EXPLAINING THE USE OF RECOMMENDED PRACTICES AND GUIDELINES: THE CASE OF PUBLIC BUDGETING

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ABSTRACT

Few themes in public administration have been more constant than the search for greater effectiveness and efficiency. In fact, nearly every aspect of the field has been defined by various principles, best practices, and recommended guidelines that can, according to their supporters, lead to better organizational performance. While many public organizations adhere to these types of guidelines, others do not. This research attempts to explain such variation by examining recommendations developed and promoted by the Government Finance Officers Association. Using a national survey of local public budget and finance officials, a number of explanations are explored with various quantitative methods. Results indicate elite support, organizational professionalism, and certain municipal characteristics most determine the degree to which the practices of local governments match those associated with the organization.

Keywords: guidelines, practices, recommendations, management, budgeting, GFOA

INTRODUCTION

Even in its earliest days as a distinct academic field, public administration was defined by efforts to increase organizational effectiveness and efficiency. This desire led scholars of the time to develop specific guidelines that would, if implemented properly, "help organizations achieve optimum performance in working toward their goals" (Meier & Bohte, 2000, p. 116). For example, according to Luther Gulick (1937) and his likeminded contemporaries, properly adhering to certain principles of organizational structure would lead to greater administrative efficiency. Nearly 80 years after these initial conversations, the search for improved performance continues. Instead of principles, however, best practices, guidelines, prescriptions, and standards have proliferated and now define nearly every aspect of public administration. In most cases, these guidelines have been developed or endorsed by prominent practitioners, professional organizations, and academics.

Despite their expansion, the potential benefits of these guidelines can only be obtained if they actually are adopted and implemented by governments. Stated another way, achieving more efficient and effective organizational performance is predicated on the degree to which such recommendations are actually used in practice. When public administration scholars have examined use across various sets of guidelines, the results have been mixed. While many recommendations are utilized to some degree, use was short of expectations among certain practices (Justice, Melitski, & Smith, 2006), variations were present across others (Duncombe & Searcy, 2007) and, in some cases, initial support did not lead to substantive changes (Lapsley, 2012). These conclusions have led to a question that is equally interesting and relevant to the practice of public administration. Given the level of conceptual popularity and organizational support for most sets of best practices and similar recommendations, what accounts for the variation in use across governments?

Precedent certainly exists for research questions that address both recommended practices and their use among governments. Examinations of performance measurement (de

Lancer Julnes & Holzer, 2001; Kelly & Rivenbark, 2002; Lindblad, 2006), for example, have been particularly fruitful. Similar attention has been given to human resource management (Coggburn & Hayes, 2004), e-government (Justice, Melitski, & Smith, 2006) information management (Rocheleau, 2000), and procurement (Duncombe & Searcy, 2007). However, the focus on public budgeting, a particularly important aspect of public administration, has been much more limited. The significance of this oversight is threefold. First, the recent economic retrenchment has placed a greater focus on the budgeting and financial management practices of governments as they have attempted to cope with lower revenues and increased expenditures. Second, states and local governments have the ability to reference an expansive set of recommended practices that was developed by the Government Finance Officers Association (GFOA)—one of the field's primary professional organizations. Third, a recent survey of public budgeting and finance officials conducted by the author clearly illustrates local governments vary with regard to their use of recommended practices. While many of the current practices utilized by local governments correspond to the GFOA recommendations, notable variations are present.

The purpose of this paper is to determine why the practices of certain local governments correspond to those developed and promoted by the GFOA while the practices of others do not. The following sections review existing literature related to management and budgeting practices and, in particular, discuss the specific set of recommendations under consideration here. Subsequent sections address the research method, descriptive results, potential causal explanations, and necessary scaling procedures. The paper concludes with several models that address the variation associated with particular groups of recommendations as well as the GFOA budgeting framework more broadly. The conclusions derived from these models not only are relevant for furthering a line of academic scholarship, but also for illustrating various conditions associated with use, information that may be helpful for practitioners that continue to strive for more efficient and effective budget processes.

THE PURPOSE AND USE OF BEST PRACTICES, GUIDELINES, AND RECOMMENDATIONS

Public administration, for much of its history, has been defined by “the relentless search for a better way of doing things” (Coggburn & Hayes, 2004, p. 434). In fact, efforts by Luther Gulick (1937) and others to develop principles of public administration largely structured early activities in the field (Hammond, 1990). Although subsequent critiques (Simon, 1946) would shift the focus of scholarship away from organizational structure and efficiency (Hammond, 1990), recent research has rediscovered its value (Meier & Bohte, 2000; Meier 2010). Furthermore, in lieu of a more consistent discussion of principles, related but less concrete concepts have thrived within both the practice and study of public management. Best practices, guidelines, prescriptions, and recommendations now define nearly every aspect of the field.

Over the last forty years, recommended practices and guidelines have addressed specific topics such the use of consultants by public managers (Bowen & Collett, 1978), the merits of policy evaluation (Bozeman & Massey, 1982), information management (Rocheleau, 2000), human resource management (Coggburn & Hayes, 2004), benchmarking municipal service quality (Folz, 2004), and emergency management (Henstra, 2010), among others. Similar scholarship related to public budgeting, although somewhat smaller than other aspects of public administration, has examined the use of e-government during the budget process (Justice, Melitski, & Smith, 2006), procurement (Duncombe & Searcy, 2007), the prevention of fiscal crises (Coe, 2008), and auditing (Lapsley, 2012). In many cases these practices and guidelines have been developed and promoted by professional associations that include the International Personnel Management Association, National Association of Personnel Executives, National Association of State Procurement Officials, National Fire Protection Agency, and the GFOA.[1] Scholars also have explored the development of more general best practices and broad management reforms (Poister & McGowan, 1984; Poister and Streib, 1994). As a result, best practice research has been defined as a distinct type of research in the field (Overman & Boyd, 1994) and methodological guidelines have been developed to guide subsequent research (Bretschneider, Marc-Aurele Jr., & Wu, 2005).

