= 초 록 =

Irene Rubin은 실증적·과학적 개념을 도입하여 공공조직에서의 예산부분에 기여했으며, 과학적이고 현상분석과 실증적인 사례연구, 본문을 통한 이론적 모델을 구축하였다. 본 논문은 주어진 환경을 고려하여 의사 결정자들의 변화들을 살펴보고, 다양한 변수들과 사례분석을 통한 합리적인 예산 모델을 제시하고자 한다. 결론적으로 Irene Rubin의 학문적 연구를 기초로 하여 공공 예산 제도의 발전방향을 모색하고자 한다.

INTRODUCTION

Irene Rubin is a sociologist who has studied for twenty years the effects of changing resource levels on organizational behavior, particularly public budgeting. Today, she is recognized as one of the leading theorists in the field.
Rubin’s own assessment of her work is that a background in sociology has given her a much broader context for analyzing budgeting. It has also contributed to a characteristic of her research, the use of case studies. Rubin approaches budgeting by asking how and why decisions are made and who they affect. She contends that the dominance of aggregate data analysis, emphasizing statistics and econometrics, is a mistake. It’s a mistake in social science research is “story telling” and, Rubin believe, researchers are forgetting to listen to people and are no longer able to “hear” data (Rubin, 1993a).

Rubin argues that we need to avoid being co-opted by the theories of the disciplines that contribute to budgeting, and focus on budgetary processes as the core issue (Rubin, 1988b, p. 15). In examining case studies of budget processes, she conveys a sense of how budgeting actually works and in doing so, challenges a number of previously held assumptions.

At the most general level, Rubin counterbalances a normative, technical approach by pursuing a descriptive theory of budgeting that captures its political and organizational complexity. In sharp contrast to traditional incremental theory, which stresses small, regular change, she sees budgeting as a fragmented, dynamic process where different environmental pressures, actors, and politics affect outcomes.

According to Rubin, budgetary decision making changes over time. Interest group power waxes and wanes and competition for budget dollars increases and decreases. Changes in process take place in response to individuals and branches of government jockeying for power; in response to scandals or excesses of various kinds and in response to change in the environment from rich to lean (Rubin, 1990b, p. 27).

The relationship between resource scarcity and changes in patterns of decision making is a major theme in Rubin’s research. Her understanding of, and prescriptions for: the management of retrenchment, budget reform and responses to fiscal stress represent a large portion of her work. This paper will examine major contributions of that work, beginning with Irene Rubin’s personal reason for an interest in fiscal stress and budgeting.
ORGANIZATIONAL LOSERS

Rubin graduated from Barnard College in 1967 with a bachelor’s degree in East Asian studies. She pursued her interest in this area by completing a master’s degree in East Asian studies at Harvard in 1969. To continue her education at the doctoral level, she had to pick a subject area. She chose sociology and decided to study at the University of Chicago because of their strong Asian program.

While at Chicago she discovered that most university funding went to their Southeast Asia program (her interest was China) and supported faculty and foreign students. Rubin did not want her dissertation to be "a slap dash effort" based on a year or less of field research and felt she needed financial support for a number of years. She couldn’t get it (Rubin, 1993a).

Rubin began to think of herself as a loser. She became focused on failure, particularly in the organizational context of vying for funds. She then started to look at university decision making. She wondered who were the winners and losers in allocation decisions especially when there were cutbacks. This event marked a major shift in her academic research and became the topic of her dissertation. It also impacted her personal life, but in a positive way (1993a).

Irene is married to sociologist Herb Rubin, whose specialty is economic development. She couldn’t see herself going abroad for two or more years and expecting him to drop everything and follow. Also, she felt her personal failure may have been fortuitous. She would have needed a university with a library having a large Chinese collection and finding two tenure track positions at such an institution might have proven difficult.

Because of her research shift, Herb Rubin also moved away from international research. In 1986 they co-authored the book, Community Organizing and Development, which examines community organizations in the context of changing political and social environments. They also have collaborated on a number of journal articles addressing organizational behavior in response to
cultural change as well as fiscal stress. Currently, both Herb and Irene Rubin are professors at Northern Illinois University and are working on a new book entitled "Hearing Data" (1993a).

