

# UNIVERSITY OF GEORGIA



## PADP 8830

### *Seminar in Public Budgeting*

Call # 38806

Fall Semester, 2018  
Mondays, 3:35-6:35 pm  
Baldwin Hall, Room 102  
August 13-December 4, 2018

**Office Hours:**

Gwinnett Office: Thursdays, 4:00-6:00 pm  
Athens Office: Mondays, 1:00-3:00 pm

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*The course syllabus provides a general plan for the course; deviations may be necessary.*

This course is designed to provide students academic immersion into public budgeting theory and research. Students in the course will analyze public budgeting literature, exploring the scholarly foundations as well as past and current reform efforts, both in the United States and abroad. Students will track the state of the practice in public budgeting for evidence of its intersection with theoretical perspective. Students should leave this course with a thorough understanding of the normative and descriptive considerations of public budgeting, the scholarly bases behind various orientations to process, and a strong knowledge base regarding the enduring issues surrounding this vital governmental process. The most important learning outcome of this class is student ability to conduct well researched critical analysis of public budgeting theory and explain its relationship to budgeting as practiced. And, at the conclusion of this course, students

should be able to knowledgeably communicate their interpretations of theoretical perspectives of budgeting, as developed through readings and research, via the written and spoken word.

### ***Required Class Texts and Readings***

- Boyce, James K. and Madalene O'Donnell. 2007. Peace and the Public Purse: Economic Policies for Postwar Statebuilding. Boulder, CO: Lynne Rienner. ISBN-978-1-58826-516-6.
- Buchanan, James and Richard Musgrave. 1999. Public Finance and Public Choice: Two Contrasting Visions of the State. MIT Press. ISBN-13: 978-0-262-02462-4.
- Joyce, Philip G. 2011. The Congressional Budget Office: Honest Numbers, Power, and Policymaking. Washington, DC: Georgetown University Press. ISBN 9781589017573 (1589017579).
- Kelly, Janet M. and Rivenbark, William C., 2014. Performance budgeting for state and local government. Routledge. ISBN 13: 9780765623942 (pbk) ISBN 13: 9780765623935 (hbk)
- Rubin, Irene S. 2016. The Politics of Public Budgeting, 8<sup>th</sup> edition. Washington, DC: CQ Press. ISBN 9781506354804 and ISBN 1506354807.
- Thurmaier, Kurt and Katherine Willoughby. 2001. Policy and Politics in State Budgeting. Armonk, NY: M.E.Sharpe Publishers. ISBN: 978-0-7656-0294-7.

### ***Course Assignments***

Students are responsible for completing the following assignments and activities for this course. Each assignment and activity carries the following weight in determining the final grade:

- 10% Class Participation
- 25% Discussion Leader and Theoretical Assessment Paper
- 30% Budget Reform Paper and Presentation
- 35% Conceptual Framework Paper and Presentation

Instructions for assignments are below. All work should be prepared in accordance with styles presented by Kate L. Turabian in *A Manual for Writers of Term Papers, Theses, and Dissertations*, 5th edition (Chicago, ILL: The University of Chicago Press, 1987).

### **Grading of Assignments**

Grades are assigned at the end of the semester based on each student's performance on the course requirements noted above, using the following scale:

|            |    |            |    |
|------------|----|------------|----|
| 93 – 100   | A  | 78 - 79.99 | C+ |
| 90 - 92.99 | A- | 73 - 77.99 | C  |
| 88 - 89.99 | B+ | 70 - 72.99 | C- |
| 83 - 87.99 | B  | 60 - 69.99 | D  |
| 80 - 82.99 | B- | 0 - 59.99  | F  |

## Course Mechanics

This is not a lecture oriented course. Topics will be explored using a discussion format with contributions by all of us to the conversation every week. Students must develop the ability to critically analyze the literature, develop a point of view regarding the topic, and persuasively argue that view. The best arguments are comprehensively constructed and professionally delivered. Public discourse is essential to realizing the learning objectives of this course and required for the development and understanding of public budgeting and finance policy and processes. It is anticipated that we will have spirited albeit friendly debate in the classroom and that you will be challenged to make exacting arguments that are thoroughly researched and effectively persuasive.

