An Assessment of Factors Important to Legislators in Budget Decisions; How Much Impact Can Agencies Have?

ARVY SMITH AND JASON L. JENSEN

Budget deliberations represent a dynamic interaction between many actors, including agency officials and legislators. There may be opposing perceptions about the relative importance of various types of information and there are likely many priority items that legislators base their decisions on, which budget officials may, or may not, have the ability to impact or control. Through a survey of state legislators, we first determined the relative importance of 27 items in approving budget proposals. Agency officials were surveyed and asked to rate the degree that they can *impact* each of the 27 items. We considered how the difference in party affiliation of legislators relates to the type of information they view as important in budget decisions. We then compared the *importance* ratings of legislators with the *impact* ratings of budget officials, which led to some recommendations aimed at agency officials.

INTRODUCTION

In most government jurisdictions, the preparation phase of the budget cycle comes with the ritual of agency directors, accountants, and program managers shifting their focus to the formulation of proposals. Budget actors from both the legislative and executive side, stakeholders, and interest groups interact to develop these proposals, which are then formally considered by legislatures. Despite the efforts of agency officials in developing their requests, the legislative adoption or approval phase of the budget cycle can be unpredictable. The legislature may approve funding for programs that were never requested or even envisioned, the executive never considered or was made aware of, and powerful interest groups and lobbyists did not represent. Conversely, agency

Arvy Smith is Deputy State Health Officer at North Dakota Department of Health, 600 E. Boulevard Ave., Bismarck, ND 58505-0200. She can be reached at *asmith@nd.gov.*

Jason L. Jensen is an Associate Professor and Associate Dean of Academics at College of Business and Public Administration, Stop 8379, University of North Dakota, Grand Forks, ND 58202-8379. He can be reached at *jjensen@business.und.edu.*

officials and other interests may actively support a proposal that does not get approved by legislators. These two extremes demonstrate that the decision-making behavior of legislators related to budgeting issues is an important area of inquiry. Clearly, understanding how legislators make budgeting decisions could be immensely beneficial for agency officials.

There is a fairly rich tradition in political science that considers the behavior of legislators and of legislative institutions, such as Kingdon's (1989) analysis of congressional decision-making and the earlier work of Davidson (1969) and Froman (1967). The above researchers certainly advanced knowledge related to the participants in congressional decision-making, as well as the environment, structure, and process of legislatures. However, since their research was not specifically focused on the agency level, agency–legislator interactions, or budget decisions, it has provided very little guidance for agency decision makers related to budget preparation and deliberation.

APPLICATIONS FOR PRACTICE

- Budget officials are well served to understand how legislators make budget decisions. We highlight a variety of potential macro, structural, and micro-influences on decisions.
- We find that some of the factors we measure, including certain types of information, are comparatively more important to legislators in making budget decisions. We did find some variation in ratings of importance based on party affiliation of legislators.
- Some of these factors are more controllable by agency officials. Knowing what factors are most important to legislators, and which of those are most controllable, can help agency officials optimize their effectiveness in budget interactions. Several micro and economic factors, which are controllable by agency officials, are also highly important to legislators. These factors are linked to rational approaches to budgeting. However, trust and credibility related to agency officials were also found to be important to legislators.

Other researchers have identified correlates of budget outcomes, such as macro-budgeting items in the external environment of agencies. Macro-budgeting is typically defined as a top-down perspective of budgeting and focuses more on the system level (LeLoop 1988), which agency personnel tend to have little control over. In this vein, factors such as the economy, the budget process itself, and the relationships between the governor and the legislature all have great impact on whether budget proposals are favorably considered by the legislature (Rubin 2010).

Agency actors mainly participate in the realm of micro-budgeting, which focuses more on actors and their strategies and interpersonal dynamics (Thurmaier 1995; Thurmaier and Willoughby 2001). This has led to an evolving discussion of items that could lead to a higher probability of budget proposals receiving favorable consideration, which represents both our purpose and contribution. From the agency perspective, recognizing that the budget process and related items may be controllable clearly links to the strategic nature of budgeting (e.g., Meyers 1994). For public administrators in search of strategic guidance, existing research provides limited information about effectively interacting with legislators, including what information to provide legislators for consideration. In fact, there has been sparse research considering the decision-making calculus of legislators related to budget proposals, and even less research relating to the relative impact that agency actors can have on items important to legislators.

The current study is largely a study in budgetary decision-making, from the U.S. state legislative level, and strategic budgeting, from the agency level. There are two core research questions of the current study: (1) What factors are most important to legislators in approving budget proposals (we call *importance*)? (2) Of these factors, which can agency budget officials influence the most (we call *impact*)? Both of these questions are consistent with lines of inquiry that Rubin (2005, 59) said may be "profitable" in state budget research: "the relationship of the agencies with the legislature," and determining what "legislators' budgetary concerns" are.

We address the first question by reporting on the results of surveys of legislators and agency budget officials. The relative *importance* of many items that can be used by legislators in approving budget proposals is assessed, from the perspectives of these two types of actors. Thus, we are able to compare *importance* across items and the perceptions of importance across groups, and begin to analyze reasons for any differences. We then go a step further by considering how the party affiliation of legislators can impact the type of information they value in making decisions. This is only one of many potential contextual variables, but arguably the most important. The second question is addressed by having respondents identify the items that agency personnel can *impact* most. This allows us to compare *importance* to *impact.*

Because there is a dearth of research related to our purpose and research questions, our study is largely exploratory. We will, however, create a context by first discussing some of the relevant literature related to the topic of budgetary decision-making as well as agency personnel impacting legislators in budget processes. Our study is also a case study of a single state (North Dakota), which is both a strength and a weakness, and certainly represents a traditional trade-off in public administration research. It is a weakness related to assessing generalizability. Single jurisdiction/unit studies (municipality, state, country, or agency) will always have this problem. This has been well discussed in public administration literature, and our purpose is not to rehash the debate. However, regarding the strengths of case studies, we refer readers to a summary by Jensen and Rodgers (2001), who not only trace the lineage of the debate but remind us that case studies have an established history in public administration because they provide rich information necessary for theory building that other methods do not, and they have the potential to add to the cumulative knowledge of the field. As they note, the latter is accomplished when researchers replicate studies and methods using other cases, creating the necessary context and data for cumulative reviews using techniques like meta-synthesis and meta-analysis, which can test for generalizability.

