Evaluating Assertiveness, Support, and Gameplay Patterns by California Rural County Departments in Acquiring Budgetary Resources

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Evaluating Assertiveness, Support, and Gameplay Patterns by California Rural County Departments in Acquiring Budgetary Resources

A Dissertation
Presented to the Faculty of the Department of Public Policy and Administration
West Chester University
West Chester, Pennsylvania

In Partial Fulfillment of the Requirements for the Degree of
Doctor of Public Administration

By
Janet Dutcher
December 2023

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Dedication

To California County Department Heads who annually prepare budget proposals for consideration by County Administrative Officers and negotiate for their fair share of general fund resources to deliver the best public services they can afford.
Acknowledgments

At the start of this journey, it was inconceivable how it would unfold, what the end would look like, and, more importantly, what level of effort it would take to finish it. This tremendous effort took 15 months and would not be possible without Mom's encouragement and support, who taught me discipline and perseverance. Echoing in my head were the words, “Don’t complain, just get it done.” Mom, it has taken 63 years, but the educational goal is complete; not only did I get that college degree, I’m a doctor.

To my fellow DPA students and candidates, I learned so much from our discussion posts over thought-provoking public administration topics and by peer reviewing each other’s papers. I especially thank Clark Gettinger for his invaluable insights and comments in DPA 801 and 802. I hope you find your topic and reach the end as I have. Also deserving of appreciation are the DPA professors and their thoughtful and dedicated approach to teaching the subject of public administration.

To my dissertation committee, your comments and suggestions have added a level of scholarliness to this paper that I am incredibly grateful for. I want to thank Dr. Davis for his support and guidance, especially his deep dive into county budgeting, as few could have done.

When I needed time to concentrate on this dissertation, my three kids were so understanding to give me time, space, and support towards completing this journey. Finally, I thank my Mono County co-workers and colleagues, whose words of encouragement were what I needed at the right time to keep at it until the end.
Abstract

Local and state laws require municipal budgeting before elected officials in a public setting. But preceding this, many decisions unfold privately, where department heads and executives compete over proposals to legislators about who gets what of scarce resources. This dissertation explores this private aspect of public budgeting, hypothesizing that greater assertiveness receives deeper cuts but more significant budget growth. In contrast, proposal support minimizes budget cuts because legislators adopt what executives recommend. This dissertation demonstrates that county budgeting in California rural counties shows the same dynamics as previous federal and state budgeting studies. Those dynamics include using non-technical gameplay strategies as bargaining tactics to win their fair share of scarce resources.

Using budget data from 460 general fund departments in 38 rural counties, bivariate correlations evaluated relationships between department assertiveness, executive support, and whether legislatures adopted administrative recommendations. Secondarily, this dissertation used a survey instrument assessing the effect of four gameplay patterns (devious, economic, time, and incremental) with changes in department fiscal resources.

Results confirm the most assertive departments suffered the deepest cuts but received a more significant share of scarce resources than less assertive units. On the other hand, the budget gameplay association proved weak, with no correlation, although explaining the rationale behind their request was the highest-rated strategy. Nonetheless, research results show the executive is the most influential player in allocating scarce resources because the correlation between recommended budgets and adoption was strong. As such, obtaining support from administrators is the wisest strategy.
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Chapter 1: Introduction

Local and state laws require municipal budgeting before elected officials in a public setting. But preceding this, many decisions unfold privately, where department heads and executives compete over budget proposals about who gets what of scarce resources. The decision about how much to allocate to which public service resides with governance. In California counties, the subject matter of this dissertation, the responsibility for governance and these budget decisions is the elected members of the Board of Supervisors. In this context, budgets tell citizens what their government will do for them. Additionally, from the citizen's perspective, the public budgeting process and its outcomes are integral parts of democracy and a key mechanism for holding elected officials accountable to the needs of their communities. However, before Boards of Supervisors (hereafter “Board” or “BOS”) make these critical decisions, an internal process takes place outside the public view where department heads and county administrators negotiate over who gets what, the outcome representing bargained-for choices made privately and recommended publicly to elected governance.

While the public budget itself may succinctly communicate to others what outcomes governance expects to provide the public in the coming fiscal year, this research is interested in those interactions by budget participants within a budget process taking place long before the Board takes action that works out the resource allocation recommendations among competing interests. How do budget participants agree on a specific allocation of resources? What type of interactions occur between them as they compete for resources and strive to make their case about their financial interests being essential and more critical than others? As Wildavsky (1984) writes, do they ask for far more than they need, anticipating cuts so that departments might receive what they want? Furthermore, do they agree with the choices reached, and if they do not, do they voice their opposition?
These questions relate to what this dissertation aims to measure. Specifically, this research investigates two budgeting aspects where departmental leaders tell central budgeting administrators what resources they need to operate their units. One part is looking at how aggressive department leaders are in making expansive requests for more funding, whether obtaining support from the executive makes a difference, and evaluating if these tactics are successful at getting what departments want in terms of financing. This part of the dissertation replicates the research by Sharkansky (1968), LeLoup and Moreland (1978), and Thompson (1987), except this research investigates department assertiveness, County Administrative Officer (hereinafter “CAO”) support, budget success, and expansion in the local county budgeting environment. In contrast, these other research studies involved federal and state budgeting. The other aspect is considering departmental strategies, referred to as budget gameplay, where departments lobby to persuade budget deciders about the merits of their resource requests and effectively incorporate more financing into next year’s budgets. Here, a gameplay survey like the one used by Collins et al. (1983, 1987) asks County departments to rate their preference for specific gameplay strategies.

Examining behavioral interactions in the budget process might assist practitioners in answering some of these questions and lead to a better understanding of the dynamics between departments that want resources and executives who want to limit what gets handed out. That is because these answers impact the creation of today's public budget, making the development of public budgets a complex endeavor. Complexity arises from the diversity of viewpoints overlapping one another. One perspective is that budgeting is technical, involving calculations, forecasting, estimation, and accumulation of detailed expenditure accounts, then assigning these
calculations to proposed activities. These are the rational activities that take place within the confines of the budget development process.

A second perspective coinciding with the technical part of budgeting is the implicit and explicit behaviors exhibited by budget participants to lobby central budget authorities for their share of an organization’s available resources against a central budget authority whose task is to limit spending. This interplay invoke an image of two opposing sides whose agendas contradict one another (Lee et al., 2013). One seeks to acquire more resources, and the other seeks to save money by cutting back on spending requests (Wildavsky, 1984). This second perspective of the budget process entails combined action and cooperation by participants, characterizing give-and-take choices among differing roles where their interests are at odds with one another (Menifield, 2017). This research explores this second perspective of budgeting: the types of budget behavior affecting choices about allocating resources to departmental activities.

**Background**

As political subdivisions of state government, California counties deliver mandated state-level services to all citizens within the county boundaries without regard to whether residents live in incorporated cities. The critical distinction is counties do not enjoy the flexibility of cities to design their departmental structure uniquely, tailor their revenue framework to finance comprehensive discretionary public service offerings, and choose which of these mandated public functions it will not perform. The state legislature delegates responsibilities to counties and establishes new service mandates, sometimes with the revenues to finance these new services and at other times with no additional resources.

The legislative framework for counties in California makes them more alike than distinctly different from one another. The advantage when considering counties as research
subjects is the comparability of one county to another. Their departments are similar, although variations in names and titles exist, and what each department does is similar among California’s 58 counties. The governance structure for the counties in this dissertation is the Board or BOS, five elected officials representing approximately equal population districts within the county boundaries. The BOS is the budget decider. They are responsible for adopting an annual budget per the County Budget Act, a state-level law. While state law may mandate what counties must do, the BOS has discretion over allocating financing to these activities. Two department head officials report directly to the BOS: County Counsel and an executive titled the County Administrative Officer (CAO) or County Executive Officer (CEO). All other department heads report directly to the electorate if elected or to the CAO/CEO if appointed.

Three of the county department officials are always elected positions. These include the Sheriff, the Assessor, and the District Attorney. Sometimes, these department officials are responsible for other functions and activities. Some examples include adding coroner or public administrator responsibilities to the Sheriff. Of the 38 counties in this dissertation, only one independently elects a Coroner. The remaining 37 counties combine coroner responsibilities with the office of the Sheriff. The Assessor is another department where the county structure adds additional responsibilities, including recorder, clerk, and registrar of elections. Three counties of the 38 combine public administrator responsibilities with the District Attorney. Counties may choose to have other department offices headed by an elected official. These typically include auditor-controller, clerk or clerk-recorder, and treasurer-tax collector. The remaining department heads are appointed and serve as at-will county employees.

Every county uses a “General Fund” (GF) to account for discretionary revenues, revenues over which the BOS has the most flexibility in choosing how to spend, and it is in the GF where
counties report departments not funded primarily with restricted funds (Multari et al., 2012). Discretionary means no external constraints restrict the expenditure purpose other than the purpose tied to public purposes. The most common types of discretionary revenues are property taxes, sales taxes, and transient occupancy taxes. However, the California constitution and its laws limit counties' ability to raise discretionary resources to meet spending objectives. Because of this, decisions surrounding allocating resources to departments accounted for in the GF create the most conflict and discussion.

California statutes about how counties prepare budgets require the executive form of budgeting because all budgeting authority vests with the chief executive or CAO. The County Budget Act (Government Code sections 29000-29144) requires the CAO to collect budget requests from departments, aggregate these requests for consideration, and submit a recommended budget to the BOS. Government Code section 29040 instructs department representatives to submit requests covering financing sources and uses details. State law gives the CAO, or an equivalent position, control over what part of the department request makes it into the final recommended budget. Nevertheless, Government Code section 29040 permits department leaders to discuss their proposals at a publicly held meeting before the BOS. The ability to lobby and persuade decision-makers is most effective when departments make compelling presentations and arguments about the merits of their budgeting demands. This analysis explains the strength and direction of the relationship between department budget tactics and success in obtaining additional approved appropriations. After all, Smith and Jensen (2017) concluded that "ensuring a clear budget presentation is most important" (pp 129-130).
Resource Scarcity Against Spending Needs

Mikesell (2018) characterizes the budget process as making decisions about “needs and availability” (p. 65). Initiating the budget process is the departmental proposal to request resources. These proposals are the universe of needs. In contrast, availability references the revenues in any given year an organization expects to finance the expenditures that deliver these needs to the public. These resources are scarce, meaning there are more requests than resources to give (Rubin, 2020). This scarcity functions to restrain the decisions by central budgeting authorities and governance, which has the ultimate responsibility to decide who gets what (Marlowe, 2009). According to Wildavsky (1984), the most important questions to answer during the budget process are how much operating units should ask for and how much budget deciders should give them. As discussed further in Chapter Two, these decisions are political. They occur within the context of democratically elected officials in a public forum where they decide who gets what and how much.

Driving the budget process are competing interests for a limited pool of funds. This gives rise to conflicts debated among participants with alternate views on how best to use scarce resources on the public's behalf. One perspective about participants' viewpoints is that they are self-serving. For example, the Sheriff believes fighting crime is most important, so their department should receive a more significant proportion of the available revenues. And, of course, the Sheriff may inform others that crime rates will rise unless resources are allocated to their department as requested. Alternatively, Community Development representatives believe their land-based decisions substantially affect the community, so their department should receive a more substantial proportion than the Sheriff. After all, the character of communities is impacted by permitting decisions and the enforcement of codes, all of which require resources to
pay the employees who make these decisions. Scarcity means that neither department can get what it wants.

In contrast, Public Works knows citizens value streets and roads without potholes, and therefore, their department also ought to receive a more significant proportion of the available revenues. Still, another may support a particular program because it benefits their constituents, clients, or political interests. These conflicts are inevitable because needs exceed resources, and executives and central budgeting authorities, such as CAOs, are responsible for resolving or satisfying these conflicts for the coming fiscal year. Since these decisions are about priorities and values, the resolution is behavioral. Choices are necessary, and participant behaviors can influence those choices. Stakeholders jostle with each other to attain their objectives by negotiating, persuading, and convincing (Wildavsky, 2017). Against this dynamic is acquisitional behavior, where departments ask for significant increases of resources knowing budget executives and boards will award something less than asked for but proportionally more than awarded in previous budgets (Sharkansky, 1968; LeLoup and Moreland, 1978; Thomson, 1987)

**Department Budget Proposals Versus Executive Authority to Cut**

While all but the smallest governmental organizations receive budget requests or proposals from their departments early in the budget process, the CAO (or chief executive) can alter department budget proposals by often recommending something less to the agency's governance group. Accordingly, the budget process invites internal conflict by contrasting department motives to maximize resources and minimize cuts while executive agents pressure departments into conceding spending increases and limiting expenditure growth (Lee, Johnson, & Joyce, 2013). Contextually, budget development is laden with these types of conflict. Lewis
(1952) sees value in comparing one department's request against another because resources are scarce. Wildavsky and Caiden (2004) find that stakeholders have different opinions about how best to program these scarce resources, which drives competition. With competition and absence of control over funding decisions comes uncertainty for department officers, a conclusion reached by Hofstede (1968), who also concludes that uncertainty compels department officials to incorporate behavioral strategies, or gameplay, into their activities for obtaining budget resources.

We assume departments have an interest in acquiring extra appropriations. However, budget participants are not equal in power and authority to compel decisions in their favor solely based on a technically accurate budget proposal. Interpersonal dissension between executive agents and department representatives provokes resource-requesting strategies and budget gameplay tactics spurred on by competition for limited resources. Conflicts and the uncertainty that come with disagreements about the proper allocation of resources give rise to using certain non-rational tactical behaviors by department leaders most likely to convince budget deciders to satisfy their requests. One type of behavior that Key (1940) notices is that some department leaders are more persuasive at convincing decision-makers about the merits and imperativeness of their programs over those of another department. In other words, department leaders compete against one another in gaming the process of acquiring resources.

Wildavsky (1984) observes that department proposals may represent the rational technical calculation of resource needs. More often, though, departments have expanded ambitions for additional personnel and expenditures beyond what the technical aspects of constructing their proposals can demonstrate. They are more likely to build their proposals to generate support or appeal from those who make budget decisions. Wildavsky (1984) states these
tactics manipulate political actors to support department intentions. Consequently, allocations to others competing for the same resources may seem unfair because they let their technical calculations speak for their intentions without resorting to these less straightforward tactics. Tactics like these are not transparent and obvious. Wanat (1975) observes that a large part of the unfairness originates from departments hiding their true intentions. This process generates a pattern of injustice for those departments not participating in this gameplay tactics and instead developing their budget estimates, remaining true to the budget office's directions, utilizing tools and applications to calculate estimates, and not resorting to expansive unreasonable requests for substantially more funding that some departments might choose to employ without revealing their true motives.

Meanwhile, departments participating in gameplay tactics resort to political tactics to acquire resources (Mikesell, 2018). Types of tactics include asking for exorbitant amounts, padding their estimates, keeping silent about inadvertent errors, threatening a crisis, or advocating, often outside of the public’s view, with decision-makers to sway them to agree with the department's budget request (Mikesell, 2018; Wildavsky and Caiden, 2004; Lee et al., 2013). Besides evaluating the effectiveness of some of these gameplay tactics, one question this dissertation answers is whether obtaining support for one's budget proposal from the budgetary executive is a recipe for getting elected officials to approve your funding requests. Another is whether it is wise to expand your demand for funding excessively, knowing cuts are likely to your original requests before being presented to governance for adoption. However, departments anticipate these cuts and expect to leave their department with proportionally more than awarded in previous budgets.
Monetary resources are limited. Wildavsky (1986) writes that the one environmental condition common to all governmental budgeting efforts is the scarcity of financial resources. Given a finite level of funding, allocating resources to one department means giving less to another. Competitive behavior arises because of scarce resources, and the presumption is that competing departments choose their strategies on the belief it will sway deciders to fulfill their requests. Therefore, a department that decides to do nothing or to increment last year's budget by small amounts is, in effect, giving funding opportunities to more aggressive gameplay operators who chose to ask for far more than they know they need or will get in the final budget decision. Consequently, the theory is that these strategies influence resource allocation decisions despite each department's underlying public service merits or priority. As a result, budget deciders might fail to base their resource allocation decisions on the criticalness of the underlying public service needs. Instead, decisions favor those departments that are better gameplay strategists, shout crisis the loudest, or exhibit acquisitional behavior by requesting larger than reasonable spending increases.

Gameplay Patterns and Strategies

For instance, Community Development could add affordable housing projects to their budget request and explain how the extra resources invested towards workforce housing will return economic dividends to the County. Collins et al. (1983) identify this as an economic pattern of gameplay, which is a way of justifying to deciders the merits of the request. At the same time, the Finance department may assess that current economic conditions negatively affect the allocation of more extensive resources because of a coming recession or uncertainty about revenues. This department either incrementally increases its past budget by small amounts, making it an incremental gameplay purveyor, or chooses to do nothing, which labels this
department as using a *time gameplay* strategy. But consider the effect of the elected Sheriff suggesting unacceptable crime rates if the additional budget requests are not approved. Suppose constituents demand action against rising crime rates. In that case, using a *devious gameplay* strategy, the Sheriff’s tactic may influence budget deciders to allocate additional resources to fight crime over other worthy causes. The departments that use unobtrusive tactics are not likely to draw attention to their needs proportionally, resulting in them receiving less than the more aggressive asking departments of the Sheriff and Community Development. This evaluation concerns whether bold assertiveness results in an advantage in incrementally receiving more funding than others, whether getting the support of the central executive ensures success in the resource allocation decision, and whether specific gameplay patterns chosen by departments in support of their budget requests are associated with budget allocation decisions. Is there a stronger or weaker relationship between specific gameplay patterns and resource allocation decisions? This dissertation aims to answer this question by examining the relationship between department assertiveness, executive support, gameplay patterns, and resource allocations within the context of budgeting by rural counties.

**Research Questions**

This dissertation aims to evaluate two facets of budgeting behavior by county department heads and CAOs compared to the resulting decisions by BOS as budget approvers. The first aspect intends to answer whether departments that more assertively ask for significant amounts of funding are more successful at getting legislative approval and expanding their respective appropriations. Further, this aspect includes assessing whether obtaining CAO support of department requests results in notable success and whether BOS more often adopts budgets based on what CAOs recommend. The second aspect of this research examines certain gameplay
behaviors (devious, economic, time, and incremental) using the survey instrument developed by Collins et al. (1983, 1987) to examine which gameplay patterns, if any, lead to considerable advantages in expanding next year’s appropriations.

**Dissertation Outline**

The next chapter, Chapter Two, reviews the relevant budget literature as it applies to the research questions. Some of the topics explored include past research on the budget process, its participants, and their roles in developing county budgets presented to legislators for adoption. Discussed are the pervasiveness of the political environment in which budgeting takes place, the impact of incrementalism, and the effect of power, authority, and uncertainty on department requests and CAO tasks to compile a balanced budget that the BOS will approve. This section discusses many of the studies on which this dissertation relies for its structure and approach, including how this research differs and aims to fill a gap in the past literature not previously addressed. Chapter Three lays out how the dissertation will answer the questions posed above. It discusses the data source, how it is obtained, and the inclusion and exclusion criteria for compiling population members. The section then articulates the hypotheses, defines each variable, and explains why correlational testing is the appropriate research method. Included is a description of the survey instrument, which collects data about gameplay strategies among a random sample of department heads. Chapter four presents and discusses the significance of the four correlational tests described in the methods chapter, including various tables displaying the results of these statistical tests. The last and final chapter discusses the dissertation’s conclusions, identifies critical findings, and recommends areas for further research.
Chapter Two: Literature Review

This dissertation explores the private aspect of public budgeting, hypothesizing that greater assertiveness, CAO support, and specific budgetary gameplay tactics are the keys to expanding departmental budgets. Essential to this are critical aspects of the budget process, its participants, and department leaders' methods in constructing annual proposals and influencing budget decisions. This chapter further discusses these topics and covers vital definitions of the public budget, first as a document and then as a process. Because this dissertation assesses the impact of department assertiveness, gameplay budgeting behavior, and CAO support in a process involving various other stakeholders, it explores participants' perspectives on their respective budgeting roles and responsibilities. Next, it shifts the discussion to those critical aspects of the budget environment that drive participant behavior, including the effects of bureaucracy, uncertainty, power, and authority, all distinct budgeting characteristics in public organizations. Of course, the context in which budgeting takes place affects participant decisions. Therefore, a discussion follows about the effect various budget systems have on the opportunities for aggressive assertiveness and utilizing gameplay strategies, followed by how incrementalism and the political nature of budget decisions affect departmental and CAO behavior and decision-making. Finally, the literature review explores studies that examine the types of budget tactics departments might use, such as assertiveness and gameplay, the impact of receiving support from central budgeting authorities on requests to expand budgets, and whether legislators adopt what CAOs recommend. These topics set a critical framework for this research.