In spite of their popularity, however, the development of these recommendations does not necessarily mean they will be used in practice. Although many are utilized, use has fallen short of expectations among some (Justice, Melitski, & Smith, 2006) and substantial variations have been present across others (Duncombe & Searcy, 2007). Furthermore, while there may be strong support for recommendations or practices as broad concepts, their impact on practice may be limited or nonexistent (Lapsley 2012; Frank & Fink, 2008; Kelly & Rivenbark, 2002). This has led to a concerted effort to determine why certain governments adopt, implement, and utilize commonly supported recommendations while others do not (de Lancer Julnes & Holzer 2001; Kelly & Rivenbark, 2002). As a result, the remainder of this paper is dedicated to examining GFOA budgeting guidelines and potential explanations that account for the varying degrees of use among local governments.

The Purpose and Use of Budgeting Best Practices, Guidelines, and Recommendations

Established in 1906, the GFOA has become a prominent professional organization concerned with the promotion of good budget practices among state and local governments in the United States and Canada. A number of observers have suggested that the GFOA has been an important catalyst for increased professionalism among state and local governments (Rivenbark & Allison, 2003). In particular, this process has included the development of a broad array of recommendations, advisories, and best practices to provide "members and other state and local governments more guidance on sound financial management practices" (GFOA, 2010). Among these guidelines and best practices are a group of recommendations that were developed by the GFOA and other stakeholders in 1998. Entitled *Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting*, the purpose of the document was to establish practices and procedures that define, in its entirety, a good and acceptable budget process (NACSLB, 1998). The framework contains 12 broad elements that address each stage of the budget process. Each element consists of groups of more specific practices and, finally, each practice is further defined by specific output statements. For example, the fourth element suggests governments adopt financial policies, a corresponding practice suggests governments develop a policy on balancing the operating budget and, most specifically, one of several subsequent output statements suggests governments identify the circumstances when deviations from a balanced budget may occur. In sum, the framework consists of broad statements that are supported by increasingly specific and actionable practices and guidelines.

Since its publication 15 years ago, the framework and the recommendations it contains has been supported by practitioners (Gross, 1998), academics (Rivenbark & Allison, 2003), and professional associations (e.g., ICMA). References to the practices have appeared in academic scholarship (Ervin, 2001; Hendrick 2002; Rivenbark & Allison, 2003) and a recent survey of public budget and finance practitioners identified the practices as a core competency that should be highlighted in public administration graduate curriculum (Peddle & Thurmaier, 2011). However, since no research has directly examined the GFOA budgeting framework and the use of the recommendations it contains, assessments are limited to anecdotal commentary.

In order to begin addressing this research gap, a national survey of budget and finance officials employed by local governments was conducted by the author in 2011. As previous research has noted repeatedly, however, general support for practices or recommendations does not necessarily mean they will be used in a meaningful way (Lapsley, 2012; Frank & Fink, 2008; Kelly & Rivenbark, 2002). As a result, the purpose of the survey was to determine the actual use of specific recommendations while also obtaining initial information on the framework and its broader, more conceptual aspects. Because of their large number, the survey was designed to address a small group of individual recommendations, while also obtaining initial information on the framework as a whole. In particular, the survey addressed 21 specific recommendations related to the development and evaluation of financial options.[2] This portion of the framework was selected because many of the recommendations are primarily associated with the work of career public budgeting and finance officials. In contrast, other practices address the activities of elected officials, community members, or other stakeholders—a focus reserved for subsequent research. The specific recommendations and the broader practices from which they are derived are listed in Table 1.

Table 1
Practices and Output Statements

Conduct long-range financial planning

1. Long-range financial planning, which can include components such as an analysis of financial trends, an assessment of problems or opportunities, and a description of necessary actions to address any issues, has been completed.
2. Long-range financial plans include a description of long-term revenue and expenditure forecasts using alternative economic, planning and policy assumptions.

Prepare revenue projections

1. Revenue projections developed for financial planning purposes extend over a period of at least three years.
2. Updated projections are available during the budget period to avoid unintended deviation from balanced-budget requirements.

Analyze major revenues

1. An analysis of major revenues that identifies factors that have influenced historical collections, forecasting assumptions, and any problems or concerns, has been completed.
2. Revenue trends and their stability (i.e. elasticity) have been identified.
3. Significant changes to major revenue sources—projected or actual—are highlighted in the budget document.

Evaluate the effect of changes to revenue source rates and bases

1. An analysis of the effect of pending or potential changes to revenue sources has been undertaken as part of the budget process or as warranted.

Analyze tax and fee exemptions

1. Routine analyses and reports that identify each tax and fee exemption and an estimate of foregone revenues have been completed.

Achieve consensus on a revenue forecast

1. The process for producing the revenue forecast is clear, open, and consistent (i.e. it does not engender controversy).
2. The process developed to achieve consensus on revenue forecasts among stakeholders recognizes where problems are likely to emerge and is structured accordingly.

Document revenue sources in a revenue manual

1. Documentation of revenue sources in the form of a revenue manual has been completed. In lieu of a revenue manual, documentation of major revenue sources has been included in the budget document.

Prepare expenditure projections

1. Expenditure projections extend at least three years into the future.
2. Fund level and government-wide expenditure projections have been prepared and documented.
3. Fund level and government-wide expenditure projections have been integrated into overall financial projections.
4. Expenditure projections identify service level assumptions and key issues that affect actual expenditures.
5. Expenditure assumptions are described in relation to revenue assumptions.

Evaluate revenue and expenditure options

1. A process has been established for undertaking a comprehensive review of options for program and service levels and projected funding amounts. The review includes components such as beginning and ending fund balances, changes in fund balances at a fund level, and outstanding debt levels.

