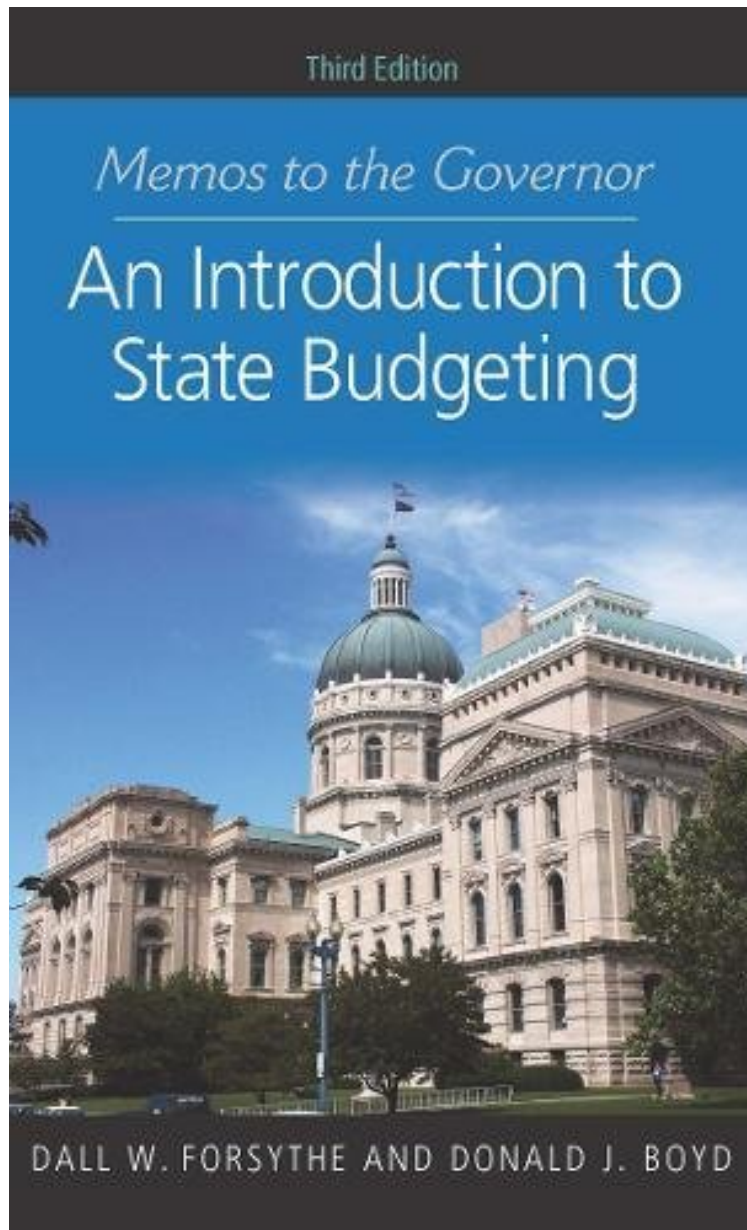


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Memos to the Governor: An Introduction to State Budgeting

Dall W. Forsythe, Donald J. Boyd
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This revised and updated edition of *Memos to the Governor* is a concise and highly readable guidebook that explains in clear, understandable prose the technical, economic, and political dynamics of budget making. Updated with many new examples of budget quandaries from recent years, this book helps current and future public administrators untangle the knotty processes of budget preparation and implementation. Authors Dall W. Forsythe and Donald J. Boyd outline the budgeting process through a series of memos from a budget director to a newly elected governor in a format that helps readers with little or no background understand complicated financial issues. They cover all of the steps of budget preparation, from strategy to execution, explaining technical vocabulary, and discussing key topics including baseline budgeting, revenue forecasting, and gap-closing options. Forsythe and Boyd bring fresh insights into such issues as the importance of a multiyear strategic budget plan, the impact of the business cycle on state budgets, the tactical problems of getting budgets adopted by legislatures, and, of course, the relationship between governor and budget officer. *Memos to the Governor* is a painless, practical introduction to budget preparation for students of and practitioners in public administration and public-sector financial management.

"*Memos to the Governor* is a classic in the literature on state budgeting. In this third edition of the book, Dall and his new co-author, Donald J. Boyd, have done some useful updating of the material while retaining the core elements of this short but invaluable resource for all who study and participate in state budgeting." James Conant, professor, Department of Public and International Affairs, George Mason University "This third edition yet again demystifies the seemingly inscrutable state budget making process, providing an accessible and invaluable roadmap to this most arcane, yet inherently, political arenas of state government. As state governments struggle to make the hard choices in the aftermath of the Great Recession and the prelude to the baby boom retirement, the new third edition of this primer is even more vital and important." Paul L. Posner, George Mason University "Every governor should have this book at bedside. Budgeting is the spinal column of government. In eight crisp memos of interest to all citizens who care about state and local government, Forsythe and Boyd provide a rich in-depth primer on state budgeting." Richard P. Nathan, director, The Nelson A. Rockefeller Institute of Government, 1989-2009 About the Author Dall W. Forsythe is a senior fellow at the Wagner Graduate School of Public Service at New York University and is a member of the Municipal Securities Rulemaking Board. He has served as budget director for the State of New York and chief financial officer of the Atlantic Philanthropies. Donald J. Boyd is a senior fellow at the Nelson A. Rockefeller Institute of Government. He recently served as executive director of the Task Force on the State Budget Crisis, co-chaired by Richard Ravitch and Paul Volcker.