The evaluation of the effect department strategies have on influencing budget decisions in their favor encompasses what this dissertation studies. These strategies, or behaviors, occur within the budget process that ultimately develops the budget content legislators receive for
consideration. Because this process underlies the subject content of this dissertation, the following sections explore it more fully, including the nature of the process, how it takes place outside the view of the public, the role each participant takes on, including their perspectives, and how bureaucracy, uncertainty, power, and authority drive particular types of behavior. The type of budget system, whether the approach is from the top-down or the bottom-up, affects the department's choice of strategy in creating their budget proposals. As such, a discussion about the impact of this environmental factor and other factors, such as incrementalism and the political context of budgeting, assists readers more fully in understanding the context in which departments may choose particular strategies for obtaining needed resources. The chapter ends by exploring the types of schemes other research studies evaluated and whether those studies found specific tactics more effective for departments in increasing appropriations. From this perspective, this dissertation relies upon past literature to establish the basis for evaluating how department assertiveness, CAO support, and gameplay patterns might successfully achieve a greater allocation of scarce resources in their respective budgets.

**The Budget as an Abstract Plan**

When considering public budgets, one view depicts it as an object, a noun representing something tangible. In its most basic form, Wildavsky (1984) seemingly states the obvious, that is, a budget is a document. Today, we might find it as a publication on government websites containing pages describing an agency's planned expenditures, organized by type of spending (such as salaries, supplies, consultants) or by purposes (welfare, law enforcement, tax collection). Chen, Weikart, and Williams (2015) describe the budget document as the government's financial plan, synthesizing complex public operations into language others will comprehend about what public officials intend to do in the next fiscal year. In this respect, the
budget document is also a policy statement as it reports the government's plans. This research uses two related but different budget documents, as explained in chapter three: the CAO recommended budget book and the final adopted budget book. Both represent publications communicating related but different types of information and decisions. The recommended budget book describes the budget the CAO proposes to elected officials, and the information in this publication assists legislators in making budget allocation decisions. In a way, the recommended budget book will depict the development journey that happened behind closed doors to arrive at the proposed budget. Often, it includes the context of what departments requested, narratives about the services they provide, and the importance of their financial needs, with comparisons to what the CAO recommends accompanied by a letter describing information critical for a BOS to consider before making their decision. In contrast, the final adopted budget book reports a BOS's decision to allocate scarce resources. It includes the same content as the recommended budget book but adds the legislators' decision for next year’s budget.

In the abstract, the budget document is information. It informs its audience what programs and services a government intends to deliver and what revenues, particularly taxes, it plans to raise to finance those activities (Lee, Johnson, & Joyce, 2013). The document uses numbers, figures, charts, graphs, and narratives to communicate public service arrangements. Altogether, there are qualitative and quantitative aspects. The qualitative describes what the government will do. The quantitative explains how much it will cost and in what quantities. This research conducts its analysis using both perspectives. The listing of revenues and expenditures paints a picture of choices about what to accomplish, which means the budget document describes an organization’s goals for the next fiscal year. More importantly, concerning the subject matter of this research, Wildavsky (1984) connects the budget document to department
intentions symbolized by the content of their budget requests, which leads to the conclusion that the budget is a behavior forecast.

**The Budget as a Process**

This research investigates department behavior to convince and persuade budget deciders about the merits of their resource requests and needs. These requests initiate the budget process each year. Wildavsky (1984) defines budgeting as converting fiscal resources (for example, taxes) into organizational activities, future objectives, and associated costs. Costing is a technical exercise of calculating forecasts and estimating inflows, such as revenue streams, against outflows, such as personnel costs, contracts, supplies, training, utilities, and capital outlay (Rubin, 2020; Chen et al., 2015; Menifield, 2017). Another viewpoint is that calculations preceded the listing of alternatives from which to make choices for allocating resources (Davis et al., 1966). Alternatively, the budget request distributes expenditure lines among the departments' programs and services as one side of a complex equation with resources on the other (Lee et al., 2013). No matter one's perspective on the budget process, it starts with operating units making more expansive resource requests to central budgeting authorities, who believe the request is too much (Wildavsky, 1986). Next, internal negotiations occur to agree on the request size. Rubin (2020) characterizes these meetings between operating unit representatives and budget authorities as "informal negotiations behind closed doors" (p. 111). The process concludes with the budget adoption by governance (Mikesell, 2018).

The executive budget disproportionately grants internal budget decision-making to the top executive, a centralized budget authority, who decides which aspect of the department requests to include and which to exclude before making recommendations to legislative decision-makers. Willoughby (1918) advocated for establishing the President responsible for
recommending a national budget to Congress because the President is charged with the administration and resides at the top of the bureaucratic hierarchy. According to Willoughby, the proper sequence of steps was for agency representatives to bring their requests to the President and not directly to Congress. In states, the chief executive, the governor, typically has responsibility for recommending the budget to the state legislature. This process is linear. Departments request resources from the executive. The executive decides which requests to recommend to governance. And governance decides which of the proposals to award. Mikesell (2018) underscores that the task of the executive is to make spending fit within available resources and ensure the recommended budget can be executed. Forsythe and Boyd (2012) advise the governor to present a budget that is adoptable by the legislature.

At the California county level of government, many local ordinances assign the task of recommending the budget to the County Administrative Officer (CAO) (www.counties.org/county-office/administration). As the central point through which budget requests flow, this position gives the executive formal and informal power to accept, deny, or change requests, which gives the CAO control over departmental leaders' budget decisions. Knowing that the success of their demands for funds lies outside their control, departments may feel the sole use of technical efforts at calculating their resource requests is ineffective, prompting strategies of non-technical behavior in which this analysis is interested (Wildavsky, 1986). Wildavsky (1986) proposes that the complexity of calculations forces departments to find ways to simplify their budget requests. Add to this the uncertainty about the size of resources the executive will recommend, and governance will award, and Wildavsky (1986) says these factors propel department leaders to behave deceptively. Menifield (2017) labels behavior like this as a “political budget strategy” (p. 77), calling it “sleight-of-hand tricks” (p. 77). Rather than let their
requests speak on their own merits, departments feel pressure to use the tactics incorporated into this research. Wildavsky (1984) finds that this includes lobbying budget deciders or padding their proposals with extra increases so that their unit is more likely to get what it thinks it needs.

Menifield (2017) explains that the first budgeting phase includes executive preparation, where the central budget authority may communicate its parameters about constraints and conditions affecting next year's spending. This sets the stage for departments to submit budget requests about what activities they propose to provide and the additional resources they believe they need. The intent is to centralize coordination of the budget formulation on an organization-wide basis. Because budgets are complex and voluminous, aggregation by summarizing information and synthesizing it into one cohesive spending plan is necessary for understandability by stakeholders, who are more political players than skilled technicians. Wildavsky (1966) supports this aspect of budgeting behavior, noting the need to employ calculation shortcuts that simplify difficult-to-understand evaluations, especially when those decisions are ultimately the responsibility of the political system. The administrative executive is then the gatekeeper of budgetary information, culminating in recommending one consolidated budget to the legislature while controlling the integration of organizational units' demands and needs for delivering public services within available resources. Therefore, the central budget authority will scrutinize department requests, find ways to eliminate expenditures and deny requests for new spending, all as methods of producing a consolidated budget (Rubin, 2020). As revenues are usually insufficient, department requests in the aggregate will exceed available resources (Mikesell, 2018). Menifield writes that decisions are necessary to determine what to include and not to include. Not every department request entirely makes it into the budget document. Department representatives know this, and this examination is about what tactical
patterns they might use to get their proposals included and whether those efforts are successful.

Wildavsky (1986) describes departments as advocates representing their efforts to seek additional resources and protect previously approved allocations, in other words, fulfilling the role of advocators or spenders. He describes budget executives as guardians who aim to protect resources from overspending money-hungry operating units.

Wildavsky (1984) uses terms like advocates and guardians to depict distinctly different behavioral characteristics. Advocating means campaigning others to agree with their side of an issue. Spending means self-maximizing tactics to get as many resources as possible. Guardian means protection of some precious resource, like revenue. Advocates are interested in spending, while guardians strive to preserve. The two roles conflict with one another, which is a significant characteristic of the budgeting process, according to Rubin (2020). Caiden (2015) argues the circumstances surrounding the executive budget process compel negotiation among competing stakeholders featuring complexity and gamesmanship. The business of bargaining is similar to a competition where the prize is more resources, and the competitors are departments. The referee is the executive budget authority. As such, the process may leave departments feeling incapacitated and searching for the most advantageous tactics, prompting them to utilize strategies designed to persuade decision-makers about the merits of their proposals over those of other departments (Mikesell, 2018). These skills are less technical and more political (Menifield, 2017).

Another depiction of the budget process is as a set of equations, with the arguments being last year's approved budget augmented by past denials and other environmental concerns. From these equations, predictions about what portion of department requests get adopted are possible. For example, Davis et al. (1966) formulated equations to model the federal government's budget
process from 1947 to 1963. They construct eight equations representing eight possible pathways predicting the ultimate budget adoption. These equations include, in various combinations, the agency's request augmented by the share of the agency's request denied from the previous year and the percentage of appropriations Congress approved in the prior year. A rate is applied to represent the relative portion Congress will approve, implying the agency will receive less than it requested. All equations include the effect of an unknown factor representing extraneous effects on the budget, such as a recession or significant external events such as disasters or wars. Using these models to evaluate 17 years of approved federal budgets means it is possible to formulate a theory about what part of department requests get adopted, except it did not consider department behavior after submitting their proposals. This research fills this gap by including an element representing the range of behaviors unfolding after the submission of proposals. It then connects these behaviors to associate behaviors between the amount requested by departments and the amount eventually adopted. This is somewhat comparable to the approach by Davis et al.

Similarly, Wanat (1975) uses agency requests within the Department of Labor as a percentage increase (or decrease) over the prior year's approved appropriations compared to the percentage recommended by the executive and the final percentage of the request approved by Congress. Likewise, the measurement of budget increments using ratios is incorporated here.

Consistently, the results show that agencies formulate their budget requests on some combination of the prior year's approved appropriations, previous year's denied requests, and other adjustments intended to offset past cuts, whether from the central budget office or Congress. On average, Wanat (1975) reported agencies asked for 20 percent more than approved in the prior year, while the executive office cut 4 percent and Congress cut 1 percent. Overall, the anticipation of the amount approved by Congress is a fixed percentage of the agency requests,
sometimes adjusted to account for unique relationships between Congressional committee members and the agencies. This analysis illustrates that budgets are not just the result of complex calculations and comprehensive technical consideration of alternatives. Ultimately, decisions result from relationships and prior year decisions and actions. Davis et al. (1966) conclude that the budget process is primarily stable and linear. By linear, a predictable relationship exists between what agencies request for budgetary resources and what Congress approves, which is why equations can predict appropriation allocations. Some lingering questions are whether these theories translate from federal budgeting to the local government budgeting environment and whether research conclusions from the 1950s, 1960s, and 1970s are still relevant. This gap in the literature regarding whether existing literature applies to local government budgeting and whether budgeting behavior has changed over the past fifty years is an opportunity for this research to answer some of these questions.

Budgeting is also a process by which decision-makers allocate scarce resources among competing projects and purposes (Rubin, 2020). Rubin characterizes this process as a sequence of decisions that partition budgeting work into finite steps and activities. The effect of these activities determines who gets what of the organization's resources. Lasswell (1936) associates the process of choosing who gets what with the practice of politics. In this process, some losers do not receive additional resources or all they ask for in their proposals.

Conversely, Sharkansky (1968) coined the “acquisitiveness” (p. 1222) label to describe department actions to seek more significant funding than in previous years. He found winners to be those who asked for more substantial increases and received proportionally more than others. This occurs because of the competitive nature of programming services whose costs exceed the available funding. The job of allocating is making value judgments about the nature of public
service offerings. For example, Lewis (1952) writes about the value of comparing department proposals as a way to assess the value taxpayers receive in exchange for taxes.

**Budget Roles, Participants, and Their Perspectives**

This research touches on the participation of three unique roles in preparing annual budgets. These three participants include the departments, the executive, and the legislative body. While the public service delivery motive drives the actions of these three participants, each has a different perspective. Mikesell (2018) writes that these varying perspectives underlie their strategies in lobbying for and deciding how to divide resources. It is crucial to comprehend the role undertaken by each of these three participants because it may explain the behavioral decisions of each (LeLoup & Moreland, 1978). One participant role is the department that makes budget requests to a central budgeting office or authority. These are the operating units; their main focus is providing services to their clients. Mikesell describes the agency budget request as one that will satisfy the anticipated demand for services in the coming year and accommodate changes in conditions the department thinks will impact its operations.

Self-interest is the primary driver for the departments. Leloup and Moreland (1978) observe self-preservation motives for conservative units seeking stability year over year in their resource allocations. In other words, these departments seek to avoid the risk of substantial cuts. Niskanen (1971, 1991) finds bureaucrats who lead units seek to maximize their resource allocations, causing behavior that seeks to expand their department’s resources to the greatest extent possible. This investigation aims to determine whether more substantial, more influential efforts at fulfilling self-interest demands are associated with what the department eventually receives in resources. Wildavsky (1984) noted that departments would plead their case the strongest of any other participant to get what they want.
The chief executive or administrator, such as the President, a governor, a mayor, or a CAO, is responsible for recommending a budget to the legislature that combines all requests into one budget. The emphasis of the executive is on balancing spending requests against available resources (Rubin, 2020). Because resources almost always are less than the aggregate of all spending requests, the executive's strategy is how best to cut spending to balance the budget. Mikesell (2018) advises this process is not easy, and he provides a list of options for the executive, such as making cuts to all departments, delaying new initiatives, deferring capital outlays, or furloughing the workforce.

Budgeting involves deciding what the government will do and will not do. At its core, this is what budgeting is all about. Kettl (2021) reminds us that the U.S. Constitution empowers Congress with a large share of budgeting authority by granting coinage, taxation, and appropriation. One reason is that the voters elected members to Congress, the state legislature, or a county Board of Supervisors to represent them in such matters. Rubin (2020) argues that the role of elected officials is to make decisions about spending on behalf of the citizens they represent, which means that voters should hold elected officials accountable for the merits of their choices. Putting citizens first in decision-making connects elected legislators’ budget decisions with department leaders' behavioral motives to enhance their ability to service the public by acquiring more resources. Rubin also notes that elected officials seek to spend, especially for projects that benefit their districts and constituencies. Consequently, legislators are far less willing to cut department spending. They are vested in what departments provide to communities through public service provisioning and creating public goods.

Budgeting is a process. It has a start and a finish, and each participant whose roles and perspectives drive their actions in this process is vital. Coordination among the sequence of
activities and between participants is essential. Davis et al. (1966) write that budget coordination directly results from each participant's role as determined by their organizational position. From a federal government perspective, the heads of the agencies are sponsors seeking out higher funding to support and expand their programs. The central budgeting agency leans toward cutting spending because its viewpoint is to balance the budget, articulate priorities, recommend a budget that legislators will approve, and ensure rainy day funding when economic downturns occur (Forsythe & Boyd, 2012). All this takes place in the context of scarce resources (Wildavsky, 1984; Rubin, 2020). Davis et al. (1966) found the behavior of the House Appropriations Committee members to be protectionists of the U.S. Treasury. At the same time, they saw the Senate Appropriations Committee operating as the function of an appeal body where agency heads voice their disagreements about cuts to their budget requests. The federal budgeting scenario may be translatable to local California counties where CAOs cut department requests and prompt departments to lobby Board Supervisors for support. It presents another opportunity for this research to expand knowledge about budgeting strategies in local government arising out of the budget process. What tactics do departments resort to in circumventing CAO budget recommendations, and do these tactics associate with what gets allocated? This dissertation intends to explore possible answers to this question.

The Effect of Bureaucracy, Uncertainty, Power, and Authority

As previously discussed, the organizational structure is paramount to establishing the roles and responsibilities of budget participants. Each participant's perspective differs, and the motivations of each differ and conflict with one another (Rubin, 2020). Implementing the executive budget format came about because of budget reforms and citizen concerns about irresponsible government spending (Kettl, 2021). It aims to assert greater budgetary control by
vesting this power and control over the budget development process with a central chief executive, the President, the governor, the mayor, or the county administrative office. Top executives hold the authority to reject department proposals, writes Rubin (2020), who also describes the positional relationship of departments as being accountable upwards to centralized budget authorities. Yet, departments are also responsible for delivering public services downwards and outwards to communities. This dynamic is fertile territory to explore relationships between department assertiveness in requesting funding, the success of having CAO support, and the types of political maneuvering illustrated in the tactics this research explores.

Management must possess budget control, writes Hofstede (1968) in his research about budget gameplay at six manufacturing plants in the Netherlands in 1964 and 1965. Hofstede’s interest was examining aspects of the budget process and how it affects job motivation. He discovered that management’s objective is to control the budget process and the decisions affecting budget allocations. But, operating units and their members prefer autonomy for setting their budget targets. Hofstede (1968) designed his research approach using this control-autonomy dichotomy. He equates control with power, and in this research, power and control reside heavily with the CAO, who makes decisions affecting department budgets. He associates autonomy with the extent to which departments influence budget decisions. When units lose autonomy, uncertainty about the budget decisions by CAOs gives rise to uncertainty. The result is the conflict between CAOs and departments over budget allocations. CAOs hold power and control to make decisions, and departments lose autonomy when CAOs make budget decisions on their behalf. Hofstede concludes that the conflict causes negative gameplay behavior in operating
units because they are less motivated to cooperate harmoniously with the central budgeting office.

Certain factors are more potent than others in influencing decision-makers' actions, which is true concerning the budget process. Stenstrom and Haycock (2015) analyze the factors from Cialdini's (2001, 2004) work, who founded a framework for influencing others. Of the six elements from Cialdini's framework, Stenstrom and Haycock conclude that consistency, commitment, liking, and authority were most influential in persuading Canadian legislators about funding libraries in three provinces. Consistency and commitment build trust between legislators, budget authorities, and department units. Consistency emphasizes the importance of aligning with organizational values and statements. It reflects vertical alignment between departments and executives toward organizational objectives. Commitment is about being true to one's word, such as concerning funding promises or presenting accurate and transparent information. Wildavsky (1984) also writes about the importance of departments building trust with deciders, leading to fewer interrogatories about the details of their budget proposals.

Stenstrom and Haycock (2015) also note authority as a critical characteristic for influencing others. Authority is derived not just from legitimate sources, for example, by ordinance giving power to central executives, but also from a reputation as an expert. Being recognized as an expert, this last aspect of power means that legislators may view departments as holding informal control via their expertise to operate their departments. If legislators see departments as experts in the room, there may be less incentive to question the merits of proposals. Other less influential factors include the expectation of reciprocation, peer pressure from others to make socially responsible decisions, and the scarcity of the object or service under consideration. These less influential factors had limited effect in the study by Stenstrom and
Haycock but could have an impact in other situations. Forsythe and Boyd (2012) illustrate the influence of reaching a budget consensus by persuading specific, powerful majority leaders in the legislature. For example, the authors describe circumstances in New York where reaching an agreement depends on getting two of the top three legislative leaders to support your side.

Lobbying is similar to the actions agency personnel pursue to support the maximization of their budgets by advocating executive budget authorities and elected officials to agree to their requests. Wolpe and Leine (1996) identify five essential rules for lobbyists, which could serve as good advice to department representatives if they want to be successful at acquiring more resources by being more influential and persuasive. These five rules include being truthful and realistic about what you can accomplish, listening to others, establishing good working relationships with significant players, and avoiding surprises.

**Budget Systems and Their Influence on Department Budget Requests**

The type of budget system often characterized as an environmental factor may constrain what departments can ask for or operate open-ended to allow more expansive requests. The budget system could moderate the department's ability to resort to particular strategic acquisitive behavior depending on the rules imposed by central budgeting authorities. To illustrate, Leloop (1988) categorizes budget systems into two levels. One level occurs as a top-down model Leloop (1988) calls macro budgeting, where centralized budget authorities and political representatives make decisions controlling such broad aspects of the budget as the maximum amount agencies can request. External factors like the economy's health, the nature of budget instructions issued by the central budget authorities, and the roles and relationships between participants influence macro budgeting decisions. While these decisions affect what agencies can ask for, agencies have no control over these factors. Limiting the range agencies can request in their budget
proposals by setting such fixed parameters may define the types of assertive behavior and gameplay strategies available to department leaders.

The second level described by Leloop (1988) is micro budgeting, which involves the decisions agencies make concerning requests to fund their programs and activities. He characterizes it as bottom-up decision-making affecting interpersonal exchanges through a chain of relationships as agencies advocate for their demands for budget increases. Like the model described by Hofstede (1968), the more autonomy departments have, the more freedom they exercise using self-determination to make budget requests.