Develop a capital improvement plan

1. A process exists for evaluating proposed capital projects and financing options.
2. A long-range capital improvement plan has been developed that includes both capital and operating costs (i.e. their impact on the operating budget).
3. A long-range capital improvement plan projects at least five years into the future.

Each statement was paired with five potential options from which the respondent could choose: agree, somewhat agree, somewhat disagree, disagree, and don't know. Initial instructions specified that an agree response indicated complete or annual adherence to the statement, somewhat agree indicated frequent but not complete adherence, somewhat disagree indicated irregular adherence, and disagree indicated a complete lack of adherence. Finally, a "don't know" response indicated uncertainty about the degree to which the government adheres to the statement. Additional survey questions were included to obtain information about the respondent, the community he or she represented, familiarity with the framework, and use of the framework more broadly.[3]

The survey was sent to a random sample of 1,000 local governments in the United States with populations greater than

10,000. Since many small local governments do not employ individuals dedicated to budgeting and finance, the primary population of interest for this particular research, the activities of these governments also were reserved for a future analysis. The population of local governments contained in the sample ranged from 10,008 to over 8 million, with a mean of 55,879. Given the officials targeted for this assessment, the survey largely was provided to respondents via email using the Qualtrics survey platform. When this type of contact was not possible, efforts were made to use other email options or, when necessary, a paper survey sent through the mail.[4] Nonetheless, every local government in the sample was contacted through at least one of the methods. The initial email containing a link to the survey was sent in January 2011. A reminder was sent 12 days after the initial email, a second reminder was sent approximately two weeks after the first, and the process concluded in March 2011.

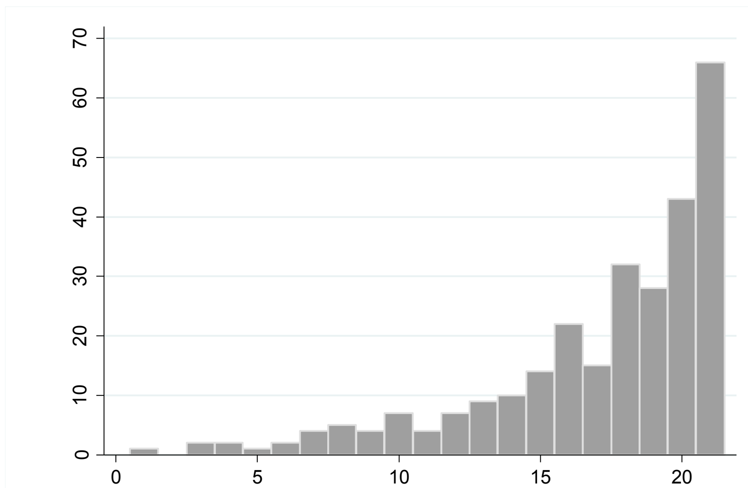
Two hundred and seventy-eight completed surveys were returned electronically or through standard mail for a response rate of nearly 28%.[5] When compared to previous surveys conducted by public management or budgeting scholars, this response rate is somewhat lower (see, for example, Kelly & Rivenbark, 2002). Unlike most previous studies, however, the sample was national rather than regional (Berner, 2004; Kelly & Rivenbark, 2002) and no data was used from surveys conducted by the ICMA (Poister & Streib, 1999) or other professional organizations. Furthermore, the nature of the research question required a somewhat longer instrument than would normally be used and, therefore, may have negatively impacted response rates (de Lancer Julnes & Holzer, 2001). Nevertheless, the rate is not necessarily unprecedented or detrimental when specific or "elite" populations are examined (Furlong, 1997).

Overall, the distribution of local governments across states was largely similar to the distribution in the initial sample. States with the largest number of local governments—California and Illinois, for example—also were associated with the highest number of completed surveys. Only Alaska, Montana, North Dakota, West Virginia, and Wyoming were not represented. Of the local governments that completed the survey, the mean population was approximately 56,414, very similar to the mean population of the sample as a whole. Approximately 84% of local governments that responded to the survey are incorporated cities or villages, while the remaining percentage includes unincorporated towns, townships, and certain types of boroughs. Similarly, a large majority of the governments employ some type of municipal administrator or manager, nearly 82%.

With regard to the budgeting and finance activities of these governments, an average of eight employees is associated, to some degree, with the functions. Also, many respondents indicated their departments have some relationship with the GFOA. Approximately 80% of respondents are members of the organization, nearly 85% of the represented departments employ at least one individual who is a member, and almost 25% of the departments employ three or more individuals who are members. More than half of the represented departments have received some type of an award from the GFOA. Furthermore, when asked about their knowledge of the budgeting framework, nearly 75% of respondents indicated at least some degree of familiarity. Finally, nearly 80% of respondents indicated that budgeting practices and guidelines, such as those developed and promoted by the GFOA, are at least somewhat helpful during the budget process. As such, despite variations in size, location, and government structure, a large majority of represented governments and their budget and finance officials have at least some connection to the GFOA and the guidelines and practices.

Close ties do not necessary mean their local governments utilize the organization's recommendations, however. Figure 1 displays the number of recommendations utilized—defined as respondents that selected either agree or somewhat agree—by the local governments in the sample. Over 60 local governments utilize, to some degree, all 21 of the recommendations related to the development and evaluation of financial options. Given the levels of knowledge and membership illustrated above, this should not come as a surprise. As the figure is examined from right to left, however, the number of practices in use declines to nearly zero. The current practices of six local governments, for example, correspond to no more than five of the recommended practices. Overall, 17 statements, on average, correspond to the current practices of the local governments examined here.