AGENCY BUDGET DECISIONS

Although the purpose of the current study is to consider how agency personnel can impact budget outcomes it is primarily a behavioral study, based in micro-budgeting, or the decisions made regarding particular agencies, or even programs (Thurmaier and Willoughby 2001), while macro-budgeting decisions are those that impact the larger state. Legislators and governors can participate in both micro- and macro-decisions, having both an agency oversight role and a responsibility for an overall state budget based on the aggregation of micro-level budgets. Legislators clearly have responsibility for passing an overall state budget reflected in appropriation bills, but they get to this point through committee work. Here, they delve into the micro-aspects of specific agency budgets and interact directly with agency officials, with budget examiners and analysts serving as the intermediary. How they arrive at budget decisions can be murky, but agency officials would be well served if they had understanding of the decision dynamics of legislators.

The budget decision-making process from the agency perspective can be viewed as a series of independent and dependent variables. The current study is primarily about the independent variables, items, or determinants. These items can be strategically controlled to varying degrees. But, there are also various environmental and structural decision parameters that agencies deal with, which can serve as both constraints and opportunities. The type of decision is also important to consider, as are the desired outcomes.

Budgetary outcomes or dependent variables are often couched in budget maximization (Niskanen 1971). However, it is important to mention that there are other outcomes that are as important to bureaucrats, perhaps even more important, including obtaining sufficient funds to meet agency needs and maintain agency programs, maintaining good relationships with legislative and executive budget staff, gaining flexibility in using funds, and good budget implementation (Duncombe and Kinney 1987). Clearly administrators have many budgeting goals and their decisions reflect several types of rationality. Thurmaier and Willoughby (2001) note that budget decision makers cannot only rely on notions of efficiency or economic rationality, because that would preclude the impact of many other important items based on other types of rationality (Thurmaier and Willoughby 2001, 79), such as political, social, technical, and legal.

The politics/administration dichotomy implies that as the budgeting decisions move from micro-level bureaucrats to the macro-level elected officials, political rationality becomes more dominant while administrative aspects of decisions (technical, economic, legal) become less dominant. However, the dichotomy blurs, meaning decision makers at all levels can be impacted by items reflecting various versions of rationality. Thurmaier and Willoughby (2001) develop the argument that each budget decision reflects efficiency (economic and technical), or effectiveness (social, political, and legal) problems. Each decision can be a complex mix of different types of rationality, with decision makers at varying levels focusing more on a particular type. Likewise, each micro-agency budget decision can reflect a wide range of macro and structural inputs.

A similar perspective of budget decision-making can be found in Willoughby and Finn (1996) who, although they considered budget analysts, found that decision-making followed patterns that reflected different budget cues. The *Bureaucrat* type focuses on agency workload/efficiency and reputation of agency head; the *Politico* type on the gubernatorial agenda, legislative agenda, agency head reputation, and/or public support; *Mixed value* combines aspects of these first two types; *Rationalist* focuses on agency workload and agency acquisitiveness; and the *Incrementalist* on agency acquisitiveness. Here again, we see different rationalities represented among these types and it is clear that no one perspective works in all budgeting situations or actors.

From the agency perspective, some determinants of budget outcomes are *environmental* (external to the agency) or *structural*. These often act as constraints, but may also be opportunities for influence. For the purposes of this study, macro-budgeting factors are those that occur in the environment external to an agency, micro-budgeting factors are those that occur internal to an agency, while structural factors are constraints or dictums on budgeting behavior based in rules, laws, and formal processes, including bureaucracy itself.

It is important to note that any method of categorizing decision items or labeling items as reflecting only one type of rationality is imperfect. Certainly political rationality permeates all types of decision points and an agency official would be hard pressed to navigate the environmental, structural, and behavioral aspects of budgeting without being politically skilled. Just as micro- and macro-budgeting are not mutually exclusive and are difficult to disengage, so too are structural and environmental determinants.

The Macro-Budgeting Environment

Regarding the environment of agencies, there is an existing literature related to the impact of various institutions, and institutional actors, on the budgeting process and outcomes, often with U.S. state governments as the unit of analysis. The prevailing wisdom in public administration is that budget decisions are impacted by a variety of different political institutions and actors (i.e., legislative and executive officials and analysts, interest groups, constituents, and courts). In tandem with the political environment, the economic (Stillman 2005), social, and cultural environment are also important to consider; indeed, some researchers have noted that economic and demographic variables can be more predictive of outcomes than political variables (Dawson 1967; Dye 1966; Hofferbert 1966).

Of the studies considering the impact of political actors at the state level, there has been a lot of emphasis on the relative impact of executives and legislatures on budget outcomes. Perhaps the classic study that considered impacts on state agency budget allocations was Sharkansky's (1968) examination of 592 major agency budgets for one budget period in 19 different states. He considered agency budget requests, gubernatorial recommendations, and final legislative appropriations. Thus, he was considering environmental factors, but he also focused on a behavioral factor: agency acquisitiveness. Sharkansky found gubernatorial support a critical ingredient in budget success of individual agencies and that the more agencies request the more they receive (acquisitiveness). His conclusions were that the governor had more power related to budgeting than legislatures. He also noted that various economic items are important because they impact both governors' recommendations and legislative action on budgets. Thus, legislators, when deciding on agency budgets are impacted by governors, as well as the nature of the agency request. This implies that there can be bottom-up influence and it opens up the door for strategic budgeting for agencies.

