



A Game Plan for Better Budgeting

How finance officers can strategically navigate common political power plays and use their own power constructively to promote ideas for better financial management.

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Finance officers may wince when they hear the words power, politics, and budgeting in the same sentence. We suggest that it is not “power” or “politics” alone but the combination that causes the wince. “Power politics” is the use of power for selfish gain at the expense of the common interest and community interest. This conflicts with the fundamental purpose of local government budgeting, which is to find the best way to use collective community resources, like taxes, to invest in goods and services that benefit the community, including infrastructure, technology, public safety, and health, among others.

We contend that finance officers must not just survive but thrive in a political environment. We will demonstrate the finance officer’s sources of power and how that power can be exercised in ways consistent with GFOA’s Code of Ethics.

We will also show how that power can be used to “change the game” and redirect the energy of power politics to more constructive ends.

Let’s begin by defining power politics.

“Power” is the ability to achieve goals. Power often has negative connotations because it might imply domination, coercion, violence, deception, and so forth. However, making positive change in the world requires power. Though domination and coercion are aspects of power, we will see in this paper that more important aspects of power are persuasion and agenda-setting—both of which are legitimate features of budgeting. Thus, power by itself is neither good nor bad. It is the ability to enact one’s will. When we say “power,” we are referring to the value-neutral ability to exercise agency in the world.

“Politics” is the activities associated with governance and the debate or conflict among those having or hoping to achieve power.¹ By this definition,

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politics is a necessary part of a democratic government. Democracy is designed to provide the opportunity for debate and, thereby, for those who don't have power to gain it.

"Power" plus "politics" can sometimes (but not always) lead to "power politics," which refers to self-interested pursuit at the expense of the common interest and community interest.

So how can finance officers participate ethically and exercise positive agency in an environment prone to power politics? Our answer hinges on three principles:

Don't hate the player. Finance officers should not blame people for engaging in power politics. It is a natural response to the incentives that elected officials, government employees, and members of the public often receive in public finance.²

Don't hate the game. Finance officers should not try to take the politics out of budgeting. Removing politics from budgeting is not realistic nor is it desirable. Politics is how debates and conflicts are resolved in a democratic society. Krista Morrison, budget officer for the City of Kansas City, Missouri, points out that politics is how the community's voice is heard in the budget process.³ The finance officer can not only survive in a political environment but thrive in it...without yielding to power politics.

Change the game. The finance officer's job is to promote ideas for better financial management to help the community thrive and to architect decision making processes that allow for a) constructive debate about public money; and b) recognizing and making the hard trade-offs that public budgeting often requires. *This channels power and politics in a positive direction.*

With these principles in mind, the rest of this article will focus on:

- The sources of the finance officer's power: persuasion and agenda-setting.
- How to recognize and deal with common political power plays.



Sources of the finance officer's power

The local government finance officer has greater access to power than one might think. This is the power of persuasion and the power of agenda-setting.

THE POWER OF PERSUASION

In the book *Power and Progress*, Massachusetts Institute of Technology economists Daron Acemoglu and Simon Johnson point out that "modern society turns on persuasion power."⁴ Even the most powerful mayor cannot single-handedly decree a change in laws and enforce the change. That mayor must persuade local and/or state legislators to support the change and then persuade public servants to enact it. Being "the mayor" helps, but some mayors are more powerful than others—often because of their persuasive ability.

Finance officers can exercise persuasive power through ideas. Ideas shape beliefs and actions. Even though the

finance officer doesn't typically grab the proverbial spotlight, the finance officer doesn't need that to build power through convincing ideas. On the subject of persuasion, Edward Bernays, a U.S. public relations pioneer, said: "We are governed, our minds molded, our tastes formed, our ideas suggested, largely by people we have never heard of."⁵

Finance officers will have ideas for how better financial management could benefit the communities they serve. If an idea is convincing and can spread, then the idea can persuade people to make a change in local government and the community served.