**Fiscal Stress: From University to Cities**

Even while working in the area of East Asian studies, Rubin showed an interest in the impact of resources on organizational behavior. In her first publication, she examined the issue of budget control and resulting change in commune administration in rural Thailand. Although not the major focus of the paper, the interdependence of financial resources, politics and organizational structure is discussed (Rubin and Rubin, 1973, p. 286).

In an article published three years later based on her dissertation, Rubin directly addresses how decision making changes under conditions of financial stress. She compares the results of a case study analysis of five state universities experiencing cutbacks with models of decision making from James March and coauthors, Richard Cyert and Michael Cohen (Rubin, 1977).

Rubin combines their models and outlines a two stage decision process in which decision making is initially thrown into chaos as resource levels drop, then gradually improves as a result of cutbacks. Improved decision making is measured by six variables: (1) completeness of relevant information; (2) quality of information used; (3) definitiveness of decisions; (4) the existence of explicitly formulated criteria for decision making; (5) the degree to which decisions are made to maximize goals and (6) the timeliness of decisions (Rubin, p. 243).

To some degree, she found that university administrators did improve their decision making. Facing cutbacks, efforts were made to priorities expenditures on the basis of newly established criteria such as faculty to student ratios. Also, procedures were set up to reallocate resources from shrinking to growing departments. However, the model didn’t anticipate the continued uncertainty that made chaos a semipermanent feature of decision making.
This condition was due to the structure of the budget process — that is, possible funding cuts from any of a number of actors: university administration, the governor, the legislature, or the trustees. It had the destabilizing effect of causing many decisions to be changed repeatedly and caused decisions to be delayed.

The model also didn’t foresee the conscious distortion of information that occurred as a strategy to response to this uncertainty. For example, tuition revenue would be underestimated and expenditures exaggerated to put a margin of financial safety in the budget. Faculty and administrative positions would be lumped together in the category “academic” or administrative costs included in the cost of instruction in an attempt to protect expenditures by obscuring them.

Furthermore, the combined effect of reduced resources and uncertainty was to reduce rewards so far that often decision makers did not try to maximize goals, thereby reducing the possibility of reversing the financial decline (p. 254). In sum, the two step model of initial confusion followed by gradual improvement was found to be inadequate to describe many of the changes that occurred in the universities. It also questioned the assumption that fiscal crisis will stimulate optimal use of limited resources.

This study was again used in a comparative analysis with a city experiencing cutbacks (Rubin, 1980b). The intent was to compare results across organizations, in order to assess the impact stress and flexibility. Declining revenues reduce flexibility; however, Rubin thought that flexibility in the budget would be an important factor in the ability of administrators to manage the gap between revenues and expenditures. She questioned how universities and the city responded to the need for flexibility and found out that their responses were very different.

The difference was largely determined by structural conditions, specifically the degree of organizational autonomy over resources. The city having greater autonomy, strove to increase revenues as a primary objective. When possible, the city also slide expenses forward from year to year to make the
budget balance. It borrowed money inside the organization (from restricted funds) and outside the organization, accumulating a deficit and increasing its dependence on cash-flow management (pp. 171-174).

The state universities had less autonomy over resources and couldn't borrow. Because they routinely expected cuts, universities tended to "buffer" against them (p. 177). This buffering took many forms including the increased use of part-time personnel who could be cut when necessary as well as underestimating revenue and obscuring expenditures.

Moreover, the study suggested that in organizations with a weak authority structure, without budget flexibility, retrenchment could not be carried out. Not only was there not enough flexibility to reallocate resources, there was not enough top-down authority to make cuts. Rubin found that attempts by outside actors (e.g. city councils, university governing boards) to improve budgeting by limiting revenues, assuming greater oversight and reducing flexibility produced ineffective results and could "paralyze the organization" (p. 175). Instead of greater control, more discretion within reduced resource levels was needed.

