INDEX

A
Ability-to-pay principle, 343–344
ACA. See Patient Protection and Affordable Care Act of 2010 (ACA)
Accountability, 33
Accrual output budgeting, 40
Accuracy, 20
Adequacy, 347–348
Albanese, Giuseppe, 248
Allers, Maarten, 370, 371
American Bar Association (ABA), 240–241, 252
American Judicature Society, 253
American Recovery and Reinvestment Act (ARRA), 80, 278
Anderson, Barry, 202
Andrews, Matthew, 323
Anti-Deficiency Act, 69
Arnett, Sarah, 114, 116–117
Articles of Confederation, 66
Atlanta, leadership in a strong mayor city government, 185–190
Audits, 355–356
Auerbach, Alan, 82–85
Australia, 38–41, 158; Australian National Audit Office (ANAO), 208; governor-general and prime ministers, 160; Joint Committee of Public Accounts and Audits (JCPAA), 208; legislative budgeting, 206–208; Parliamentary Budget Office (PBO), 208

B
Backdoor spending, 75
Baiocchi, Gianpaolo, 284
Baker, Lynn, 234–235
Balanced Budget Act of 1997, 79
Balanced Budget and Emergency Deficit Control Act, 77–78
Bankruptcy, local governments, 143–149
Bartle, John, 332
Bas, Maria, 42
Baumgartner, Frank, 16
BEA. See Budget Enforcement Act of 1990
Behn, Robert, 322
Best practices, 315; financial reporting, 319–320; multiyear perspective, 315–317; procurement and contracting, 318–319; results-oriented budgeting, 317–318; structural balance, 318
Bhat, Ahalya, 285
Bill of Rights, 67–68. See also U.S. Constitution
Bird, Richard, 369
Block grants, 369
Blöndal, Jón, 39
Blyberg, Ann, 380–384
Bosa, Iris, 406–408
Bourdeaux, Carolyn, 214–215
Boyce, James, 32
Boyd, Donald, 171
Branch and root method of decision making, 14–16
Brazil, 41–44; citizens and budgets, 282–284; legislative budgeting, 208–210
Brazilian National Food and Nutrition Security Council, 382
Brewer, Jan, 174
Buchanan, James, 10–11
Buck, Arthur Eugene, 69–70
Budget Act of 1921, 71–72
Budget base, 308
Budget Control Act, 80–81, 244
Budget cycles, 309–314
Budget Enforcement Act of 1990, 78–79, 213
Budget execution: in national governments, 275–278; in subnational governments, 278–281; in the U.S., 271–275
Budget formats, 307–309
Budget principles, 20–21; Government Finance Officers Association (GFOA), 33
Budget streams, 17–19. See also real-time budgeting (RTB)
Budget transparency, 324–327
Budget types, operating and capital budgets, 304–306
Budgetary models, 13–19
Budgeting by brinksmanship, 81–82
Budgets: and citizens, 281–287; defined, 3–7
Bureau of the Budget (BOB), 72
Bureaucracies, budget-maximizing bureaucrats, 268–271
Budgets: and citizens, 281–287
Bush, George H.W., 167–168, 169, 361
Bush, George W., 163–164, 168, 169, 272

C
Caiden, Naomi, 33
Capital budgets, 304–306
Carter, Jimmy, 167, 169
Categorical grants, 369
CBA. See Congressional Budget and Impoundment Control Act
Cebula, Richard, 351
Center for Digital Government, 317–318
Central Falls, Rhode Island, 147–149
Centro Internacional para Investigaciones en los Derechos Humanos, 382
Chamberlain, Andrew, 347
Charter of Budget Honesty Act, 39, 40–41
Checks and balances, 66
Cheibub, José Antonio, 160
Cheney, Dick, 292
Chidambaram, Palaniappan, 161–162, 333
Chief Financial Officers (CFO) Act, 79
Choi, Sang Ok, 278
Choice of governance structure, 138, 139
Christie, Chris, 236
Cihak, Martin, 32
Cisneros, José, 270–271
Cities, 132–133
Citizens, and budgets, 281–287
Citizens and budgets, citizen participation in U.S. state budgeting, 287–290
Citizens Union of the City of New York, 220
City of Little Rock, Arkansas, 279–281
Clarity, 20
Coffey, Daniel, 176
Collectability, 351–358. See also taxes
Commerce Clause, 67
Commission government, 184
Comparing budgeting systems, 32–37
Comprehensiveness, 20
Congress, 73–76; legislative reform, 224–225
Congressional Budget and Impoundment Control Act, 74–76, 211, 212
Congressional Budget Office (CBO), 213–214
Conley, Richard, 166
Constitutional-level vs. substantive-level state and municipal rules, 138
Control, 33
Corruption, 34; in India's legal system, 257–258; and the judiciary, 245–260; perceptions of judicial corruption around the world, 248–252; susceptibility of state judges, 254–256
Cost of living adjustments (COLAs), 237–238
Council manager government, 183
Council of Economic Advisors, 73
Country competitiveness, 391–399
County governments, 132–133
Courts: and agency budget behavior, 239–240; and corrections, 239; and education, 236–237; and health care, 234–236; and public pensions, 237–239; in the U.S., 252–256. See also judiciary
Credit ratings, 118–119
Current account balance as a percent of GDP, 32
Curristine, Teresa, 42, 324, 327

