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Cover Article

4 Face-off on Tax Policy

Roy Cordato & Elaine Mejia

Taxes are necessary for government, but as citizens and legislators consider tax changes, what are some first principles of taxation? *Popular Government* posed six questions to two policy analysts, one from an organization typically labeled “conservative,” another from an organization typically labeled “liberal.”

Feature Articles

16 Can Public Employers Eliminate or Reduce Health Benefits?

Diane M. Juffras

A specialist in public employment law discusses the potential legal pitfalls that North Carolina public employers should take into account in attempting to control the rising costs of health benefits.

27 Defining Performance Budgeting for Local Government

William C. Rivenbark

What is performance budgeting, and what does it mean for local government? Answers to these questions and others make this budgeting process more meaningful and accessible to elected officials and managers.

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John Rubin completed his five-year tenure as editor of Popular Government with the special issue on poverty, Spring/Summer 2003. John B. Stephens began as editor with the Fall 2003 issue.

ON THE COVER

A \$100 bill, calculator keys, and a Form 1120. Together they say “taxes.”