One objective of budgeting is to allocate scarce resources to activities. The process of allocation is what the budget system represents. One approach is open-ended budgeting, which queries departments about their required resources. Lee, Johnson, and Joyce (2013) describe the one advantage of this approach, which is that central budget authorities uncover the actual resource needs of the departments. Still, the disadvantage is that department requests exceed financing capacity because departments can pursue their self-interest reflected in their proposals. This means many proposals seem unrealistic to finance after comparing the total of all requests against available revenues. Overly aggressive requests for resources may draw insufficient allocations to carry out promises or, if funded, take resources away from other competing priorities.

Another approach is when the central budget authority sets funding ceilings on what departments can request. Rubin (1991) describes this method, called target base budgeting, as focusing on balance, which she argues is a more rational approach. In its purest form, departments submit two proposals. One proposal concerns the target or base intended to represent past budgeting decisions and reflects the continuation of existing operations. The other
is proposals against a pot of additional funding or an opportunity to expand resources to operating units. This second set of proposals is prioritized and funded according to the availability of the supplementary pool of money. Base budgeting defuses conflicts among departments, creating less competition for scarce resources, at least for the base, and focusing negotiations into the margins of incremental change rather than the budgeting or rebudgeting existing routine operations (Wildavsky, 1984). According to Rubin, "the budget office takes itself out of micro-management" (1991, p. 7) using the base budgeting approach.

**Incrementalism and Budgeting in the Margins**

The process and outcomes of budgeting are incremental. The budget process characterizes incrementalism because only the variance over the prior year budgetary amounts capitalizes on participants' attention and receives scrutiny. The results are incremental as departments count on appropriations to continue existing programs and services at current funding levels, with just the incremental increases at risk for cuts from deciders. Lindblom (1959) argues that short sequential comparisons to the proposed adaptations of previous decisions are a more effective way of making decisions, especially to reach a consensus among diverse stakeholders with opposing value systems.

In the context of budgeting, Wildavsky (1984) saw incrementalism as a practical approach to avoid rehashing past decisions about allocating resources and funding programs previously designed to achieve agreed-upon outcomes. In other words, not practicing incrementalism invites disagreement and jeopardizes the stability of government activities, leading to greater volatility in an agency's operations. With incrementalism, continuing existing services receive a far less careful examination. And attention is in the margins, those differences between next year's request and the current year's approved budget, a keen observation noted by
Wildavsky. From the department's point of view, it means not having to repeatedly advocate for ongoing financing of existing programs, especially those well-established ones, and ensuring continuity and stability of government operations. Instead, participants focus on differences or changes, such as new programs or expanding existing programs. White (1994) reasons that incrementalism best works in budgeting when authority over budget decisions is more decentralized, resource growth is smaller, and decision-making is short-term. Aside from this more extensive view of incrementalism in the context of the whole budget, departments that limit their proposals to continuing current programs may find it unnecessary to use non-technical budgeting game strategies. Past budget decisions impart continuing authority for their activities, so there is less need for advocacy strategies. On the other hand, departments proposing radical change may anticipate scrutiny from budget decision-makers and will see an advantage in particular budget advocacy, influence, and gameplay behavior.

**Political Context of Budget Decisions**

Elected officials can decide who gets how much for what activities (Marlowe, 2009). However, resources are scarce, so conflict arises in the budget process (Rubin, 2020). There is not enough to fulfill all the requests from operating units. Either competition or cooperation is the result, depending on which incentives factor into obtaining majority consent from the political participants (Forsythe & Boyd, 2012). This scenario plays out because those making budget decisions do so in a political context where each decider represents constituents. In the budget process, some requests will win, and some will lose because budget decisions occur in a political environment (Shafritz et al., 2017). Because of the political context of budgeting, department representatives might justify using greater budget assertiveness, advocate for CAO
support, or resort to gameplay tactics by seeking involvement with elected officials to lobby favor for their proposals over others.

**Department Assertiveness, Support, and Budget Success**

Previous research found that those practicing assertiveness receive the deepest cuts from central budgeting officials but, on a percentage basis, receive incrementally more towards expanding the size of the current year’s budget (Sharkansky, 1968; LeLoup & Moreland, 1978; Thompson, 1987). Likewise, these same studies confirm departments are more likely to succeed at obtaining legislative approval of their requests when they have support from central budgeting authorities like CAOs in the case of California counties (Sharkansky, 1968; LeLoup & Moreland, 1978; Thompson, 1987). In concluding about what circumstances contribute most to operating units succeeding at getting their budget proposals adopted by the legislature, Sharkansky (1968) says, “a favorable recommendation from the governor seems essential for agency budget success in the legislature” (p. 1230). Furthermore, Sharkansky offers that departments must be assertive to expand their share of resources. Two factors from the research of Sharkansky and others that this dissertation incorporates are assertiveness and support. Assertiveness, or acquisitiveness, is a term that describes the magnitude of department requests above the current year’s approved budget. Support measures the central budgeting authority’s degree of concurrence for a department’s request.

Sharkansky (1968) tested the relational strength between state agency acquisitiveness, governor’s support, and success in obtaining legislative approval using bivariate correlational coefficients. Sharkansky performed the specific correlations between pairs of variables, which this research also replicates. Table 1 below shows the paired comparisons and results for these
tests performed by Sharkansky in 1968 and then reproduced by Leloup and Moreland (1978) and Thompson (1987).

Table 1

*Sharkansky (1968) List of Variables and Results of Bivariate Correlation Testing*

<table>
<thead>
<tr>
<th>Dependent Variables</th>
<th>Independent Variables</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>The percentage of the agency’s request approved by the legislature for the next budget cycle (budget success)</td>
<td>Agency budget request for the next budget cycle (absolute budget size)</td>
<td>Inconsistent results indicating a weak correlation</td>
</tr>
<tr>
<td></td>
<td>The percentage of the agency’s request for the next budget cycle over the agency’s current approved budget (agency acquisitiveness)</td>
<td>Significant negative correlation in 12 of 19 states</td>
</tr>
<tr>
<td></td>
<td>The percentage of the governor’s recommended budget over the agency’s request in the next budget cycle (governor support)</td>
<td>Significant negative correlation in 14 of 19 states</td>
</tr>
<tr>
<td></td>
<td>Agency budget request for the next budget cycle (absolute budget size)</td>
<td>Inconsistent results indicating a weak correlation</td>
</tr>
<tr>
<td></td>
<td>The percentage of the agency’s request for the next budget cycle over the agency’s current approved budget (agency acquisitiveness)</td>
<td>Significant positive correlation in 11 of 19 states</td>
</tr>
<tr>
<td></td>
<td>The percentage of the governor’s recommended budget over the agency’s request in the next budget cycle (governor support)</td>
<td>Significant positive correlation in 14 of 19 states</td>
</tr>
<tr>
<td></td>
<td>The percentage of the governor’s recommended budget over the agency’s current approved budget (support for budget expansion)</td>
<td>Significant positive correlation in 14 of 19 states</td>
</tr>
</tbody>
</table>

Note: Summarized from Sharkansky (1968), who examines department acquisitiveness, governor support, and budget success and expansion among 592 state agencies in 19 states.

In comparing the relationships between the size and proportion of agency budget requests, the resulting governor budget recommendations to the legislature in 19 states, and agency success in getting their requests adopted, Sharkansky (1968) found agencies who asked for the most significant increases (i.e., were the most assertive) received the most substantial cuts to their requests by both the governor and the legislature, but on a percentage basis were the most successful at acquiring more resources for their next year budgets than other agencies who were
less assertive. Sharkansky also found that the governor's support for one's budget proposal is critical to obtaining approval from lawmakers. He concludes that the proportional size of an agency's request and whether agencies receive governor support positively impact the success of a budget growth strategy. This dissertation duplicates Sharkansky's ground-breaking research by substituting County department leaders as state agency heads, CAOs as state governors, and County Boards of Supervisors as the state legislative body.

A decade after Sharkansky's study, LeLoup and Moreland (1978) find interest in assessing whether there are different levels of assertiveness in agency or department requests and how central budgeting agencies (OMB in this case) and legislatures respond to these proposals. Instead of state-level budgeting, this study looks at the Federal Department of Agriculture budgets from 1946 to 1971. Like Sharkansky (1968), LeLoup and Moreland use bivariate correlation coefficients to measure the strength and direction of relationships. Patterns of assertiveness ranged from a proposal requesting a decrease to requests being 10%, 15%, 25%, 50%, and over 100% more than previously awarded. They find that reasonable requests for more funding demonstrate certainty in budget approvals and more significant support from central budget authorities. Wildavsky (1986) finds that uncertainty compels non-technical behavior by agencies, so greater confidence in getting funding proposals approved should lessen these types of behavior by department representatives. Leloup and Moreland (1978) also conclude that moderate requests do not increase substantial funding for the next budget cycle. To obtain more, agencies must maneuver themselves into a position of political strength, causing LeLoup and Moreland (1978) to say, "Come in as high as you can justify" (p. 239).

To assess whether it is still relevant nearly two decades later, Thompson (1987) repeats Sharkansky's 1968 research into the state budgeting process and its relationship with agency
assertiveness, support, and budget success by examining 671 state-level agency budget requests from 18 states. Thompson confirmed the same pattern as Sharkansky: agencies continue to request substantially more resources, governors continue cutting back on these requests before making recommendations to their legislators, and state legislatures primarily rely on the governor's recommendation in adopting their spending plans. He concludes that successful budget expansion results more from agency acquisitiveness inherent in their original proposals than obtaining the governor's support. This dissertation assesses whether the conclusions of Sharkansky, Leloup and Moreland, and Thompson apply equally to local California rural counties.

**Department Budget Tactics as Actions to Influence Resource Allocations**

Department budget requests either communicate their expanded ambitions for additional personnel and expenditures or express their desire to keep their existing allocations by asking for nothing more than incrementally more to cover inflationary increases to existing costs. In between these two extremes are several ways budget requesters design their proposals to convince budget deciders to allocate scarce resources in their favor over others. The results of current studies contradict each other about whether public managers are maximizers, minimizers, or some hybrid of the two. Because bureaucrats such as department leaders are naturally self-seeking in their end objectives, Niskanen (1971, 1991) claims the most rational strategy by a department is to maximize its budgets. They do this by capitalizing on strategic advantages such as position, power, and information. Likewise, other studies confirm bureaucrats' repeated efforts to acquire the most resources possible (Lynn, 1991; Leloup & Moreland, 1978; Sharkansky, 1968). McGuire (1992) concludes that the assumption of one being a budget maximizer predicts how the individual bureaucrat will behave to obtain the desired maximum allocation being
sought. The presumption is that the motivation to ask for more resources than were granted in the current year's appropriations, often requesting far more than they need, is to create extra slack in their budget line item details (Niskanen, 1971, 1991; Wildavsky, 1984). Wildavsky refers to slack as padding within each line item with extra amounts above projections or estimates.

In contrast, other studies prove that bureaucrats are not always seeking to maximize their resource allocations. Sigelman (1986) found inconclusive evidence that the preference is always to maximize. Sigelman concludes that maximizing behavior depends on the type of bureaucrat because some routinely seek continual expansion while others do not. Sometimes, circumstances may call for minimizing resource requests to protect past budget allocations (Duncombe & Kinney, 1987). Arapis and Bowling (2020) reviewed 40 years of survey responses in the American State Administrators Project and found state public managers prefer to minimize their budget requests 15 to 24 percent of the time. Their examination showed that budget-seeking effort depends on individual manager characteristics and experience. In their study, Bowling, Cho, and Wright (2004) find that circumstances underlying maximizing or minimizing resource-seeking proposals are much more complex. They conclude that the managers' preferences and economic and community conditions create a continuum ranging from maximizing behavior on one end to minimizing behavior on the other. For this study, the literature covering bureaucratic resource-seeking behavior supports the notion that patterns of assertiveness and gameplay strategies exist depending on the circumstances, conditions, and type of public manager.

Once budget proposals are prepared and submitted, department representatives might conduct campaigning activities to support their requests (Rubin, 2020). This campaigning is the behavioral aspect of department participation in the budget process and for which this research is interested. The department solicits support from the executive responsible for making budget
recommendations to governance, convincing them of the merits of their proposal for inclusion in the consolidated budget (Wildavsky, 1984; Wildavsky & Caiden, 2004; Mikesell, 2018). Likewise, the departments strive for support from elected officials who must decide who gets what share of the organization's resources. Strategies, or gameplay tactics, include being nontransparent by indirect lobbying or designing proposal content to distract attention away from items likely to receive a rejection and minimizing attention or concern by asking for nothing more than previous allocations or small incremental increases.

Mikesell (2018), Wildavsky (1984), and Wildavsky and Caiden (2004) labeled these behaviors as strategies. Wildavsky (1964) categorizes department strategies into two groups. One includes strategies aimed at obtaining resources to support its services, and the other is those strategies to convince higher authorities about the merits of its needs. Operating units are expected to campaign to increase their appropriations and expand their budgetary resources. Sharkansky (1965) uses acquisitiveness and assertiveness to characterize a department's aggressive resource acquisition behavior. Dimensions representing greater assertiveness include significantly increasing the budget request compared to current and prior years, emphasizing the importance of the programs provided to clients, and repeatedly requesting the restoration of previous cuts. Sharkansky and Davis, Dempster, and Wildavsky (1966) describe the use of these tactics.

Hofstede (1968) was the first to identify this behavior as gameplay. Hofstede (1968) discovered that greater autonomy to departmental units created sportsmanlike motivation, or gameplay, to exceed budget targets, leading to greater organizational profitability. Collins, Munter, and Finn (1987) use gameplay as an intervening variable in their research connecting leadership styles with budgetary attitudes, their dependent variable. This paper uses the term
gameplay to represent departmental non-technical budgeting behavior to lobby support from decision-makers on the merits of their budget proposals. Collins, Munter, and Finn (1983) use a case study to determine and test 13 different budget strategies and classify the 13 strategies into four distinct patterns using factoring. A survey instrument contains a list of the 13 strategies and instructs respondents to rate the degree to which they would use any or all listed strategies. Subsequent studies later validated the resulting gameplay model, although all of these studies limited their review to private sector companies, whereas this dissertation involves the public sector (Collins et al., 1987; Collins, Almer & Mendoza, 1999; SeTin, Sembel, & Augustine, 2019; Huang & Chen, 2009a, 2009b). Nevertheless, this dissertation incorporates the 13 gameplay strategies and resulting gameplay patterns, noted later in Table 13 on page 82 and discussed in further detail in Chapter Three. However, one difference between Hofstede (1968) and Collins et al. (1986, 1987) and others is that gameplay within the private sector context positively contributes to profits. Here, the public sector context views gameplay as negative behavior lobbying for resource allocations at the expense of others.

Departments are more likely to construct their proposals to generate support or appeal from those who make budget decisions. In describing this behavior, Wildavsky (1984) concludes that agencies will ask for what they can get and not based on what they need. This aligns with the advice by LeLoup and Moreland (1978) to ask for as much as you can support. Evaluating the possibilities for acquiring more resources implies underlying conditions of competition among budget seekers. Therefore, asking for what they can get means gameplay tactics to receive resources that might otherwise be allocated to other departments. These tactics are what Wildavsky writes manipulate the perceptions of political budget actors to support department intentions, disrupting notions of a fair share allocation for others in competition for the same set
of resources. For instance, Wildavsky describes federal agencies that organize their clientele to keep certain congressional representatives apprised of the department’s budgetary needs. This is especially ironic, knowing that clients are constituents of elected representatives who make budget decisions. Gameplay complicates the budget process, especially gameplay, which is nonobservable or evasive. In effect, the degree of gameplay may make the budget process less procedurally fair to those who lose out on receiving distributions of scarce resources that they believe they should. Thibaut and Walker (1995) emphasize that procedural fairness is a prerequisite for equitable outcomes. In this case, fair outcomes mean allocating resources that most appropriately prioritize the jurisdiction’s need to provide the right mix of public services.

Among known agency tactics is the expectation of budget officials and legislators that the agencies will pad each of their budget line items with extra appropriations. Departments incorporate budget slack, and budget deciders know they do, which sets up scenarios fostering budget gameplay tactics. Agencies know central budget officials will cut because they know about the padding, so agencies include extra padding to guard against the inevitable cuts (Wildavsky & Caiden, 2004). As an example of padding, Departments will project a request at a higher amount than needed, knowing legislators will cut some but not all of it. Still, estimates cannot be too high since it risks making it obvious the request is unreasonable (Davis et al., 1966). Wildavsky (1984) observes that being highly unreasonable makes legislators mistrust what departments say they need. Other agency strategies include incorporating special programs and projects appealing to the special interests of key or influential legislators, often cultivated through personal conversations and interactions with these individuals (Mikesell, 2018). Another is to take advantage of current events making headlines if an agency can position itself to align its budget request to address some emerging need. For example, the Public Broadcasting
Corporation had Congress restore their funding, a decision influenced partly by headlines in the Washington Post and the New York Times (Murray & Farhi, 2005; Jensen, 2011). Overall, Wildavsky (1984) found agency personnel to be better politicians, as demonstrated by their lobby efforts for funding to expand offerings to their clientele. For example, they will use their clientele relationships indirectly with legislators to influence budget decisions in their favor. Essentially, they build relationships with budget deciders to instill a sense of trust and confidence in agency requests. Lastly, they seize opportunities when they present themselves to acquire expanded appropriations. These tactics are more political than technical and are the subject of this dissertation.

Another look at non-technical budgeting tactics is by Ryu et al. (2008), who assess which factors, internal or external, impact the amount of an agency’s budget request approved by legislatures. Here, the study is solely on state-level budgeting, utilizing the 1998 American State Administrative Project (hereafter, ASAP), which surveyed 1,175 agency heads of state-level governments. Researchers were interested in what determines explicitly how much an agency receives from state resources. The dependent variable consisted of the actual appropriations approved by the legislature. One of the independent variables came from the ASAP survey, asking respondent agencies to indicate what percentage change they requested from their previous year's budget, from 1% to 11% or more. Another independent variable from the ASAP survey asked governors what percentage change they recommended of the prior year, 1% to 11% or more. Regression analysis determined that 56.4% of the variance in the adopted budget resulted from the amount requested by agencies, showing that what an agency asks for significantly and positively impacts what the agency ultimately receives. Likewise, the governor's recommendations accounted for 53.9% of the change, leading the authors to conclude
that both agency requests and governor recommendations significantly impact the State's final approved budget. Do these same relationships equally exist in the California county budget process? The first part of this research that tests the strength of connections between department assertiveness, CAO support, and budget success or expansion will likewise answer the question as it did for Ryu et al.

While Ryu et al. (2008) associate the magnitude of an agency’s budget request with the incremental change in its allocated appropriations, Smith and Jensen (2017) identify critical behaviors by agencies that impact budget decisions by legislators, which supports the second part of this research, budgeting gameplay behaviors. Their exploratory study asked state agency budget officials employed by North Dakota to rank 27 items by which ones they believe impact legislator budget decisions most. The results indicate that items having the most impact include demonstrating the need for additional resources, communicating clear outcome measures, showing positive past performance, establishing trust, and linking resources to achieve the agency's mission. These strategies feel familiar to the 13 gameplay tactics from the research by Collins and his colleagues. From a micro budgeting perspective focusing on agency interpersonal interactions with executives and legislators, survey responses in the study by Ryu et al. show that giving clear presentations impacts budget decisions the most. Because this research was limited to North Dakota state budgeting practices, it is not generalizable to the broader methods of other states or local governments.

This second part of this research employs the descriptive sentences by Collins et al. (1983, 1987) in a similar survey instrument to prompt department representatives about whether they engage in a particular type of strategic budgeting behavior. The purpose is to identify patterns among the behavioral strategies used. Collins et al. combined the responses into
gameplay patterns. One they called deviousness because it is a gameplay strategy that is less than honest and unambiguous. The pattern of economic is to present factual information that impresses upon decision-makers that the budget request either pays for itself or is most appropriate given the department's actual operating conditions. Incremental patterns use the current year's allocation to defend the following year's requests. Time patterns, as it implies, mean waiting for the right time or conditions to make a more expansive request. Collins et al. found all four ways of gameplay significant and in use. Collins, Almer, and Mendoza (1999) find that the devious pattern requires the least effort, while the economic pattern is the most labor-intensive. Huang and Chen (2009b) examine whether playing devious budget games affects relationships and attitudes about the budget process, finding that those who use devious gameplay have less favorable attitudes about processes. One implication is that those resorting to devious gameplay tend to pay less attention to the institutional budget process as the mechanism to acquire resources. They also found that devious strategies negatively affect relationships. SeTin, Sembel, and Augustine (2019) found that using budget gameplay behavior by Indonesian manufacturing companies negatively affected organizational performance. Therefore, budgeting gameplay is vital because it involves aspects of the budget process, budget outcomes, relationships, and organizational performance.