Figure 1
Use of Output Statements across Local Governments



Output Statements in Use

These trends illustrate that many of the current budgeting and finance practices utilized by local governments across the country resemble those recommended by the GFOA. However, similar to previous analyses of other best practices and recommendations, there are variations that cannot be ignored. This assessment becomes even more apparent when use of the entire framework is examined. Table 2 displays the results of a survey question that asked respondents to indicate their use of the entire framework rather than specific recommendations. Less than 25% of local governments consider the entire framework always or frequently and an additional 23% indicated occasional use. In contrast, nearly 50% of the represented local governments seldom use the entire framework or do not use it at all. While it appears many local governments appreciate professional recommendations and have developed policies and practices that correspond to certain prescriptions, the current practices of others do not resemble the specific recommendations and, to a greater extent, the framework as a whole.

Table 2
Adherence to the Entire Budgeting Framework

Overall, with what frequency does the budget department to which you belong adhere to the entire budgeting framework?				
Always	Frequently	Occasionally	Seldom	Never
0.75%	21.80%	22.93%	19.92%	34.59%

N=266

Explaining the Use of Budget Practices and Guidelines

What explains the variation in the use of recommended practices across local governments? Developing a coherent set of explanations is somewhat problematic in this instance because no previous scholarship has directly examined the use of the recommendations or budgeting guidelines more broadly. However, as illustrated above, extant literature has examined the use of recommended practices associated with various other areas of public administration. When the explanations derived from these studies are coupled with other important and often researched aspects of public administration—organizational structure and leadership, for example—a number of potential explanations emerge.

One of these explanations involves the support, or lack thereof, from other community stakeholders such as elected officials, administrators, citizens, or community groups (Duncombe & Searcy, 2007; Lindblad, 2006; Lu & Facer, 2004; Kelly & Rivenbark, 2002). In fact, when finance directors were asked why performance measures had not been incorporated into their budget construction process, the most commonly cited explanation was a lack of support from city council members (Kelly & Rivenbark, 2002). In addition to elected officials, Lu and Facer (2004) conclude, "major factors that influence a government's ability to change the budget system include the behavior of key community groups" (p. 89), when exploring the determinants of budget reforms in Georgia counties. In order to address the possibility here, the survey developed for this project included a question that asked respondents if political forces (e.g., elected officials, unions, public/citizen opinion) had ever subverted or prevented administrative attempts to implement practices such as those developed by the GFOA. Based on past research, the directional expectation is straightforward. Resistance from other stakeholders will limit administrative discretion and result in lower adherence to budgeting practices. Approximately 27% of respondents indicated at least some type of resistance to the implementation of recommended budget practices.

Previous research also indicates a need to address a specific type of stakeholder more directly. According to a wide variety of public administration research, the characteristics of organizational leaders can have a substantial impact on the direction and performance of their organizations (see, for example, Van Wart, 2003). For Fernandez and Pitts (2007) organizational leadership is particularly important because, "managerial leaders often play a key role in organizational change by initiating a transformation and by taking steps to facilitate its implementation" (p. 336).[6] Research also has repeatedly found that new policies, programs, or management innovations are disseminated across governments and agencies as organizational leaders or policy entrepreneurs form formal and informal policy networks (Klay, Yagmurcu, & McCreary, 2010; Jackson & Lapsley, 2003; Mintrom & Vergari, 1998). Frank and Fink (2008), using the theory of planned behavior as a conceptual framework, further illustrate the importance of leadership by highlighting a leader's attitudes and perceptions of constraints when considering the implementation of certain practices and guidelines.[7] In short, and for the purposes required here, leaders that dedicate time and attention to certain practices are likely to promote their use, especially if the individual perceives social or professional support (Ajzen, 1991)—a function the GFOA may provide in this case. Consequently, leaders and the information they disseminate should not be overlooked here.

Since the focus of this project is the on the policies and activities of municipal finance and budget departments, leadership is defined as departmental leaders such as budget and finance directors, chief financial officers, budget officers, treasurers, or controllers. As these individuals were the primary respondents to the survey sent to local governments, one question asked the respondents to indicate their degree of familiarity with the budgeting framework while another asked about the frequency with which they have discussed it with similar officials or staff members employed by other governments. These questions also allow the subsequent models to directly account for certain characteristics of leaders (Frank & Fink, 2008). Based on extant literature, higher levels of knowledge and more frequent networking should correspond to greater use. Survey results indicate that while nearly 75% of officials have at least some knowledge of the practices, only one-third of respondents have discussed them with their peers.

Municipal and departmental professionalism also have been included as potential explanations in related research (Klay, Yagmurcu, & McCcreary, 2010; Lu & Facer, 2004; Moon, 2002). For example, when examining budget changes, Lu and Facer (2004) consider government structure and conclude "the form of government may affect budget changes because both commission-manager and commission-administrator forms of government provide the government with the professional expertise to initiate and to implement budget changes" (p. 89). Others have focused on the professional distinctions between government types such as cities and unincorporated towns or townships (see, for example, Johnson, 2005; Stephens, 1989). Since more than 16% of local governments represented in the sample are unincorporated, similar considerations appear warranted here. Finally, in addition to examining broad government professionalism, past research also has highlighted the professional nature of administrative departments. For instance, the technical capacity of budget staff has been used as a predictor of budget changes and reform (Lu & Facer, 2004).

