1. Record Nr. UNINA9910788174603321 Autore Swain John W. <1948-, > Titolo Budgeting for public managers / / John W. Swain and B.J. Reed Pubbl/distr/stampa London;; New York:,: Routledge,, 2015 **ISBN** 1-317-47563-1 0-7656-2050-2 1-315-70603-2 1-317-47564-X Descrizione fisica 1 online resource (240 p.) Altri autori (Persone) ReedB. J Disciplina 352.4/80973 Soggetti **Budget - United States** Finance, Public - United States Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali First published 2010 by M.E. Sharpe. Nota di bibliografia Includes bibliographical references at the end of each chapters and index. ""Cover""; ""Half Title""; ""Title Page""; ""Copyright Page""; ""Table of Nota di contenuto Contents""; ""Preface and Acknowledgments""; ""1. Introduction: Public Budgeting for Public Managers"; ""A Practical Approach to Public Budgeting""; ""Public Budgeting Defined""; ""The Two Sides of Budgeting""; ""The Public Budgeting Process""; ""Differences Among Federal, State, Local, and Nonprofit Budgeting""; ""Perspectives""; ""Topical Outline""; ""Additional Reading and Resources""; ""2. Historical Development of Public Budgeting""; ""The Beginning Period""; ""The Colonial, Revolutionary, and Founding Periods"" ""The Nineteenth Century"""The Twentieth Century""; ""Conclusion""; ""Additional Reading and Resources""; ""3. Sources, Characteristics, and Structures of Public Revenues""; ""Perspectives on Revenue""; ""Functions Associated With Revenue Generation""; ""Factors in Revenue Generation""; ""Sources of Revenue""; ""Conclusion""; ""Additional Reading and Resources""; ""4. Public Budgeting Processes: Annual, Episodic, and Standing Policies""; ""Constrained Revenues and Expenditures""; ""Diversity of the Formal Process""; ""The Budget Cycle""; ""Conclusion""

""Appendix: Constrained Revenues and Expenditures"""Additional

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Sommario/riassunto

Resources""

Benefiting from the authors' many years of teaching undergraduate and graduate students and practitioners, here is a clear, comprehensive, practice-oriented text for public budgeting courses. Rather than presenting each budgeting concern in mind-numbing detail, the book offers a commonsensical view of public budgeting and its importance to current and future public managers. The text is designed to show readers how managers relate to budgeting and how their actions make a difference in the operation and performance of public organizations. The book covers the historical development of public b