The following Chapter sets forth the research methods employed to evaluate department assertiveness, CAO support, budget adoption success, and patterns of gameplay tactics using budgetary data from 460 departments in 38 California rural counties. It lays out the procedures for obtaining this data, the instrumentation of a gameplay survey, and the use of bivariate correlations for answering the dissertation’s hypotheses.
Chapter 3 - Methods

This dissertation is a cross-sectional quantitative research design involving bivariate correlations between department assertiveness, executive support, legislative success, and patterns of gameplay tactics by California rural county departments in promoting the adoption of their budgets for the fiscal year 2022-23. This chapter first discusses the data source for this dissertation, including procedures for obtaining participation in the gameplay survey. Following this are descriptions of instrumentation and measures, after which a discussion ensues about analyzing the data and answering the dissertation's hypotheses. Briefly mentioned are validity and reliability threats, ethical considerations, and limitations, explaining what this dissertation cannot answer. The concluding remarks note the significance of this dissertation to the existing body of literature on this subject.

As previously discussed, the budget process is an allocation exercise of distributing scarce resources. When resources are insufficient, competition compels the budgeting behavior this dissertation intends to examine. What tactics do departments practice in planning to achieve a competitive edge in resource acquisition over other departments? Do they ask for more than they need? How much more? And do some leverage relationships with public interest groups or threaten crisis if funding decisions are insufficient? Others may request smaller amounts to avoid cuts. And others may expertly persuade CAOs to support their requests before legislative members. This research addresses to what extent these strategies affect allocation decisions.

Having to deal with competitive behavior and choosing who gets what, central budget officials have difficulty making these allocation decisions. Because departments supposedly engage in acquisitive behavior, scarcity means giving more to one department, less to another, or less to everyone. These allocation decisions reside with the CAO, who controls what gets
presented to the legislature, playing the traditional guardian role first identified by Wildavsky (1986). Therefore, departments who play the role of Wildavsky’s spenders compete with one another, which creates pressure to compel some participants to expand their requests in anticipation of the typical cutting behaviors of CAOs and the realization that what CAOs recommend is what the BOS adopt (Sharkansky, 1968; Leloup & Moreland, 1978; Thompson, 1987).

According to previous research, competition also drives departments to use gaming tactics to get their desired resources (Collins, Munter, & Finn, 1987; Wildavsky, 1986; Wildavsky & Caiden, 2004). Tactics such as leveraging relationships with elected officials or influential clients or padding extra money in every line item in a budget to create slack when a department needs it are examples of less-than-straightforward budgetary gameplay. Based on Collins et al. (1983, 1987), this dissertation used gameplay patterns to describe the different budgeting strategies by departments. The devious pattern describes the use of underhanded tactics to acquire resources. Those who communicate why they need resources and justify to decision-makers the basis for their request are using an economic pattern. In contrast, those relying on past budgets as a basis for their request and seeking incremental changes use an incremental pattern, while the time pattern describes those who wait until conditions are right to request additional resources.

The strategies may not be mutually exclusive or affixed to any department head year after year as the only strategy they use. Collins, Almer, and Mendosa (1999) label strategies as “budget game repertoires” to illustrate they are tactics from which game players choose to compete for what they think budget decision-makers should allocate (p. 242). While this dissertation does not evaluate whether strategies are mutually exclusive, used in combination, or
static, department heads may choose from the menu of tactics in combination or change which ones they use depending on circumstances or situational factors. Such strategies give departments that play the game well a competitive advantage over others who rely solely on technical rationality to develop their budget proposals. The survey instrument described later intends to measure whether departments use these gameplay patterns and whether these strategies successfully acquire resources. However, it does not measure which gameplay patterns they might use for particular situations or whether they might combine them.

Likewise, expansive assertiveness pays off because previous research shows that those who ask for a lot and justify it receive more significant allocations over others who make even modest requests (Sharkansky, 1968; Leloup & Moreland, 1978; Thompson, 1987). This research aims to assess whether those who are most assertive, whether they obtain CAO support, and whether they use particular gaming strategies are more successful at acquiring what they want.

The design of this dissertation is to answer these research questions:

1. Are more assertive requests from departments successful at getting legislative approval and expanding their respective appropriations?
2. Does the CAO's support of department requests result in greater success in obtaining legislative approval, and how does this compare to department assertiveness?
3. What gameplay behavior patterns do departments use in advocating for legislators to approve their budget requests?
4. In what ways do the four gameplay behavioral patterns (devious, economic, time, and incremental) associate with resource allocation changes between the fiscal year 2022-2023 approved budgets over the prior year?
Population, Participants, and Data

Population

The population members for this research are particular department budgets and the department heads who advocate for those budgets from 38 rural California counties, as defined by the Rural County Representatives of California (RCRC), an organization representing and advocating for less urbanized counties. Rural counties are the target population for this research because smaller counties have fewer resources, meaning they are less likely to have centralized and professionally staffed budget divisions, operate with weaker executive and legislative control, and their elected supervisors do not have professional staff independently advising them about budget decisions (Sokolow & Honadle, 1984). The absence of these environmental factors offers fertile ground for exploring behavioral aspects of the budget process.

While not a member of RCRC, Kings County is included in this population because its population size and rural characteristics are similar to other RCRC member counties. Although an RCRC member, the population excludes Lassen County because budget books are unavailable. Mono County, also an RCRC member, employs the principal investigator associated with this dissertation. This creates the potential for a conflict of interest. Therefore, this research excludes Mono County departments that might meet the criteria for inclusion in the population.

Inclusion Criteria

A department budget is the unit of analysis for this research, and the selection criteria uses approved FY 2021-22 budgets to select population members. While the investigation uses the FY 2021-22 approved budgets for identifying population members, the research assesses budgetary relationships using the following year's FY 2022-23 requested, recommended, and approved
budgets and compares them with the current year’s FY 2021-22 budgets. Department budgets must meet both conditions listed below to be includable as a population member.

- A department’s budget unit receives at least one dollar of discretionary revenue from the County’s General Fund (GF) for the adopted budget for the fiscal year 2021-22. It is accounted for in the County’s GF.
- The department’s budget unit includes at least $50,000 for salaries and benefits in the current year's budget.

Organizations use accounting structures to arrange revenue types and expenditure objects into groupings to represent discrete activities. California counties organize their accounting structures by department, then budget unit. A budget unit is a group of accounts, at a minimum, using its function and activity (State Controller Office, 2020). Most departments separate their activities into multiple budget units, each identifying with distinct sets of services. For example, the Sheriff often has one budget unit representing the patrol activities, another describing the jail division, and another for boating enforcement. For those budget units not predominately financed with externally restricted funds and whose activities represent the jurisdiction's core functions, the county’s General Fund (GF) accounts for these activities. This research limits its focus to GF departments and not departments accounted for outside of the County’s GF.

The GF is the County’s primary operating fund. It is the vehicle accounting for each county’s discretionary financial resources and the distribution of these resources among the departments and their respective budget units reported in the GF. Departments reporting their activities in funds outside the GF typically encompass only one department whose spending is financed primarily with the fund’s dedicated and restricted resources. These non-GF departments do not need to compete with other departments to allocate resources. In contrast, GF departments
compete with one another for their fair share of discretionary resources, including property, sales, and transient occupancy taxes, interest earnings, and certain fines and forfeitures, to supplement their own-source revenues.

Discretionary resources are essential to the context of this research because there are fewer spending constraints, and local budget deciders have far more flexibility in choosing how to divide the resources among departments and budget units following local preferences (Multari et al., 2012). Moreover, discretionary resources are revenues that multiple departments compete with one another for their fair share. Rubin (2020) reminds budget practitioners that when particular revenues support various programs, units will compete with one another. Since the underlying phenomenon in this dissertation examines behavior emanating from this competition, the criteria defining the population will limit members to those departments receiving any share of discretionary revenues from each county’s GF. On state budgeting forms mandated by California Government Code sections 29000 through 29144 (County Budget Act), the amount of budget resources a budget unit receives from a county's GF discretionary resources shows on a subtotaled line labeled as net cost. As an acceptable variation in formatting, some counties will show net county cost as a GF contribution on a separate line in the budget form rather than as a subtotaled line at the bottom. The activity gets discretionary resources when this amount, whether shown as a subtotaled amount or reported separately, is positive. Suppose a Department reports its budget unit’s activity in a County’s GF and receives at least one dollar of discretionary revenues. In that case, it meets the first criteria for inclusion as a member of the population. The one-dollar threshold represents a dividing point between departments competing for some share of their organization’s discretionary funding and those relying more on restricted funds.
Sometimes, counties report all or some of their public safety activities in a separate public safety (PS) fund balanced with a transfer of discretionary revenues from the County’s GF. For consistency across the counties and departments represented in the population, this research criteria applies equally to PS fund budget units as long as the individual unit receives a share of this discretionary revenue transfer, which is ascertainable on the budget reporting forms described in more detail below.

The presence of salaries and benefits objects in the budget detail for a budget unit indicates a department carries out the activity using the County’s workforce. Employing individuals is a commitment by budget stakeholders to continually allocate enough appropriations to maintain the workforce and continue providing the same level of services. Allocation decisions might appropriate fewer funds, with consequences being to cut the number of individuals employed, deny adding positions, defer salary increases, or reduce benefits. These challenging decisions presumably prompt departments to use persuasive techniques to ensure their workforce remains intact.

Contrast this with outsourcing, where an external entity performs these services under a contract. Managing the outsourced activity and lobbying for sufficient appropriations is a decision to fund a county obligation encumbered by the agreement. The alternative is to discontinue the activity or negotiate for a lower-cost vendor instead of the more challenging decision to affect compensation changes for the workforce. This dissertation associates the existence of employees, including the cost of their salaries, overtime, and benefits, with a more significant commitment from managers to acquiring resources to maintain operational continuity. At the same time, it is presumed to be less discretionary for decision-makers to finance an ongoing activity structured as outsourcing than it is with an activity conducted with the County’s
workforce. Governance can decide to reduce costs with strategies such as furloughs, but they cannot easily pay a vendor less than the contract imposes without canceling or renegotiating it. Therefore, a department’s budget unit is included in this dissertation if its current year’s adopted budget reports salaries and benefits of at least $50,000.

**Exclusion Criteria**

This research excludes those budget units financed mainly with restricted funds. Restrictive grant revenues include state, federal, and other agency grants, which specify the allowed activities and contain restrictions on expenditure objects (Mikesell, 2018). These restrictions eliminate discretionary choices by budget deciders and limit opportunities to use assertive requests, making dependence on CAO support irrelevant or eliminating the need to resort to aggressive gameplay tactics as competitive strategies. The decisions on what to spend the money on have already been made. While there is much variety in the types of funding sources that finance county functions, this dissertation excludes specific departments and their budget units funded primarily with restricted resources from the population because the magnitude of state and federal revenue sources they receive makes them less dependent, if at all, on a county’s discretionary revenue sources. For this reason, this dissertation excludes Social Services (or Health and Human Services), Public Health, and Behavioral Health, all departments that receive significant federal and state-restricted revenues.

The dissertation excludes the Board of Supervisors budget units because this unit represents governance charged with the authority to adopt budgets. This means budgetary gameplay is irrelevant. The same applies to the County Administrative Office, County Counsel, and the Clerk of the Board (if reported as a separate budget unit) because these units directly report to governance. Direct reporting to the Board of Supervisors disproportionately gives them
greater budgetary power and decision-making influence over other departments that do not report directly to the Board for their financial resources.

For convenience, the population excludes specific smaller departments and their activities. This includes Victim Witness, Farm Advisor, and the University Extension for Agriculture. Farm Advisor and the University Extension appear in nearly all counties as separate budget units, but their range of operations is minimal. Often, their activities consist of contracts with other entities and no internal staffing. In the interest of research efficiency, this dissertation excludes these activities. While Victim Witness is typical to all counties and may be placed in the GF, federal and state grants finance most of its activity, with the remainder being a required local match. This limits discretionary decision-making by the BOS and limits the effectiveness of gameplay strategies.

Environmental Health is another department or division excluded from this dissertation. Sometimes, Environmental Health is combined with Public Health or Social Services and accounted for outside the GF. In other cases, it is combined with Community Development type activities and accounted for in the GF. As a matter of consistency, this research excludes Environmental Health from the population across all counties.

Budget Reporting Forms

Adopted budget documents must include the prescribed schedules provided by the California State Controller's Office. A benefit to this dissertation is that the prescribed forms allow consistency and continuity across all counties and their departments, making this cross-sectional study more effective. One of the required schedules is Schedule 9. This schedule shows each applicable budget unit's financing sources and uses (California State Controller's Office, 2020). The law requires a separate schedule 9 for each budget unit and displays the budget unit's
name, assigned function, activity, and fund on each schedule. Budget unit, function, and activity give enough information to assess whether a budget belongs to the County's GF, which department, and sufficient information to apply previously discussed criteria. Figure 1 below shows a schedule 9 from the fiscal year 2021-22 approved budget book for Butte County's organizational unit 360 – Sheriff-Coroner budget unit.

**Figure 1**

*Example showing Butte County Sheriff's Budget for the Fiscal Year 2021-2022 Adopted Budget*

<table>
<thead>
<tr>
<th>REVENUES</th>
<th>2019-20 Actual</th>
<th>2020-21 Actual</th>
<th>2021-22 Requested</th>
<th>2021-22 Recommended</th>
<th>2021-22 Adopted by Board of Supervisors</th>
</tr>
</thead>
<tbody>
<tr>
<td>LICENSES, PERMITS &amp; FRANCHISES</td>
<td>133,003</td>
<td>200,208</td>
<td>101,500</td>
<td>101,500</td>
<td>101,500</td>
</tr>
<tr>
<td>FINES, FORFEITURES &amp; PENALTY</td>
<td>14,679</td>
<td>15,934</td>
<td>13,000</td>
<td>13,000</td>
<td>13,000</td>
</tr>
<tr>
<td>INTERGOVERNMENTAL REVENUES</td>
<td>5,390,746</td>
<td>6,435,394</td>
<td>4,878,859</td>
<td>4,878,859</td>
<td>4,991,731</td>
</tr>
<tr>
<td>CHARGES FOR SERVICES</td>
<td>1,415,057</td>
<td>1,941,078</td>
<td>2,042,989</td>
<td>2,042,989</td>
<td>2,182,989</td>
</tr>
<tr>
<td>MISCELLANEOUS REVENUE</td>
<td>1,057,740</td>
<td>538,385</td>
<td>72,122</td>
<td>72,122</td>
<td>72,122</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES</td>
<td>6,933,474</td>
<td>6,252,867</td>
<td>7,102,825</td>
<td>7,102,825</td>
<td>7,827,491</td>
</tr>
</tbody>
</table>

**Total Revenues**: $14,945,900

<table>
<thead>
<tr>
<th>EXPENDITURES/APPROP.</th>
<th>2021-22 Requested</th>
<th>2021-22 Recommended</th>
<th>2021-22 Adopted by Board of Supervisors</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES &amp; EMPLOYEE BENEFITS</td>
<td>36,597,424</td>
<td>36,803,575</td>
<td>39,424,063</td>
</tr>
<tr>
<td>SERVICES &amp; SUPPLIES</td>
<td>11,665,285</td>
<td>12,510,887</td>
<td>14,523,022</td>
</tr>
<tr>
<td>OTHER CHARGES</td>
<td>1,243,680</td>
<td>1,081,913</td>
<td>1,121,508</td>
</tr>
<tr>
<td>CAPITAL ASSETS</td>
<td>524,140</td>
<td>502,465</td>
<td>479,350</td>
</tr>
<tr>
<td>OPENING BALANCE</td>
<td>524,140</td>
<td>502,465</td>
<td>479,350</td>
</tr>
<tr>
<td>TOTAL CAPITAL ASSETS</td>
<td>524,140</td>
<td>502,465</td>
<td>479,350</td>
</tr>
</tbody>
</table>

**Total Expenditures/Appropr.**: $53,609,024

<table>
<thead>
<tr>
<th>NET COSTS/USE OF FUND BALANCE</th>
<th>2021-22 Requested</th>
<th>2021-22 Recommended</th>
<th>2021-22 Adopted by Board of Supervisors</th>
</tr>
</thead>
<tbody>
<tr>
<td>NET COSTS/USE OF FUND BALANCE</td>
<td>$38,665,024</td>
<td>$39,905,903</td>
<td>$44,878,364</td>
</tr>
</tbody>
</table>

**Note.** The GF discretionary contribution towards the Sheriff's use of funds is $46,756,611 for the column representing the adopted budget for 2021-22. This amount, plus the amount budgeted for salaries and benefits, meets this dissertation's criteria for inclusion in the research population. The source of this information is Butte County's Adopted Budget for the Fiscal Year 2021-2022, available from the internet at [http://www.buttecounty.net/administration/County-Budget/FY21-22-Adopted-Budget](http://www.buttecounty.net/administration/County-Budget/FY21-22-Adopted-Budget).

Columns on each schedule 9 include information this dissertation needs for analysis.

This consists of the CAO's recommended budget, which the executive office submits to the
legislature for adoption consideration at least ten days before a scheduled public hearing. It also includes the budget ultimately adopted by the Board of Supervisors. The County Budget Act requires the submission of a recommended budget to the legislature, which typically is presented as a separate publication and often contains supplementary information to assist stakeholders in understanding the nature of the coming year’s budget request and decision framework. This includes a transmittal letter from the executive, usually highlighting budgetary changes, issues, and challenges, and a description of the economic conditions the administration anticipates the county will face in the next budget cycle. Many will include narratives from each department, often providing rich details about the department’s budget request. This supplementary budget information may make it possible to assess whether budgets change for reasons other than department non-technical behavioral strategies this research investigates.

Some counties will supplement the recommended budget amounts with a comparison against the departments’ budget requests in a column labeled department request. Obtaining a definitive department budget request itself is a challenge for budget researchers. With federal budgeting, the Office of Management and Budget (OMB) position is of secrecy, labeling budget details submitted during deliberations as privileged information (Office of Management and Budget, 2022). Limited research is made possible only because, in some cases, the committee hearing minutes include agency requests (Sharkansy, 1965; Wanat, 1975).

Additionally, the department-requested budget is the starting point for the CAO’s recommended budget from which executives will make changes, usually cuts, before releasing their proposed budgets to the legislature (Wildavsky, 1968). The result is that public-facing documents do not include the department’s original budget request, at least not the department amounts before acquiescing to CAO persuasion for changes, primarily because executives hold a
budget power differential over departments. Some counties do not memorialize this stage of the budget process in public documents as a separately contained budget data set, and they may not track original requests internally. Therefore, the presumption is that no department-requested amounts are available unless included in the CAO’s published recommended budget book. As such, this dissertation uses the department-requested budget only for those counties that report it in the CAO recommended budget book.

For each fiscal year, counties usually make available two budget books: the CAO recommended budget book and the final adopted budget book. Government code requires publishing the CAO-recommended budget book, which this dissertation acquired by downloading from websites, searching Board of Supervisor agenda attachments, or making a direct request to a county representative. California Government Code section 29093 requires each County to file the adopted budget on these forms prescribed by the State Controller's Office by December 1 of each year following the adoption of the budget. These reports were publicly available either from each County's website or by direct request to each County. Obtaining the Schedule 9s from each population member for the fiscal years 2021-22 and 2022-23 is the source for compiling data representing this dissertation's population after applying the previously discussed criteria.

Each department may have one or more budget units within their respective County's GF, which make up the budget allocation under their control and for which they make their budget requests known during the budget process. Accumulating and indexing this information comes from each county’s recommended and adopted budget books. The dissertation compiles the net county cost for each budget unit by department using schedule 9's from the annual budget books for 2021-22, described previously. Next, the dissertation applies the criteria to each budget unit.
The final process is to aggregate includable budget unit budgets, those meeting the inclusion requirements, by department and county to arrive at the population members list. The last step in compiling the data is to retrieve the corresponding budget data from the annual budget books for the following fiscal year, 2022-23.

**Sampling Plan for Survey Participants**

Because a list of all population members was possible, random sampling identified departments receiving the survey instrument, described in more detail later. In doing so, representativeness between the sample and the population allows for some generalization of the research results. Random sampling also lessens the probability of sampling errors where key characteristics are present in the sample but not in the population or vice versa. However, each department is unique and may have reasons to engage in gameplay or not. Some examples include public safety-related departments being more able to articulate funding priorities because they can vividly communicate the impact financing decisions have on community safety. Contrast this with departments whose business is to provide internal services such as accounting, human resources, or information technology. These are not publicly facing departments. Demonstrating a public need for additional resources by non-publicly facing departments may be more challenging. As a result, these departments may forego gameplay strategies, knowing that experience shows them to be ineffective. This limits this research concerning generalization and may give rise to unknown sampling errors. In the case of survey research, Fowler (1993) concludes that other parameters of the research method, like the sampling plan and procedures, are more effective at limiting sampling errors than by increasing the sampling effect size and its power. Features of this dissertation’s approach that support Fowler’s (1993) conclusion include using a previously tested survey instrument, the ability to list all population members, and using
random sample selection methodologies. The dissertation continued randomly selecting departments for participation in the survey until at least 40 completed surveys were received.