Based on this continued significance, the explanatory models developed here incorporate several measures of institutional professionalism. To account for government structure, they include a variable distinguishing between governments that employ a municipal manager or administrator and those that do not. In order to examine departmental capacity and professionalization, a survey question asked respondents to provide the number of staff members associated with their budget and finance processes. Finally, in order to account for any potential distinctions among incorporated and unincorporated governments, the models include a variable accounting for the legal status of each government. As illustrated above, higher levels of government and departmental professionalization should indicate greater adherence to management and budgeting practices.[8]

Although this project is focused on the guidelines developed by a consortium of stakeholders (Gross, 1998), the GFOA originally uncovered the need for budgeting guidelines and, subsequently, supported the effort with resources, staff support, and input (NACSLB, 1998). As a result, the GFOA primarily is associated with the document and continues to support the practices it contains. Since the association boasts a large number of municipal budget and finance directors as members, the need to examine the connection between the GFOA and survey respondents is obvious. If local governments employ budget and finance officials that are members of the GFOA, the likelihood of that municipality adhering to guidelines developed and promoted by the association should increase. Recent research concerned with explaining the provision of information on county government websites also suggests that a government's application for a GFOA budgeting award can be viewed as a proxy for professionalism and networking among local officials (Klay, Yagmurcu, and McCreary, 2010).

In order to account for these possibilities, respondents were asked about their GFOA membership status and the approximate number of staff members with memberships. The survey also asked if the local government had ever received any of the multiple awards sponsored by the GFOA.[9] Again, this type of connection should indicate knowledge of the organization and, as a result, the practices it advocates. Approximately 80% of respondents indicated membership in the GFOA while the mean number of staff members with a membership was nearly two. Approximately 56% of the local governments have received at least one award.

Beyond explanations related to staff and departmental characteristics, it is important to also examine characteristics of the local governments more broadly. For example, the size of a government (Klay, Yagmurcu, & McCreary 2010; Duncombe &

Searcy, 2007; Lindblad, 2006; Lu & Facer, 2004; Moon 2002; Moon & deLeon, 2001) and its available financial resources (Lindblad 2006; Lu & Facer, 2004; Moon & deLeon, 2001) have been used to explain the use of a wide variety of management practices and budgeting reforms. According to several authors, the effect of government size is straightforward. “A large municipal government might have more stakeholders and be more sensitive to the external pressure to make government efficient than would a small municipal government” (Moon & deLeon 2001, p. 341). Similarly, the authors also find that municipalities characterized by better economic conditions (i.e., more resources) are better able to adopt new policies and programs (Moon & deLeon, 2001). Using these conclusions as a guide, the following models include measures of government size and resources. Municipal population is used as a measure of government size while, similar to Moon and deLeon (2001), municipal per capita income is used as a measure of government resources. Based on the relationships discussed above, high values of either characteristic should correspond to greater use of management and budgeting practices.[10] Of the local governments that completed the survey, the mean per capita income was approximately $27,300.

Finally, evidence also suggests that the location of a municipal government can affect the budget and management practices utilized by professional staff members. For example, the political culture of a region appears to impact the tax rates, aggregate spending levels, budget priorities, and general tax policies of local governments (Koven, 1999).[11] States with a traditionalistic culture, for instance, were distinct because of their low levels of spending and taxes. Similar regional differences were uncovered when the use of economic development practices among municipalities were examined (Lindblad, 2006). In addition to regions, state characteristics may matter as well. For example, states, through a number of methods, are able to restrict the finance and budgeting practices of their local governments.

Two specific measures are utilized to account for these potential explanations. First, because previous research has repeatedly acknowledged cultural and practical distinctions among different regions of the country, the models distinguish between southern states and those in other regions.[12] Given their limited use of economic development performance measures (Lindblad, 2006), this research assumes a similar directional hypothesis. Approximately 20% of the local governments that responded were located in southern states. As an initial measure of state restrictions on local budgeting practices, local governments located in states that have adopted the popular initiative are distinguished from those located in states that have not. The initiative process can be used to limit the financial and budgetary flexibility of local governments and, as a result, established budgeting practices may not be needed or their use may be preempted by state policies. Stated another way, governments located in popular initiative states will be less likely to utilize the budgeting practices considered here.

Distinguishing Among Budgeting Practices

To this point, discussion largely has focused on developing and defining a number of independent variables capable of explaining why the practices of certain local governments correspond to established budgeting practices and others do not. However, in order to create a proper explanatory model, the construction of the dependent variables needs to be considered as well. This is particularly important for this analysis because of the number of individual guidelines under consideration. At the outset, this structure appears to provide at least two possible options. Each statement could be used as an individual dependent variable while, alternatively, individual statements could be grouped into an additive index representing the category of recommendations.

Using the first option, 38 separate models would be produced and, as a consequence, potentially unique explanations would be uncovered for each guideline. While this is a potential option, thirty-eight individual models will, invariably, generate more error than a smaller number of models—an unnecessary consequence if other options are available. The second potential option would combine the 21 individual practices into an additive index. A value of 21 would indicate that the current practices of local governments correspond to all of the selected recommendations while zero would indicate a complete lack of adherence. This approach would produce a single model, inherently reducing the error. In order to construct the dependent variable in this manner, however, one has to assume some type of underlying structure associated with all of the practices included in the index. If this type of structure does not exist, it would be inappropriate to combine the practices in such a way.

The specific guidelines, despite being grouped into a substantively similar element, exhibit some differences. For example, in addition to general planning prescriptions, the element contains guidelines that specifically address long-term financial planning activities. To address this uncertainty, the Mokken scaling procedure (Mokken, 1971) is utilized.[13] At their most basic, scales "are employed to determine whether qualitative distinctions…can be represented adequately by a quantitative model—that is, a set of ordered scale scores" (Schneider, Jacoby, & Coggburn, 1997, p. 244). The results of the analysis (i.e., the scales) indicate which items—recommendations in this case—group together based on a cumulative structure. Additionally, the structure of each scale represents how each guideline can be ranked based on difficulty (i.e., degree of use). For the purposes of this paper, the resulting scales indicate the degree to which practices can be grouped together and used as a dependent variable.[14]

Based on the Leovinger's H coefficient and the guidelines established by Mokken (1971), the scaling procedure divided the individual guidelines into two distinct scales.[15] As postulated above, the first scale includes 14 statements that largely address general financial planning and evaluation activities while the second scale includes six recommendations that address long-term or capital planning. One of the statements grouped into the second scale, for example, recommends capital improvement plans extend at least five years into the future. Two additional statements address concrete, long-range time periods such as revenue and expenditure projections that should extend over a period of at least three years. In short, the scaling procedure confirms a noticeable distinction among the prescriptions. Practitioners view general evaluation and planning activities differently than those with a long-term focus.[16] Given this distinction, two dependent variables were developed, one focused on general financial planning and the other focused on long-term planning.