### ***Discussion Leader and Theoretical Assessment Paper***

**Requirements:** (1) choose a date from September 17 and November 12 below; (2) complete all readings for the day; (3) develop a theoretical assessment paper regarding the topic of the day. Your assessment should add at least two relevant and timely readings that contribute to knowledge building around the topic. Your assessment should be 6-8 pages, double spaced, 1-inch margins top, bottom, right and left, 10-12 point font only; (4) come to your class prepared to lead the discussion, considering questions of the day, any questions you have, and given your thoughts expressed in the paper. To allow students time to prepare for your class, post your paper to the “Theoretical Assessment Paper” discussion board at the course on eLC by midnight on Wednesday before your Thursday class.

### ***Budget Reform Paper***

**Requirements:** This assignment requires you to choose a budget reform effort that has been attempted in a government and analyze its “success” or “failure” juxtaposed against what the reform literature tells you regarding the reform’s beneficial possibilities. This assignment requires that you become familiar with the government’s attempt to initiate the reform, the implementation process and any results (good and/or bad) once attempted or implemented. You should complete a well-constructed written assessment (8-10 pages; double spaced; 1-inch margins top, bottom, right and left, 10-12 point font only) of the budget reform experience in the government and include the following sections:

- ✓ A description of the government and brief summary of its budgeting process and statistics
- ✓ A description of the history of budget reform in the government
- ✓ A description of the reform attempted/implemented; reasons reform was attempted; politics behind the effort; challenges for implementation and ongoing success
- ✓ Some literature review about the budget reform and possibilities for advancing budgeting in governments, generally
- ✓ An objective assessment of areas of success and lack of success of the budget reform effort in the government; you should be able to justify your assessment of success/lack of success
- ✓ Your assessment of the future regarding budgeting in the government as a result of its’ form process and effort
- ✓ A complete reference and resources section

You are welcome but not required to contact past and/or current government officials, managers and/or analysts to gain knowledge about the reform effort. However, you must appropriately reference any such interviews.

## *Conceptual Framework Paper*

From: Paul A. Sabatier, editor. (2007). Theories of the Policy Process, Westview Press, p. 6.

Elinor Ostrom has developed some very useful distinctions among three different sets of propositions (see Chapter 2 of this volume). (1) In her view, a “conceptual framework” identifies a set of variables and the relationships among them that presumably account for a set of phenomena. The framework can provide anything from a modest set of variables to something as extensive as a paradigm. It need not identify directions among relationships, although more developed frameworks will certainly specify some hypotheses. (2) A “theory” provides a denser and more logically coherent set of relationships. It applies values to some of the variables and usually specifies how relationships may vary depending upon the values of critical variables. Numerous theories may be consistent with the same conceptual framework. (3) A “model” is a representation of a specific situation. It is usually much narrower in scope, and more precise in its assumptions, than the underlying theory. Ideally, it is mathematical. Thus, frameworks, theories, and models can be conceptualized as operating along a continuum involving increasing logical interconnectedness and specificity but decreasing scope.

**Requirements:** This assignment requires completion of a research proposal (10-12 pages; double-spaced; 1-inch margins top, bottom, right and left; 10-12 point font) must have the following sections:

- ✓ A description of the budgeting behavior to be studied and the importance of the proposed research to extant theory and research; research questions to be addressed
- ✓ A thorough literature review
- ✓ A conceptual framework; explaining relationships among defined dependent and independent variables; a consideration of controls; hypotheses statements regarding the behavior(s) of interest
- ✓ A schematic model of the framework
- ✓ An explanation of the research methodology that might be pursued; data requirements, existing data sets to be used and an explanation of how primary data, if needed, will be collected; statistical methodologies to be used
- ✓ A complete reference and resources section

While it is not necessary to collect data for this project, data collection and analysis are not forbidden! Students completing this assignment should master the literature on a topic in public budgeting and finance, develop a framework for understanding the behavior of interest and present a reasonable method of analysis to carry out the research.

## ***Class Schedule, Questions for the Day & Reading Assignments***

Required reading assignments have \*\* beside them. All others are recommended.

### **August 13 Budgetary Politics in the United States**

#### ***Questions for the day***

What are primary theoretical developments related to public budgeting?

Are there enduring concepts of public budgeting? What are they?

Are there tenets of public budgeting in bygone days that are relevant today? Justify your response.

#### ***Readings for the day***

\*\*Burkhead, J. 1949. "The Outlook for Federal Budget-Making," *National Tax Journal*, 2(4): 289-299.