D
Deal, Nathan, 236, 308, 317
Dear Abby, 8–9
Debt limitations, 108–110
Debt to GDP, 31–32
Decision making, branch and root methods, 14–16
Deferrals, 76
Deficit reduction, Balanced Budget and Emergency Deficit Control Act, 77–78
Delay, Simon, 351
Deller, Steven, 112–113
Democracy, and budgeting, 20–21
Denison, Dwight, 110
Descriptive studies, 13–14
Dev, S. Mahendra, 48, 161
Devas, Nick, 351
Developing countries: vs. industrialized countries, 26–32. See also individual countries
Development Initiatives for Social and Human Action (DISHA), 282, 294
Di Macio, Fabrizio, 408
DiLeo, Daniel, 172
Dillon, John Forrest, 134–135
Dillon's Rule, 134–136; Jefferson County, Alabama, 145
Dinan, John, 104
Dockery Act, 68
Donatini, Andrea, 406
Dorotinsky, William, 201
Dorrah, Jennifer, 291
Douglas, Jim, 241–244
Dunleavy, Patrick, 358

E
Ebdon, Carol, 281
Economy, and the judiciary, 232–233
Education, and the courts, 236–237
Education expenditures, 5, 6; by local governments, 131
Edwards, George, 163, 164–165
Efficiency, 345–347
Employment Act, 73
Entitlement grants, 369
Equity, 343–345
Exception budget, 308
Executive discretion, 20
Executive programming, 20
Executive role in budgeting: in parliamentary systems, 160–162; presidential job performance, 167–169; presidential vs. parliamentary systems, 156–158; public leadership, 159; stages of the budget process, 159; state executive leadership, 169–182; strategic planning, 158–159; U.S. presidential leadership, 162–167
Expenditures for health, education, and military, 5, 6

F
Fainboim, Israel, 35
Federal government. See U.S. federal government budgeting
Federal grants, 369
Federal Reserve Act, 70
Feige, Edgar L., 351
Feiock, Richard, 138
Feld, Lars, 232–233
Fiscal Stability Act, 148–149
Fiscal stress, local governments, 143–149
Fisher, Patrick, 224
Flexibility in timing, 20
Florida Retirement System, 238–239
Flypaper effect, 367
Fölscher, Alta, 55
Forestiere, Carolyn, 224
Formula grants, 369
Forsythe, Dall, 171
Franklin, Amy, 281
Franklin, Shirley, 188