Later attempts to replicate Sharkansky's methods led to somewhat different conclusions. Moncrief and Thompson (1980) concluded that governors had the upper hand under conditions of unified government but under divided government legislatures were not as likely to defer to the governor, a result that Clarke (1997, 1998) generally found support for using data from the 1990s. Thompson (1987) found legislatures less likely to defer to the governor when he used Sharkansky's methods in a later time period (1978–1980). Thompson stressed that economic conditions were different during the time period of his study, compared to Sharkansky's, and reminded us again that economic conditions are important to consider when studying budget outcomes. He also stressed the importance of considering the degree of agency professionalism and gubernatorial influence. Overall, one could tentatively conclude that legislatures do tend to defer to the governor, although perhaps not as much as times past, and not as much under divided government.

Abney and Lauth (1987, 1998) surveyed budget officials in the 1980s and 1990s, finding a large decrease in the perception of the gubernatorial influence between time periods, leading them to question executive dominance over state budgeting outcomes. However, the debate is far from being over, since Goodman (2007), also surveying budget analysts, found that they perceived the governor, not the legislature, to benefit from the most recent power shifts. This conclusion was supported by a more extensive analysis by Dometrius and Wright (2010).

A study by Kousser and Phillips (2012) bolsters the conclusion that governors are still in a power position over legislatures. Their argument comes from game-theoretic models, which predict more gubernatorial success based on fiscal, legal, and political realities, forcing negotiation:

> . . .governors can expect to get something out of budget negotiations no matter how much they disagree with legislators or how weak they are politically because of the nature of the process. Both branches fear the potential endgame of a budget stalemate, a shared dread that puts governors in a stronger bargaining position (Kousser and Phillips 2012, p. 56).

Since budgeting is synonymous with policy making (Wildavsky 1988), the policy literature can be somewhat informative related to macro-influences on agency decision-making. Some issues receive more attention because they reach a level of salience, forcing legislators to consider them carefully. The presence of issue salience (e.g., Baumgartner and Jones 1993) in budgetary situations creates the possibility that agency officials could benefit from taking advantage of policy bandwagons when proposing expenditure increases, or even reductions. Clearly, agency officials can benefit by recognizing when issues are ripe for consideration by legislators and what direction the bandwagon might be leading them.

Although informative related to perceptions or likelihood of success, the purpose of these macro-budgeting research projects was not to study successful techniques agency officials can use to achieve budget success, however, defined. Overall, the macro-environment impacts both legislators and agencies. The governor is an important political actor who has a policy agenda. If agencies are aligned with these preferences, the time is ripe for growth. The economy matters to legislators, as do election cycles and the policy environment, but agencies have a limited ability to strategically impact such items.

Structural Considerations

A discussion of the constraints on agency budget decisions necessarily includes a structural focus, which would include the well-established incremental nature of budgetary decisions (Davis, Dempster, and Wildavsky 1966, 1974; Wildavsky 1964). A focus on structure implies more of a deterministic view and, as such, places limits on individual level decision-making. The bureaucratic structure of public agencies has been well defined, describing an inertial system with standard operating systems. However, within these structures, even those specific to incremental budgeting, allowances have been made for changes—sometimes significant—that typically are initiated by events outside of the budgeting process (True 2000). Thus, public agencies need to be responsive in a democracy and large-scale demands on budgets from the outside—which may be called "time bombs" (Caiden, 1989) or "shift points" (White 1994)—demonstrate the dynamic interaction between structure and environment.

Budgetary techniques that prescribe process/procedural reforms are also structural, and there have been many attempts to change public budgeting. The structural aspects of budgeting can be changed but, as Joyce (1993) pointed out in his analysis of U.S. federal reform attempts, the political nature of budgeting serves to mitigate procedural reform attempts and they fail to achieve the desired outcomes.

Although environmental and structural items create constraints and parameters on behaviors that agency budget actors must consider and work within, as noted by Meyers (1994) sometimes these items may be open for strategic influence by agencies:

> Some skillful spending advocates seek to change the structure of budgeting for their programs when tactical opportunities are present. They are frequently unsuccessful because controllers usually oppose structural tactics. In addition, some spending advocates can't recognize tactical opportunities – they believe that the incrementalist norm of the fair share is widely held. But their more skillful competitors do not; they search for and sometimes exploit tactical opportunities to change budget structures, stealing the march on the trusting incrementalists (Meyers 1994, p. 62).

Here, we see how macro and structural factors can set the stage for agency influence, or micro-budgeting. Agencies engage the budgeting process differently based on environmental fluctuations, such as economic and fiscal conditions, which can have a great impact on how agencies approach the budget process and define success, a point supported by Forsythe (2004). He added that the extent of changes proposed, incentives for cooperation or competition among leaders, and the political calendar or timing of elections of the involved players as items that consistently affect budget dynamics.

Micro-Budgeting Strategic Behaviors

An agency decision model that stresses behavioral items can supplement structural or environmental items on decisions, leading to a more thorough understanding of budgeting outcomes. Such a model has a basis in the bounded rationality tradition of Simon (1957, 1972). In public budgeting this perspective has evolved into a micro-budgeting focus, which considers actors and the strategies they use to maximize the probability of getting the outcomes they desire (Thurmaier 1995; Thurmaier and Willoughby 2001). A behavioral model also is a skill-based model (Meyers 1994), broadly including tactical skills as well as technical expertise (Meyers, 1994). Although the strategic budgeting literature is evolving, it is limited with regard to informing public administrators about effective budget techniques, skills, and strategies.

According to Stillman (2005), the most effective strategies for budget actors are to document need and the ability to save money. Rubin (2010) provides further detail on agencies' strategies including ways to make agency requests more urgent or necessary than other requests, tactics to make requests seem cheap or cost effective, linking proposals to priorities of powerful players or legislators themselves, and finally, tactics to lessen the competition for funding. This work provides some guidance to agency budget officials who are attempting to get budget proposals passed. However, it is not based on direct empirical evidence garnered from legislators, or other budget actors, about what they consider important in the budget process.