\*\*Burkhead, J. 1954. "The Balanced Budget," *The Quarterly Journal of Economics*, 68(2), 191-2016.

\*\*Caiden, N. 2010. "Challenges Confronting Contemporary Public Budgeting: Retrospectives/Prospectives from Allen Schick," *Public Administration Review*, 70(2): 203-210.

Fleishman, Richard K. and Marquette, R. Penny. 1986. "The Origins of Public Budgeting: Municipal Reformers During the Progressive Era." *Public Budgeting & Finance*, 6(1): 71-77.

\*\*Key, V. O. 1940. "The Lack of a Budgetary Theory," *The American Political Science Review*, (December) 34(6):1137-1144.

\*\*Rubin, I. S. 1993. "Who Invented Budgeting in the United States?" *Public Administration Review*, 53(5): 438-444.

Tyer, C. and J. Willand. 1997. "Public Budgeting in America: A Twentieth Century Retrospective," *Journal of Public Budgeting, Accounting & Financial Management*, 9(2): 189-219. Available at:

[http://www.ipspr.sc.edu/publication/budgeting\\_in\\_america.htm](http://www.ipspr.sc.edu/publication/budgeting_in_america.htm)

\*\*Wildavsky, A. 1978. "A Budget for All Seasons? Why the Traditional Budget Lasts," *Public Administration Review*, 38(6): 501-509.

### **August 20 Budgeting Around the World**

#### ***Questions for the day***

How can budgeting in countries around the world be compared?

What are the challenges for budgeting in developing countries? Are these vastly different than those for budgeting in developed countries?

What are the important components necessary to budget successfully when state-building? Justify your response.

#### ***Readings for the day***

\*\* Boyce and O'Donnell, *Peace and the Public Purse: Economic Policies for Postwar State-building*.

### **August 27 Budgetary Process and Real Time Budgeting**

#### ***Questions for the day***

Is public budgeting anything other than a political process?

Should public budgeting be more than a political process?

What is real-time budgeting? What are the implications for budget reform if real-time budgeting is an accurate model of budgeting as practiced?

#### ***Readings for the day***

\*\*Rubin, *The Politics of Public Budgeting*.

### **September 3 NO CLASS—LABOR DAY HOLIDAY**

## September 10 Allocative Theory of the Public Sector

### *Questions for the day*

What are opposing theoretical approaches to public finance?  
How do questions of tax policy affect decisions about expenditures?

### *Readings for the day*

\*\*Buchanan and Musgrave, *Public Finance and Public Choice*.  
Chapters 1-4 in Burkhead, Jesse and J. Miner. 1971. *Public Expenditure*. (Chicago: Aldine, Atherton).

## September 17 The Nexus between Public Finance and Public Budgeting

### *Questions for the day*

How are public finance and public budgeting related?  
How do economic factors and policy affect budgetary politics?

### *Readings for the day*

\*\*Borcherding, Thomas. 1985. "The Causes of Government Expenditure Growth: A Survey of the U.S. Evidence," *Journal of Public Economics*, (December): 359-82.  
Borcherding, Thomas and Robert Deacon, 1972. "The Demand for the Services of Non-federal Governments" *The American Economic Review* (December) 62(5): 891-901.  
\*\*Oates, Wallace E. 1985. "Searching for Leviathan: An Empirical Study," *The American Economic Review* (September) 75(4): 748-757.  
\*\*Oates, Wallace E. 1989. "Searching for Leviathan: A Reply and Some Further Reflections," *The American Economic Review* (June) 79(3): 578-583.  
\*\*Tiebout, Charles. 1956. "A Pure Theory of Local Expenditures," *The Journal of Political Economy* (October) 64(5): 416-424.  
Schultze, Charles L. 1992. "Is There a Bias Toward Excess in U.S. Government Budgets or Deficits?" *Journal of Economic Perspectives* (Spring) 6(2): 25-43.

## September 24 National Budgeting: Can Broken Systems Be Repaired?

### *Questions for the day*

What are perennial challenges to budgeting well at the national level in any country?  
What principal theoretical developments have arisen from national government budgeting as practiced?  
Discuss budgetary sustainability, given the budget problems of many governments around the world.