G
GCI. See global competitive index
GDP measures, 31–32
GDP per capita, 31
Gender budgeting, 332–334
General Accounting Office (GAO), 72
General purpose governments, 132–133
Generally accepted accounting principles (GAAP), 121
Georgia: Medicaid expansion, 236; state legislature, 217–218
Georgia Municipal Association, 141; model municipal charter, 136–143
Giffords, Gabrielle, 174
Gilmour, John, 273
Giosi, Alessandro, 52
Global competitive index, 391–399
Gómez, Juan Luis, 286
Government, role and size of, 10–13
Government Accountability Office (GAO), 214, 350
Government Finance Officers Association (GFOA), 121–122, 315; principles of budgeting, 33
Government indicators, by country, 385
Government Performance and Results Act (GPRA), 272
Government Performance Project (GPP), 215, 217–218, 219, 287, 315
Government presence and prosperity, 384–385
Government shutdown, 81–82
Government spending, by function, 386, 387–388
Governmental Accounting Standards Board (GASB), 118, 119–121, 322–323
Governors: agenda setting, 172–174; as budget and policy leaders, 170–172; governor’s party, 176–179; impact of party on gubernatorial agenda, 176–182; issues expressed by governors as priority, 175; overview, 169–170; percent of governors mentioning an issue as priority, 180. See also U.S. state government budgeting
GPRA Modernization Act of 2010, 273–274
Gramm-Rudman-Hollings (GRH), 77–78, 212
Grants, 369
Great Recession, 79–80; percent of governors mentioning an issue as priority before, during, and after, 180; state of state addresses before, during, and after, 174–176
Greer, Robert, 110
Grodzins, Morton, 133
Guatemala, 44–47; budget cycles, 310; judiciary, 258–260; taxes, 364–366
Guess, George, 33, 401
Guo, David, 289–290
Gupta, Anand, 48

H
Hallerberg, Mark, 210
Handy, Jim, 258–259
Hartley, Roger, 241–244
HDI. See Human Development Index (HDI)
Health care: and the courts, 234–236; in Italy, 404–408
Health care expenditures, 5, 6
Heniff, Bill, 80–81, 212
Herrara, Richard, 172–173
Herzik, Eric, 172, 173
Ho, Alfred, 281
Holcombe, Randall, 98
Holzer, Marc, 323
Home rule, 135–136, 139–140
Horizontal equity, 344
Hubbard, Michael, 351
Human Development Index (HDI), 26–28
Human rights budget work, 380–384
Hyndman, Noel, 402–404

I
IMF. See International Monetary Fund (IMF)
Income tax, 70, 359–361
Incrementalism, 13–16, 308
India, 47–49; citizens and budgets, 285–286; gender budgeting, 333–334; judiciary, 256–258; presidents and prime ministers, 161–162
Industrialized countries: vs. developing countries, 26–32. See also individual countries
Inman, Robert, 112
Institute for Democracy in South Africa, Children’s Budget Unit, 382
Instituto Brazileiro de Análises Sociais e Econômicas, 282, 381
Intergovernmental revenues, 366–372
International City/County Management Association (ICMA), 183–184
International Monetary Fund (IMF), 26; World Economic Outlook Database, 11–13, 29–30
Iraq, 408–409
Ishemoi, Lewis, 370, 371
Italy, 49–52, 409–410; budget reform, 399–404; health care, 404–408
Iyer, Govind, 352

J
Jacobs, Kerry, 316
Jail overcrowding, reducing, 239
Jaspersen, Amy, 292–293
Jefferson County, Alabama, 145–147
Jena, Pratap Ranjan, 277
Jhamb, Bhumika, 333–334
Johnson, Cliff, 270
Johnson, Loch, 211–212
Joint Committee of Public Accounts and Audits (JCPAA), 208
Jones, Bryan, 16
Joyce, Philip, 85, 162–163, 165–166, 167, 214, 215
Judiciary: appointment of federal judges, 252–253; and the budget, 240–244; budget strategies, 241–244; budget stringency in U.S. federal judiciary, 244; and corruption, 245–260; corruption susceptibility of state judges, 254–256; and the economy, 232–233; in Guatemala, 258–260; in India, 256–258; perceptions of judicial corruption around the world, 248–252; and public policy, 233–240; selection of state judges, 253–254. See also courts
Julnes, Patria de Lancer, 323

