“Budgeting: Politics and Power”

By Carol W. Lewis and W. Bartley Hildreth
Oxford University Press
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Inside the Budget Process
Reviewed by Peggy Kerns

It’s tough out there in the budgeting world. Writing, reading, analyzing and voting on a state budget can be grueling, tedious and painful.

Carol W. Lewis and W. Bartley Hildreth, however, make this complex subject easier to understand. This is not a dry and deadly “how to” guide on different procedures in the various states, nor is it a boring, bombastic book on budgeting.

With depth and often humor, the authors tackle the subject in a substantive and nonacademic way. Although written primarily for the college classroom, the book is valuable for staff who crunch the numbers, budget committees who wade through the details, and elected officials who make the decisions. And it is particularly significant to help an often ill-informed public understand the politics and power plays that influence how budget decisions are made.

In addition to the text, each of the 10 chapters includes graphics, a case study, a tightly written thumbnail, website resources, questions for discussions and even an occasional cartoon. Snoopy appears in Chapter 1 sitting on his roof in the rain lamenting that “Every time there’s a good suggestion, someone brings up the budget.” How true.

Government budgets are built around values. Budget writers don’t start with a certain amount that must be spent. They start with the priorities of the elected officials, who were voted in to make public policy that reflects constituents’ interests.

These priorities then are overlaid with ethical considerations. Should more money go into education or highways? Should health care for the poor be cut to fund state employee pensions? Should corrections funding be focused on punishment or rehabilitation?

This is a book on understanding how budgets are developed. It’s about how budget committee members and elected officials think and make decisions when, faced with less money, they are forced to make uncomfortable choices among well-deserving programs.

The end result is that the reader, by understanding what’s behind budget-writing, may better respect the hard work and difficult choices awaiting elected officials each year.

Peggy Kerns directs the Center for Ethics in Government at NCSL. The authors of “Budgeting: Politics and Power” used material from the National Conference of State Legislatures and consulted with Kerns for the case study described in Chapter 6, “Spending Public Resources.”
Budgeting: Politics and Power, Second Edition, is a comprehensive yet highly accessible introduction to the politics of budgeting. Unlike other texts on the subject—which typically focus only on budgeting issues at the federal level—this book emphasizes budgeting at the state and local levels in order to translate budgetary politics in a way that is more relevant to the vast majority of students.