### *Readings for the day*

\*\*Barnes, A. James. 2009. "Implementing Presidential Policy Agendas Administratively: A View from the Inside," *Public Administration Review*, (July/August) 69(4): 586-594.  
\*\*Berman, Larry. 1977. "The Office of Management and Budget that Almost Wasn't," *Public Science Quarterly*, (Summer) 92(2): 281-303.  
\*\*Berman, Larry. 1978. "OMB and the Hazards of Presidential Staff Work," *Public Administration Review*, (November/December) 38(6): 520-524.  
\*\*Durant, Robert F. 2009. "Getting Dirty-Minded: Implementing Presidential Policy Agendas Administratively," *Public Administration Review*, (July/August) 69(4): 569-585.  
\*\*Joyce, Philip G., 2011. *The Congressional Budget Office: Honest Numbers, Power, and Policymaking*.  
\*\*Rubin, Irene. 2007. "The Great Unraveling: Federal Budgeting, 1998-2006," *Public Administration Review*, (July/August) 67(4): 608-617.  
Thomkin, Shelley Lynne, 1998. *Inside OMB: Politics and Process in the President's Budget Office*. NY: M.E. Sharpe, Inc.

## October 1 Sub-National Budget Systems and Conceptual Frameworks

### *Questions for the day*

How is budgeting in sub-national governments different and similar to that at the national level?  
What principal theoretical developments have arisen from sub-national government budgeting as practiced?  
Are sustainability issues different for sub-national governments compared with central/national ones?

### *Readings for the day*

- \*\*Abney, Glenn, and Thomas P. Lauth. 1989. "The Executive Budget in the States: Normative Idea and Empirical Observation," *Policy Studies Journal* (Summer) 17: 829-840.
- Albritton, Robert B. and Ellen M. Dran. 1987. "Balanced Budgets and State Surpluses: The Politics of Budgeting in Illinois," *Public Administration Review* (March/April) 47(2): 143-152.
- \*\*Alt, James E. and Robert C. Lowry. 1994. "Divided Government, Fiscal Institutions, and Budget Deficits: Evidence from the States," *The American Political Science Review* (December) 88(4): 811-828.
- \*\*Crecine, John P. 1967. "A Computer Simulation Model of Municipal Budgeting," *Management Science*, (July) 13: 786-815.
- \*\*Lee, Robert D. 1991. "Developments in State Budgeting: Trends of Two Decades," *Public Administration Review* 51(3): 254-62.
- Lowry, Robert C. 2001. "A Visible Hand? Bond Markets, Political Parties, Balanced Budget Laws, and State Government Debt," *Economics and Politics* (March) 13(1): 49-72.
- \*\*Thurmaier and Willoughby, *Policy and Politics in State Budgeting*.

## October 8 Organization Theories of Budgeting

### *Questions for the day*

What do these theories contribute to our knowledge about how budgeting is conducted?  
Given technological advancements, how are the principals of these theories affected or changed?  
How might current administrations use these theories to be successful in budgeting in the future?

### *Readings for the day*

- \*\* Forrester, John and Guy B. Adams, 1991. "Budget Reform Through Organizational Learning: Toward an Organizational Theory of Budgeting," *Administration & Society* (February): 466-488.
- \*\* Gianakis, Gerasimos and Clifford McCue, 2002. "Budget Theory for Public Administration...and Public Administrators," in Albert C. Hyde, *Government Budgeting: Theory, Process, Politics* (3rd edition).
- \*\* Thompson, Fred and Mark Green, 2001. "Organizational Process Models of Budgeting," in John Bartle (ed.) *Evolving Theories of Public Budgeting*. Volume 6: 55-82.

## October 15 Incrementalism and Budgetary Decision Making

### *Questions for the day*

How has incrementalism contributed to our understanding budgetary decision making?  
Is incrementalism all about politics?  
Have other considerations of decision making strengthened or weakened incrementalism as a reasonable explanation of description of budgetary decision making?

### *Readings for the day*

- \*\*Anderson, S. and Harbridge, L. 2010. "Incrementalism in Appropriations: Small Aggregation, Big Changes," *Public Administration Review*, 70(3): 464-474.
- \*\*Bromiley, P. 1981. "Task Environments and Budgetary Decision Making," *Academy of Management Review*, (April) 6: 277-288.
- \*\*Cohen, M. D., J. G. March, and J. P. Olsen, 1972. "A Garbage Can Model of Organizational Choice," *Administrative Science Quarterly*, 22: 1-25.
- Jones, B.D. "Bounded Rationality and Political Science: Lessons from Public Administration and Public Policy," *Journal of Public Administration Research and Theory*, 13(4): 395-412.
- \*\*Lindblom, Charles. 1959. "The Science of Muddling Through," *Public Administration Review*, (Spring) 19: 79-88.