The finance officer's ideas must compete with other ideas. Let's illustrate with an idea advocated for by GFOA: adopting a policy to prohibit spending one-time revenues on recurring expenditures to avoid unsustainable cost structures. Imagine that a local government receives one-time revenue, and someone advocates using the money

to hire new, permanent staff positions in the public health department. What advantages does the finance officer have in the competition of ideas?

First is the ability to provide facts and expertise. The finance officer knows things others don't.⁶ For example, if there is overwhelming support for the new positions in the public health department, the finance officer is well-situated to help find sustainable ways of funding those positions.

The power of knowledge comes from sharing it, not hoarding it. Consider an internet meme. If a meme is never shared, it has no influence, and it is not persuasive. Knowledge is the same. Sharing knowledge helps others appreciate how the finance officer sees the world. If others can better appreciate the finance officer's worldview, they will be more receptive to the finance officer's ideas.

As a new city council member for the City of Pasadena, California, Rick Cole was confused when the city's finance director shot down his proposal to hire park rangers. The finance director later budgeted the same amount of money in a reserve fund to fix a temporary IT problem. Rick started asking questions. Instead of being evasive or defensive, the finance director spent hours educating Rick about the city's budget and finances. Rick came to understand that the money from the reserve was not a renewable resource, so using it to fund a one-time fix was OK, while park rangers would need to be paid for year after year.

Looking back, Rick believes that councils exert power in unproductive ways because they feel powerless. By sharing information about the city's budget and finances, the finance director was able to turn Rick into a supporter. Rick prefaces his story by noting that finance officers should be proactive in sharing knowledge to avoid misunderstandings and distrust.⁷

Of course, an idea that is fact-based and rooted in deep knowledge may not be more persuasive than an idea that isn't. Nevertheless, facts help. For example, a long-term forecast that shows the financial stress resulting from unwise

What's in a name? Does the finance officer's title matter?

Shakespeare's Juliet asks, "What's in a name? That which we call a rose, by any other name would smell as sweet." Former city manager and city council member Rick Cole does not seem to share Juliet's romanticism. He suggests that local governments ought to employ "chief financial officers" rather than "finance directors." He contends that "finance director" implies that the position directs just what happens in the finance department. "Chief financial officer" implies a broader responsibility for the financial well-being of the organization. Being known as the "CFO" would therefore confer more persuasive power on the finance officer when it comes to matters of organization-wide importance.

Finance officers can exercise persuasive power through ideas. Ideas shape beliefs and actions.

use of one-time revenue could persuade at least some people that the spending is ill-advised.

Professional credibility is also a source of persuasive power for the finance officer. Without it, their knowledge will be ignored. Part of a finance officer's reputation comes from their formal office. However, a more important source of reputation is how trustworthy the finance officer is thought to be. The GFOA Code of Ethics is designed to help finance officers improve their reputation for trustworthiness.

To illustrate, let's pick the two values from the code that tend to resonate most with finance officers: 1) integrity and honesty; and 2) producing results for the community.⁸

Former Kansas City Mayor Mark Funkhouser recalled an experience where a lack of integrity and honesty cost the budget officer power.⁹ Before entering politics, Funkhouser observed a local government where the budget officer attempted to increase their power by claiming that most of the local budget spending was mandated by state law. This gave local officials little spending discretion. However, a reading of the letter of the law revealed that state law did not mandate much spending. The budget officer may have had noble intent

to preserve stability or avoid conflict over the spending plans, but obfuscating budget conditions compromised his honesty, integrity, and persuasive power.

Finance officers can sometimes gain a reputation as "Doctor No" by constantly rebuffing ideas for programs or services that involve spending public money. This works against producing results for the community. The solution is not to say "yes" to everything. Rather, it is to say "yes, if ..." as in "yes, we can add that public health position if we can find a new source of ongoing revenue to pay for it or reduce expenses elsewhere."¹⁰ The finance officer can use their knowledge to help identify sources of offsetting revenues or savings. For example, the finance officer may know of duplicate or inefficient spending occurring elsewhere in government and could present the desire for more public health employees as an opportunity to redirect wasted resources.