Modeling Use of the Budgeting Framework

With the development of a series of explanatory variables and appropriately structured dependent variables, the focus of the project can be fully directed toward informing the primary research question. While interpretation of the models presented below needs to be viewed through the lens of exploratory research, the results are illustrative, nonetheless. Given the nature of the dependent variables constructed above, OLS regression is utilized for the first set of models that address the specific guidelines. As the results of the scaling analysis dictate, two separate models are presented in Table 3. One model, displayed in the first column, highlights general financial planning guidelines while the other model, shown in the second column, highlights long-term planning and evaluation guidelines.

Table 3
Explaining the Use of Selected GFOA Budgeting Practices

Independent Variables	General Planning Model		Long-term Planning Model	
Stakeholder Support				
Pressure	0.206	(0.445)	-0.068	(0.179)
Leadership				
Knowledge	0.363	(0.241)	0.166	(0.097)*
Networking	0.413	(0.226)*	0.221	(0.091)*
GFOA Connection				
Respondent membership	-0.158	(0.604)	0.362	(0.243)
Staff memberships	-0.214	(0.186)	-0.075	(0.075)
Received awards	-0.374	(0.472)	-0.085	(0.190)
Municipal Characteristics				
Population (log)	0.486	(0.264)*	0.324	(0.106)*
Per capita income	0.000	(0.000)*	0.000	(0.000)*
Professionalism				
Administrator	0.381	(0.551)	0.609	(0.222)*
Municipal status	0.026	(0.575)	0.502	(0.231)*
Related employees (log)	0.538	(0.297)*	0.084	(0.120)
Location				
Region-south	0.161	(0.543)	-0.249	(0.218)
State-popular initiative	0.100	(0.442)	-0.317	(0.178)*
Constant	6.893	(2.935)	1.441	(1.180)
Adjusted R2	0.062		0.179	
Number of observations	245		245	

Notes: Standard errors are in parentheses
Significance levels: *$p \leq 0.05$, all one-tailed tests

Although the general financial planning model explains less than 10% of the variation in the dependent variable, the impact of individual variables, especially for exploratory research, provides additional and particularly instructive information. In this case, four of the included independent variables reach statistical significance in the expected direction. Departmental leadership contributes to the use of general financial planning practices though, in this case, only the networking variable is significant. Municipal characteristics also are significant predictors of use. In fact, population and resources both meet the established statistical significance requirements. Confirming a priori expectations, the practices of larger and wealthier local governments are more likely to correspond to the established guidelines. Finally, one measure of departmental professionalism, the number of employees connected to the budget and finance process, is significant and in the expected direction. These results further confirm the importance of leadership, despite the lack of influence from respondent knowledge, and also compliment the conclusions developed by previous research that highlight explanations such as municipal characteristics and professionalism. As a consequence, it appears a combination of internal and external factors dictate adherence.

Shifting the focus to long-term financial planning guidelines, the results shown in the second column of Table 3 are equally instructive. Similar to general financial planning, leadership is important to the use of long-term financial planning practices. However, both measures of leadership are significant and positively related to use. Additionally, municipal characteristics—population and resources—also are important when this subset of practices is considered. Larger populations (Klay, Yagmurcu, & McCreary 2010; Duncombe & Searcy, 2007; Lindblad, 2006; Lu & Facer, 2004; Moon, 2002; Moon & deLeon, 2001) and greater resources (Lindblad, 2006; Lu & Facer, 2004; Moon & deLeon, 2001) correspond to higher levels of adherence. Furthermore, several measures of professionalism attain statistical significance as well. In contrast to the general planning model, the presence of a professional administration and municipal status are significant predictors of adherence. As expected, the practices of incorporated local governments (e.g., cities, villages) and those that employ a professional administrator or manager correspond to a greater number of GFOA practices when compared to local governments without these characteristics. Finally, geographic location impacts use of long-term financial practices. Local governments that do not face potential budget and finance restrictions from the electorate through the initiative process adopt a certain guiding structure which, in this case, corresponds to the structure promoted by GFOA. As a whole, the model accounts for nearly 18% of the variation in the dependent variable.

Interestingly, despite being highlighted by previous research (Duncombe & Searcy, 2007; Lindblad, 2006; Lu & Facer, 2004; Kelly & Rivenbark, 2002), support, or lack thereof, from other community stakeholders such as political officials or citizens did not reach the necessary level of significance in either of the models. The results were similar for the various measures of association with the GFOA. In spite of the significant support provided by the GFOA for the budgeting framework, it appears the practices of local governments with a close relationship to the organization are no more or less likely to resemble the GFOA practices than local governments without such a relationship.

Finally, in addition to examining specific recommendations in the budgeting framework, a separate model attempts to explain the congruence, or lack thereof, between the current practices of local governments and the GFOA framework as a whole. In this case, the dependent variable is based on responses to the survey question that asked officials to indicate how frequently the framework as a whole is utilized. The five response options, as mentioned earlier, ranged from always to never. Given the nature of the dependent variable, an ordered logit model examining use of the entire framework is presented in Table 4.