Abney and Lauth (1987, 1998) twice surveyed state budget officials and considered broader perceptions of budget outcomes, which is closest to the objective and methods of the current study. They asked respondents about agency strategies that can lead to successful outcomes and measured perceptions about items that influenced governors' support for agency budget requests. Items judged most important were the ability of an agency to demonstrate need, the nexus between agency requests and gubernatorial priorities, program efficiency and effectiveness, and agency acquisitiveness. All of the above items are controllable to some extent by agencies. But, the item that is most controllable, of course, is acquisitiveness. The current study goes further by considering both perceptions about *importance* and also the degree that agencies can *impact* the budgeting decisions of legislators.

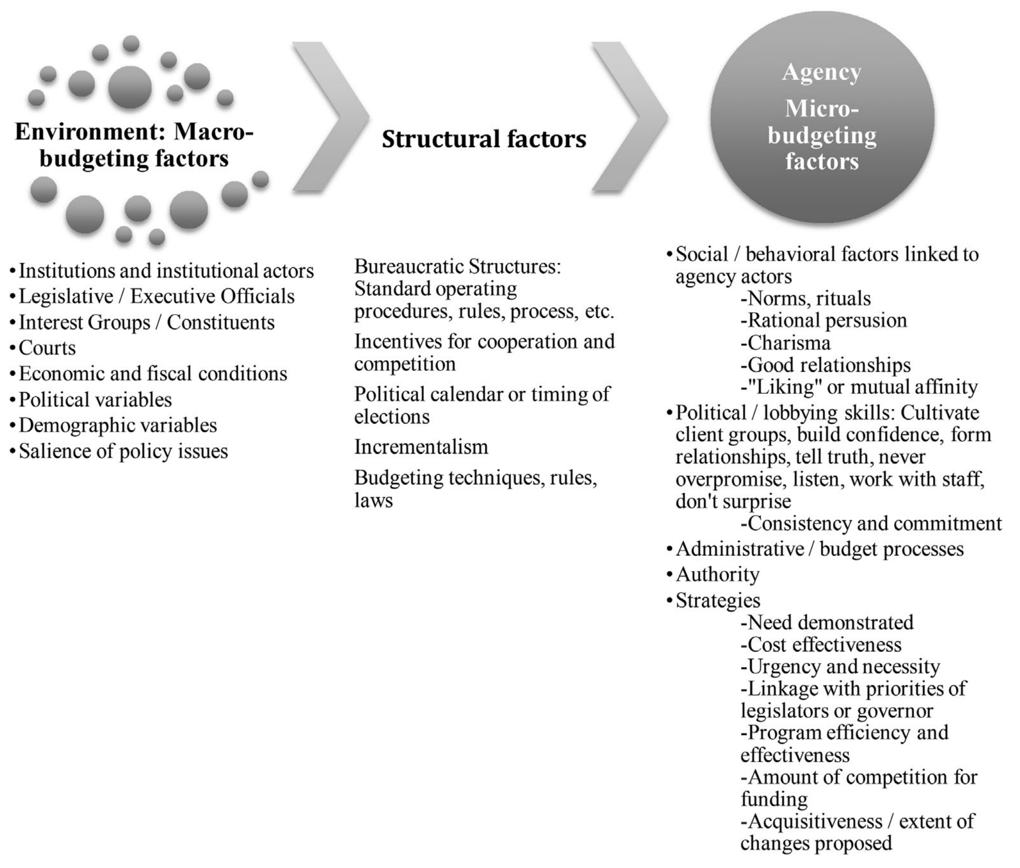
Another line of inquiry in public administration, albeit sparse, that is related to the interactions of bureaucrat agents and legislative principals is the interpersonal power literature. When agents attempt to influence principals, they are attempting to exercise power in order to get their own way. Jensen (2007) considered influence tactics used in structured policy decision groups, which have a link to appropriations committees. Rational persuasion and charisma were the most effective techniques used out of those studied. Rational persuasion using data can be a compelling and effective skill in budgeting. This is how agencies can demonstrate need and efficiency. Here, bureaucratic expertise can be important, and the information asymmetries that exist between the legislators and agencies can work in the agency's favor. A follow-up study by Stenstrom and Haycock (2015), specific to budgeting choices, also considered how interpersonal influence tactics can impact outcomes. They found that the tactics "authority" and "consistency and commitment" were important. Particularly important was "liking," which was defined as "a mutual affinity between the target and agent" (Stenstrom and Haycock 2015, 4).

The tactic of "liking" has obvious ties to relationship building and maintenance and links into research by other public administration scholars, who have given more direct prescriptions for budget officials working with politicians. In fact, some recommend that budget officers become politicians themselves, engaging in the cultivation of client groups, focusing on building confidence and forming relationships with appropriations committees, and developing political skills, which can be more important than demonstrating efficiency (e.g., Davis, Dempster, and Wildavsky 1966, 1974; Wildavsky and Caiden 2004).

In some ways, when agency officials attempt to influence their politician principals, there is also a link to the literature on the behavioral aspects of lobbying. Lobbyist behaviors are not perfectly analogous to bureaucratic behavior and strategies but both can be discussed using a principal/agent framework, both involve attempts to influence legislator decisions, and both occur squarely in political realms. In fact, some may even describe bureaucrats as internal lobbyists. Thus, some insight can be gained from considering successful techniques that lobbyists use when interacting with members of Congress. Wolpe and Levine (1996) report that the five most important commandments for lobbyists are tell the truth, never promise more than you can deliver, know how to listen, work with staff, and do not spring any surprises. These common sense approaches can certainly apply to bureaucrats working with the executive office and legislators in getting their budget proposals approved, and are perhaps indicative of budget success.