Because finance officers are less likely to be aggressive participants in the competition to spend public money,¹¹ they can be a trusted third-party resource for elected and appointed officials. The finance officer can share knowledge and enhance their reputation as a trusted advisor. These relationships are a significant source of power. These officials can be

enlisted as allies to promote ideas. For example, perhaps there are members of the governing board who are potential allies in advancing a one-time revenue policy.

Finance officials can benefit by forming a good relationship with a finance committee made up of informed citizens. Finance officers can widen their networks by informing community groups, civic organizations, and similar entities about the local government's financial conditions and their consequences. This should include groups that have an interest in public finance and those primarily interested in services. GFOA's Rethinking Public Engagement provides guidance about working with the community.

Relationships with fellow public finance officers can enhance power in two ways. First, they can amplify the power of a finance officer's ideas by providing a larger organization's endorsement. To continue our one-time revenue example, GFOA, an organization that represents a network of professional finance officers, advises against using one-time revenues for ongoing expenditures. GFOA also offers guidance on other topics that could support the finance officer's ideas. Second, professional networks can provide access to the experiences of other finance officers. These experiences can be fashioned into stories.

Ideas backed by stories spread more easily. For instance, perhaps a government located in the next county spent non-recurring revenue on new staff two years ago and recently had to lay off those staff members as the non-recurring revenue ran out.

This could serve as a cautionary tale.

Communication skills are another source of power that finance officers should develop. Here are three ways to communicate ideas:

- **Keep the idea simple.** For example, imagine the finance officer wants the community to consider a higher reserve level. The finance officer could compare the reserve to an insurance policy and show that there are new or emerging risks that the government needs to prepare for. Metaphors such as "reserves are an insurance policy" can help simplify complex ideas.
- **Numbers may also need to be simplified.** The numbers in public finance, often measured in millions, become abstract concepts. They can instead be expressed in per capita or per household terms. GFOA's Fiscal Fluency Made Easy (gfoa.org/fiscalfuency) provides strategies for communicating large numbers. Another way is to make data visual through charts and data graphics. Chapter 12 of GFOA's

Informed Decision-Making through Forecasting: A Practitioner's Guide (gfoa.org/forecastbook) shows how to develop data graphics for financial forecasting, and it includes communication techniques that apply to many other public finance issues.

- **Storytelling.** People understand ideas better when they are in story form. Stories can be drawn from the experiences of other communities and can convey information about financial concepts in a different way. For instance, to discuss forecasting sales tax revenues, individual retailers or consumers can be profiled to show larger trends.
- **Language.** Use language that allows ideas to thrive in any political environment. For example, Andrew Scott is the former budget officer for the City of Portland, Oregon, and a board member for Portland Public Schools. As budget officer, Andrew had a long-standing goal to encourage the city council to invest in maintaining the city's infrastructure. For a while, his message was to "take care of what we own," but this was not persuasive. After working with GFOA on how to speak to the ideological/moral preferences of an audience, Andrew learned that his politically liberal audience would be more persuaded by arguments that centered on infrastructure's role in serving low-income and marginalized communities. Andrew started using phrases such as "intergenerational equity and fairness," "collective responsibility," and "sustainability of our assets." Andrew knew he was making progress when the mayor began using these phrases in public discussions about asset maintenance. The new emphasis got the attention of the council and proved persuasive, leading the city council to adopt a comprehensive infrastructure maintenance strategy. Research like what Andrew relied on provides insights into how to communicate with people.

The finance officer's power of ideas can be multiplied by the finance officer's power of agenda-setting, which we explain in the next section.