K
Kagan, Elena, 253
Kammholz, Craig, 316
Kastrop, Christian, 331
Katz, Daniel, 100–104
Keynes, Maynard, 73
Keynesian theory, 73
Khademian, Anne, 278
<table>
<thead>
<tr>
<th>Name</th>
<th>Page(s)</th>
<th>Page(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kingdon, John</td>
<td>164, 172</td>
<td></td>
</tr>
<tr>
<td>Kingstone, Peter</td>
<td>210</td>
<td></td>
</tr>
<tr>
<td>Kioko, Sharon</td>
<td>110–111</td>
<td></td>
</tr>
<tr>
<td>Krafchik, Warren</td>
<td>202</td>
<td></td>
</tr>
<tr>
<td>Kraines, Oscar</td>
<td>113–114</td>
<td></td>
</tr>
<tr>
<td>Krislov, Marvin</td>
<td>100–104</td>
<td></td>
</tr>
<tr>
<td>Laffer, Arthur</td>
<td>347–348</td>
<td></td>
</tr>
<tr>
<td>Larcinese, Valentino</td>
<td>162</td>
<td></td>
</tr>
<tr>
<td>Lazenby, Scott</td>
<td>321</td>
<td></td>
</tr>
<tr>
<td>Leadership: generating a</td>
<td>159</td>
<td></td>
</tr>
<tr>
<td>budget plan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>local leadership</td>
<td>182–185</td>
<td></td>
</tr>
<tr>
<td>U.S. presidential leadership</td>
<td>162–167</td>
<td></td>
</tr>
<tr>
<td>Lech, James</td>
<td>172</td>
<td></td>
</tr>
<tr>
<td>Lee, Mordecai</td>
<td>291, 293, 294</td>
<td></td>
</tr>
<tr>
<td>Lee, Nooree</td>
<td>164</td>
<td></td>
</tr>
<tr>
<td>Lee, Timothy</td>
<td>211–212</td>
<td></td>
</tr>
<tr>
<td>Legislative Budget Board</td>
<td>216–217</td>
<td></td>
</tr>
<tr>
<td>(LBB)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislatures: Australia,</td>
<td>206–208</td>
<td></td>
</tr>
<tr>
<td>Brazil, 208–210; legislative reform, 224–225; measuring legislative powers in the budgetary process, 198–205; state legislatures, 214–223; United States, 210–214</td>
<td></td>
<td></td>
</tr>
<tr>
<td>LeLoup, Lance</td>
<td>33, 401</td>
<td></td>
</tr>
<tr>
<td>Lerner, Josh</td>
<td>284</td>
<td></td>
</tr>
<tr>
<td>Lewis, David</td>
<td>273</td>
<td></td>
</tr>
<tr>
<td>Liberal activism</td>
<td>211</td>
<td></td>
</tr>
<tr>
<td>Liberty Bonds Acts</td>
<td>70–71</td>
<td></td>
</tr>
<tr>
<td>Lienert, Ian</td>
<td>35, 203</td>
<td></td>
</tr>
<tr>
<td>Lincoln, Abraham</td>
<td>169</td>
<td></td>
</tr>
<tr>
<td>Lindblom, Charles</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Line items</td>
<td>307</td>
<td></td>
</tr>
<tr>
<td>Local governments: forms of local government, 183–184; leadership in a strong mayor city government, 185–190. See also U.S. local government budgeting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local leadership</td>
<td>182–185</td>
<td></td>
</tr>
<tr>
<td>Lu, Yi</td>
<td>114, 115, 116–117, 283–284</td>
<td></td>
</tr>
<tr>
<td>Lugar, Richard</td>
<td>253</td>
<td></td>
</tr>
<tr>
<td>Lump sum budgets</td>
<td>308</td>
<td></td>
</tr>
<tr>
<td>Mayor-council government</td>
<td>183</td>
<td></td>
</tr>
<tr>
<td>leadership in a strong</td>
<td>185–190</td>
<td></td>
</tr>
<tr>
<td>mayor city government</td>
<td></td>
<td></td>
</tr>
<tr>
<td>McCabe, Barbara</td>
<td>138</td>
<td></td>
</tr>
<tr>
<td>McGill, Ronald</td>
<td>323</td>
<td></td>
</tr>
<tr>
<td>Media, and public budgets</td>
<td>290–294</td>
<td></td>
</tr>
<tr>
<td>Medicaid, 235–236. See also health care; Patient Protection and Affordable Care Act of 2010 (ACA)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medium-term framework (MTEF)</td>
<td>34, 54–55</td>
<td></td>
</tr>
<tr>
<td>Melo, Marcus</td>
<td>42</td>
<td></td>
</tr>
<tr>
<td>Menifield, Charles</td>
<td>34</td>
<td></td>
</tr>
<tr>
<td>Metzenbaum, Shelly</td>
<td>272</td>
<td></td>
</tr>
<tr>
<td>Meyers, Roy</td>
<td>162–163, 165–166, 167, 170</td>
<td></td>
</tr>
<tr>
<td>Mishra, Edward Hiza</td>
<td>332</td>
<td></td>
</tr>
<tr>
<td>Micro-budgeting</td>
<td>7–8</td>
<td></td>
</tr>
<tr>
<td>Mikesell, John</td>
<td>342, 347, 349</td>
<td></td>
</tr>
<tr>
<td>Military expenditures</td>
<td>5, 6</td>
<td></td>
</tr>
<tr>
<td>Mishra, Yamini</td>
<td>333–334</td>
<td></td>
</tr>
<tr>
<td>Model municipal charter</td>
<td>136–143</td>
<td></td>
</tr>
<tr>
<td>Models, 13–19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Monfardini, Patrizio</td>
<td>402</td>
<td></td>
</tr>
<tr>
<td>Mooij, Jos</td>
<td>48, 161</td>
<td></td>
</tr>
<tr>
<td>MTEF. See medium-term</td>
<td>212</td>
<td></td>
</tr>
<tr>
<td>framework (MTEF)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Murray, Justin</td>
<td>212</td>
<td></td>
</tr>
<tr>
<td>Musgrave, Richard</td>
<td>10–11</td>
<td></td>
</tr>
<tr>
<td>Muslims for Human Rights</td>
<td>381</td>
<td></td>
</tr>
<tr>
<td>Mussari, Riccardo</td>
<td>402</td>
<td></td>
</tr>
<tr>
<td>Natalini, Alessandro</td>
<td>408</td>
<td></td>
</tr>
<tr>
<td>National Association for</td>
<td>169–170</td>
<td></td>
</tr>
<tr>
<td>State Budget Officers</td>
<td>(NASBO)</td>
<td></td>
</tr>
<tr>
<td>National Conference of</td>
<td>107</td>
<td></td>
</tr>
<tr>
<td>State Legislatures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>National League of Cities</td>
<td>132, 133</td>
<td></td>
</tr>
<tr>
<td>Neshkova, Milena</td>
<td>289–290</td>
<td></td>
</tr>
<tr>
<td>New Jersey, judiciary</td>
<td>236</td>
<td></td>
</tr>
<tr>
<td>New Public Management</td>
<td>321–322</td>
<td></td>
</tr>
<tr>
<td>New York, state legislature</td>
<td>218–221</td>
<td></td>
</tr>
<tr>
<td>Newmann, William</td>
<td>163–164</td>
<td></td>
</tr>
<tr>
<td>Nielsen, Lynge</td>
<td>26, 28</td>
<td></td>
</tr>
<tr>
<td>Niskanen, William</td>
<td>269</td>
<td></td>
</tr>
<tr>
<td>Nixon, Jay</td>
<td>317</td>
<td></td>
</tr>
<tr>
<td>Nixon, Richard</td>
<td>165</td>
<td></td>
</tr>
<tr>
<td>Noiset, Luc</td>
<td>53, 54</td>
<td></td>
</tr>
<tr>
<td>Non-excludability</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>Non-rivalry</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>Normative research</td>
<td>13</td>
<td></td>
</tr>
<tr>
<td>Obama, Barack</td>
<td>167, 169</td>
<td></td>
</tr>
<tr>
<td>Objects of expenditure</td>
<td>307</td>
<td></td>
</tr>
</tbody>
</table>
O’Donnell, Madalene, 32
O’Malley, Martin, 173–174
Omnibus Budget Reconciliation Act. See Budget Enforcement Act of 1990
Open Budget Index (OBI), 325, 326
Operating budgets, 304–306
Operation Sunlight, 39, 40–41
Organization for Economic Cooperation and Development (OECD), 386, 387–388