**Secondary Budget Data**

The secondary data source for this dissertation is budget amounts. The Schedule 9s previously described is the source for this data. After applying the criteria to filter budget unit amounts and summing the data by department, the population contains 460 department budgets from 38 counties. The first testing phase used approved budgets from the fiscal year 2021-22 and budgets for the next budget cycle consisting of the department-requested budget (if available), the CAO-recommended budget, and the final approved budget by the legislature. The dissertation used this data to apply the bivariate correlations to evaluate the relational strength between department assertiveness, CAO support, and budget expansion using Sharkansky’s (1968) model. The secondary data source also completes the necessary paired observations to conduct statistical association tests for the department heads who returned the completed survey instrument. One pair is the returned survey score, and the other is the related budgetary data.

**Instrumentation**

This research design also duplicates the budget gameplay survey developed by Collins et al. (1983) and associates the results with the success of achieving budget expansion. By incorporating the survey instrument previously tested by Collins and others, this methodology enhances its reliability and construct validity without further testing or including additional validation procedures (Rustemstam & Newton, 2015). This research uses 13 of the 16 original statements by Collins and his colleagues as a survey instrument, replicated in Appendix A, categorized as whether respondent gameplay strategy patterns are devious, economic, time, or incremental. Collins et al. (1983) developed and tested the survey instrument in their budgeting
gameplay strategies case study at a medium-sized retail private firm in the Southwestern United States. The authors presented their research at the Proceedings of the American Accounting Association 1983 Southwest regional meeting in Houston, Texas, March 9-12, 1983. The groundbreaking study used a factor-analytic approach and eigenvalues greater than 1.0. The R-factor analysis showed that 91 percent of the variance in responses to the original 16 strategies results from four patterns: devious, economic, incremental, and time. Later, Collins et al. (1987) used their survey to evaluate gameplay behavior as an intervening variable affecting leadership styles and budget attitudes among private sector managers. Their multivariate regression analysis confirmed that budget gameplay strategies fall into these four listed patterns. Other research studies used this same survey instrument to measure gameplay strategies in various contexts (Collins, Almer & Mendoza, 1999; SeTin, Sembel, & Augustine, 2019; Huang & Chen, 2009a, 2009b). Thirteen of the original 16 statements were incorporated into this survey instrument with minor rewording to capture the public budgeting context.

The survey instrument uses a 7-point Likert scale, ranging from 1 to mean strongly disagree with the respective statement and 7 to convey strongly agree. An example of one statement is *I include in my budget items likely to be cut if separately stated but include it with other items certain to be approved*. A respondent evaluates this statement using a 1 to 7 scale of how strongly they agree or disagree with it as a valuable strategy to convince acceptance of their budget requests. In combination, higher scores on questions 1 through 7 show a more devious or non-straightforward budget tactical approach to budget advocacy. Higher scores on questions 8 through 11 are typical of an economic game pattern, which strives to provide a rational explanation for why particular budget requests are essential. High scores on questions 12 and 13 show a department leader who relies more on a time-driven game pattern, marking time until it is
the right time to make specific requests. The incremental-type gameplay pattern, which depends more on small changes to previously approved budgets, relies on higher scores for questions 1 and 2. Overall, the design of the survey instrument is that higher scores on a particular combination of statements will represent a higher tendency to use that style of budgetary gameplay strategy. Table 2 below summarizes these budget gameplay patterns and their corresponding survey questions. The dissertation used West Chester University's Qualtrics account to administer the survey online. The approach included mailing paper surveys to enhance response percentage, allowing them to complete the survey on paper or in an online environment. Additional response-inducing enhancements included printing the survey on bright orange paper and personalizing the survey transmittal letter (Fowler, 1993).

**Table 2**

*Budget Gameplay Patterns, Survey Questions, and Score Ranges*

<table>
<thead>
<tr>
<th>Gameplay Pattern</th>
<th>Description</th>
<th>Survey Question Numbers</th>
<th>Low Score</th>
<th>High Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Devious</td>
<td>Strategies involving less than candid calculations</td>
<td>1 – 7</td>
<td>7</td>
<td>49</td>
</tr>
<tr>
<td>Economic</td>
<td>Strategies to justify and explain the budget numbers</td>
<td>8 - 11</td>
<td>4</td>
<td>28</td>
</tr>
<tr>
<td>Time</td>
<td>Strategies focused on waiting for the right time</td>
<td>12 – 13</td>
<td>2</td>
<td>14</td>
</tr>
<tr>
<td>Incremental</td>
<td>Strategies to defend past budget allocations</td>
<td>1 – 2</td>
<td>2</td>
<td>14</td>
</tr>
</tbody>
</table>
Procedures

The research design used cross-sectional quantitative methods to conduct two separate sets of analyses. The first analysis repeats Sharkansky’s 1968 study of state agency acquisitiveness (assertiveness in this dissertation), gubernatorial support (CAO support in this dissertation), and budget success or expansion. But unlike Sharkansky (1968), this dissertation conducted the analysis using county-level budgets. The data for this part of the analysis originate from the budget sets in the recommended and adopted budget books for fiscal years 2021-22 and 2022-23. It consists of interval and ratio-type data measured continuously. The second analysis examined budgetary gameplay patterns and their association with resource allocation changes (i.e., budget expansion). This dissertation references the first analysis as Assertiveness, Support, and Budget Success or Expansion and the second as Budgetary Gameplay and Budget Expansion.

Assertiveness, Support, and Budget Success or Expansion

This analysis runs a series of bivariate correlations associating each dependent variable with each of the independent variables listed in Table 3 on the next page.

Budget success, expansion, and CAO recommendations serve as the dependent variable in this dissertation because the analysis evaluates their resulting measurement change hypothesized as affected by the independent variables listed in Table 3 above. For example, the magnitude of the assertiveness in a department’s budget request could affect how much its budget changes from previously approved budgets or whether the CAO recommends its request to governance.
### Table 3

**Independent and Dependent Variables: Assertiveness, Support, and Budget Success/Expansion**

<table>
<thead>
<tr>
<th>Variable Label</th>
<th>Dependent (D)</th>
<th>Independent (I)</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y₁ Budget Success</td>
<td>D</td>
<td></td>
<td>Percentage of the department request approved by the BOS for the next year’s budget cycle</td>
</tr>
<tr>
<td>Y₂ Budget Expansion</td>
<td>D</td>
<td></td>
<td>Percentage of the department’s current year’s budget approved by the BOS for the next year’s adopted budget</td>
</tr>
<tr>
<td>Y₃ CAO Recommended Budgets</td>
<td>D</td>
<td></td>
<td>Amount the CAO recommends to the BOS for adoption for the next year’s budget cycle</td>
</tr>
<tr>
<td>X₁ Budget Size</td>
<td>I</td>
<td></td>
<td>Amount of the department’s request for the next year’s budget cycle</td>
</tr>
<tr>
<td>X₂ Department Assertiveness</td>
<td>I</td>
<td></td>
<td>Department request for the following year’s budget cycle as a percentage of its current year’s approved budget</td>
</tr>
<tr>
<td>X₃ₐ CAO Support</td>
<td>I</td>
<td></td>
<td>CAO recommended budget for each department as a percentage of the department request for the next year’s budget cycle</td>
</tr>
<tr>
<td>X₃ᵇ CAO Support for Expansion</td>
<td>I</td>
<td></td>
<td>CAO recommended budget for each department as a percentage of its current year approved budget</td>
</tr>
<tr>
<td>X₄ BOS Adopted Budgets</td>
<td>I</td>
<td></td>
<td>The Budget adopted by the BOS</td>
</tr>
</tbody>
</table>

Note: This table lists the variables applicable to the first analysis. The phrase current year’s approved budget means the adopted budgets for the fiscal year 2021-22, and the following year’s budget cycle refers to the fiscal year 2022-23 budgets.

The opposite evaluation of budget success, expansion, or the CAO’s recommendation as affecting the budget size, the level of assertiveness in a department’s request, or the acquisition of support for its position are illogical constructs because it misplaces these outcomes in an improper sequence of events in the budget process. The department request comes first, and then the CAO’s support or lack thereof follows. The evaluation of success or expansion is impossible without first acknowledging the size or assertiveness of a department’s request. This further confirms the dependent and independent status of these variables.

Bivariate correlations assessed the strength and direction of relationships between the following pairs of variables:

- **Correlation #1-1**: Budget success (Y₁) with budget size (X₁), department assertiveness (X₂), and CAO support (X₃ₐ)
• **Correlation #1-2**: Budget expansion (Y2) with budget size (X1), department assertiveness (X2), and CAO support for expansion (X3b)

• **Correlation #1-3**: BOS Adopted Budget (Y3) with CAO Recommended Budget (X4)

This dissertation assumes that each of the independent variables in the correlational pairings is independent and does not operate in combination with one another. One question might be whether department assertiveness combined with CAO support enhances one's likelihood of obtaining success for adoption or expansion. It is possible that the combining of each of the independent variables will progressively strengthen the magnitude of change in each of the dependent variables. Such interactions are beyond the scope of this dissertation and serve as opportunities for future research.

Like Sharkansky (1968), the expectation is that the first set of correlations (correlation #1-1) will result in negative relationships. In other words, as the independent variables increase, the dependent variables will decrease. This is because of the cutting roles played by the CAO and the BOS to keep department budgets from growing too much from one year to the next. However, this is not to imply that the independent variable, such as assertiveness, is causing the change in the dependent variable. For example, the level of department assertiveness does not predict the probability of budget success, expansion, or adoption. There are many other extraneous factors affecting budgetary outcomes, such as extraordinary revenue growth or the existence of a severe recession. The purpose of the correlation is to evaluate the relational strength between independent and dependent variables.

In contrast, the expectation is the second set of correlations (correlations #1-2) will result in positive relationships. This means as the independent variable increases, the dependent variable will increase. This is because previous research demonstrates that those who assertively ask for
more resources usually receive a more significant proportion of resources (Sharkansky, 1968; LeLoup & Moreland, 1978; Thompson, 1987). The expectation for correlations #1-3 may be negative or positive. However, strong correlations result because the BOS having less expertise to understand the technicalities of budgeting and not having advisory staff will primarily adopt what the CAO recommends to the Board (correlations #1-3).

This part of the dissertation expresses the anticipated outcomes as a set of null and alternative hypotheses described in Table 4 below. Note that the alternative hypotheses for correlations #1 and #2 are one-tailed, distinctly positive or negative, while correlation # 3 is two-tailed, as the direction could be positive or negative.

**Table 4**

*Hypotheses Statements for Testing Assertiveness, Support, and Budget Success or Expansion*

| Null Hypotheses                                                                 | Alternative Hypotheses                                                                 |
|--------------------------------------------------------------------------------|
| H-10:1: There will be no significant correlation between budget success (Y_1) and budget size (X_1), department assertiveness (X_2), and CAO support (X_3a) | H-11:1: There will be a significant negative correlation between budget success (Y_1) and budget size (X_1) and department assertiveness (X_2) and a positive correlation between budget success (Y_1) and CAO support (X_3a) |
| H-10:2: There will be no significant correlation between budget expansion (Y_2) and budget size (X_1), department assertiveness (X_2), and CAO support for expansion (X_3b) | H-11:2: There will be a significant positive correlation between budget expansion (Y_2) and budget size (X_1), department assertiveness (X_2), and CAO support for expansion (X_3b) |
| H-10:3: There will be no significant correlation between the CAO recommended budget (Y_3) and the BOS adopted budget (X_4) | H-11:3: There will be a significant correlation between the CAO recommended budget (Y_3) and the BOS adopted budget (X_4) |

**Budgetary Gameplay and Budget Expansion**

The second analysis uses adopted budget ratios and associates them with budget gameplay patterns. This approach is consistent with other research studies (Collins, Munter, & Finn, 1987; Ryu et al., 2007, 2008; Smith & Jensen, 2017; Sharkansky, 1965; Wanat, 1975). Descriptive statistics provides an understanding of the budget gameplay patterns the survey instrument reveals in the dissertation population when generalizing sample results. The
dissertation used a one-sample T-test to assess sample representativeness with the population. Following this, the design used correlational statistics to measure the degree of association between budget gameplay patterns and budget expansion. The approach calculates budget expansion as a ratio by dividing approved budgets for the next fiscal year, 2022-23, by the current year's approved budgets. The type of design chosen is ex post facto, having one observational group. That one group consists of the department heads randomly selected to participate in the survey about their preferences for budget gameplay strategies (Black, 2005). Ex post facto is a natural fit because the independent variable, budget gameplay patterns, is a naturally occurring phenomenon among population members. In this design, budget gameplay is not a treatment where one group of subjects receives a treatment and another does not. Consequently, surveys about chosen budget advocacy strategies do not lend themselves to an experimental design where the design approach assembles two equally comprised groups, one receiving treatment and the other acting as the control.

This dissertation expresses the second analysis anticipated outcomes as a null hypothesis (H-20) and an alternative hypothesis (H-21), described below:

H-20: There will be no significant correlation between budget gameplay patterns and the respective ratio of a department’s approved budget for the fiscal year 2022-23 over its prior year's approved budget.

H-21: There will be a statistically significant correlation between budget gameplay patterns (devious, economic, incremental, and time) and the ratio of a department’s approved budget for the fiscal year 2022-23 over its prior year's approved budget.

This second part of the dissertation has one independent variable and one dependent variable. The independent variable is the survey instrument score consisting of the composite pattern score
from answering the survey questions and revealing the magnitude of the four different budget gameplay patterns, as previously discussed. Budget gameplay consists of interval data measured continuously. Table 2 provides further detail about how this dissertation uses the survey instrument as the independent variable. The method uses two-tailed correlational statistics to reveal relational associations in evaluating the null hypothesis, $H_{20}$, and the alternative hypothesis, $H_{21}$.

The dependent variable is the budget ratio previously described, which is the respondent's approved budget for the next fiscal year, 2022-23, divided by its current year's approved budget (without amendment). This ratio, like the approach by Wanat (1975), measures the legislature's response to departments' intentions to expand or contract their budgets going into the next budget cycle. A positive correlation represents expansion, while a negative correlation represents contraction. Incrementalism supports the expectation of yearly budget increases, signifying the presumption of a positive correlation result. A review of budget narratives, if included in the CAO Recommended Budget books, provides a rich qualitative explanation of whether budgets change for reasons other than naturally recurring incrementalism.

**Choice of Bivariate Correlation as the Statistical Method**

Assessing the strength of relationships between department assertiveness, CAO support, budget gameplay, and success at acquiring or expanding resources is most appropriately done using statistical bivariate correlations. This dissertation concluded that the bivariate correlation approach fits best by eliminating other available statistical methods. Including only one group for testing precludes the ability to honestly evaluate for cause and effect between the independent and dependent variables. Because of the breadth of evaluating departmental responses across 38 counties whose internal and external operating environments differ, where budget systems are
dissimilar, and affect budget decisions in various ways, it is impracticable to enumerate all possible confounding variables that might impact decisions about allocating resources such that research variables operate to predict budget outcomes. As a result, regression analysis and its emphasis on predicting outcomes was considered ineffective, given this dissertation's parameters. This further precludes using any cause-and-effect design to answer the research questions.

Consequently, this dissertation aims to measure relationships between variables, if they exist, and the direction of these relationships. The coefficient, $r$, indicates the relational strength. The coefficient of determination, $r^2$, assesses the percent of the variance in budget success and expansion explained by department assertiveness, CAO support, budget gameplay, and the different gameplay patterns, including whether any particular pattern is more successful than others. For all statistical tests, alpha is 0.05 for two-tailed tests and 0.25 for one-tailed. This produces a confidence interval of 95% and identifies statistically significant relationships (Abu-Baker, 2021). Suppose the result of the correlation for the alternative hypotheses is statistically significant. In that case, the outcome of this research rejects the null hypotheses. Then, it conducts correlation tests to evaluate the strength and direction of the relationships described in each alternative hypothesis. Positive or negative correlation coefficients will indicate the direction of the resulting relationships.

IBM SPSS Statistics 24 for Windows is the computer application the research uses to conduct all data analysis procedures. The plan includes providing a descriptive analysis of the data for each variable. The descriptive analysis includes noting any missing data. Before conducting inferential statistical tests, the method examines the required assumptions. This includes assessing the normal distribution of the sample. If normally distributed, then the
approach uses Pearson's product-moment correlation coefficient. If not, the method uses the alternative parametric test, Spearman's rank correlation coefficient. Data analysis presents tables and charts as the means to interpret the results of the statistical tests.

**Threats to Validity, Reliability, and Limitations**

Using the methods and instruments from previous researchers strengthens the construct validity of this dissertation. Construct validity, the idea that the research design consistently measures the concepts underlying the subject matter needed to answer the research questions, is assessed using a logical theory-based understanding supported by previous researchers (Black, 2005). Determinations of coefficients between department assertiveness, CAO support, and budget success in the first analysis are identical to studies by Sharkansky (1968), Leloup and Moreland (1978), and Thompson (1987), except the underlying data here is from counties instead of states or the federal government. The survey instrument derives from Collins et al. (1983) and subsequent research studies confirm its validity (Collins, Almer & Mendoza, 1999; SeTin, Sembel, & Augustine, 2019; Huang & Chen, 2009a, 2009b). However, there is an increased risk of disagreement between the survey results and their relationship to budget changes because this dissertation involves public budgeting, unlike previous research, which used private-sector budgeting.

Likewise, the testing of assertiveness, support, and success or expansion by Sharkansky (1968) and others involved either elected governors or the elected national president, where party politics dominate budget negotiations. The county governments of the dissertation population involve elected governance but an appointed executive. Party politics is less impactful as elected positions are non-partisan (Ca. Const. art. II, § 6(a)).
The research by Sharkansky (1965) and Wanat (1975) validates the use of ratios to describe proportional changes in budgets from one year to the next. As the structure of this research is one group with no second control group, internal validity is impossible and a limitation of this dissertation’s design (Black, 2005). Random sample selection for the survey distribution enhances the generalization of research results to the broader population. Still, the data analysis covering the survey results relies on only the returned surveys, raising distortion in the results because of return bias (Fowler, 2014). If all respondents returned completed surveys, the results might vary substantially. However, the population itself is not entirely homogeneous. Some members are elected department heads, while others are appointed. Department functions vary. Budget systems from county to county are diverse. These factors affect the ability to generalize survey results to the broader population. Still, using random sampling for the survey strengthens external validity and allows for some generalization, but only for rural California counties. Because this dissertation’s population is limited to rural counties, the results cannot apply widely to all California counties. Nor can the results be generalized to all departments outside those accounted for within each county’s GF. Additional research is necessary to explore the broader context of department assertiveness, CAO support, and budgetary gameplay in local government budgeting. The cross-sectional design precludes demonstrating reliability over time. Still, the population being rural, subject to California law, and providing similar public services enhances internal reliability from member-to-member comparisons.

**Ethical Procedures**

This research plan presents minimal exposure to risk to survey participants. As such, the researcher submitted an expedited Internal Review Board (IRB) application and received approval for IRB-FY2023-128 (See Appendix B). Each selected participant agreed to participate
by signing the informed consent form. A secure computer and location were chosen to store data generated from this research. Qualtrics internet-based technology was the preferred platform to accomplish this. Preserving confidentiality for survey responses and the relationships discovered in the underlying budgetary data was paramount. However, the budget data is a matter of public record. The conversion of budget data to demonstrate relationships may pose discomfort to those departments represented in the data, such that this research design protects their identities. Password protection ensured secure access to all files. The publication of this research summarized the testing results in a way that did not reveal the identity of any participant, county, or department in the dissertation.

Significance of Dissertation and its Contribution to Existing Body of Knowledge

The examination of department assertiveness, CAO support, budget gameplay, and associating these with budget success and expansion began with Wildavsky in the 1960s, and many studies of it and its impact on budget decisions followed by others such as Sharkansky (1965), Wanat (1975), Wildavsky and Caiden (2004), and Rubin (2020). But unlike these studies, the survey-based studies pursued by Collins, Munter, and Finn (1983, 1987) employed a survey instrument to measure gameplay patterns. However, the study context was private sector budgeting, where participants' motivation is to exceed budget targets to achieve higher profitability. In contrast, the context of this dissertation is public sector budgeting, where participants’ motivation is to maximize the utility of budgetary resources without exceeding budget targets. In this way, the results prove informative about whether the non-technical interactions between budget participants are similar despite the differing contexts.