Although researchers have done very important work related to budget interactions and dynamics, none have directly considered items important to legislative budget success by asking legislators themselves, nor have they considered the degree that agency officials can impact these items. Figure 1

FIGURE 1
Items Influencing Budget Outcomes, From Literature



contains a summary of the items that can potentially influence budget outcomes from the agency perspective, broken down into macro- and micro-budgeting. Some qualifiers to the figure: (1) the micro- and macro-categories are not mutually exclusive; (2) this is not meant to be an exhaustive list, but are items that have been discussed in the literature; (3) social/behavioral items are also relevant to macro decision-making (used by macro actors); (4) structural constraints often come from the external environment of agencies, and, therefore, impact decision-making at the micro-level. Agency structures are often determined by executives and legislatures in enabling legislation, other legislative actions, and through oversight. However, other structures are determined internally by agencies themselves.

METHODS

Although this study is a case study, it is important to create the specific context and backdrop for the case. The sampling frame employed in this study consists of public officials within North Dakota, a sparsely populated, primarily rural, U.S. state. Table 1 contains characteristics of North Dakota that are relevant to budgeting. The state tends toward conservative political philosophy, and consequently is fiscally conservative. The primary industries are agriculture and energy, and at the time the data were gathered for this study, North Dakota was experiencing budget surpluses and economic growth.

As noted in the table, there are several factors that lead to a powerful governor in North Dakota: the line-item veto, ability to withhold appropriated funds from all three branches, call a special session, and spend unanticipated funds without legislative approval. There are also nonstatutory factors that, for this particular state, should shift power toward the governor: the part-time citizen legislature (nonprofessional), economic growth (recession gives power to legislature), and the fact that the state has had a wavering commitment to Performance Based Budgeting (PBB), which means there is less required performance information going to the legislature.

One of the most important state characteristics related to the study is related to current budgeting process and requirements. As noted in Table 1, North Dakota has used a version of (PBB), but it has not been a statutory requirement. As often happens in jurisdictions, hybrid systems evolve over time, which is also true of this state. A 2002 study by the National Association of State Budget Officers (NASBO) found that North Dakota reported combining zero-based budgeting, incremental budgeting, and program budgeting with PBB. However, the 2008 NASBO study indicated that the state did not use PBB, while the 2015 report indicated that, although the state does not use PBB it does use performance measures in agency/program management, program evaluation, strategic planning, and goal setting, and to inform executive budget recommendations. We are forced to conclude that the legal and legislative requirements for using PBB have not existed, and North Dakota's commitment to performance measures as part of budgeting has been relatively low historically.

TABLE 1
Characteristics Related to Budgeting in North Dakota

The State
- Comparatively small in population and rural.
- Dominant industries: agriculture and energy.
- At time of data collection (2010):
  - Standard and Poor's credit rating was AA+.
  - Republicans controlled state institutions: governorship and House and Senate.
  - 13 Senate members and 23 House members were on appropriations committees.
  - Approximately 75 appropriation bills passed over the 90 day limited session.
  - Had a surplus, and general fund reserve was well above the national average.

Budgeting structures:
- Biennial budgeting and the bicameral legislature meets every other year.
- Constitutional balanced budget requirement for governor's proposal, budget passed by legislature, and budget signed by governor: debt for long-term assets, but not negative general fund balance.
- The state has practiced a version of performance based budgeting, but has had no relevant law. Agency and program level measures have been collected, but are not required.
- Legislative session limited to 80 days.
- The Senate has 1 appropriations committee and the House has 1 main and 3 formal divisions; neither has budget committees.
- State has permanent/continuous appropriations.
- State appropriates federal funds.
- State has a budget stabilization fund, which can be maximum 5% of prior year receipts deposited into the general fund. Actual revenues must be 2.5% below forecast before Governor can access.
- Agencies are allowed to transfer appropriations between programs or object classes within a program or unit.
- The nonpartisan budgeting arm of the legislature is the legislative fiscal staff, headed by the Legislative Budget Analyst and Auditor.

Gubernatorial Budget Authority and Responsibility
- Gives agencies funding level request targets.
- Can spend unanticipated funds (through a Commission) without approval from legislature, with restrictions.
- Can withhold appropriations from executive branch agencies, legislative branch, and judicial branch.
- The governor has the line-item veto authority, but this does not include the authority to supplement.
- The governor has legal authority to call a special session if the budget needs adjusting.
- The executive budgeting arm is called the Office of Management and Budget (OMB).

The budgeting timeline:
- March: Governor releases guidelines, Moody's provides revenue estimates, agencies prepare budgets.
- July: State agencies submit their budget requests to OMB, followed by hearings.
- December: The governor submits a preliminary budget.
- Early Jan: Session Begins

Session: Legislators review the governor's proposal and other budget proposals.
Session: Agencies work closely with appropriation committees and budget officials present proposals.
Late April: Legislative approval (appropriations) often occurs in final hours of the last legislative day.

Note: Some of the information in this table was taken from *Budget Processes in the States* (2002, 2008, and 2015). National Association of State Budget Officers. Available for download at: *www.nasbo.orgwww.nasbo.org*

Sample

Surveys were administered to two groups of respondents[1]:

1. Legislators that have served on appropriations committees during the previous three legislative sessions. Legislators were limited to those serving on appropriations committees because these committees make recommendations to the full legislative body regarding passage of appropriations bills and, for the most part, their recommendations are accepted by their respective chamber.
2. Agency budget officials who have served in their position within the previous three legislative sessions. Agency budget officials were defined as the person in the state agency who is most responsible for the budget strategy for the agency. In smaller agencies, this may be the agency director; in others, it could be the deputy or assistant director, the chief financial officer or a separate legislative liaison who approves all budget testimony of the agency.