P
Pacifico, Luigi, 51
Park, Chung-Keun, 198–199, 200–202, 224
Parliamentary Budget Office (PBO), 208
Parliamentary systems: executive leadership in, 160–162; vs. presidential systems, 156–158
Patient Protection and Affordable Care Act of 2010 (ACA), 234–236. See also health care expenditures
Pattison, Scott, 117
Pay-As-You-Go (PAYGO), 78–79, 82–85, 213
Pelizzo, Riccardo, 224
Peña, Carlos, 259–260
Penner, Rudolf, 316
Pepys, Mary, 246–248
Pereira, Carlos, 42
Performance budgeting laws, 113–117
Performance budgeting reforms, 327–332
Performance budgeting system, 323
Performance budgets, 308
Performance measurement, 322–324
Periodicity, 20
Pew Charitable Trusts, 118–119, 350
Phillips, Jim, 184
Plano Pluri-Annual (PPA), 42
Political parties, impact of party on gubernatorial agenda, 176–182
Posner, Paul, 198–199, 200–202, 224
Postwar countries, 33
Poverty Reduction Strategy (PRS), 54–55
Power of the purse, 198. See also legislatures
Prante, Gerald, 347
Premchand, A., 33–34
Presidential systems, vs. parliamentary systems, 156–158
Principles of budgeting, 20–21; Government Finance Officers Association (GFOA), 33
Prior authorization, 20
Prison overcrowding, reducing, 239
Private budgets, 8–10