The linkages between fiscal condition, governing structure and budgetary decision making, first found in the universities, would remain major themes in Rubin's work. However, her research interest would shift to cities. This change she attributes to New York City's financial crisis in the latter half of the 1970s. The crisis focused scholars attention on retrenchment behavior of cities as well as its causes. It also coincided with the completion of her doctorate in 1977. Rubin had an opportunity to work with Charles Levine, then director of the Institute of Urban Studies at the University of Maryland, on a study of New York City. In 1979, she accepted a faculty position at the institute (1993a).

THE MANAGEMENT OF RETRENCHMENT

Rubin co-authored a number of works with Levine and George Wolohojian

In the book *The Politics of Retrenchment* they use the experiences of New York City to create a Weberian "ideal type" against which four other case studies are compared. The model posits that "changes in resource levels" is an independent variable that affects two mediating political variables, "formal authority structure" and "interest group structure" which in turn produces the "administrative response" is an independent variable that affects two mediating political variables, "formal authority structure" and "interest group structure" which in turn produces the "administrative response" (1981, pp. 35–36).

Based on their study of New York, they developed the following six research hypotheses:

1. Administrative responses vary with degree of change in the amount of revenues from year to year.
2. The stages of fiscal stress, while they may be stopped at any point or reversed, are fixed in their sequence.
3. Periods of no growth in revenues will be associated with inactive interest groups and a general strategy of denial of the problem.
4. Periods of moderate decline are associated with ineffective central authority and active but highly fragmented interest groups. All attempts to cut expenditures are met with intense resistance. Shallow across the board cuts, freezes and efficiency measures that affect all parties nearly equally is the usual outcome.
5. Periods of no growth and moderate decline show up any weakness in the formal authority structure and create pressures for decentralization, either at the local level or at the state level.
6. Periods of severe decline will be met with targeted, rather than across-the-board cuts. The criteria for cuts will depend on whether a dominant coalition of interest groups emerges to protect areas of the
budget or whether central authority is radically strengthened (p. 48).

Comparing research hypotheses with administrative responses in Oakland, Baltimore, Cincinnati, and Prince George County Maryland, the authors found that responses to fiscal stress were related to changes in revenue levels. In all four cases, there were marked pressures toward centralization in order to carry out cutbacks even though strategies did not always occur in the sequence postulated. Interest groups behaved as expected, at first inactive and then active but highly fractionated as revenues declined. Moreover, the central theme of the model, that politics forms an intervening variable between revenue levels and retrenchment response, was consistently supported by the data. Not only did revenue levels affect the degree of centralization and action of interest groups but these variables in turn affected outcomes (p. 206).

The study underscored the importance of political and managerial factors in facilitating or constraining retrenchment decisions. The fragmentation of authority and level of interest group resistance to cutbacks was far less severe in the four cases than in New York and, as a consequence, retrenchment was less crisis prone. The findings also supported the authors’ contention that models of organizational growth and decline need to acknowledge the unique political and managerial properties of public organizations which makes their adaption to fiscal stress a special problem.

Levien, Rubin, and Wolohojian (1982) summarized six requisites for successfully managing retrenchment. The first, necessary for redirecting resources, is the authority to do so. The second is development and maintenance of continuity in top management. The third is rapid and accurate feedback. Building and maintaining budgetary flexibility is a fourth condition. Incentives for conserving resources and improving performance is the fifth. The final requirement is the capacity to targets cuts so that programs, personnel and clients are affected in accordance with the organization’s goals (pp. 103–104). Although these conditions are never perfectly in place in any organization, in the public sector they are especially weak.

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They maintain that by design, authority in government sector is fragmented. Policy is implemented through the interaction of a plurality of interests bargaining in multiple arenas. Fiscal problems tend to increase the already high turnover rate of elected and appointed officials exacerbating the problem of continuity. Fund accounts are rigidly segregated in many public budgets so that flexibility is impeded. Lack of incentives for saving resources is a problem. Finally, targeting cuts is made difficult by mandates, judicial decrees, as well as maintenance-of-requirements of grants (p. 106-108).

Public organizations compensate for these deficiencies by adapting political and managerial processes. However, these changes often result in excessive oversight which stifles initiative and innovation. It’s possible, say the authors, that over the long-run “retrenchment may make public organizations even less effective and less capable of dealing with their problem than the allege fat, redundant, and overextended institutions that proponents of cutbacks have criticized so vehemently” (p. 131).