Survey Instruments

The purpose of this study was to identify (1) the items that are most important to legislators in approving budget proposals and (2) which of these items agency personnel can impact the most. With these goals in mind, the surveys were developed through the following steps:

1. Open-ended interviews were conducted with key budget experts—agency budget officials, legislators, and budget analysts. Interviewees were asked to identify the most important items that legislators use in deciding on agency budget proposals. Responses were then compared across interviewees and a comprehensive list of items was derived.
2. With an eye toward parsimony, we considered the related literature in order to refine the list. We subtracted an item when there was agreement, that is, was largely personal to the respondent or unique to North Dakota, or if there was little basis in the literature. In the end, a total of 27 items were included.
3. Two distinct, but overlapping, surveys were developed using the list of items.
4. The surveys were piloted with two legislators, a legislative fiscal analyst, and a budget analyst. They were asked to provide feedback on the clarity and design of the instrument as

1. A third group—legislative and executive fiscal/budget analysts—also received a survey. However, only 12 were surveyed and 8 responded. Because of the low number of respondents and because we only asked them what was important to legislators, we excluded them from analyses.

well as opinions about any aspect of the survey that could become controversial. These four individuals were not part of the final sample. The surveys were then refined into final form. The 27 items are contained in Table 2.

Following is a description of the survey that was developed for each respondent group:

1. Legislator survey: The survey distributed to legislators contained two sections. First, they were asked to rate how *important* each of the 27 items was to their decision to approve a budget proposal. The response anchors were one and six, ranging from *least important* to *most important*, with an option for "don't know" or "not applicable." Survey instructions had to vary according to the type of respondent, because legislators were commenting on their own perspective while agency officials were speculating about legislator preferences. In Section 2 of the survey, some demographic information was collected: *Number of legislative sessions served on appropriations* (more than 3/3 or less); *House membership* (House/Senate); and *party affiliation* (Democrat/Republican).
2. Agency budget official survey: The survey given to budget officials contained three sections. Section 1 was identical to the first section of the legislator and analyst surveys. Officials were asked to rate how *important* each of the 27 items appears to be in legislators' decisions to approve a budget proposal. In Section 2, they were asked to rate how much *impact* or control they felt they could have on each of the 27 items (1-6, *least impact* to *most impact*, with an option for "don't know" or "not applicable"). In Section 3, they were asked how many legislative sessions they have served as a budget officer (more than 3/3 or less).

In completing the surveys, all respondents were instructed to assume the state was not experiencing a budget shortfall and that the overall state budget would tolerate a moderate (5 percent per year) general fund increase in expenditures. We did this to attempt to control the economic conditions, which the literature supported as important to budget decision-making. We decided to make it a constant across respondents rather than to assess it directly as an item.

We anticipated that survey response rates could be an issue, particularly for legislators, for a variety of reasons, including politics. Thus, the survey process was developed to ensure total anonymity to respondents. Support was obtained for the survey from the chair of the committee responsible for legislative management, and that support was indicated in the cover letter for the survey of legislators. As a result, the overall response rate across respondent types was a respectable 63 percent (69 of 109 surveyed). The response rates by respondent type were 59 percent (29 out of 49 surveyed) for legislators and 67 percent for agency budget officials (40 of 60 surveyed).

The 27 decision items were categorized in two ways after the surveys were given in order to link them to the literature and to provide conceptual clarity to results. First each decision item was categorized according to the level of budgeting that it best reflects, macro or micro. This was done by referring to the framework of Figure 1. Second, each item was categorized according to the type of rationality that it best reflects, following the logic outlined by Thurmaier and Willoughby (2001) discussed above. The categories used were economic, political, or social (includes behavioral). As mentioned previously, some items may reflect more than one type of rationality; in these cases, we attempted to assign the primary type. If an item could not be logically assigned

TABLE 2
Survey Items; Independent Samples T-Tests Comparing Importance Ratings by Party of Legislators; Difference Scores Comparing Importance for Legislators With Ability to Impact by Agency

Item	Level	Rationality	Legis. mean	Dem/Rep ranks	*T*-score party	Agency impact	Import/impact Diff
Proposal results in efficiency in state or local government	Macro	Economic	5.28	7/1	−2.443*	4.89	.39
Proposal addresses a well established need	Micro	Economic	5.07	4/2	0	5.17	−.1
Legislative fiscal analyst validates accuracy of proposal	Micro	Economic	4.9	8/3	−.129	4.17	.73
Proposal does not put budget out of balance	Macro	Economic	4.83	5/6	.835	3.92	.91
Proposal is supported by constituents	Macro	Political	4.76	6/9	1.272	4.29	.47
Proposal has clear outcome measures related to goals	Micro	Economic	4.72	12/5	−.521	5.08	−.36
Program with good past performance	Micro	Economic	4.72	11/4	−.541	4.85	−.13
Agency has positive relationship of trust and credibility with legislator	Micro	Social	4.69	1/11	1.645	5.2	−.51
Proposal is equitable to all impacted	Macro	Social	4.62	9/10	.133	5.28	−.66
Proposal clearly helps agency accomplish its mission	Micro	Social	4.62	15/7	−.553	4.46	.16
Proposal is included in own party leadership strategy	Macro	Political	4.54	17/8	−.763	3.59	.95
Proposal addresses issue with which legislator has personal experience	None	Social	4.52	3/12	2.514*	3.9	.62
Executive budget analyst validates accuracy of proposal	Micro	Economic	4.34	13/13	.62	4.48	−.05
Budget presentation by agency is clear	Micro	Social	4.24	10/16	1.325	5.38	−1.14
Proposal has “Do Pass” recommendation from policy committee	Macro	Political	4.24	14/14	.907	4.24	0

(*continued*)

TABLE 2 (Continued)