Table 4
Explaining the Use of GFOA Budgeting Practices-Entire Framework

Independent Variables		
Stakeholder Support		
Pressure	-0.114	(0.279)
Leadership		
Knowledge	0.330	(0.158)*
Networking	1.367	(0.169)*
GFOA Connection		
Respondent membership	-0.252	(0.397)
Staff memberships	0.087	(0.118)
Received awards	-0.087	(0.298)
Municipal Characteristics		
Population (log)	-0.447	(0.172)*
Per capita income	0.000	(0.000)
Professionalism		
Administrator	-0.202	(0.359)
Municipal status	0.337	(0.365)
Related employees (log)	-0.101	(0.194)
Location		
Region-south	-0.583	(0.359)
State-popular initiative	-0.209	(0.286)
Constant	-	-
Pseudo R2	0.200	
Number of observations	242	

Notes: Standard errors are in parentheses
LR chi2(13)=135.63; Prob>chi2=0.000; logL=-271.456
Significance levels: *$p \leq 0.05$, all one-tailed tests

Despite the broader focus of this model, the results largely confirm the general conclusions derived from the previous specific models. Once again, departmental leadership is significantly related to use of the entire framework. The amount of knowledge and discussions dedicated to budget guidelines by these officials increases the probability that the entire framework will be used more frequently. Additionally, and also reflective of the specific models, municipal characteristics impact the use of established budget practices. The coding of the dependent variable produces a negative sign in front of the population coefficient but the general relationship between the two variables remains the same as in previous models—municipalities with larger populations are more likely to adhere to the GFOA budgeting framework. However, variables designed to measure stakeholder support, connections to the GFOA, professionalism, and location are not, in this case, significant predictors of use. As a whole, the model explains approximately 20% of the variation in the dependent variable.

DISCUSSION

In many ways the above results provide support for the conclusions developed by a number of related research projects. Similar to other practices, frameworks, and prescriptions, for example, there appears to be notable congruence between the recommendations and the current practices of local governments across the United States. Given the multiplicity of potential connections between the GFOA and local governments, this should not be surprising. However, as others also have uncovered, variation in use across these governments remains (Kelly & Rivenbark, 2002). This is especially prominent when the entire framework is considered. When a number of potential explanations were explored, leadership characteristics had the most consistent influence across the models, regardless of their scope. Consequently, the prominent role of leaders and their characteristics (Frank and Fink, 2008) continues to receive support here. With a similar consistency, large governments are more likely to utilize best practices or recommendations than small governments, regardless of their scope (Moon & deLeon 2001, p. 341).

While a number of other variables produced important effects, their impacts were somewhat less consistent. For example, no measures of municipal or governmental professionalism were significant predictors of use of the entire framework, one measure was significant in the general planning model, and the remaining two measures were significant in the long-term planning model. Furthermore, only use of the long-term planning recommendations was significantly impacted by state restrictions. While the former is somewhat difficult to explain with the available data, the latter appears much more intuitive. Since state restrictions often involve taxes and other forms of revenue it would, therefore, be expected that long-term planning practices—those largely associated with revenues and related expenditures—are impacted the most. As a whole, these inconsistencies illustrate the need to make distinctions among different types of practices as well as practices with different levels of specificity. For example, both degree of use and significant determinants may be very different when a distinction is made between specific, actionable practices and those that are much broader or more conceptual. Although many practices or recommendations often are components of a single document or framework, they may not be used as a whole and the determinants of use may vary markedly across different components.

Finally, a number of null findings warrant further discussion. In particular, one of the most surprising hypotheses that did not receive support involved a government's connection to the GFOA. Local governments with connections to the GFOA, whether through memberships or awards, are no more or less likely to use the organization's recommendations than are those with few or no connections. Given the strong explanatory power of GFOA award receipt in Klay, Yagmurcu, and McCreary's (2010) examination of web technology adoption by county governments, the results appear even more peculiar. However, there may be several reasons why the impact was noticeably weak in this context. First, adopting web technology and adhering to specific recommended budgeting practices are very different aspects of public management. As a result, it is likely that potential predictors of use will vary across different groups of practices and recommendations. As subsequent research examines additional best practices and recommendations, uncovering systematic trends will need to be an important consideration.[18] Second, since the recommendations and guidelines considered here are easily accessible through the GFOA website, local governments may utilize the framework without employing a member of the organization or applying for organizational awards. Third, employing a GFOA member or receiving an award does not require governments to adhere to all of the organization's practices.

The limited impact of the stakeholder support variable also is somewhat surprising given the increased attention local budgets, financial practices, and administrative actions have recently received from elected officials, employee organizations, and the general public. At the time the survey was submitted, economic challenges defined the budgetary process for many local governments. Although more than one quarter of respondents reported some level of resistance to the use of best practice and recommendations, it appears the primary focus of stakeholders may have been on the results of the budget process rather than on the practices that constitute the process itself. As a whole, these unsupported hypotheses should be considered nearly as informative as those that were confirmed. For those who develop and support best practices and recommendations, it should be comforting to know that outside pressures have a limited impact on administrative discretion when the use of established practices is considered. At the same time, however, close connections to related organizations do not necessarily guarantee acceptance and use of the guidelines or best practices.

CONCLUSION

For much of its history, the field of public administration has attempted to increase the effectiveness and efficiency of its organizations by developing, utilizing, and promoting principles, best practices, prescriptions, and standards. However, the promise of more efficient and effective organizations can only be realized if the recommendations are actually used in practice. As previous research and a survey conducted by the author illustrates, this is not always the case. Using the case of public budgeting recommendations, this research has examined why the practices of certain governments correspond to the recommendations while others do not. Whether the focus is on specific sets of recommendations or the framework more generally, departmental leadership and government size represent the most significant and consistent determinants. However, the focus and scope of the recommendations appear somewhat more important for measures of professionalism and at least one aspect of location—state level restrictions.