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Beware of the "noble lie"

The Greek philosopher Plato defined the noble lie as a myth or obfuscation propagated to maintain harmony.¹² We see an example in the finance officer who falsely claimed that to preserve stability, a budget was restricted. With easy access to online information and rampant distrust in experts, noble lies are susceptible to being exposed and harming the finance officer's persuasive power.



THE POWER OF AGENDA-SETTING

MIT economists Acemoglu and Johnson describe persuasion as a primary aspect of power and describe agenda-setting power as a critical secondary dimension “to frame public discussion and convince others.”¹³

The finance officer may not be the final decision maker in many public finance debates but is often the decision architect. The decision architect designs the decision making environment to help decision makers make their best decisions. This includes things like helping decision makers ask the right questions, setting clear priorities, and considering wise options. This is the essence of “changing the game” of power politics.

We start our examination of decision architecture by defining the context for decisions. Elected officials, the public, and the media often lack context. There are four decision making biases that often skew the context for decisions:¹⁴

- **Narrow framing.** We see only a few viable options, often preferring the default option.

- **Overconfidence.** We are overly certain in our assumptions or think we know more about a situation than we do.
- **Confirmation bias.** We embrace ideas that support our assumptions and dismiss ideas that contradict them.
- **Short-term thinking.** We choose for the present at the expense of the future.

GFOA’s *Budget Officer as Decision Architect* describes four job responsibilities of the decision architect that counteract these decision making biases:

- **Widen the option set.** The finance officer’s role in budget preparation gives them a full view of activities the government must pursue. They can thus help decision makers see the big picture and find a wider set of solutions.
- **Test assumptions.** The finance officer’s examination of calculations and projections gives them a unique perspective on the assumptions and uncertainties of project proposals. They can thus help decision makers identify uncertainties and test the assumptions before overinvesting.

- **Find high-value options.** Finance officers see which trade-offs are being made and which ones still need to be considered. They can help decision makers choose the highest-value options.
- **Foster trust in the process.** The finance officer’s ethos of objectivity puts them in a position to foster trust in good decision processes.

Let’s look at two examples of these job responsibilities in action and how the finance officer can set the agenda.

In a version of the narrow framing problem, people become stuck on or anchored to a certain number. An example is that historical spending on a program becomes the anchor for how much to spend on that program in the future, no matter how affordable or relevant to the community that program is going forward. The finance officer could change this by de-emphasizing historical spending information in budget discussions. For example, historical spending information could be less prominent in the materials used to prepare people for the budget process or omitted altogether.¹⁵ Instead, the potential for spending to help a local government achieve its public service goals could be emphasized.

That which is recent comes to mind easily, and that which comes to mind easily is thought of as probable, likely, or prevalent. This is a type of short-term thinking. When formulating an annual budget, a current “hot topic” might be overweighted versus long-term, persistent, important challenges that the local government faces. One approach might be to link strategic and long-term planning to the budgeting process, where decision makers are reminded of the weighty, long-term issues facing the local government before making budget decisions.

One final agenda-setting tactic we suggest is to encourage the governing board to adopt a broad goal of having a financially healthy local government. For example, the City of Tempe, Arizona, has a broad goal of “Financial Stability and Vitality” that includes performance

measures of the financial condition of the city government. This is different from the limitations or boundaries on actions that are set by financial policies. Rather, it is aspirational, which may give the finance officer implicit permission to be proactive in wielding power in pursuit of this goal. In other words, a goal like this puts financial health on the agenda permanently.

Savvy use of persuasion plus agenda-setting power create a strong vision for how the community can be made better off through wise financial decision making. This increases the chances of the finance officer's ideas persuading an audience and having a powerful impact. However, we must recognize we are dealing with chance. Sometimes an idea is ahead of its time, does not match up with prevailing attitudes, or has more powerful opponents. In the next section, we will explore the game of power politics and ways the finance officer can ethically exercise power.