Item	Level	Rationality	Legis. mean	Dem/Rep ranks	*T*-score party	Agency impact	Import/impact Diff
Proposal required for national accreditation—funding is dependent	Macro	Mixed	4.21	2/18	3.195**	3.42	.79
Proposal otherwise justified does not require FTE	Micro	Economic	4.07	24/15	.199	4.03	.04
Proposal does not require use of state general fund dollars	Macro	Economic	3.97	16/17	1.22	4.2	−.23
Proposal is included in the budget proposal of the governor	Macro	Political	3.83	21/20	1.533	4.49	−.66
Proposal is included in budget proposal of governor from own party	Macro	Political	3.76	19/21	1.779	3.9	−.14
Proposal requires <$100,000 from state general fund	Micro	Economic	3.69	24/19	1.295	3.76	−.07
Proposal is supported by stakeholders	Macro	Political	3.66	20/22	1.846	4.69	−1.03
Proposal required for national accreditation—funding NOT dependent	Macro	Mixed	3.45	23/23	1.756	3.06	.39
Agency representative has good speaking skills	Micro	Social	3.31	22/24	2.734*	4.8	−1.49
Agency representative uses technology	Micro	Social	3.07	25/25	2.680*	3.97	−.9
Proposal has support of NCSL	Macro	Political	2.38	26/26	.526	2.14	.24
Proposal is supported by legislative peers from other states	Macro	Political	2.07	27/27	1.69	1.8	.27

Notes: $^{*}p < .05$; $^{**}p < .01$; Legislators, $N = 29$ (18 Republican, 10 Democrat, 1 nonresponse); Agency officials, $N = 40$; Importance and impact based on *Likert* scale from 1 (least important/impact) to 6 (most important/impact). A positive t value for Party indicates Democrats rated the item as more important, and vice-versa. An importance/impact “difference” of zero indicates that importance and ability to impact are the same; a positive “difference” score indicates that importance to legislators is rated higher than ability to impact, and vice-versa.

to one of these categories it was labeled as "unclear." The two categories for each item are contained in Table 2.

Analysis

This study used descriptive statistics to analyze and rank the mean of *importance* and *impact* for each of the 27 items. Legislators were further stratified by party affiliation. In addition, we present descriptive statistics comparing the mean of these 27 items of legislative *importance* to the mean of agency *impact* on these 27 items; we did this to determine if there was consistency between legislative importance and the ability of an agency to have an impact.

RESULTS AND DISCUSSION

This study had two primary research questions. First, what items are most important to legislators in approving budget proposals (*importance*)? The potential for political party to impact the importance ratings of legislators was linked to this first question. Second, what is the degree that agency budget officials can *impact* the items that have the most *importance* to legislators?

Research Question 1: Item Importance to Legislators

Table 2 contains each item listed in order according to the overall mean for *importance* to legislators. The top four ranked items (and six of the top seven) are based in economic rationality —*efficiency*, establishing a *need*, *accuracy* of proposal, and budget *balance*—while the fifth item is based in political rationality: whether proposal is *supported by constituents*. Economic rationality is clearly dominant in legislative decision-making, compared to political and social.

The dominance of economic rationality factors is somewhat surprising given that North Dakota has been slow to embrace performance-based budgeting (PBB), which would necessitate an enhanced focus on performance measures. Rather, the state has had an inconsistent commitment to PBB and it has not been required by law. It has been cautious in adopting PBB; this was clearly reflected in a 1998 study by its Legislative Council, which claimed some other states had been hasty in implementation, pointed out several potential problems with PBB, and made recommendations for adoption. Melkers and Willoughby (2008) included North Dakota as one of 16 with administrative PBB requirements, which are "nonlegislated, yet formalized processes for integrating performance measures and data in the budgetary process" (p. 65). When comparing states with PBB legislation to states without, Lu, Willoughby, and Arnett (2009) found a link between having PBB laws and stronger use of performance information in budgeting. Although several of the top rated *importance* factors were based on economic rationality, the two factors most linked to PBB were ranked sixth (*outcome measures*) and seventh (*past performance*), which is high when one considers North Dakota's history with the program.

An additional analysis was done comparing the self-ranking of legislators and the rankings of legislative *importance* derived from agency officials, who were asked how important each item was (in their own opinion) to legislators. A Spearman's rank correlation indicated a fairly high level of agreement between groups in their importance rankings ($r_S = .73$; $p < .01$). This is positive for agency officials since the first step toward impacting legislators is understanding what is important to them. When we calculated tests of mean differences, we found a disconnect between legislators and agency officials on six items, five of which agency officials thought were more important to legislators, compared to legislators' own ratings: *Proposal does not require use of state general fund dollars* ($t = -4.41$; $p < .01$), is *included in the budget proposal of the Governor* ($t = -3.17$; $p < .01$), is *supported by stakeholders* ($t = -3.24$; $p < .01$), *otherwise justified does not require full time equivalents* ($t = -2.05$; $p < .05$), and *agency representative has good speaking skills* ($t = -2.68$; $p < .01$). Of note is that two of these are based on economic rationality, while three are political or social. In one case, agency officials thought an item was *less* important to legislators, compared to legislators' own ratings: *proposal results in efficiency in state or local government* ($t = 2.25$; $p < .05$).

The Impact of Party on Importance Ratings of Legislators

The survey included questions about each legislator's party affiliation so that an exploratory analysis could be done on an important characteristic of legislators. The ranks of the 27 items of *importance* to legislators by political party are presented in Table 2. Two exploratory analyses were done to assess whether party affiliation impacted *importance* ratings of legislators. First, a Spearman's rank correlation indicated a fairly high level of agreement between importance rankings of Republicans and Democrats ($r_S = .72$; $p < .01$). Second, to see if observed differences in mean importance ratings between Democrats and Republicans were statistically significant, we conducted independent samples *t*-tests for all 27 items. Results, which are contained in Table 2, showed that the means for five items were rated differently by Democrats and Republicans. Republicans had more of a focus on "*efficiency*," a macro-level economic item. Democrats put higher value on social items specific to agency officials (*speaking* and *technology skills*), and their own *personal experience*, which are all micro-level social factors. The other difference, whether a proposal is linked to *external accreditation*, was more important to Democrats.