- \*\*Lindblom, Charles. 1979. "Still Muddling, Not Yet Through." *Public Administration Review*, 39: 517-526.
- McCaffery, Jerry and Keith G. Baker. 1990. "Optimizing Choice in Resource Decisions: Staying within the Boundary of the Comprehensive-Rational Method," *Public Administration Quarterly*, (Summer) 14: 142-172.
- \*\*Padgett, John F. 1980. "Bounded Rationality in Budgetary Research," *American Political Science Review*, (June)74: 354-372.
- Pfiffner, John M. 1960. "Administrative Rationality," *Public Administration Review*, (Summer) 20: 125-132.
- \*\*Baumgartner, F.R., Jones, B.D. and True, J.L. 1998. "Policy Punctuations: U.S. Budget Authority, 1947-1995," *The Journal of Politics*, 60(1): 1-33.
- Wildavsky, Aaron. 1984. *The Politics of the Budgetary Process*, 4th ed. (Boston : Little, Brown).

## **October 22 Macro-Budgeting: The Legislative View**

### ***Questions for the day***

- What is meant by "legislative budgeting"?
- How does legislative budgeting vary with respect to level of government?
- Why is it important to consider the political balance between legislative and executive branches of government? Or is it?
- Distinguish among various systems of legislative budgeting.

### ***Readings for the day***

- \*\*Bourdeaux, Carolyn. 2006. "Do Legislatures Matter in Budgetary Reform?" *Public Budgeting and Finance*, 26(1): 120-142.
- \*\*Brouthers, Lance and Jerry L. Yeric. 1987. "City Managers, Councilmembers, and Budgets: The Texas Experience," *American Review of Public Administration*, 17(4): 39-46.
- \*\*Caiden, Naomi. 1984. "An Interview with Alan Post, Legislative Analyst for the State of California, 1950-77," *Public Budgeting and Finance*, (Autumn) 4: 75-90.
- \*\*Donahue, Leo. 1982. "You Can't Take Politics Out of Budgeting," *Public Budgeting and Finance*, (Summer) 2:62-72.
- Ippolito, Dennis S.1981. *Congressional Spending*. (Ithaca, NY: Cornell University Press).
- \*\*Stanford, Karen A. 1992. "State Budget Deliberations: Do Legislators Have a Strategy?" *Public Administration Review*, 52(1): 16-25.
- \*\*Willoughby, Katherine G. and Mary A. Finn. 1996. "Decision Strategies of the Legislative Budget Analyst: Economist or Politician?" *Journal of Public Administration Research and Theory*, (October) 6(4): 523-546.

## **October 29 Macro-Budgeting – Net Effects of the Budget Process**

### ***Questions for the day***

- For whom does the budget process matter?
- What should be the goal of a budget process?
- How does budget process affect budgetary outcomes?
- What is the importance of a theory of public budgeting?

### ***Readings for the day***

- \*\*Bozeman, Barry, and Jeffrey Straussman. 1982. "Shrinking Budgets and the Shrinkage of Budget Theory," *Public Administration Review* (September/October) 42: 509-515.
- \*\*Conant, J.K. 2003. "Introduction: State Budgeting in FY 2002: Dealing with the Bust Phase of the Boom and Bust Cycle, Again!" *Public Budgeting and Finance*, (June) 23(2): 5-25.
- \*\*Davis, Otto A., M.A.H. Dempster, and Aaron Wildavsky. 1966. "A Theory of Budgetary Process," *American Political Science Review*, (September) 60: 529-547.
- \*\*Gibran, Joan M. and Sekwat, Alex. 2009. "Continuing the Search for a Theory of Public Budgeting." *Journal of Public Budgeting, Accounting & Financial Management*, 21(4): 617-644.



## November 5 Micro-Budgeting – Budget Roles and Routines

### *Questions for the day*

How does the executive and agency view of budgeting differ from that of the legislature?  
How have relationships between these branches of government changed in the last 20 years?  
How have these relationships changed budgeting in the last 20 years?