These results are applicable to both academics and practitioners. From the perspective of academics, this project fills a research gap that has extended through public management, budgeting, and best practices research. When compared to other areas of public administration, a relatively small amount of research is dedicated to the use of guidelines or best practices despite the support they receive from professional organizations and academics. Even fewer systematic studies have attempted to explain why use tends to vary across governments. During this process, the research also has provided a relatively detailed picture of the practices utilized by local governments to develop their budgets, a process that often receives less attention than large scale budgetary changes or reforms. Over the last five years, local government budgets and the processes used to obtain them have been the focus of extensive attention, debate, and controversy in board rooms and council chambers across the country. The attention given to these topics by the academic community should be no less rigorous. For practitioners, the results should help illustrate the current practices utilized by a variety of other governments. If a government is interested in the particular practices examined here, it may be helpful to know the value of leadership, size and, in some cases, professionalism and location. Regardless of a local government's circumstances, additional information about such guidelines can only be helpful as the public budget process remains in the spotlight.

This research also confirms the need for additional research examining the use of established guidelines, particularly those that address the budget process. As suggested above, subsequent projects should consider examining practices connected with other stages of the budget process or entirely different sets of recommendations. Research that examines different groups or sets of best practices in a single survey might be particularly helpful. If there are significant differences in use across the groups, the project may be able to further clarify the role of important predictors such as professionalism, leadership, or administration discretion. Subsequent research also is needed to more fully determine if best practices and recommendations are most associated with conceptual popularity and token adherence or concerted efforts dedicated to implementation and adherence (Lapsley, 2012). To account for this possibility, much of the focus in the above research was placed on the use of individual, actionable practices rather than broad concepts. Nonetheless, the potential consequences associated symbolic adherence warrants significant, additional explorations. Finally, future research is advised to take an additional step and examine the consequences of use. For example, does use of budgeting practices lead to improved performance (e.g., lower deficits, higher fund balances, etc.)? The implications of this particular question would be extensive, given the largely anecdotal evidence currently used to support the use of best practices and guidelines. As a whole, the important role played by budgets and the current financial challenges faced by local governments, Detroit being the largest and most recent example, necessitate these additional efforts.

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NOTES

1. The Justice, Melitski, & Smith (2006) examination of e-government and its impact on fiscal accountability did not focus on the guidelines contained in the budgeting framework under consideration here.
2. Given the number of specific recommendations associated with each practice, not every recommendation could be included while maintaining a survey instrument of reasonable length. As a result, efforts were made to focus on key recommendations that best represented their corresponding practices. The reader is invited to examine the statements in the tables and compare them with the full collection of recommendations contained in the framework at http://www.gfoa.org/services/nacslb/.
3. In order to obtain the most accurate information from respondents, the initial welcome message and instructions highlighted the confidential nature of some of the responses. The message was

designed to reassure respondents that their names, municipalities, and contact information would not be revealed or connected to individual responses.

4. Of the 1,000 local governments included in the sample, 824 email addresses for the primary budget or finance official were acquired. When this type of contact information was not available, an email was sent through a departmental or general municipal address/form or to another public official such as a clerk or administrator. When no email-based options were available, local governments received a survey through the mail. In the initial distribution, only 42 local governments required a paper survey. Regardless of the contact method, instructions indicated that the primary individual responsible for preparing the annual budget or for day-to-day financial management should be the individual to complete the survey.

5. Of the 278 survey responses, eight were paper versions received through standard mail.

6. Although the focus of the research prohibits an extended review of leadership literature, both Van Wart (2003) and Fernandez and Pitts (2007) discuss the history of leadership research and its current trajectory.

7. According to the theory of planned behavior, personal attitudes, perceptions of social pressure, and personal ability predict intentions and, therefore, behavior (Ajzen, 1991). While this project addresses, to some degree, several of these determinants, a subsequent survey certainly could focus on each aspect more directly, using multiple questions. Previous scholarship on public accounting illustrates the value of grounding this type of research in such a theory (Frank and Fink, 2008).

8. Several scholars have found that the presence of a professional manager or administrator actually may limit the ability of departments to innovate or utilize specialized policies (see, for example, Teodoro, 2009; Feiock, Jeong, & Kim, 2003; Feiock & West, 1993). However, the innovations and practices were not related to budgeting. As a consequence, the directional hypothesis developed and supported by Lu and Facer (2004) is utilized here.

9. The awards provided by the GFOA are not based on adherence to the budgeting framework. Award categories address topics such as budget presentation, comprehensive annual financial reporting, and leadership or innovations in public budgeting.

10. Population and per capita income data was obtained from the U.S. Census in 2011.

11. Koven divides the country based on Elazar's (1966) seminal typology consisting of three specific cultures: moralistic, individualistic, and traditionalistic.
12. Southern states are classified as members of the former Confederacy—South Carolina, Mississippi, Florida, Alabama, Georgia, Louisiana, Texas, Virginia, Arkansas, North Carolina, and Tennessee.
13. Although other potential scaling procedures (e.g., Guttman) are available, the version developed by Mokken is associated with a number of unique characteristics. For example, the method is probabilistic (i.e., accounts for response errors) rather than deterministic.
14. The results were produced with the "msp" command on STATA statistical software.
15. According to the guidelines provided by Mokken (1971), H values less than .30 indicate a nonscalable set of items; values from .30 to .40 indicate a weak scale; values from .40 to .50 indicate a moderate scale; and values over .50 indicate a strong scale. The H for the scale as a whole was .482—a moderate to strong scale.
16. One guideline was not included in either of the scales and, as a result, is not considered further (Jacoby 2000). Klay, Yagmurcu, and McCreacy (2010) use receipt of the GFOA Distinguished Budget Presentation Award as a proxy for both professionalism and networking. Although the variables that accounted for GFOA connections did not reach statistical significance here, an alternative but direct measure of networking was significant in all three of the models. As such, the importance of networking addressed by the authors, and others, continues to receive strong support.

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