The item rated highest by Democrats was *agency representative has an existing positive relationship of trust and credibility with legislator*. This social factor was rated 11th most important by Republicans, indicating trust in budgeting relationships is important, but more so for Democrats.[2] The existing literature of this topic, referenced above (Duncombe and Kinney 1987), supports that relationships matter. This is obviously something that agency officials have some control over and perhaps is an underemphasized item in principal/agent interactions.

2. Although this factor appears to be much different in importance for Democrats and Republicans, according to the ranking of the means, it did not reach statistical significance in a *t*-test of the mean difference. The party *t*-test analyses have low statistical power because of the low number of respondents in both categories. Some of the observed mean differences in ranked items in Table 2, therefore, do not reach statistical significance.

Clearly party differences linked to budget preferences is an area ripe for further research with larger samples.[3]

Two other items related to political rationality were interesting, given the power position of the governor reflected in Table 1: *Proposal is included in budget proposal of the governor* and *proposal is included in the budget proposal of governor from legislator's own party*. Both items have legislator ratings that place them in the bottom half at 19th and 20th, respectively. The results seem consistent with Abney and Lauth (1998), who asserted the end of executive dominance in state appropriations. However, the result is inconsistent with other studies mentioned in the literature section.

Of the political factors, it is perhaps surprising that constituent support was more important to legislators than either party leadership, policy committee, or the governor. This implies that an effective political strategy for agency officials, is to appeal to constituents of legislators. While this strategy in known in the public administration literature, it comes with risk.

Although social factors ranked lower than the economic factors that dominated the top of the list, there certainly is a place for these perspectives. It is not surprising that trust is ranked highest among the social factors, and that—for Democratic legislators—was the most important factor. One could certainly argue that without trust, the economic factors take on more importance because they are tools of administrative accountability. A mixed approach that starts with trust is perhaps advisable for agency officials.

Research Question 2: Agency Impact

After rating the importance of the 27 items, agency budget officials rated each of the same 27 items related to the amount of control or *impact* they felt they could have over each. Table 2 contains a column showing the mean for each item related to agency *impact*, allowing comparisons with the mean of importance. For interpretation, consider the items rated as most important by legislators (Table 2 is sorted by legislative *importance*), whether they are micro-budgeting factors, and whether there is a corresponding high *impact* rating. A difference score was also calculated for the 27 items to aid in interpretation. Difference scores that are in the positive direction indicate that legislative *importance* was rated higher on average than agency *impact*, and scores in the negative direction indicate that *importance* was rated as relatively low compared with agency ability to *impact*.

Taken altogether, the items that agency officials should focus most on are (item rows shaded in Table 2): establishing *need*, ensuring *accuracy* of the proposal, including clear *outcome measures* related to goals, showing positive *performance*, establishing *trust*, and linking the proposal to the agency's *mission*. Of the other micro-level social factors, ensuring a clear budget

3. *T*-tests for chamber membership were also calculated. There was a difference related to whether the proposal was required for national accreditation upon which funding was not dependent. The basis for this difference is unclear.

presentation is most important. The important qualifier, as discussed above, is that there are some party-based differences that agency officials should consider, but these do not negate the importance of the above items to overall budget success. It should be noted that all of the above items are either economic or social.

Budget officials were given the opportunity on the survey to provide narrative comments about successful budget tactics. Not many did, but the comments that were provided square very well with above recommendations based on the quantitative portion of the survey. The importance of social factors, in particular trust and credibility in relationships, were certainly supported. Consider the following:

- "Credibility, integrity and being forthright open, and honest are all important attributes. Never guess if you don't know the answer."
- "Speak the truth; don't ever lie or deceive. Provide requested information as soon as possible."
- "Trust, credibility, and presentation all based on prior experience are very important."
- "Never burn any bridges."

The items based in economic rationality also received some support in the narrative comments:

- "Budget proposals need verifiable data and a convincing reason to be successful."
- "Clarity of message is important. Legislators want to know that agency is spending in an effective and common sense manner."
- "Do not overlook the details. Have answers for everything. Prepare early."

CONCLUSION

This study provides some important guidance to agency budget officials. It is largely an exploratory study and, therefore, hints at several areas for future research. Since all study methods have strengths and weaknesses, we conclude by discussing some shortcomings. The study did not include an analysis of specific budget proposals to determine which items made each proposal successful. Such a project would be worthwhile, albeit complex. Relying on the opinions and recollections of legislators may not square well with actual measures of legislative behavior or outcomes. This could be an important follow-up study to see if the items identified in the current study are actually those that made a difference in approval of a proposal.

Although the governor is a key player in the budgeting process, the scope of this study was limited to the decisions of legislators, since they grant the final spending authority. However, note that two of the items considered are that a *proposal is included in the governor's budget* and that a *proposal is included in the governor's budget from the legislator's own party*. Thus, indirectly gubernatorial power was considered and it turned out to be less important to legislators than many other factors.

To conclude, we return to the main shortcoming of the study: it is essentially a case study of a single state. Due to the complexity of the methodology, which includes creating the sampling frame, developing the surveys through interviews, and getting permission to conduct the study, creating a cross-section of states would be difficult. Nonetheless, the question of generalizability becomes important. There is likely a degree of homogeneity across state legislatures related to the processes used to develop budgets. Indeed many of the findings are not only intuitive but are consistent with the literature (as noted), which bodes well for generalizability. However, there are likely some state specific differences that have the potential to impact generalizability. For instance, the budgeting method used.

Future research could apply our surveys to other governmental jurisdictions, and thereby test the degree that our findings generalize. Another way to assess generalizability would be to study budget decisions across time in a single jurisdiction, in order to gauge the degree that decision processes change according to environmental, political, and even structural changes. Certainly the health of a jurisdiction's economy impacts budget processes, as do various political and social factors. North Dakota had a unified government under Republican control at the time the data were gathered. Do legislators change decision preferences under divided government? Are the differences between Democrats and Republicans noted in this study due to their place in a unified governing structure? These are only a few of the questions that are ripe for further study.

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