Through home rule legislation, mandates and the tax structure Levine and Rubin (1981) found that the states shaped much of the context of fiscal stress as well as many of the retrenchment options. An analysis of state governments’ assistance to New York, Baltimore, Cincinnati and Oakland showed that when the states were deeply involved in the fiscal problems of their localities the results, for the cities, were not always positive. Typically, the states that had the most detailed mandates for the localities before the fiscal stress occurred offered the most open to interest group pressure. State intervention often aided “end-runs” by interest groups around local officials to state officials and made “internal management of interest group pressure impossible” (p. 81).

From examining case studies of cities, Rubin found that the political system had the potential to modify as well as magnify fiscal stress. She helped developed a model of retrenchment patterned on New York that recognized the political and managerial system of governments could not be held constant in a period of declining revenues. Moreover, the effects of their
change in response to fiscal stress, often exacerbated the problem.

In 1981 Rubin left Maryland and accepted an appointment at Northern Illinois University. She continued to explore fiscal stress, but focused on its causes along with the political dimensions of decision making. Her next major work examined a middle sized city in the midwest and how it got itself into fiscal stress then pulled itself out. She also began to research the political dynamics of budget reform.

**Municipal Budgeting, Budget Reform and Politics**

Fiscal stress, as Rubin sees it, provides a critical test of the budgetary and management systems of local governments. Administrators must either increase revenues or reduce expenditures, or do both, because either revenues or reduce expenditures, or do both, because either revenue growth has declined, or expenditures have accelerated beyond revenue available (Levin & Rubin, 1982, p. 73).

_In Running in the Red_, Rubin examines the experiences of “Southside” an aging industrial city of about 75,000. It’s an exploration of fiscal stress, but in the broader context of the political system as it interacts with the economy and with social change. The case study is analyzed relative to three theoretical models.

The first model “migration/tax base erosion,” is based on the traditional idea that fiscal stress is caused by dual migration of the white middle-class to the suburbs with their tax dollars and the in-migration of the poor nonwhite with high service demands. Rubin found that this migration pattern adversely affected Southside, but not in the way the model would predict.

Costs for serving the poor was not the cause of stress on the budget. Instead, it was attempt of the city to keep middle classes on the tax rolls through annexation of the new service levels without a commensurate increase in tax revenues. Also, the city’s response to black and hispanic migration was not more services to the poor, but more police protection to the middle
The second model is based primarily on the public choice school’s argument of “bureaucratic expansion”. While there were some attempts at enlarging the bureaucracy, it was also different from that predicted by the model. Southside did not expand its services during the period of buildup of fiscal stress or in the preceding decades. Bureaucrats appeared more interested in increasing professional standards than size. However, politicians sought increases in the size of government to provide them with patronage (pp. 117–121).

This is addressed in the third model, “political vulnerability”. It predicts that population changes break down old political coalitions and that politicians intent on rebuilding coalitions may spend too much money to woo voters. This argument received support from the study on the basis of two factors. One, there was an overall decline in voting blocs and two, the lack of resources for council members resulted in overspending particularly on public works projects for the new suburbs (pp. 120–124).

Because of the importance of revenue increases in providing slack resources for coalition building, the cessation of growth in revenues brought the political system to a halt. One way to solve this problem was to run deficits. When combined with a strategy for regenerating the tax base, running deficits was a reasonable short-term answer. Borrowing in the capital market brought public attention to deficits, which provided a political incentive to cut back spending. Southside was then able to moved toward a balanced budget and financial recovery (pp. 126–128).

Rubin’s study demonstrated how political decisions, such as annexation, are important in the link between social and economic shifts and fiscal stress. Political choices put Southside in the red and put it back in the back. Moderating or reducing social services in order to lower taxes would have had little impact on cities like Southside, that largely ignored the poor and left their care to the state and federal government. What was effective in

turning the city around was influencing political incentives. By structuring the situation in such a way that deficits carried negative political side
effects, budget practices were reformed and the city was able to self-correct.