Q
Quality of life, 386–391

R
Ranalli, Francesco, 52
Rational comprehensive theory, 15. See also branch and root method of decision making
Reagan, Ronald, 169, 348
Real-time budgeting (RTB), 14, 17–19
Reckers, Philip, 352
Redistributive politics, 11
Reed, Kasim, 188–190
Reform, 224–225; budget reform in Italy, 399–404
Rehnquist, William, 241
Reorganization Act of 1939, 72
Reporting, 20
Representative town meeting government, 184
Rescissions, 76
Responsibility, 20
Results-oriented budgeting, 317–318
Revenues: intergovernmental, 366–372. See also collectability; taxes
Rider, Mark, 53, 54
Rivlin, Alice M., 214
Rizzo, Leonzio, 162
Roberts, John, 240, 244
Roosevelt, Franklin D., 169
Roosevelt, Theodore, 169
Root method of decision making. See branch and root method of decision making
Rose-Ackerman, Susan, 245–246
Rosenbloom, David, 233–234
RTB. See real-time budgeting (RTB)
Rubin, Irene, 4, 34, 85–86, 170, 182–183, 347
Rubin, Marilyn, 332
Rueben, Kim, 112
Ruggiero, Pasquale, 402
Rule of law, 35–37; Australia, 41; Brazil, 44;
Guatemala, 47; India, 49; Italy, 52; Tanzania, 55;
United States, 86–87
Rybicki, Elizabeth, 80–81

S
Sabato, Larry, 170
Sales tax, 361–362
Samuel, Peter, 96–97
Sanders, Debra, 352
Savage, James, 408–409
Scheers, Bram, 324
Schemes, 48
Schotland, Roy, 254–256
Searcy, Cynthia, 188
Sector working groups, 55
Segal, Geoffrey, 96–97
Sequester, 81, 244
Sequiti, Maria Laura, 51
Services as a percent of GDP, 31
Shafer, Karen, 172–173
Shah, Parmesh, 283
Siena Research Institute, 168–169
Single Audit Act of 1984, 279–281
Sinha, Nvanita, 333–334
Smart, Michael, 369
Smith, Adam, 342
Smith, Harold, 20–21
Smolkin, Rachel, 290
Sobel, Russell, 98
Social indicators, by country, 386–391
Sorge, Marco, 248
Sotomayor, Sonia, 253
Souza, Saulo, 42
Special districts, 136
Special purpose governments, 132, 133
Specification, 20
Stages of the budget process, 159
Stallman, Judith, 112–113
State budget institutions and rules: balanced
budget rules, 107–108, 109; debt limitations,
108–110; overview, 106–107; supermajority
voting requirements, 111–113; tax and
expenditure limitations, 110–111; tax and
expenditure limitations (TELs), 112–113
State constitutions, 100–104; Missouri, 104–105;
South Carolina, 105–106; Wisconsin, 106
State governments. See U.S. state government
budgeting
State legislatures, 214–215; Georgia, 217–218;
New York, 218–221; Texas, 215–217
State of Louisiana’s Revenue Estimating
Conference, 19
State of state addresses, 174–176
Steenblock, Terri, 357
Sterck, Miekatrien, 324
Stimulus funding. See American Recovery and
Reinvestment Act (ARRA)
Stolfi, Francesco, 408
Strategic planning, and the budgeting process,
158–159
Straussman, Jeffrey, 239–240
Successive limited comparisons, 15. See also
branch and root method of decision making
Supremacy voting requirements, 111–113
Supply-side economics, 76
Swan, Wayne, 160