Readers can access examples and strategies for decision architecture in these GFOA publications:

- *Budget Officer as Decision Architect* shows how budget officers can reduce the impact of bias and noise in decisions. Read the report: gfoa.org/materials/budget-officer-as-decision-architect
- *Designing the Decision-Making Environment* describes common contextual biases people fall prey to and how the finance officer can help counteract those biases. Read the report: gfoa.org/materials/decision-making-environment
- *Of Narratives and Numbers* explores the relationship between narratives and numbers and provides ways to structure decisions more wisely given the power that narratives hold. Read the report: gfoa.org/materials/narratives-and-numbers
- *The Myth of the Neutral Finance Officer* describes key considerations in designing option sets. Read the report: gfoa.org/materials/myth-neutral-finance-officer



Knowing the game: common power plays

To learn about the ways power is used (and abused), a good place to start is Robert Greene's cult classic, *The 48 Laws of Power*. It is still a bestseller 25 years after its first publication. This book is a collection of stories, folklore, and fables from 3,000 years of history—ancient China to Henry Kissinger—about how people have manipulated and deceived others to get their way.

The book contains lessons about the dark side of human behavior considered so dangerous that the book is banned from some state prisons. Finance officers are wise to study these lessons to be attuned to the power tactics of others and to sharpen their own persuasive skills. Here are some quotes from the book and a discussion about how finance officers can apply these ideas.

“When you are about to take, you should give.”

Finance officers often have to say no. They should look for chances to say yes and build goodwill and support for when they must ask for or insist on sacrifice.

Giving and taking is not just about money, it is also about information. Finance officers can ease the concerns of department heads or union heads by “opening the books” and sharing the inside details of the organization's finances. Letting someone in on a secret is a power move that we've probably all used in our personal or professional lives. Finance officers should try to maintain balance in sharing and receiving information and be aware of less desirable uses of the sharing tactic. For example, a finance officer can be softened up by elected officials to gain confidence or be seduced by a department head who has the inside scoop on a city manager's decision.

We see this illustrated with a CFO of a midsize city whose vehicle replacement fund was headed for insolvency and needed larger contributions from departments. Because the way the charges were calculated was not transparent, departments had little trust in the system. This meant greater contributions would not be well received. The starting point for the CFO was to explain to departments why a healthy vehicle replacement fund was important

and how the charges were calculated. This “opening of the books” removed the mystery behind the fund.

The CFO did not stop there. He invited the departments to help redesign the city’s approach to vehicle replacement. The resulting committee put together criteria for evaluating whether to replace a vehicle. Transparent and agreed-upon criteria brought a sense of objectivity to deciding which vehicles to replace. This process of “opening the books” and letting others help “write the book” led the departments to support an increase in internal charges and also to voluntarily remove vehicles from the replacement schedule.

When Andrew Scott was interim COO for Portland Metro, he had the authority to put in place a parental leave policy. Instead of acting on his own and taking full credit for a new benefit, he asked the board to pass a resolution directing him to implement parental leave. This gave the board a win and built goodwill that would be useful when he needed tough decisions later.

“The oak that bends lives longer, its trunk growing wider, its roots deeper and more tenacious.”

Finance officers are often caricatured as rigid bean counters and bureaucrats who should not “run the government.” There are ways to counter such sentiment.

First, finance officers should present themselves as calm, reasonable, and willing to compromise while being committed to core principles. They should never allow themselves to be provoked into anger, which only reinforces the image of a defender of the status quo.

Second, finance officers should pick their battles. It is hard not to feel like

every budget amendment and cost overrun is a step down a slippery slope to insolvency, or even a personal affront, but in the long run, it is best to maintain perspective and stay focused on the policies and decisions that matter most for the organization’s fiscal sustainability.