Budgeting, according to Rubin, is both technical and political. Reform will be more hope than fact unless a system of incentives for improved management can be implemented. She argues that the political incentives in most politics are in favor of either raising new revenues or denying the existence of a gap. While deficits build, budgetary practices often become more "creative" and strategies to obscured expenditures increase (1980a, p. 621).

To restructure political incentives and stimulate budget reform Rubin recommends making budgets more transparent and deficits public. This could be done through improved reporting systems (by the state government) or by greater utilization of reports from outside actors such as bond houses and other rating agencies (1980a, p. 626; 1990b, p. 268).

Another way to advance reform is to emphasize professionalism in management and apply technology that enhances the information and flexible use of accounting data (Rubin & Stein, 1990). However, Rubin is wary of assuming business practices are what the public sector needs and is critical of the depiction of business as the model for past government improvements in budgeting or accounting (1993b). A better strategy in pursuit of budget reform is to consider political reform.

In 1992, Rubin examined how six cities changed their budget practices over the past twenty years. She found that the most reformed jurisdictions were likely to adapt budget reforms more quickly than other cities. A city with a council-manager form of government and at-large elections for councils seats she considered more reformed. Less centralized cities with weak mayoral control and strong department heads are less reformed (p. 454).

She found the level of political reform also determined the motivation behind the adoption of new budgeting approaches. Often the most reformed cities adopted reforms because staff or council members wanted to find new ways to help them adapt to environmental threats. The least politically reformed cities, used budget reforms to address immediate problems as well as to gain more central control over the departments. In this instance,
budgeting systems were chosen, not only for their promise of innovation, but also for their match to the political needs of mayors (pp. 464-465).

Rubin used the level of political reform as a factor in evaluating the use of municipal enterprises in Illinois and their affect on the budget process. She argued that if enterprises are created to "run government like a business" and reduce political tradeoffs, then they would be more frequently associated with more reformed cities (1988a). She found this was true. Although, municipal enterprises often ran fee deficits and were "not really run like successful businesses" (p. 548). Still, municipal enterprises did function to insulate budgets from politics.

The positive relationship between reform and the use of enterprise funds is one that Rubin feels should be explored further. One hypothesis is that more reformed cities are likely to have the technical expertise needed to setup enterprise funds. An alternative explanation is that cities adopt more reformed structures when there is scandal and mistrust. Enterprise funds are used because of a need to minimize financial discretion of managers and mayors (p. 549). In either case, the political dynamics are critical to our understanding of budgetary decision making.

THE POLITICS OF BUDGETING AND BUDGET THEORY

Rubin contends that public budgeting is political, but it is not like any other political process. She argues that budgeting is both an important and unique area of politics:

It is important because of the specific policy issues reflected I the budget: the scope of government, the distribution of wealth, the openness of government to interest groups, and the accountability of government to the public at large. It is unique because these decisions have to take place in the context of budgeting, with its need for balance, its openness to the environment, and its requirements for timely decisions so that government can carry on without interruption." (1990b, p. 2).
Budgeting, furthermore, is not exclusively political, it is also technical which, to Rubin, is part of what makes it so interesting (1988b, p. 6). She questions how the two parts merge and how the technical or political becomes more dominant at different times in the process. Her research illustrates how budget process depend on the environment, on the structure of the budget process as well as variety of actors pursuing different strategies. It’s therefore not surprising that Rubin is critical of incrementalism.

She feels that incrementalism, which dominated the mainstream of American budget theory for two decades, “prevented many budgeters from seeing the changing budget reality in front of them and theorizing about it” (1990a, p. 186). Incrementalism described the budget process in terms of fixed roles and uniform repeated procedures. There were little consideration for the implications of expenditure policies. Instead, decision were seen as limited to a narrow range of increases of decreases to the prior year’s budget base (1989).

Rubin criticizes incrementalism on a number of counts. It assumed a positive increment to be distributed among departments and agencies and didn’t weigh conditions of frozen or declining revenues. Incrementalism didn’t address cutbacks because they made the definition of the base questionable. It largely ignored interest groups, and notes Rubin, incrementalism “treated the environment of budgeting as an exogenous variable, not part of the real budget process” (1989, p. 78).