### *Readings for the day*

- \*\*Thurmaier and Willoughby, *Policy and Politics in State Budgeting*. **Review**
- \*\*Bromiley, P., and John P. Crecine. 1980. "Budget Development in OMB: Aggregate Influences of the Problem and Information Environment," *The Journal of Politics*, (November) 42: 1031-1064.
- \*\*LeLoup, Lance T., and William B. Moreland. 1978. "Agency Strategies and Executive Review: The Hidden Politics of Budgeting," *Public Administration Review*, (May/June) 38: 232-239.
- Persil, H.G. 1998. "Federal Agency Budget Officers: Who Needs Them?" *Public Budgeting and Finance*, (December) 18(4): 114-121.
- Sharkansky, Ira. 1968. "Agency Requests, Gubernatorial Support and Budget Success in State Legislatures," *American Political Science Review*, 62(4): 1220-1231.

## November 12 Budget Reforms – Focusing on Results

### *Questions for the day*

How have conceptions of performance budgeting changed in the last century?  
How does performance budgeting change the budget process?  
Is a focus on results realistic in the current economic environment?  
How can a focus on results be enhanced for affecting budgeting results?

### *Readings for the day*

- \*\*Ho, Alfred. 2011. "PBB in American Local Government: It's More than a Management Tool." *Public Administration Review*, 71(3): 391-404.
- \*\*Hou, Yilin et al. 2011. "State Performance-Based Budgeting in Boom and Bust Years: An Analytical Framework." *Public Administration Review*, 71(3): 370-390.
- \*\*Joyce, Philip. 2011. "The Obama Administration and PBB: Building on the Legacy of Federal Performance-Informed Budgeting?" *Public Administration Review*, 71(3): 356-369.
- \*\*Kelly, Janet M. and Rivenbark, William C., 2014. Performance budgeting for state and local government. Routledge.
- Lu, Yi, Katherine Willoughby and Sarah Arnett. 2009. "Legislating Results: Examining the Legal Foundations of PBB Systems in the States," *Public Performance and Management Review*, (December) 33(2): 266-287.
- Lu, Yi, Katherine Willoughby and Sarah Arnett. 2011. "Performance Budgeting in the American States: What's Law Got to Do with It?" *State and Local Government Review*, 43(2): 79-94.
- Melkers, Julia, and Katherine G. Willoughby. 2001. "Budgeters Views of State Performance Budgeting Systems," *Public Administration Review*, (January/February) 61(1): 54- 64.
- Melkers, Julia and Katherine G. Willoughby. 2005. "Models of Performance Measurement Use in Local Governments: Understanding Budgeting, Communication and Lasting Effects," *Public Administration Review*, (March/April) 65(2): 180-190.
- Willoughby, Katherine. 2004. "Performance Budgeting and Budget Balancing: State Government Perspective," *Public Budgeting and Finance*. (Summer) 24(2): 21-39.
- Willoughby, Katherine G., and Julia Melkers. 2000. "Implementing PBB: Conflicting Views of Success." *Public Budgeting and Finance*, (Spring) 20(1): 105-120.

## November 26 Extending Theory – Presentation of Conceptual Framework Paper

### *Questions for the day*

What models of budgeting have contributed most to your understanding of public budgeting?

How can you improve models of budgeting to advance their predictive qualities and further understanding about the process?

Explain if and how budgeting theory has impacted the budgeting process as currently practiced in the United States or in other governments around the world.

What research methods provide the most promise to help us understand public budgeting as practiced today?

\*\*Caiden, Naomi. "Public Budgeting Amidst Uncertainty and Instability." *Public Budgeting & Finance*, (Spring) 1(1): 6-19.

\*\*Kelly, Janet M. 2003. "The Long View: Lasting (and Fleeting) Reforms in Public Budgeting in the Twentieth Century." *Journal of Public Budgeting, Accounting & Financial Management*, 15(2): 309-326.

\*\*Lewis, Verne B. 1981. "Toward a Theory of Budgeting." *Public Budgeting & Finance*, 1(3): 69-82.

\*\*Mikesell, John L. and Mullins, Daniel R. 2011. "Reforms for Improved Efficiency in Public Budgeting and Finance: Improvements, Disappointments, and Work-in-Progress." *Public Budgeting & Finance*, 31(4): 1-30.

\*\*Reddick, Christopher G. 2003. "Budgetary Decision Making in the Twentieth Century: Theories and Evidence." *Journal of Public Budgeting, Accounting & Financial Management*, (Summer) 15(2): 251-274.