Krista Morrison, City of Kansas City budget officer, tells of being alarmed when her council told her it had the votes to use \$30 million in the unappropriated fund balance for a violence reduction program. Instead of trying to stop them, she worked with them on options that would be more financially viable and was able to start a conversation about increasing the city’s reserves from two to three months of operating expenses.¹⁶

While finance officers cannot overreact to small losses, they can celebrate small wins. In a democratic society, it takes time to affect change. Incremental changes can add up to major achievements eventually. Finance officers can use their power by breaking down ambitious goals into achievable milestones that keep people motivated and neutralize detractors.

Finally, finance officers can be empathetic. They can show that they understand how budget decisions affect the organization and community and work together to explain the decisions and mitigate the impacts.

“The quickest way to secure people’s minds is by demonstrating, as simply as possible, how an action will benefit them.”

The quickest way to come out of the losing end of decisions is by not knowing or ignoring the interests of other players. Such blind spots are easily exploited, regardless of the merit of an idea or proposal.

Whether a finance officer is negotiating a labor contract, seeking approval for a budget, or managing change within the organization, understanding and appealing to people’s interests is vital. For example, interest-based bargaining seeks to build consensus between labor and management about the underlying needs of each party concerning key issues or problems before developing contract proposals. This approach takes longer than traditional negotiation but can result in mutually beneficial solutions. Similarly, co-designing a new budget process with department heads may not give the finance officer 100 percent of what they want, but it can smooth the way for changes that improve on past practice.

Sometimes finance officers must make or push for decisions that cause pain in the short term but gain in the long term. Finance officers can use power in a positive way by listening to those affected, compromising where possible, defining the options, and communicating the reasoning. In early 2013, Baltimore was ready to roll out a 10 year financial plan that was 18 months in the making. The city officials met with stakeholders to discuss how to close a massive budget deficit, knowing that many of the plan’s initiatives would be controversial. They included changes to pension and healthcare benefits, the firefighter schedule, trash fees, and more. To roll out the plan, the mayor and budget director devised a two-step strategy. First, they announced the grim budget projections, which prompted headlines declaring that the city was headed for bankruptcy. Next, they announced the plan to close the budget gap, cut taxes, and make new capital investments.

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The prospect of doom and gloom and the promise of renewal softened council and union resistance to the tough fiscal measures.¹⁷

“Even while people understand the need for change, knowing how important it is for institutions to be occasionally renewed ... deep inside they cling to the past.”

Finance officers often advocate for new ways of conducting local government business. However, if decision makers believe that the finance officer is criticizing their past decisions, the finance officer will likely be short of support for their ideas! To avoid this, finance officers can highlight how the world has changed or reveal new evidence that now calls for these changes. With this frame, decision-makers can take comfort that the old ways made sense at that time, and they now can adapt to a changing world. For example, perhaps a period of population growth has ended, which presents the chance to focus more on infrastructure maintenance than building new assets.

“Because humans are social creatures by nature, power depends on social interaction and circulation. To make yourself powerful, you must place yourself at the center of things.”

Finance officers should not be the center of attention but rather build strong coalitions. To do this, they can explore opinions, seek common ground, and frame common benefits. If a coalition can be built around a shared goal or vision, it will be easier to negotiate the specifics of a strategy to get to the goal. To illustrate, recall how Andrew Scott framed infrastructure maintenance in terms of the moral values of his audience. This example shows us how powerful it is to first agree on underlying morality (collective responsibility) before agreeing on the idea (infrastructure maintenance).

Now that we’ve reviewed the strategies for power, let’s revisit the considerations of finance officer power.

Conclusion

Finance officers are players in this power game but are also guardians of government resources. They must understand their own power and how others use power.

In public finance, powerful interests compete for resources, and power tactics can range from advocacy and negotiation within the democratic process to intimidation, seduction, and treachery that cross ethical boundaries.