According to Rubin, the failure of incrementalism to explain the complex reality of public budgeting brought on its demise. Any new theory, she argues, must be interdisciplinary and its conception of budgeting broadened. However, she considers one major problem in developing such a theory is that budgeting is often coopted by other fields.

Other disciplines such as economics, accounting or political science approach budgeting with their own theories and methodologies creating multidisciplinary studies that have no cumulative focus. To practice good budget theory and research, Rubin maintains, one must be familiar with these disciplines but "it
is important not to import the assumptions of these fields and their theories along with the insights from their work” (1988b, p. 8). Budget processes must remain the core focus while the conception of budgeting is broadened (pp. 1-15).

Rubin argues that who plays a role in budgeting must be expanded. Interest groups, executive budget staff, and legislative committees other than appropriations should be considered (1988c). In addition, the concept of budgeting should extend to earlier and later steps in the decision making process. Revenue constraints and revenue estimates need to be more systematically included. Also, the scope of budgeting should be broadened to include different forms of expenditures such as tax expenditures and intergovernmental transfers. Rubin recognizes that “as budget theory becomes more extensive in what it includes and more precise about what it is studying, it is likely to become more fragmented.

In The Politics of Public Budgeting, Rubin contributes to a such a theory by focusing on how the politics of budgeting works and “the kind of politics that occurs in budgetary decision making” (p. 20). In contrast to incrementalism’s sequential, formalized budget process, she depicts budgeting as flexible, adaptive, and interruptible. “Policy conflicts can delay particular decisions or prevent them from being made at all; other budget decisions must be independent enough to be made without the missing pieces” (p. 20). To satisfy the need for segmentation and interruptibility, Rubin divides budgeting into five semi-independent strands of decision making: revenues, process, expenditures, balance, and implementation.

The five separate but converging decision making streams attract different set of issues, actors and politics. Some are marked by dominance of a technical perspective, while others are determined by the priorities of elected officials and the public. For example, the politics of revenue is characterized by both policy issues and active interest group participation. The policy issues include who is taxed and at what level. Budget processes are dominated by technical decisions, but also influenced by strategies of actors,
who try to use the budget process to acquire power. The politics of expenditures is one of managing competition among interest groups and efforts to lock in parts of the budget through earmarking revenues and entitlement. Budget balancing addresses broader issues of scope and structure of government such as, which level of government will balance its budget at the expense of the other. Finally, the politics of implementation encompasses the technical task of executing the budget as enacted, balanced by the insertion of policy-laden adaptations during the year.

Because of its openness to the environment and its need to accommodate multiple and variable factors in changing contexts, Rubin believes that budgeting cannot be described simply.

We may have to build a [budget] theory in stages, examining first the major sources of variation, such as variation over time, between levels of government or levels of hierarchy ... We have learned the hard way that beginning with broad generalities about human nature and then working down to inferences about budget behavior is not a useful strategy (1998b, p. 15).

Budgeting, she contends is a dynamic, complex process and “the aim of the scholar is to describe this complexity in a way that is realistic yet comprehensible and comprehensive (1988, p. 2).

CONCLUSION

Irene Rubin has developed innovative frameworks for understanding public budgeting by observing how and why decisions are made and theorizing about their meaning. She believes more descriptive studies are needed to encourages budgeters to “see the phenomena in plain view” and to explore the relationship between budgeting and “everything that might be relevant” (1990a, p. 183). “Budget theory,” she writes, “has been too restrictive about what is important for far too long” (p. 187).

Rubin challenged the traditional notion of incrementalism and wouldn’t ignore what wasn’t uniform or predictable. She described trends, sequences
of events, and inferred causes by paying close attention to local variations as well as uniformities across cases. Her use of cases studies is based on a belief that they provide a much richer and detailed picture of the range of responses and causal linkages than can be derived from aggregate data analysis (1982, p. 73). A limitation of this approach is the inability to generalize from the data, an issue Rubin often points out in her research.