This dissertation investigates the application of assertiveness, support, gameplay, success, and expansion, all concepts explored by previous studies. However, this dissertation explores
these concepts in the context of local government budgeting, whereas previous research limited its examination to federal and state budgeting dynamics. In this significantly different landscape, the dynamics between department leaders, CAOs, and legislators are distinctly different than at the federal and state levels of budgeting, and this particular context is absent from the existing body of knowledge. This dissertation fits nicely into a notable gap in that the association of department assertiveness, CAO support, and gameplay with budget changes by county government is missing.
Chapter 4: Findings and Results

This chapter groups the presentation of the dissertation’s results into two sections corresponding to the two parts of the dissertation’s analysis previously described in Chapter 3. The first part assesses the strength of relationships between budget success and expansion with the independent variables measuring budget size, department assertiveness, and CAO support. The final correlation in the first part concludes with assessing whether the BOS mainly adopts what CAOs recommend. The second part of the analysis reviews the survey results measuring gameplay patterns and whether these patterns are associated with budget expansion. Early in the discussion for each separate analysis is a test and conclusion about the normality of the data distribution, which determines which of the correlational tests to use: Pearson’s product-moment correlation coefficient or Spearman’s Rank correlation coefficient. Before discussing these results, this chapter provides descriptive statistics and contextual fiscal and environmental budgeting factors about the counties included in the population and the member departments that met the criteria for inclusion.

The four correlational tests representing the results of testing and described previously are summarized below:

- Correlation #1-1: Budget success (Y1) with budget size (X1), department assertiveness (X2), and CAO support (X3a)
- Correlation #1-2: Budget expansion (Y2) with budget size (X1), department assertiveness (X2), and CAO support for expansion (X3b)
- Correlation #1-3: BOS Adopted Budget (Y3) with CAO Recommended Budget (X4)
- Correlation #2: Budget expansion with budget gameplay patterns (devious, economic, incremental, and time)
Analysis of Population

The dissertation obtained its population from the general fund departments at the 38 California counties considered rural. In 2022, these counties reported populations ranging from 1,200 to 482,404, with a mean of 150,748 residents (California Department of Finance, 2022). These counties represent 5.7 million, or 14.5 percent, of California’s 39.2 million residents but geographically cover 87,881 square miles, representing 53.68 percent of the state’s land mass. As a measure of sparseness, the dissertation’s counties average just over 92 persons per square mile compared to the statewide standard of almost 240 residents per square mile. Regarding the workforce, full-time equivalents (FTE) in these counties ranged from 116 in the smallest county to 5,716 in the largest, with a mean of 1,653.

Applying the criteria described in Chapter Three to select population members results in 460 departments across 38 counties. These departments provide various public services, including law enforcement, judicial prosecution and representation, agricultural-related regulation, and various administrative services. Concerning the size of their adopted budgets for FY 2022-23, the least was $108,480, and the largest was $181,548,400, with a mean of $10.4 million across all 460 members. The department names and titles vary greatly, making it challenging to discern significant patterns. Therefore, this dissertation grouped departments into logical groupings, or functions, as shown in Table 5 on the next page, based on the type of services each provides, whether these services are outward facing for the public or internal to other departments. Appendix C lists additional details about the common names of departments and their assigned category.
### Table 5

**Descriptive Statistics of Population Members Categorized by Function**

<table>
<thead>
<tr>
<th>Function</th>
<th>N</th>
<th>Approved Budget FY 2022-23</th>
<th>Mean Change in Budget from FY 2021-22 to FY 2022-23</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Mean</td>
<td>% of Total</td>
</tr>
<tr>
<td>Agricultural Commissioner</td>
<td>36</td>
<td>3,213,335</td>
<td>2.4%</td>
</tr>
<tr>
<td>Assessor-Clerk-Recorder-Elections</td>
<td>66</td>
<td>3,799,155</td>
<td>5.3%</td>
</tr>
<tr>
<td>Community Development</td>
<td>44</td>
<td>8,037,131</td>
<td>7.4%</td>
</tr>
<tr>
<td>Education</td>
<td>14</td>
<td>2,111,188</td>
<td>0.6%</td>
</tr>
<tr>
<td>Finance</td>
<td>74</td>
<td>4,088,559</td>
<td>6.3%</td>
</tr>
<tr>
<td>Human Resources</td>
<td>26</td>
<td>3,489,404</td>
<td>1.9%</td>
</tr>
<tr>
<td>Information Technology</td>
<td>16</td>
<td>6,161,570</td>
<td>2.1%</td>
</tr>
<tr>
<td>Judicial Services</td>
<td>58</td>
<td>9,575,755</td>
<td>11.6%</td>
</tr>
<tr>
<td>Law Enforcement</td>
<td>44</td>
<td>47,758,562</td>
<td>44.0%</td>
</tr>
<tr>
<td>Other Public Protection</td>
<td>12</td>
<td>4,016,454</td>
<td>1.0%</td>
</tr>
<tr>
<td>Probation</td>
<td>37</td>
<td>18,141,609</td>
<td>14.1%</td>
</tr>
<tr>
<td>Public Works and Facilities</td>
<td>28</td>
<td>4,404,295</td>
<td>2.6%</td>
</tr>
<tr>
<td>Recreation and Culture</td>
<td>5</td>
<td>6,098,797</td>
<td>0.6%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>460</td>
<td>10,372,825</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

Note: This table presents the characteristics of the 460 departments in the population and is grouped into functional categories.  
a Mean of the budgets adopted for the FY 2022-23 for each functional category.  
b Mean of the change in adopted budgets calculated by dividing the FY 2022-23 budget by the FY 2021-22 budget.

The law enforcement function (Sheriff, Coroner, Animal Control) has the largest budget, averaging $47.8 million, or 44% of all member budgets in the population, requesting about 10% more resources over current year budgets, amounting to around $4.4 million more. Together with other public safety activities (Agriculture, Judicial Services, Probation, and Other Public Protection), these departments constitute 40.6% of the population members, 73.1% of the aggregated total budgets of $181.5 million, and on average, requested 14% more, or $10.7 million, resources over current year budgets. Departments having the most negligible impact on total budget amounts and expansion are education (libraries) and recreation and culture (parks and museums). Education makes up 0.6% of the approved budgets for FY 2022-23, requesting
almost 7%, or $138,168, more than the current year's budgets. The recreation and culture function also makes up 0.6% of the approved budgets, requesting increases of just over 9%, or $529,900.

This research evaluates how department assertiveness, CAO support, and budgetary gameplay patterns affect the success of approving one’s budget request and expanding one's budget over the prior year. However, there are other reasons why budgets get adopted and departments successfully receive larger allocations of resources. While this research does not measure the magnitude these other reasons have on budget adoption or expansion, the CAO transmittal letters included in their recommended budgets give a sense of the contextual factors affecting the overall budget adoption environment for FY 2022-23. Most all thank departments for the collaborative efforts to reduce spending within available resources, a common theme noted by Wildavsky (1986) of the struggle between departments as spenders and central budgeting authorities as guardians, where central budgeting authorities like CAOs pressure departments or agencies to dampen their quest for more resources. Other contextual factors mentioned in these transmittal letters and identified as affecting the development of budgets for FY 2022-23 are listed below.

- The tight labor market is making it challenging to recruit positions, with some counties increasing wages, adding benefits, offering hiring bonuses, and pursuing compensation and classification studies.
- Budget impact of managing vacancies in the budget.
- Experiencing revenue increases as the economy recovered from the pandemic-induced recession when core revenues shrank.
• Challenges paying for the increasing cost of pensions and health care benefits for employees, describing these cost objects as required or fixed costs that limit discretionary spending flexibility.

• Many have structural deficits (spending exceeds revenues), and managing this gap in the face of economic uncertainty in the coming years results in cautiousness about granting department requests to expand programmatic expenditures.

• Some took measures to decrease spending by reducing department-requested budgets with percentage reductions across all units.

• Including one-time COVID-related funding such as the CARES Act and the American Rescue Plan Act (ARPA), and, in some cases, using these resources to pay for ongoing salary and benefit costs.

• Using discretionary revenues to fund reserves and future pension liabilities.

**First Part of Analysis: Correlation 1-1 and 1-2**

The first part of this analysis replicates Sharkansky’s test of department assertiveness, CAO (or central budget authorities) support for budget adoption or expansion, and the correlation these variables have on getting the department’s requested budget adopted by the BOS or acquiring more resources than awarded in the current year. While the population meeting this dissertation’s criteria is 460 departmental members, correlational tests 1-1 and 1-2 use data from 184 of these departments because they include only counties whose recommended budget books contain a column to report the department budget requests. Table 6 on the next page presents the descriptive statistics for the independent and dependent variables associated with correlational tests 1-1 and 1-2 (see Chapter 3).
Table 6

Descriptive Statistics for Correlation Tests 1-1 and 1-2 (n=184)

<table>
<thead>
<tr>
<th>Variable</th>
<th>Range</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Standard Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y1: Budget Success</td>
<td>1.1486</td>
<td>.5073</td>
<td>1.6559</td>
<td>.9979</td>
<td>.0888</td>
</tr>
<tr>
<td>Y2: Budget Expansion</td>
<td>1.4614</td>
<td>.6386</td>
<td>2.1000</td>
<td>1.1045</td>
<td>.1695</td>
</tr>
<tr>
<td>X1: Budget Size</td>
<td>$140,461,191</td>
<td>$148,726</td>
<td>$140,609,917</td>
<td>$8,148,996</td>
<td>$16,468,553</td>
</tr>
<tr>
<td>X2: Department Assertiveness</td>
<td>1.1256</td>
<td>.6874</td>
<td>1.8130</td>
<td>1.1107</td>
<td>.1648</td>
</tr>
<tr>
<td>X3a: CAO Support</td>
<td>1.0680</td>
<td>.5073</td>
<td>1.5754</td>
<td>.9879</td>
<td>.0809</td>
</tr>
<tr>
<td>X3b: CAO Support for Expansion</td>
<td>1.1129</td>
<td>.6386</td>
<td>1.7515</td>
<td>1.0926</td>
<td>.1546</td>
</tr>
<tr>
<td>X4: CAO Recommended</td>
<td>$139,207,522</td>
<td>$148,226</td>
<td>$139,355,748</td>
<td>$8,039,162</td>
<td>$16,363,159</td>
</tr>
</tbody>
</table>

Note: Y1 and Y2 are dependent variables. X1, X2, X3a, and X3b are independent variables. Correlation 1-1 tests the relationship between Y1 Budget Success and X1 Budget Size, X2 Department Assertiveness, and X3a CAO Support. Correlation 1-2 tests the relationship between Y2 Budget Expansion and X1 Budget Size, X2 Department Assertiveness, and X3b CAO Support for Expansion. One department is excluded as an outlier, which requests a 200% increase, double the next highest request.

Table 7

Department Assertiveness: Percentage Increase in Department Requests for FY 2022-23 from Current Year Budgets

<table>
<thead>
<tr>
<th>Request Increase</th>
<th>Decrease</th>
<th>0 – 9.9%</th>
<th>10%–24.9%</th>
<th>25%–49.9%</th>
<th>50%–99.9%</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>29</td>
<td>73</td>
<td>57</td>
<td>19</td>
<td>6</td>
<td>184</td>
</tr>
<tr>
<td>% of N</td>
<td>15.8%</td>
<td>39.7%</td>
<td>31.8%</td>
<td>10.3%</td>
<td>3.3%</td>
<td>100.0%</td>
</tr>
<tr>
<td>Mean</td>
<td>-11.2%</td>
<td>6.1%</td>
<td>15.5%</td>
<td>33.5%</td>
<td>65.1%</td>
<td>11.1%</td>
</tr>
</tbody>
</table>

Note: The form of this table is comparable to the format used by LeLoup and Moreland (1978), Fenno (1966), Wildavsky (1966), and Sharkansky (1969). One outlier, requesting a 2005 increase for FY 2022-23 over the current year budget, is excluded.

To evaluate the assertiveness of departments in requesting resources for FY 2022-23,

Table 7 above displays the distribution of department requests as a percentage of their current year-approved budgets. Over 71.5 percent of the departments requested less than 50 percent
increases to their budgets. Surprisingly, 15.8 percent include decreases, possibly due to other contextual factors not enumerated in this dissertation.

Table 8 below further evaluates assertiveness against budget decisions by the CAO and BOS. CAOs and BOS reversed department-requested reductions by adding additional resources of 3.5 percent and 2.9 percent, respectively. On average, CAO recommendations added back $65,836 more resources, and the BOS approved $59,312 of what the CAO recommended. In contrast to those requesting increases, the larger the department request, the more CAOs and BOS cut, further demonstrating the cutting role of Wildavsky’s guardians and indicating similar results as Sharkansky (1968), LeLoup and Moreland (1978) and Thompson (1987). For those requests greater than 50% increases over current year budgets, the CAO cut these requests by 8.5% on average, or $365,251, and the BOS cut 0.8% more, the only grouping to receive deeper cuts from the BOS and the CAOs.

Table 8

Changes in Department Requests Made by CAOs and BOS

<table>
<thead>
<tr>
<th>Change in Department Request from Current Budget</th>
<th>N</th>
<th>Average % Change by Department</th>
<th>Average % Change by CAOs</th>
<th>Average % Change by BOS</th>
<th>Average % Expansion over Current Year Budgets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Decrease</td>
<td>29</td>
<td>-11.2%</td>
<td>3.5%</td>
<td>2.9%</td>
<td>-8.6%</td>
</tr>
<tr>
<td>0-9.9%</td>
<td>73</td>
<td>6.1%</td>
<td>-0.7%</td>
<td>0.3%</td>
<td>6.5%</td>
</tr>
<tr>
<td>10%-24.9%</td>
<td>57</td>
<td>15.5%</td>
<td>-2.5%</td>
<td>-1.7%</td>
<td>13.5%</td>
</tr>
<tr>
<td>25%-49.9%</td>
<td>19</td>
<td>33.8%</td>
<td>-4.1%</td>
<td>0.2%</td>
<td>33.7%</td>
</tr>
<tr>
<td>50%-99.9%</td>
<td>6</td>
<td>65.1%</td>
<td>-8.5%</td>
<td>-9.3%</td>
<td>48.2%</td>
</tr>
<tr>
<td>Average for all Departments</td>
<td>184</td>
<td>11.1%</td>
<td>-1.2%</td>
<td>-0.2%</td>
<td>10.4%</td>
</tr>
</tbody>
</table>

Note: The form of this table is that used by LeLoup and Moreland (1978), showing the average (mean) percentage change in department requests from the current year to FY 2022-23, the average adjustment to department requested by CAOs and BOS, and the average percentage expansion to their budgets.
While those asking the most received the deepest cuts, these departments were more successful in obtaining resource gains. Table 8 on page 73 shows that those six departments asking for 50% or more increased their budgets on average by 48.2% over the current year and 14.5% more than those requesting 25% to 49.9% more. On average, 48.2% is almost $2.3 million in additional spending. Table 9 below illustrates these dollar gains in budgetary expansion, comparing stages of department assertiveness. Like conclusions reached by Sharkansky (1968), LeLoup and Moreland (1978), and Thompson (1987), those exhibiting the most significant assertiveness were most successful at expanding their budgets, dollarwise.

**Table 9**

*Budget Expansion Results Compared to Department Assertiveness*

<table>
<thead>
<tr>
<th>Change in Department Request from Current Budget</th>
<th>N</th>
<th>Average % Change by Department (Assertiveness)</th>
<th>Average % Expansion over Current Year Budgets</th>
<th>Budget Expansion Results ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Decrease</td>
<td>29</td>
<td>-11.2%</td>
<td>-8.6%</td>
<td>(173,358)</td>
</tr>
<tr>
<td>0-9.9%</td>
<td>73</td>
<td>6.1%</td>
<td>6.5%</td>
<td>751,492</td>
</tr>
<tr>
<td>10%-24.9%</td>
<td>57</td>
<td>15.5%</td>
<td>13.5%</td>
<td>1,113,272</td>
</tr>
<tr>
<td>25%-49.9%</td>
<td>19</td>
<td>33.8%</td>
<td>33.7%</td>
<td>1,074,624</td>
</tr>
<tr>
<td>50%-99.9%</td>
<td>6</td>
<td>65.1%</td>
<td>48.2%</td>
<td>2,253,152</td>
</tr>
<tr>
<td>Average for all Departments</td>
<td>184</td>
<td>11.1%</td>
<td>10.4%</td>
<td>800,135</td>
</tr>
</tbody>
</table>

**Evaluation of Normality**

Before conducting correlations 1-1 and 1-2 to evaluate the strength of relationships, the dissertation assessed the distributions of all variables for normality. Measures of central tendency, skewness, and kurtosis coefficients show the distributions to exhibit moderate to severe skewness and kurtosis (See Appendix D for histograms). Because of the number of variables (six), the dissertation did not attempt to transform the data to achieve normality.
Therefore, the dissertation used the alternative Spearman’s Rank correlation coefficient to conduct correlation 1-1 and 1-2, and the following sections present and discuss the results.

**Correlation 1-1**

Correlation 1-1 associates budget success (Y1) with three of the independent variables: Size of the budget request (X1), department assertiveness (X2), and CAO Support (X3a), using Spearman’s Rank correlation coefficient and coefficient of determination. As discussed in Chapter Three, this one-tailed test assumes a one-directional relationship: Negative for budget request (X1) and department assertiveness (X2) and positive for CAO Support (X3a). Table 10 below gives the correlation results. The results indicate budget size negatively impacts budget success but is statistically insignificant (p=.354). Department assertiveness is statistically significant (p=.002), but the correlation to budget success is weak, explaining 4.6% ($r^2 = -.215^2 = 4.6\%$) of the variance in budget success, meaning 95.4% is attributable to other factors. As expected, the relationship is negative. This relationship means departments receive BOS approval for less than requested. CAO support gives greater assurance of adopting a department’s budget as the relationship is positively strong, explaining 61.8% ($r^2 = .786^2 = 61.8\%$) of the variance in budget success, meaning 38.2% is attributable to other factors. The relationship is also statistically significant (p<.001).

**Table 10**

*Bivariate Matrix for Correlation 1-1: Budget Success with Budget Size, Department Assertiveness, and CAO Support (N=184)*

<table>
<thead>
<tr>
<th>Budget Success (Y1)</th>
<th>Department Assertiveness (X2)</th>
<th>CAO Support (X3a)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>r</strong></td>
<td><strong>r</strong></td>
<td><strong>Strength</strong></td>
</tr>
<tr>
<td>-.028</td>
<td>-.215*</td>
<td>Weak</td>
</tr>
<tr>
<td>None</td>
<td>.046</td>
<td>Strong</td>
</tr>
<tr>
<td>.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*p<.05 (1-tailed)*
These results accept the null hypothesis that no relationship exists between budget success and a department’s request size. Conversely, these results agree with the alternative hypothesis that a significant negative (or positive) correlation exists between budget success, department assertiveness, and CAO support.

**Correlation 1-2**

Correlation 1-2 associates budget expansion (Y2) with three of the independent variables: Size of the budget request (X1), department assertiveness (X2), and CAO Support for Expansion (X3b), using Spearman’s Rank correlation coefficient and coefficient of determination. As discussed in Chapter Three, this one-tailed test assumes a one-directional positive relationship. Table 11 on the following page gives the correlation results. All correlations between the independent and dependent variables are statistically significant. The relationship with the p values for the department requested is .025, department assertiveness is less than .001, and CAO support for expansion is less than .001. The impact of budget size on budget expansion is weak, with budget size explaining about 2.1% ($r^2 = .145^2 = .021$) of the variance in budget expansion. In other words, other factors explain 97.9% of the variance in budget expansion.

Although the request size is less impactful in expanding one’s budget, the magnitude of assertiveness matters. Department assertiveness explains a more significant proportion of changes in budget expansion, with department assertiveness explaining 61.6% ($r^2 = .782^2 = .616$) of the variance in budget expansion. CAO support for expansion exhibits the strongest correlation, accounting for 90.6% ($r^2 = .952^2 = .906$) of the variance in budget expansion and leaving less than 10% attributable to other factors. This final correlation result demonstrates that if a department wants to ensure budgetary expansion, obtaining CAO support for that expansion is wise.
Table 11

Bivariate Correlation 1-2 Matrix between Budget Expansion and Budget Size, Department Assertiveness, and CAO Support for Expansion (X3b) (n = 184)

<table>
<thead>
<tr>
<th></th>
<th>Budget Size (X1)</th>
<th>Department Assertiveness (X2)</th>
<th>CAO Support for Expansion (X3b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Expansion (Y2)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>r</td>
<td>.145*</td>
<td>.782*</td>
<td>.952*</td>
</tr>
<tr>
<td>Strength</td>
<td>Weak</td>
<td>Strong</td>
<td>Strong</td>
</tr>
<tr>
<td>r²</td>
<td>.021</td>
<td>.616</td>
<td>.906</td>
</tr>
</tbody>
</table>

*p<.05 (1-tailed)

These results reject the null hypothesis and agree with the alternative hypothesis that a significant correlation exists between budget expansion, budget size, department assertiveness, and CAO support for expansion.