The power skills government finance officers can embrace include:

- **The power of persuasion.** We offered specific strategies such as: providing relevant facts and expertise; sharing knowledge; cultivating a reputation for trustworthiness; building strong relationships; and communicating ideas effectively.
- **Control the agenda by designing the choices.** How options are framed dictates how they are viewed.
- **Stay cool.** Staying calm and rational can turn the tables on critics.
- **Give and take.** Saying yes, when possible, will make it easier to say no when necessary.
- **Know thine enemy.** Understanding the interests of every player leads to “win-win” solutions.
- **Make friends.** Build coalitions around common goals and values, not convenience.

Conflict over how to raise and spend public money doesn’t have to be a winner-take-all fight that leaves people alienated and angry. By exercising power effectively, finance officers can change the game and help their communities find common ground. ■

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¹ Definition from Oxford Languages.

² As per GFOA’s Financial Foundations for Thriving Communities body of work, a common mental model used by participants in public finance decisions is a zero-sum game, where participants are pitted against each other in a win-lose competition for resources.

³ This came from a story related by Krista Morrison at the 2023 GFOA Annual Conference: Morrison, K. (May 23, 2023). *Politics in budgeting: Don’t hate the player, don’t hate the game, change the game* [Conference session]. 2023 GFOA Annual Conference. Portland, Oregon.

⁴ Acemoglu, D. & Johnson, S. (2023). *Power and progress: Our thousand-year struggle over technology and prosperity*. New York, NY, PublicAffairs.

⁵ Bernays, E. (2004). *Propaganda*. Ig Publishing.

⁶ This came from a story related by former mayor of Kansas City, Missouri, Mark Funkhouser at the 2023 GFOA Annual Conference: Funkhouser, M. (May 23, 2023). *Politics in budgeting: Don’t hate the player, don’t hate the game, change the game* [Conference session]. 2023 GFOA Annual Conference. Portland, Oregon.

⁷ This came from a story related by Rick Cole at the 2023 GFOA Annual Conference: Cole, R. (May 23, 2023). *Politics in budgeting: Don’t hate the player, don’t hate the game, change the game* [Conference session]. 2023 GFOA Annual Conference. Portland, Oregon.

⁸ This is based on surveying audience members at GFOA conferences to ask them what they think are the most important values in the code.

⁹ Note that Funkhouser was mayor of Kansas City, but this experience did not occur in Kansas City. Rather, it was part of Funkhouser’s broader experience in municipal government. This came from a story related by former mayor of Kansas City, Missouri, Mark Funkhouser at the 2023 GFOA Annual Conference: Funkhouser, M. (May 23, 2023). *Politics in budgeting: Don’t hate the player, don’t hate the game, change the game* [Conference session]. 2023 GFOA Annual Conference. Portland, Oregon.

¹⁰ This idea was shared by Rick Cole at the 2023 GFOA Annual Conference: Cole, R. (May 23, 2023). *Politics in budgeting: Don’t hate the player, don’t hate the game, change the game* [Conference session]. 2023 GFOA Annual Conference. Portland, Oregon.

¹¹ Finance officers will advocate for spending in some cases but generally will be perceived to be less interested in spending public funds than many, if not most, other participants.

¹² Whether or not Plato advocated for the use of the noble lie is a matter of debate.

¹³ Acemoglu, D. & Johnson, S. (2023). *Power and progress: Our thousand-year struggle over technology and prosperity*. New York, NY, PublicAffairs.

¹⁴ These were derived from: Heath, C. & Heath D. (2013). *Decisive: How to Make Better Choices in Life and Work*, by Chip Heath and Dan Heath, Crown Currency, 2013.

¹⁵ This is the central idea behind zero-based budgeting, an idea that has inspired many derivative methods of budgeting.

¹⁶ This came from a story related by Krista Morrison at the 2023 GFOA Annual Conference: Morrison, K. (May 23, 2023). *Politics in budgeting: Don’t hate the player, don’t hate the game, change the game* [Conference session]. 2023 GFOA Annual Conference. Portland, Oregon.

¹⁷ This paragraph is based on the recollection of Andrew Kleine, former budget director for the City of Baltimore.