A case study can be criticized as "little more than a good story" (O’Sullivan & Rassel, 1989, p. 33). However, a study is as good as the objectivity and training of the investigator and Rubin’s skills are considerable. Her insights into the "creative" ways to obscure budget data are an example. Such accounting practices are hard to detect even by trained auditors and then only after tedious document review. Rubin’s findings resulted not from formal training in accounting, but "from a love of field work — from working with people and hearing what they say" (1993a).

Rubin’s present "mission" is to encourage others to recognize the significance of data that cannot be technically defined. This is not to discount the contribution of empirical research, but to suggest that we need to value alternative approaches that allow researchers to "hear" data. That is, to appreciate the context and interrelatedness of decisions making. Taking this approach is not easy. In fact, Rubin thinks that it’s much harder than empirical work. However, by overlooking the contradictions, messiness and complexity of the human world, she fears that we are missing the most interesting part of social science research.

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analysis.

Rubin, H. J., & Rubin, I. S. 1973. “Effects of Institutional Change on a Dependency Culture: The Commune Council 275 in Rural Thailand.” *Asian Survey*, 13, 279–287. First publication, co-authored with husband. Reflects earlier research interest in East Asian Studies. Although not the major theme of the paper, the issue of budgetary control and its impact on social stratification as well as commune administration is reviewed.

Rubin, I. S. 1977. “University in Stress: Decision Making Under Conditions of Reduced Resources.” *Social Science Quarterly*, 58, 242–254. Article based upon Ph.D. dissertation in sociology at the University of Chicago. Discusses the relationship between reduction in resource levels and changes in patterns organizational decision making. Findings are from a case study analysis of five state Universities. A model of initial confusing followed by gradual improvement in decision making was found to be inadequate to describe many of the changes observed in the universities when experiencing financial stress.

Rubin, I. S. 1980a. “Preventing or Eliminating Planned Deficits: Restructuring Political Incentives.” *Public Administration Review*, 40, 621–626. Discusses the possibility of restructuring the incentives for politicians so it would be more to their advantage to maintain or restore a balanced budget rather than attempting to obscure deficits. One recommendation is to make deficits public in order to change the benefit-cost calculus of politicians.

when they need it most and they strive to recreate budgetary flexibility. She also observes the particular actions taken to recreate flexibility depends upon the degree of autonomy the entity has over resources.


Rubin, I. S. (Ed.). 1988b. *New Directions in Budget Theory*. Albany: State University of New York Press. A collection of eight essays that explore the state of budget theory presenting new assumptions, hypotheses, and research approaches. Its intend is to lay the groundwork for future research in budgeting to replace the older paradigm of incrementalism.

Rubin, I. S. (1988c). *The Authorization Process: Implications for Budget Theory*. In Rubin, I. S. (Ed.). New Directions in Budget Theory (pp. 124-147). Albany: State University of New York Press. Integrates the role of authorization committees in the budget process. Argues that the occasional role of these committees provides in-depth program analysis that influences appropriations and improves the quality of
budgetary decision making. For budget theory, one implication is that the time span of viewing the budget process must be longer than annual to includes authorization committees’ reviews.


Rubin, I. S. 1990a. “Budget Theory and Budget Practice: How Good the Fit?” *Public Administration Review, 40*, 179-189. Examines the gap between budget theory and practice by exploring separate reviews of the success of normative and descriptive budget theory. It argues that budgeters have underestimated their successes. However, successes in normative theory may be limited in the future unless budget theory can formulate some recommendations that address the complexity of modern budgeting. By contrast, descriptive research has improved enormously in recent years, and its future looks bright.


changes in six cities over the last 20 years. Categorizing the cities by level of political reform, Rubin finds that the most-reformed jurisdictions were likely to adopt budget reforms more quickly than other cities.

Rubin, I. S. 1993a. *Telephone Conversations* with Author, 5 October and 16 November. Discussion of author's personal background, philosophy and research interests.

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Rubin, I. S., & Stein, L. 1990. "Budget Reform in St. Louis: Why Does Budgeting Change?" *Public Administration Review*, 40, 621-626. Reviews major changes in municipal budgeting over the last 20 years, and examines the reasons behind these changes using a case study of St. Louis, Missouri. Concludes that long term fiscal stress, technical innovation, and professionalism of staff are among the factors contributing to budget reform.