First Part of Analysis: Correlation 1-3

Correlation 1-3 examines whether what CAOs recommend is what BOS adopts using Spearman’s Rank correlation coefficient to measure the strength of the relationship between the two variables. Thompson (1987) found state legislatures “still appropriate about what the governor recommends” (p. 761). This last correlation of the first analysis addresses whether this relationship is the same or similar for CAOs and BOS in rural California counties.

As this correlation test does not include the department-requested budgets, it uses the entire population of 460 general fund departments. Like the data underlying correlation tests 1-1 and 1-2, tests of central tendency, skewness, and kurtosis showed the distribution to exhibit moderate to severe skewness and kurtosis. Therefore, the correlation test uses the alternative Spearman’s Rank correlation coefficient, and the following paragraphs present and discuss the results.

Table 12, which follows on the next page, gives the correlation results and the mean and standard deviation. In this two-tailed test, the independent variable explains about 99.6% (r² =
of the variance in BOS adoption of the FY 2022-23 budget, meaning only .4% is attributable to other factors. The two variables have a strong, statistically significant (p<.001) relationship.

Table 12

Bivariate Matrix for Correlation 1-3: BOS Adoption with CAO Recommendation (n=460)

<table>
<thead>
<tr>
<th>BOS Adopted (Y3)</th>
<th>CAO Recommended (X4)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Correlation coefficient</td>
</tr>
<tr>
<td></td>
<td>Coefficient of Determination</td>
</tr>
<tr>
<td></td>
<td>Mean</td>
</tr>
<tr>
<td>BOS Adopted (Y3)</td>
<td>.998*</td>
</tr>
<tr>
<td></td>
<td>.996</td>
</tr>
<tr>
<td></td>
<td>$10,380,557</td>
</tr>
<tr>
<td></td>
<td>$21,877,543</td>
</tr>
</tbody>
</table>

These results reject the null hypothesis and agree with the alternative hypothesis that a significant correlation exists between the BOS adopted budget and the CAO recommended budget. On average, BOS adopted about 1.4% more than what CAOs recommend.

Second Part of Analysis: Gameplay Survey and Correlation 2

The second part of the analysis uses the adopted budget ratio of FY 2022-23 over FY 2021-22 and associates it with budget gameplay patterns using Pearson’s product-moment correlation coefficient. The dissertation sent surveys (see Appendix A) to 180 randomly selected department heads from a population of 460 departments meeting the criteria described in Chapter Three. Forty-one responses were received, representing 22.8% of the sample and 8.9% of the population. The analysis utilized a one-sample case t-test to determine if the survey respondents differed significantly from the population. The results of the one-sample t-test show no statistically significant difference between the survey responses and the population of department heads concerning their budget ratio (FY 2022-23 / FY 2021-22 adopted budgets). The mean budget expansion ratio of the survey respondents and the population are similar (1.1059 and
1.1241, respectively), a difference of only .0182 points. This means the survey respondents appear to represent the population in this respect.

**Survey Results and Gameplay Patterns**

The survey instrument asked respondents to evaluate their use of 13 gameplay strategies using a 7-point Likert scale, with responses to questions 1 to 7 measuring a devious, or less than straightforward, pattern, questions 8 to 11 measuring an economic practice, questions 12 and 13 measuring a time, or status quo, design, and questions 1 and 2 measuring an incremental approach. Table 13, shown on page 82, summarizes the responses to each question and shows the gameplay pattern scores representing the independent variables for the correlation test, whose results are described later in this section.

**Evaluation of Normality**

Before conducting correlation 2 to evaluate the strength of the relationships, the dissertation assessed the distribution of all variables for normality. Measures of central tendency, skewness, and kurtosis coefficients show the distribution of the gameplay patterns as normal (See Appendix D for histograms). On the other hand, the distribution of success at budget expansion exhibits moderate to severe skewness and kurtosis; thus, the dissertation transformed the data using a logarithm. Evaluation of the distribution of the transformed success at budget expansion confirmed it was normal. Because of the transformation, the dissertation uses Pearson’s product-moment correlation coefficient to test the relationship between success at budget expansion and each of the gameplay patterns resulting from the survey responses.
**Table 13**

*Questionnaire Items for Gameplay Survey (n = 41)*

<table>
<thead>
<tr>
<th>Questionnaire Items&lt;sup&gt;a&lt;/sup&gt;</th>
<th>Average Response&lt;sup&gt;b&lt;/sup&gt;</th>
<th>Standard Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DEVIOUS game pattern:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. I try hard to keep what I had in last year’s budget.</td>
<td>22.15</td>
<td>5.503</td>
</tr>
<tr>
<td>2. I get changes in my budget by seeking incremental changes over past budgets.</td>
<td>4.76</td>
<td></td>
</tr>
<tr>
<td>3. I rely on my professional relations with budget deciders (CAO, Elected Supervisors) to get what I want in my budget.</td>
<td>4.49</td>
<td></td>
</tr>
<tr>
<td>4. I ask for inclusion of a small item in the budget knowing that once its been authorized I will be able to ask for a lot more in the future.</td>
<td>4.83</td>
<td></td>
</tr>
<tr>
<td>5. I get what I want in my budget by letting others think my department has a crisis and must have the budgetary request.</td>
<td>2.39</td>
<td></td>
</tr>
<tr>
<td>6. I place some items in my budget request which I know will not be approved so that those requests will be cut instead of items I really want approved.</td>
<td>1.61</td>
<td></td>
</tr>
<tr>
<td>7. I attach items that are likely to be cut from the budget if separately submitted to other projects that are certain to be approved.</td>
<td>2.05</td>
<td></td>
</tr>
<tr>
<td><strong>ECONOMIC game pattern:</strong></td>
<td>18.85</td>
<td>2.689</td>
</tr>
<tr>
<td>8. I invite budget deciders (CAO, Elected Supervisors) into my department for a tour of operations so they can see first hand what I really need in my budget.</td>
<td>4.95</td>
<td></td>
</tr>
<tr>
<td>9. If budget deciders (CAO, Elected Supervisors) won’t give me what I want in my budget, I simply tell them, “We’ll have to shut down (or unfavorable outcomes will result) unless I get the full budget amount I have requested” or “We just cannot operate unless we receive more resources” or something like this.</td>
<td>2.22</td>
<td></td>
</tr>
<tr>
<td>10. I get what I want in my budget by presenting the facts in my budget narrative, explaining my perspective during budget negotiations, and making presentations depicting the need for more resources before the Board of Supervisors.</td>
<td>6.02</td>
<td></td>
</tr>
<tr>
<td>11. I get what I want in my budget by explaining how the extra resources will pay for themselves.</td>
<td>5.66</td>
<td></td>
</tr>
<tr>
<td><strong>TIME game pattern:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. I seek the help of others, such as clients, customers, and citizens, to get what I want in my budget.</td>
<td>9.02</td>
<td>2.019</td>
</tr>
<tr>
<td>13. If times are not right, I wait until the next budget period to include things in my budget.</td>
<td>3.59</td>
<td></td>
</tr>
<tr>
<td><strong>INCREMENTAL gameplay pattern</strong></td>
<td>9.24</td>
<td>1.814</td>
</tr>
<tr>
<td>1. I try hard to keep what I had in last year’s budget.</td>
<td>4.76</td>
<td></td>
</tr>
<tr>
<td>2. I get changes in my budget by seeking incremental changes over past budgets.</td>
<td>4.49</td>
<td></td>
</tr>
</tbody>
</table>

Note: The form of this display is comparable to those used by Collins, Munter, and Finn (1987).

<sup>a</sup> 1=strongly disagree, 7=strongly agree  
<sup>b</sup> The gameplay patterns result from the average response from the questions answered by respondents. The DEVIOUS pattern corresponds to the answers to questions 1-7, with 7 being a low score and 49 being a high score. The ECONOMIC pattern corresponds to the answers to questions 8-11, with 4 being a low score and 28 being a high score. The TIME pattern corresponds to the answers to questions 12 and 13, with 2 being a low score and 14 being a high score. The INCREMENTAL pattern corresponds to the answers to questions 1 and 2, with 2 being a low score and 14 being a high score.
Correlation 2

Table 14 below shows the results of correlation 2, which indicate no statistically significant correlation between the gameplay patterns and departments’ success at expanding their FY 2022-23 budgets. Additionally, the strength of the relationship in all cases is weak, indicating these patterns have little to no influence on adding resources to one’s budget. Consequently, the dissertation accepts the null hypothesis for the second part of the analysis, meaning no statistically significant relationship exists between success at expanding budgets and each gameplay pattern.

Table 14

Bivariate Matrix for Correlation 2: Success at Budget Expansion with the Gameplay Patterns of Devious, Economic, Time, and Incremental (n = 41)

<table>
<thead>
<tr>
<th></th>
<th>Devious Pattern</th>
<th>Economic Pattern</th>
<th>Time Pattern</th>
<th>Incremental Pattern</th>
</tr>
</thead>
<tbody>
<tr>
<td>LG10: Success at Budget Expansion Coefficient</td>
<td>.195</td>
<td>.013</td>
<td>-.105</td>
<td>.132</td>
</tr>
<tr>
<td>Significance</td>
<td>.221</td>
<td>.936</td>
<td>.512</td>
<td>.410</td>
</tr>
<tr>
<td>Coefficient of Determination</td>
<td>.038</td>
<td>.000</td>
<td>.011</td>
<td>.017</td>
</tr>
<tr>
<td>Strength of Relationship</td>
<td>Weak</td>
<td>Weak</td>
<td>Weak</td>
<td>Weak</td>
</tr>
</tbody>
</table>

Note: Statistical significant results if p<.05.

The dissertation outcomes show what variance in budgetary resource changes resulted from assertiveness, support, budget expansion success, and gameplay tactics, not from other unidentified sources. Descriptive statistics confirm the benefits of assertiveness for departments seeking to add more resources to their budgets. On average, those requesting greater than 50% increases suffered the deepest cuts of 8.5% from CAOs and 8.8% from BOS but increased their budgets by more than double those requesting less, even though this latter group received significantly less severe cuts. The bivariate correlation between budget success and assertiveness was relatively weak, with CAO support demonstrating a much stronger correlation in getting
one’s budget approved. Budget size did not matter as it was not statistically significant. What mattered significantly was the budget recommended by CAOs, as the bivariate correlation with what BOS approved was strong.

Gameplay measurement used a survey asking respondents to rate their agreement or disagreement on using the 13 different budget gameplay strategies or patterns on a 7-point Likert scale. Totaling the survey responses to specific groups of strategy results in a composite budget gameplay behavior profile and respondent's preference for any four distinct gameplay patterns based on the research by Collins, Munter, and Finn (1987). While those responding to the survey statistically represented the population, the bivariate correlation showed no statistically significant relationship between survey pattern scores and budget change ratios. However, with a mean score of 6.02, the highest-ranked strategy was one where respondents presented facts and reasons to explain their request for resources.

This chapter discussed the results of the four correlational. In the first correlation test, department assertiveness is statistically significant. Still, the correlation with budget success is weak, giving departments less assurance about adopting their budget requests into the coming fiscal year. As the relationship is negative, departments are right to anticipate spending cuts. Despite this, CAO support shows a strong positive correlation with budget support.

When considering budget expansion, the second correlation test shows expansion to be statistically significant with all three independent variables: budget size, assertiveness, and support. Of all three variables, CAO support demonstrates the strongest correlation, with assertiveness being moderate and budget size being weak. Of significant consequence, though, is that the correlation between CAO support and BOS adoptions proves to be the strongest of all correlation tests included in the first part of the analysis.
For the second part of the analysis, gameplay strategy patterns reported by survey respondents in correlation to budget expansion proved statistically insignificant despite the results reached in the first part of the analysis covering assertiveness and support that underly some of the strategies described in the survey instrument. One limiting factor from the survey is the low response rate among population members. A higher response rate or an expansion of the population to other counties and departments could have produced results confirming the success of assertiveness and support in the first three correlation tests. However, presenting compelling facts and explaining the rationale for their budget requests was the highest-rated strategy among the 13 tactics included in the survey.

This dissertation further discusses these concerns in the next chapter, which analyzes the testing results and interprets their significance within the budgeting environment of counties. The discussion in the next chapter concludes with applying the dissertation research subject matter and whether generalizing results to the entire population or further into counties and departments excluded from this research is appropriate. While certain limitations about what this research does not address are further discussed, these limitations present opportunities for future research possibilities.
Chapter Five: Discussion and Conclusions

This research examines two aspects of the county budget process where departments request funds. First, it replicates the study by Sharkansky (1968) and others using bivariate correlations to evaluate the effect of department acquisitiveness (also called assertiveness) and whether support from central budget authorities such as the CAO increases department opportunities to acquire the resources they believe is needed (Sharkansky, 1968; LeLoup & Moreland, 1978; Thompson, 1987). The second part focuses on department strategies, called budget gameplay, to advocate and lobby support for their budget needs and whether a relationship exists between specific strategy patterns and the resource allocations made by budget deciders.

The research design uses a cross-sectional approach by quantitatively examining budget relationships in two separate analysis sets. The first analysis uses FY 2021-22 and FY 2022-23 budgetary data from 38 rural California counties and 460 general fund departments from these same counties that met the criteria of being an operating department instead of an outsourced activity and received some share of the General Fund’s discretionary revenues. Bivariate correlations assessed the strength of relationships between budget success and expansion with budget size, assertiveness, and CAO support. An additional bivariate correlation determines the association between CAO recommended budgets and BOS adopted budgets to see if Thompson’s 1978 conclusions that legislators mainly adopt what governors recommend is also valid for CAOs and BOS in rural counties. The second analysis uses the survey designed by Collins et al. (1983, 1987) to measure specific gameplay patterns. Then, it uses bivariate correlation to associate these measures with each department’s budget expansion ratio.
Analysis and Results

The issue is whether more assertiveness in requesting additional resources is more likely to obtain approval for those funds from legislators. Sharkansky (1968) evaluated this issue involving state agencies in 19 states and concluded that the most assertive requests experienced the deepest cuts from governors and state legislators, but proportional received incrementally more resources than less assertive agencies. LeLoup and Moreland (1978) echoed the same result after evaluating the budgets for the federal Department of Agriculture agencies from 1946 to 1971. So, too, did Thompson (1987), concerning agencies from 19 states from 1978 to 1980. Is the same true for California rural county departments? The results from this dissertation show that it is also true. Here, six departments requested, on average, 65.1% increases to their budgets. The CAOs cut these requests by 8.5%, and BOS cut even deeper by an additional 0.8%. These cuts averaged more than double those received by less assertive requests. However, these six departments succeeded in obtaining 48.2% more resources, or almost $2.6 million more, which is double what other less assertive departments received in their FY 2022-23 allocations. The budget proposals, resulting CAO recommendations, and BOS adoption for this group of departments most clearly depict Wildavsky’s (1986) illustration of departments as spenders because of their expansive requests for more resources and CAOs and BOS as guardians because of their actions to cut what departments request.

In contrast, nearly half the departments, 73 out of 184, requested, on average, 6.1% increases to their budgets. The CAOs cut just 0.7% or about 92% less than they did for those making the most assertive requests. For this group, BOS added another 0.3% of resources to the department request, unlike those requesting more than 50%, where BOS averaged cuts of 9.3%. This suggests the cutting actions by CAOs and BOS are substantially less for those whose
requests are more incremental over previous allocations and possibly viewed as more reasonable given scarce resources. According to Wildavsky (1984), how much to ask for is a strategic decision for departments. Wildavsky (1984) noted that if requests by an agency (department) annually exceed what they get by large margins, then the suspicions by budget deciders are on high alert, resulting in significant cuts automatically without consideration of the merits. The dynamics observed in the data of this dissertation, where more assertive requests receive the biggest cuts, exhibit what Wildavsky (1984) saw almost 40 years ago. However, this group requesting less than 10% increases successfully added about $751,500 more to their budgets, a third of what the more assertive departments received. If the objective is to expand budgetary resources, similar advice as LeLoup and Moreland (1978), who recommend “come in as high as you can justify” (p. 239), is most relevant and could be given here to those less assertive county departments who wish to acquire more funding.

LeLoup and Moreland’s advice includes the term “justify” (p. 239), which could be similar to obtaining CAO support for the amount proposed by departments (1978). Correlation 1-1 results indicate that CAO support has a stronger relationship with budget success by a factor of three over departments being assertive. This suggests that obtaining CAO support for success at adoption is far more effective than an assertive proposal alone. Even so, when seeking to expand budgets, Correlation 1-2 supports that department assertiveness is vital in achieving more resources, in other words, expanding their budgets. However, the correlation between CAO support and budget expansion is strong at .952, suggesting that while a department could use assertiveness to achieve resource growth, obtaining CAO support gives greater assurance of success. And, as the correlation 1-3 results demonstrate, the correlation coefficient between CAO recommendations and BOS adoption is even stronger at .998. This confirms the conclusion
Thompson (1987) reached that what governors recommend is what legislatures adopt equally applies to rural California county budgeting.

Here, budget size also does not matter. The three previous studies and this new study found that budget size had insignificant impacts on budget allocation decisions (Sharkansky, 1968; LeLoup and Moreland, 1978; Thompson, 1987). Although negative, the correlation between budget size and budget success was near zero and not statistically significant. While the correlation between budget size and budget expansion was statistically significant, the strength of the relationship was weak ($r = 0.145$). The model suggested by the first part of this dissertation’s analysis is that CAO support is essential for both the adoption and expansion of department budgets and that assertiveness pays off. Still, the size of the budget does not matter.

The second analysis of this dissertation attempts to measure department non-technical strategies designed to persuade budget deciders about the merits of the quest for additional resources, in other words, budget expansion. These strategies, which the gameplay survey intended to measure, represent the internal negotiations thought to be taking place between departments, CAOs, and BOS from when making their budget requests known until BOS makes their allocation decisions by adopting the annual budget. Rubin (2020) describes department representatives conducting campaigning-like activities to seek support from authorities about what they have requested. Wildavsky (1984) observed federal agencies recruiting clients to lobby congressional representatives to support their budget requests. Wildavsky and Caiden (2004) noted the tendency for all agencies to include extra padding throughout their calculations to guard against inevitable cuts.

The survey instrument used in this evaluation incorporated aspects of these strategies noted previously by other researchers. Examples include “I try to request what I had in last
year’s budget” or “I rely on my professional relationships.” Some strategies on the survey reflect the deviousness that departments might use if they thought conditions to be reticent towards budget expansion or feel budget deciders will overlook the merits of their requests, including letting others believe a crisis will result if additional resources are not forthcoming or the strategy of including small amounts knowing once it is in the budget, it is unlikely to be removed in subsequent years. Correlation 2 found none of these strategies to be statistically significant and none of the gameplay strategies to have more than a weak correlation with budget expansion.

The most devious of strategies scored low on the 7-point Likert scale, with respondents selecting “somewhat disagree” and “disagree.” Respondents rated strategy number 10, presenting facts and explaining perspectives, the highest with a mean score of 6.02, indicating the majority agree with this strategy. The second highest-rated response was strategy number 11, explaining how extra resources will pay for themselves, with a mean score of 5.66, indicating many somewhat agree. Consistent with this theme, strategy eight had a mean rating of 4.95, or nearly somewhat agreed. This strategy involves inviting budget deciders into operations to see the need for resources, making the request more personable. Like the conclusion reached by Smith and Jensen in 2017, demonstrating the need for additional resources openly and transparently to instill trust from stakeholders in the honesty of the department’s request proves to be the most viable strategy for achieving budget expansion.

Despite scoring low on the 7-point Likert scale, the devious pattern scored the highest coefficient, slightly more than the incremental pattern, although the results indicate a weak relationship. The economic pattern had the lowest correlation with budget expansion, while the time pattern showed a negative relationship. This last result suggests that not asking for more, even incrementally more, in a department’s proposal may lead to a loss of existing previously
approved appropriations. In other words, waiting until subsequent years to ask for more resources leads to the opposite effect of budget expansion. Still, all correlation coefficient results ranged from .013 to .195, marginally low because the closer to zero the result indicates the variables lack correlation (Abu Baker, 2021).

