundred eighty million Americans file income tax returns, almost as many complain about the system, yet few understand the underlying social and

economic outcomes. This book carves open the belly of the income tax for Americans who never have had the opportunity to learn about it, and empowers Americans to make informed judgments about what income tax laws would be best. John Fox explains how the laws represent the most comprehensive expression of official government values. Fox also elucidates how special relief provisions far exceed in sheer dollars and importance programs funded directly through the federal budget, and why these special provisions typically fail to advance tax justice or economic growth. Fox presents a compelling argument that our nation's interests would be best served by overhauling the system through reforms that eliminate all but the most essential special relief provisions, while reducing tax rates across the board. Such reforms, he argues, are far more compatible with principles of liberals and conservatives than is today's system. Part primer, part manifesto, If Americans Really Understood the Income Tax is sure to open the eyes of tax-paying Americans and earn the respect of policy experts."

Aaron Wildavsky and Naomi Caiden. *The New Politics of the Budgetary Process* 3rd ed. (New York: Longman., 1997).

"The New Politics of the Budgetary Process explores of how federal budget decisions are made and how formal budget institutions and processes are interwoven with political dynamics. The book explains how the federal budget process has evolved and analyzes recent developments in key areas: entitlements, defense, deficit/surplus and reforms. For those interested in politics and public administration, as well as anyone who seeks to understand a decision-making process that affects the lives of virtually all Americans."

Donald Axelrod. *Budgeting for Modern Government* (New York: St. Martin's Press, Inc., 1995).

***The Federal Budget: Politics, Policy, Process*, Allen Schick**

*"In this third edition of his classic book *The Federal Budget*, Allen Schick examines how surpluses projected during the final years of the Clinton presidency turned into oversized deficits under George W. Bush. In his detailed analysis of the politics and practices surrounding the federal budget, Schick addresses issues such as the collapse of the congressional budgetary process and the threat posed by the termination of discretionary spending caps. This edition updates and expands his assessment of the long-term budgetary outlook, and it concludes with a look at how the nation's deficit will affect America now and in the future."*

***The Guide to the Federal Budget*, Stanley Collender (New editions each year)**

"Rowman & Littlefield is proud to publish the 17th edition of what is now considered to be the most useful reference book available on the federal budget. In "The Guide to the Federal Budget, Fiscal 1998", Stanley E. Collender, among a handful of people who have worked for both the House and Senate budget committees, analyzes the extensive debates surrounding the fiscal 1997 budget and explains in detail such 1998 budget challenges as the line item veto, entitlement spending, and the persistent politics of divided government. An indispensable guide for policy analysts, "The Guide to the Federal Government, Fiscal 1998" is written at a level accessible to general readers and includes illuminating appendices, a revised and updated glossary of key terms, and a thorough index. With a concluding chapter entitled "How to Read and Use the Federal Budget," and a new chapter on the line

item veto, this book will be particularly useful for courses in Budget Politics and Analysis and Public Policy."

The Congressional Budget Process, Committee on the Budget, U.S. Senate

Committee on the Budget, 1974 - 2006, United States Senate, pages 19 – 70

Reconcilable Differences?, John B. Gilmour, Introduction plus Chapters 1, 2, 3, and 5

"No other book on budget politics handles the developments of the 1980s with the clarity of this well-crafted volume. Gilmour's book is a top choice for the undergraduate classroom. . . . This book will find a place in the library of every student of American politics."

Making Ends Meet: Congressional Budgeting in the Age of Deficits, Daniel P. Franklin, Chapters 3 and 4

"The First Five Years of Congressional Budgeting", Allen Schick, in The Congressional Budget Process After Five Years, edited by Rudolph G. Penner

The Tax Decade, C. Eugene Steuerle, Chapters 1 through 4, 11, and 12

"One of the key players in the formulation of the 1986 Tax Reform Act surveys a decade of U.S. federal tax changes unprecedented in history. The author interprets the succession of tax debates during the 1980s, offers an insider's perspective on the tax policies of the Reagan administration, and cites the lessons to be learned from the past about how to set future tax and budget reform priorities."

The Fiscal Revolution in America, Herbert Stein, 2nd Edition

"This new edition adds a careful account of fiscal policy in the years 1964 to 1994, including much original material on the Nixon administration, with which Stein was personally involved."

Joel Slemrod and John Bakija, Taxing Ourselves, 3/e , MIT Press, 2004

"To follow the debate over tax reform, the interested citizen is forced to choose between misleading sound bites and academic treatises. Taxing Ourselves bridges the gap between the two by presenting in clear nontechnical language the key issues in tax reform: who should pay taxes, how taxes affect the economy, and whether to reform or replace the current tax system. The authors discuss various alternative proposals in detail, including the flat tax and the sales tax, but they are not advocates for any of them; instead, they provide readers with the knowledge and the tools--including an informative overview of the U.S. tax system and an invaluable voter's guide to the tax policy debate--to make their own informed choices about how we should tax ourselves.

The third edition of this popular guide has been extensively revised and updated to cover all changes in tax laws through May 2003 and to reflect the most recent research and relevant data. It also provides new or expanded treatment of issues in the current debate, including tax cuts and whether they stimulate the economy, savings incentives, double taxation of corporate income, the estate tax, corporate tax shelters, and the economic and political effects of budget deficits."

**President's Advisory Panel on Federal Tax Reform, *Simple, Fair and Pro-Growth* ,
Government Printing Office**

“Official U.S. Government publication analyzing the current federal income tax system. This publication also identifies the major problems in the system and recommends options to make the code simpler, fairer, and more conducive to economic growth.”

Gauthier, Steven. “Governmental Accounting, Auditing, and Financial Reporting 2005”. GFOA.

**Powder, Juliet Carol. The Operating Budget: A Guide for Smaller Governments.
GFOA: Chicago, 1996.**

MacManus, “Politics and Taxation,” Hildreth and Richardson, ed., *Handbook on Taxation*

A groundbreaking reference, this book provides a comprehensive review of tax policy from political, legal, constitutional, administrative, and economic perspectives. A collection of writings from over 45 prominent tax experts, it charts the influence of taxation on economic activity and economic behavior. Featuring over 2400 references, tables, equations, and drawings, the book describes how taxes affect individual and business behavior, shows how taxes operate as work and investment incentives, explains how tax structures impact different income groups, weighs the balanced use of sales, property, and personal income taxes, traces the influence of recent tax changes, and more.

**Jack Rabin, W. Bartley Hildreth, and Gerald Miller. Budgeting: Formulation and Execution, Workbook, and Data Sourcebook. Carl Vinson Institute of Government,
The University of Georgia, 1996.**

Exceptionally useful manual for all who deals with local government budget management. This collection of discussions can be used as a basic source on the formulation and execution of the annual budget. This book equally addresses the needs of public administration students, instructors and practicing public financial managers. This easy-to-use guide is presented in two parts: part 1 focuses on budget development, opening with readings designed to place the process of budgeting in the context of political economy, offering a review of budget setting, revenues and expenditures ; in the second part the authors discuss budget execution, cash and debt management, controls (i.e. established accounting procedures), reporting practices, and accountability devices (auditing). Both parts introduce the reader to the variety of skills, perspectives, and concepts critical to budget management. Very reliable source of information about traditional practices and latest developments in the field of budgeting at affordable price.