T
Tanzania, 52–55; citizens and budgets, 287; gender
budgeting, 333; presidents and prime ministers,
160; semipresidential system, 157–158
Target-based budgets, 308
Tax and expenditure limitations (TELs), 110–111,
112–113
Tax revenue curve, 348
Taxes: in Guatemala, 364–366; property taxes of
local governments, 362–364; sales taxes in the
U.S., 361–362; taxing wealth and consumption
in the U.S., 359–364; U.S. federal income taxes,
359–361. See also collectability; property tax
Ter-Minassian, Teresa, 401
Testa, Cecilia, 162
Texas, state legislature, 215–217
Thompson, Hugh, 241
Thrash, Thomas, 239
Timelines, 309–314; of U.S. governments, 311–314
Tollestrup, Jessica, 85
Tollini, Helilo, 209
Tools, 20
Touchton, Mike, 283
Town meeting government, 184
Transparency, 33, 324–327, 348–350
Transparency International, 245, 248–250, 251,
256–257
Troubled Asset Relief Act (TARP), 80
True, James, 16
Two-way budget organization, 20–21

U
Union preserving federalism, 55
United Nations’ Convention on the Elimination of All Forms of Discrimination against Women, 381
United Nations Development Programme (UNDP), Human Development Index (HDI), 26–28
United Nations Office of Drugs and Crime (UNODC), 252
Unity, 20
U.S. Constitution, 66–67; 16th Amendment, 98; Bill of Rights, 67–68; Commerce Clause, 67
U.S. federal government budgeting: American Recovery and Reinvestment Act (ARRA), 80; Anti-Deficiency Act, 69; Balanced Budget Act of 1997, 79; Budget Act of 1921, 71–72; Budget Control Act, 80–81; Budget Enforcement Act of 1990, 78–79; budgeting by brinkmanship, 81–82; Bureau of the Budget (BOB), 72; changes in the federal budget, 82–86; checks and balances, 66; Chief Financial Officers (CFO) Act, 79; and Congress, 73–76; Congressional Budget and Impoundment Control Act, 74–76; Council of Economic Advisors, 73; credit downgrade, 81; departments, 68; Dockery Act, 68; early budgeting, 66–69; Economic Recovery Act of 1981, 76–77; Employment Act, 73; Federal Reserve Act, 70; General Accounting Office (GAO), 72; government shutdown, 81–82; Gramm-Rudman-Hollings (GRH), 77–78; income tax, 70; Liberty Bonds Acts, 70–71; Pay-As-You-Go (PAYGO), 82–85; reforms, 320–321; Reorganization Act of 1939, 72; and rule of law, 86–87; sequester, 81; Troubled Asset Relief Act (TARP), 80
U.S. Internal Revenue Service, 351
U.S. local government budgeting: becoming a city in Georgia, 136–143; choice of governance structure, 138, 139; constitutional-level vs. substantive-level state and municipal rules, 138; county governments, 132–133; Dillon’s Rule, 134–143, 145; fiscal stress and bankruptcy, 143–149; gender budgeting, 334; home rule, 135–136, 139–140; local government powers, 134–143; number of local governments in U.S., 132; responsibilities of local governments, 130–133
U.S. presidential leadership, 162–167; and job performance, 167–169
U.S. state government budgeting: citizen participation in, 287–290; credit ratings, 118–119; federal grants, 98, 99; Governmental Accounting Standards Board (GASB), 118, 119–121; overview, 96–98; performance budgeting laws, 113–117; and professional associations, 121–122; state budget institutions and rules, 106–113; state constitutions, 100–106; state government finances for 2011, 222–223; state legislatures, 214–223; unified or divided state government, 179–182. See also governors
Utility expenditures, by local governments, 131

V
Van Assendelft, Laura, 172, 173
Vertical equity, 344
Voigt, Stefan, 232–233

W
Wagle, Swamim, 283
Waisanen, Bert, 110, 111
Wallis, John Joseph, 97
Wampler, Brian, 283
WB. See World Bank (WB)
The Wealth of Nations (Smith), 342
Weatherford, M. Stephen, 162
Wehner, Joachim, 202, 203, 204–205
Wildavsky, Aaron, 14–15, 34
Women’s Dignity, 381
World Bank (WB), 26; indices, 28–29
World Economic Forum (WEF), global competitive index, 391–399
World Justice Project (WJP), rule of law, 35–37
Wyoming, budgets, 305–306

Z
Zero-based budgets, 308
Zolt, Eric, 97