While the dissertation randomly sent out 180 surveys to department heads representing about 40% of the dissertation’s population, only 41 responses were returned, representing a response rate of 22.8% of the sample, but, more noteworthy, the survey results only represent 8.9% of the population. Although those responding to the survey represent the population, as proven by the one-sample t-test, the high nonresponse rate of 91.1% would imply those who did respond did so as volunteers, a source of non-sampling errors, according to Black (2005). The study design did include two follow-ups to those not responding, once by postcard followed by an e-mail reminder. However, this dissertation did not force responses or seek to discover why most participants did not return the surveys. Some reasons could be the inconvenience or time of responding, the length of the survey, fear of negative consequences should they respond, or disagreement with the concept of gameplay in the budget development process. In short, the survey results are insufficient to provide a reasonable conclusion about what gameplay strategies exist in the budget development process in California's rural counties. Additionally, the survey strategies derive from a private-sector research project developed by researchers using manufacturing companies in the Arizona region (Collins et al., 1983). Even if a more positive response rate were possible, the strategies may not translate well into the public sector budgeting environment.
Importance of this Dissertation

This dissertation demonstrates that budgeting in California rural counties shows the same dynamics as previous research studies involving federal and state budgeting levels. The more assertive a department is in its request for resources, the more proportionally it receives compared to less assertive departments. This is the result found in this dissertation, and it mirrors the results found by Sharkansky (1968) and Thompson (1987) in state budgeting and LeLoup and Moreland (1978) in federal budgeting environments. The other significant result found in this dissertation is that CAO support for a department’s budget request is critical since BOS primarily adopt what CAOs recommend, a conclusion supported by the nearly perfect correlation between adopted and recommended budgets. This is consistent with the conclusion reached by Thompson when he wrote, “a majority of legislatures still appropriate about what the governor recommends” (1987, p. 761). While the advice of LeLoup and Moreland to “come in as high as you can justify” (1978, p. 239) is wise, given the results of this research, even smarter advice is for departments to persuade CAOs to support their proposals.

The studies cited above are decades old, completed 36 to 55 years ago. Replicating their research strategies makes this area of study more modern. Further, it confirms that their findings from these older studies investigating the impact of assertiveness and executive support on department or agency budgets today still produce the same results. As a replication type of study, this research also establishes that these correlations previously found in federal and state budgeting environments replicate in local county budgeting. This is one of the benefits of replicating previous research. It assists in expanding the applicability of these older studies into other locations and areas (Kulkarni, 2013).
While the survey results exploring the use of budgetary gameplay by specific California rural county departments were insufficient to show the existence of gameplay patterns in the budget development process, the results, even though the response rate was low, did substantiate the preference by departments for justifying the merits of their proposals by inviting decision makers to tour their operations, presenting facts and explaining their perspectives, and giving an explanation for how the extra resources will invest in public services. Paralleling the findings from Smith and Jensen (2017), the responses from those department officials who rated the survey’s gameplay strategy find higher value in demonstrating to budget deciders their need for additional resources, communicating directly about intended outcomes, reminding others about favorable past results, and seeking to instill trust between themselves and those who influence budget allocation decisions.

California county budgeting institutionalizes the executive budgeting format where control and authority over budget recommendations to governance resides with the organization’s chief executive, in this case, the CAO. Such a format diminishes departments' autonomy and allows CAOs to reject or revise department requests. The effect is to make department budgeting objectives and needs subordinate and dependent on the central executive. Yet departments are responsible for delivering public services, and the performance of those services is impossible without resources and the support of CAOs and BOS. While often depicted as contradictory or oppositional, the relationship is also symbiotic. The two parties, departments and CAOs, need each other, raising the importance of cooperation, even collaboration, from each other to achieve BOS priorities and serve community needs. The results of this dissertation suggest this relationship exists and affects budget results. But, it also indicates this is fertile territory to explore these dynamics in further detail.
Limitations

Noted previously is whether the department budget proposals shown in the department requested columns in just 16 of the 38 county recommended budget books represent the department’s request for resources. During the internal negotiation process that Rubin (2020) describes as taking place behind closed doors outside of the public’s view, CAOs supposedly adjust the amount initially requested by departments and work to find consensus with departments. Mikesell (2018) thoroughly describes this process, and this dissertation assumes it also takes place between departments and CAOs similarly. The Recommended Budget book publishes the negotiated and adjusted amount arrived at by the end of the process. It is unclear if this amount represents what the department believes it needs or if it is the amount the department agreed to have published in the book. Only half, 16 of the 38 counties, report the amounts requested by the department, meaning there are 16 other counties in the dissertation for which similar data is unavailable. The analysis results concerning department assertiveness and CAO support might differ if complete information were available. As such, the evaluation for this part of the research is incomplete.

The dissertation examines one cross-sectional year, the fiscal year 2022-23 budget allocation results, compared to the previous year. It is not longitudinal and cannot gauge trends in assertiveness, support, and legislative reliance on CAO recommended budgets. Including more years, which was beyond the scope of this dissertation, would reveal recurring patterns and potential influences of other factors.

Additionally, this dissertation did not incorporate the effect extraneous factors might have on the magnitude of what departments requested or did not request and the degree of support or cuts from CAOs and BOS. A brief mention is made of some of the environmental influences
CAOs noted in the budget transmittal letter, such as rising salary, pension, and healthcare costs, the effects of elevated inflation, the existence of structural deficits necessitating cuts to legally balance the budget, and lingering effects of the COVID pandemic which includes revenue recovery and one-time federal and state funds. However, this dissertation does not attempt to measure these factors' impact on budget adoption and expansion.

The survey strategies incorporated into this dissertation’s survey instrument were those developed by Collins et al. (1983, 1987), whose research revolved around private entities operating with profit-generation motives. In contrast, the motive in public sector budgeting and governmental organizations is efficient and effective public service delivery under scarce resource limitations. Collins and his colleagues theorized that gameplay strategies would generate behavior, resulting in organizations exceeding budget targets and generating more revenues. For public sector entities, budgets legally cannot be exceeded, and the ability to raise revenues is a political decision, not a function of more significant sales or productive efforts. Instead, budget decisions concern choosing which public services to deliver and what resources to allocate to these activities. This is a starkly different context from the research from Collins et al. (1983, 1987), bringing into question whether the survey instruments and its private sector-generated strategies are transferrable to the counties in this dissertation and other public sector entities. The project’s scope did not permit exploring what different types of interactive budget gameplay tactics exist in the county budgeting environment as Collins and his colleagues did in 1983 with a study involving focus groups and in-person interviews. Had semi-structured interviews been possible, this dissertation might have uncovered more of the tactics arising, such as that from research by Stenstrom and Haycock (2015) emphasizing the importance of consistency, alignment with organizational values, commitment to accuracy and transparency,
and ultimately building trust towards influencing others about the merits of department budget proposals.

Further, there is an absence of understanding why departments ask for little change, even decreases, versus some that ask for radical increases in their budgets. While more assertiveness is moderately associated with budget adoption and expansion and CAO support is strongly related, the lack of significance and correlation between the budget gameplay patterns proposed in this dissertation do nothing to explain whether department officials engage in lobbying efforts designed to persuade budget deciders about the merits of their request. Ultimately, the dissertation’s results are insufficient to conclude whether gameplay tactics are present and, if present, whether the types of tactics are deceptive and disrupt notions of making fair allocations based on the most effective apportionment of scarce budget resources. Likewise, this research does not evaluate whether legislators based their budget decisions on these merits. While it is clear that legislators largely adopt what CAOs recommend, it is not apparent whether the CAOs have designed their recommendations purposefully to satisfy previously known requests from those legislators such that adoption is virtually assured, just as Forsythe and Boyd (2012) suggested.

**Future Research Possibilities**

One limitation of this dissertation is its inability to comprehend the budget participants' interactions with one another and what types of non-technical strategies they might employ to convince others about the merits of their requests. While expressed as a limitation, it is an opportunity for subsequent research on this matter. Semi-structured interviews with open-ended discussions that explore department viewpoints about the budget development process provide a constructive way to expand upon the results of this dissertation. It might better reveal department
perspectives about this process and make available supporting evidence concerning what to request, how to make these needs known, and why. Structuring research around open-ended discussions with department officials offers practitioners a deeper understanding of crucial tacit knowledge possessed by department participants but not otherwise discernable in other ways (Hesse-Biber, 2017). In effect, this would help fill a void resulting from this research where the exploration of budget gameplay proved insufficient at exposing these types of behaviors and their impact since it is inconclusive whether the absence of statistical significance resulting in weak correlation means gameplay behaviors do not exist or at a minimum do not impact budget decisions. There are other gameplay strategies, such as those written about by Wildavsky (1984), Wildavsky and Caiden (2004), Rubin (2020), and Mikesell (2018), which were left unexplored in this research.

Another area left untouched by this dissertation is the impact of the differing budget systems on the magnitude of department assertiveness and the success of budget adoption and expansion. Leloop (1988) concludes that top-down budgeting models limit the range departments can request in their proposals by affixing ceilings and limits by central controlling executives. On the opposite side of the spectrum, LeLoop describes the bottom-up model as promoting more interpersonal exchanges by the involved stakeholders and leading to a greater propensity to engage in gameplay-type behaviors. Top-down models emphasize control, while bottom-up models give more autonomy to department officials. Exploring budget systems also offers the opportunity to examine the dichotomy of control versus autonomy in greater depth and whether this dichotomy generates more significant uncertainty that influences gameplay tactics.

This research also shows that the budget books omitted budgets requested by departments in 50% of the counties in the population and 60% of the departments meeting the criteria for
inclusion. Moreover, results indicate that when public-facing budget documents include the department requested budgets, they are either equal to or nearly identical to the budget recommended by CAOs. Table 6 on page 72 shows the mean of X1, budget size, or department requested, compared to the CAO recommended budgets for the same group of departments, which differs by $109,834, with CAOs on average recommending 0.1% less. The budget process timeline is several months at best. During these several months, budget numbers change. There is no benchmark for what amounts departments request, unaffected by CAOs' adjustments. Additional research is needed to explore this area of the unexplored budget cycle.

Conclusion

The outcome of the public sector budgeting process is for governance to decide who gets what of their agency’s scarce resources so that the most critical public services receive the right amount of resources for departments to operate effectively. Before making these decisions, a process takes place usually out of sight from the public, where departments compete for their fair share while CAOs, whose role is to decide which aspect of the department requests to include and which to exclude, make the budget recommendations to the Board of Supervisors for adoption consideration. Contrasting roles play out where departments lobby for the resources they think are necessary while CAOs think their requests are too much.

Formal and informal power to accept, deny, or change department requests gives CAOs control over budget decisions. This is especially impactful considering one finding from this dissertation showing that what CAOs recommend is what BOS adopt. Consequently, CAO control means departments lose autonomy to decide upon funding decisions and experience uncertainty unless they can obtain support for their requests. Besides negotiating for support, many believe specific behavioral strategies by departments take place in the budget process, such
as asking for far more than is needed, using interpersonal relationships with budget deciders to advocate support, and relying on gameplay patterns, whether it is practicing deception, misdirection, or communicating their points of view, all to sway budget allocation decisions in their favor to serve their purposes.

In this research, the size of individual budgets did not matter. What mattered was the requester's assertiveness and the degree of support from CAOs. The results of bivariate correlation testing show that the most assertive requests by departments suffered the deepest cuts. Still, these departments received a more significant share of scarce resources than less assertive units. From the department’s perspective, CAO support assures the adoption or expansion of one’s budget request because the correlation result is positive and strong. The correlation between the CAO recommendations and what BOS adopted was strong. While this dissertation finds that aggressive assertiveness is a successful strategy, obtaining support from those making allocation decisions is wiser. The evaluation of gameplay patterns affecting budget expansion is inconclusive because of insufficient response rates to the survey and a listing of strategies not effectively adapted for the public sector budget environment. The most popular strategies chosen by respondents demonstrated explaining the need for additional resources and presenting compelling facts to convince others that higher allocations bring value to the organization.
References


CA Const. art. II, §6(a).


Appendices

Appendix A
Survey

Survey: Measuring Budget Gameplay by California Rural County Departments and its Association with Acquiring Resources in their Fiscal Year 2022-2023 Budgets

Question Tour Block 1

This survey aims to understand what types of budget gameplay strategies you prefer to get your budget requests approved.

First, I ask certain demographic questions. Next, I invite you to rate your agreement with statements describing various budgeting gameplay strategies.

Remember that your responses are kept confidential.

If you should have any questions about any part of this survey, please contact Janet Dutcher at JD959519@wcupa.edu or 775-301-8531.

What is the name of your department?

What County do you work for?

How many years have you been in your position?

- ○ 1 to 5 years
- ○ 6 to 10 years
- ○ 11 to 15 years
- ○ 16 to 20 years
- ○ 21 to 25 years
- ○ 26 or more

Are you elected?

- ○ Yes
- ○ No

Indicate your agreement or disagreement with using these 13 budget gameplay strategies in advocating for your budget requests in the fiscal year 2022-2023 budget for your county.

1. I try to request what I had in last year's budget.

Strongly disagree Disagree Somewhat disagree Neither agree nor disagree Somewhat agree Agree Strongly agree

Continues on back of page
2. I get changes in my budget by seeking incremental changes over past budgets.  

3. I rely on my professional relationships with budget deciders (CAO, Elected Supervisors) to get what I want in my budget.  

4. I ask for inclusion of a small item in the budget, knowing that once its been authorized I will be able to ask for a lot more in the future.  

5. I get what I want in my budget by letting others think my department has a crisis and must have the budgetary request.  

6. I place some items in my budget request which I know will not be approved so that those requests will be cut instead of items I really want approved.  

7. I attach items that are likely to be cut from the budget if separately submitted to other projects that are certain to be approved.  

8. I invite budget deciders (CAO, Elected Supervisors) into my department for a tour of operations so they can see first hand what I really need in my budget.  

9. If budget deciders (CAO, Elected Supervisors) won't give me what I want in my budget, I simply tell them, "We'll have to shut down (or unfavorable outcomes will result) unless I get the full budget amount I have requested" or "We just cannot operate unless we receive more resources" or something like this.  

10. I get what I want in my budget by presenting the facts in my budget narrative, explaining my perspective during budget negotiations, and making presentations depicting the need for more resources before the Board of Supervisors.  

11. I get what I want in my budget by explaining how the extra resources will pay for themselves.  

12. I seek the help of others, such as clients, customers, and citizens, to get what I want in my budget.  

13. If times are not right, I wait until the next budget period to include things in my budget.  

If there are other strategies you use not listed above, please describe them in the box below. List as many as you prefer.
Of the 13 strategies listed below, select as many as you believe might be effective for you to use in lobbying for resources in future budgets.

☐ 1. I try to request what I had in last year’s budget.
☐ 2. I get changes in my budget by seeking incremental changes over past budgets.
☐ 3. I rely on my professional relationships with budget deciders (CAO, Elected Supervisors) to get what I want in my budget.
☐ 4. I ask for inclusion of a small item in the budget knowing that once it’s been authorized I will be able to ask for a lot more in the future.
☐ 5. I get what I want in my budget by letting others think my department has a crisis and must have the budgetary request.
☐ 6. I place some items in my budget request which I know will not be approved so that those requests will be cut instead of items I really want approved.
☐ 7. I attach items that are likely to be cut from the budget if separately submitted to other projects that are certain to be approved.
☐ 8. I invite budget deciders (CAO, Elected Supervisors) into my department for a tour of operations so they can see first hand what I really need in my budget.
☐ 9. If budget deciders (CAO, Elected Supervisors) won’t give me what I want in my budget, I simply tell them, “We’ll have to shut down (or unfavorable outcomes will result) unless I get the full budget amount I have requested” or “We just cannot operate unless we receive more resources” or something like this.
☐ 10. I get what I want in my budget by presenting the facts in my budget narrative, explaining my perspective during budget negotiations, and making presentations depicting the need for more resources before the Board of Supervisors.
☐ 11. I get what I want in my budget by explaining how the extra resources will play for themselves.
☐ 12. I seek the help of others, such as clients, customers, and citizens, to get what I want in my budget.
☐ 13. If times are not right, I wait until the next budget period to include things in my budget.

Evaluate your agreement or disagreement with the following statement: My budget narrative effectively persuades budget deciders (CAO, Elected Supervisors) about my budget needs.

☐ Strongly disagree
☐ Somewhat disagree
☐ Neither agree nor disagree
☐ Somewhat agree
☐ Strongly agree

Continues on back of page
Please provide your contact information below if I need additional information or need to follow up on your responses. As the informed consent form explains, your responses will be kept confidential during the research study and destroyed after the research period ends.

Name
Phone number
E-mail address
May 3, 2023 12:15:54 PM EDT

To: Janet Dutcher
   Public Policy and Administra.

Re: Expedited Review - Initial - IRB-FY2023-128 Measuring Budget Gameplay Patterns by California Rural County Departments and its Association with Acquiring Fiscal Resources in their Fiscal Year 2022-2023 Budgets

Dear Janet Dutcher:

Thank you for your submitted application to the West Chester University Institutional Review Board. Since it was deemed expedited, it was required that two reviewers evaluated the submission. We have had the opportunity to review your application and have rendered the decision below for Measuring Budget Gameplay Patterns by California Rural County Departments and its Association with Acquiring Fiscal Resources in their Fiscal Year 2022-2023 Budgets.

Decision: Approved

Selected Category: 7. Research on individual or group characteristics or behavior (including, but not limited to, research on perception, cognition, motivation, identity, language, communication, cultural beliefs or practices, and social behavior) or research employing survey, interview, oral history, focus group, program evaluation, human factors evaluation, or quality assurance methodologies.

Sincerely,
West Chester University Institutional Review Board

IORG#: IORG0004242
IRB#: IRB00005030
FWA#: FWA00014155
## Appendix C
Common Names of Departments and their Assigned Functional Category

<table>
<thead>
<tr>
<th>Functional Category</th>
<th>Common Names of Departments</th>
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<tr>
<td>Agricultural Commissioner</td>
<td>Agricultural Commissioner&lt;br&gt; Agricultural Commissioner-Animal Control&lt;br&gt; Agricultural Commissioner and Sealer of Weights and Measures</td>
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<tr>
<td>Assessor-Clerk-Recorder-Elections</td>
<td>Assessor&lt;br&gt; Assessor-Clerk-Recorder&lt;br&gt; Assessor-Clerk-Recorder-Elections&lt;br&gt; Assessor-Recorder&lt;br&gt; Assessor-Recorder-Clerk&lt;br&gt; Clerk&lt;br&gt; Clerk-Recorder&lt;br&gt; Clerk-Recorder-Registrar of Voters&lt;br&gt; County Clerk&lt;br&gt; County Clerk-Registrar of Voters&lt;br&gt; Records Management&lt;br&gt; Registrar of Voters</td>
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<tr>
<td>Community Development</td>
<td>Building&lt;br&gt; Building and safety&lt;br&gt; Commerce Aviation and Economic Development&lt;br&gt; Community Development&lt;br&gt; Community Development and Services Agency&lt;br&gt; Community Development Resources Agency&lt;br&gt; Community Development-Environmental Health&lt;br&gt; Community Services&lt;br&gt; Development Services&lt;br&gt; Economic Development&lt;br&gt; Housing and Community Development&lt;br&gt; Permit&lt;br&gt; Planning&lt;br&gt; Planning and Building&lt;br&gt; Planning and Community Development Services&lt;br&gt; Planning and Development Services&lt;br&gt; Planning, Building, and Environmental Sciences&lt;br&gt; Resource Management&lt;br&gt; Resource Management Agency and Public Works&lt;br&gt; Workforce and Economic Development</td>
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<td>Education</td>
<td>Library&lt;br&gt; Library Services&lt;br&gt; Library-Museum</td>
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<td>Finance</td>
<td>Auditor-Controller&lt;br&gt; Auditor-Controller-Clerk-Elections&lt;br&gt; Auditor-Controller-Treasurer-Tax Collector</td>
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<td>Functional Category</td>
<td>Common Names of Departments</td>
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<td>Auditor-Controller/County Clerk</td>
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<td>Central Services</td>
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<td>Chief Financial Officer</td>
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Appendix D

Histograms of Each Variable Visually Showing Measures of Central Tendency, Skewness, and Kurtosis

Budget Success: Percentage of the department request approved by the BOS for the next year’s adopted budget

Budget Expansion: Percentage of the department’s current year’s budget approved by the BOS for the next year’s adopted budget
CAO Recommended Budgets: Amount the CAO recommends to the BOS for adoption for the next year’s budget cycle

Budget Size: Amount of the department’s request for the next year’s budget cycle
Department Assertiveness: Department request for the following year’s budget cycle as a percentage of its current year’s approved budget

CAO Support: The CAO recommended budget for each department as a percentage of the department request for the next year’s budget cycle
CAO Support for Expansion: The CAO recommended budget for each department as a percentage of its current year approved budget

BOS Adopted Budgets: The budget adopted by the BOS
Devious Pattern: Results from survey respondents' answers to questions 1 through 7 (Q1-7)

Economic: Results from survey respondents' answers to questions 8 through 11 (Q8-11)
Time: Results from survey respondents' answers to questions 12 and 13 (Q12-13)

Incremental: Results from survey respondents' answers to questions 1 and 2 (Q1-2)