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Effective Fiscal Strategies to Attain Operations Targets: A Pragmatic Inquiry

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This is to certify that the doctoral study by

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has been found to be complete and satisfactory in all respects,
and that any and all revisions required by
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Abstract

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MS, University of Phoenix, 2015

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Research Project Submitted in Partial Fulfillment

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Abstract

Ineffective fiscal strategies to attain operations targets may hurt business outcomes and place unnecessary tax burdens on residents. Municipal administrators are concerned with effective fiscal strategies to achieve annual operations targets. Grounded by the value proposition budgeting theory, the purpose of this qualitative pragmatic inquiry was to identify and explore the effective fiscal strategies used by municipal administrators to attain their annual operations targets. The participants were seven municipal administrators who used effective fiscal strategies to achieve the targets of their annual operations. Data were collected using semistructured interviews, public documentation, artifacts, and testimonials. Through thematic analysis, six themes were identified: (a) fiscal year budgetary planning and preparation, (b) management by commitment – quality improvement programs, (c) end-of-year executive dashboard metrics, (d) enterprise resource planning management systems, (e) employee cost and wage balance, and (f) creative revenue strategies. A key recommendation is for municipal administrators to start the fiscal budgetary planning process early and use all available resources to align inputs to expected outcomes. The implications for positive social change include the potential to promote economic stability within the community, pay employees fair and competitive wages, and lessen property tax burdens placed on citizens.

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Dedication

I dedicate my completion of this research project to my parents. My parents grew up when they were restricted from attending secondary schooling, but they still provided a stable, joyful, loving home where they raised our family. We were not financially well-off, but we never lacked sustenance. Most importantly, however, we were spiritually well-off, and this spiritual baseline my parents provided has allowed me to overcome my own economic barriers to post-secondary education and complete this doctoral dissertation. I also dedicate the completion of this research project to my immediate family because the responsibility they allow me to have drove my determination to be the best at the functional part of my role as a husband, father, and loving provider. I have to credit my wife for how much she went through with our children, as she supported me as best she could while I pursued my doctoral degree. I also dedicate the completion of this research project to all of my spiritual friends who were there through the ups and downs as my faith was tested. These spiritual friends never let me down. I also dedicate the completion of this research project to a very close friend who, if not for his willing sacrifice to give his life at one point to save mine, would have resulted in me not even being here to complete this achievement. I also remember the impact of my siblings in my youth, who allowed me to compete and be better than them in all areas of life. This early determination morphed into a more mature view that we all can succeed and played a role in who I am today. Completing this Doctoral degree is one of the most significant achievements of my life, if not the biggest, second behind the baptism of my faith, and I am very proud to be able to write this dedication for everyone.

Acknowledgments

I want to thank the faculty, family members, and friends who have helped me reach this point in my academic career. I spoke to the commitment of my family and friends in the dedication section. I want to acknowledge the leadership at my current organization, which has been flexible with my job scheduling, allowing me to pursue my Doctoral degree. I am eternally grateful. I also want to recognize the excellence of the faculty at Walden University, particularly Dr. Critchlow and Dr. Walker. They were some of my biggest supporters, light bearers, and accountability holders as I completed my Doctoral degree. Fortunately, Dr. Critchlow was there to curtail my understanding of the literature review when other universities I attended left doctoral students in the dark. Dr. Critchlow was the faculty there to push me academically when I thought for one second that the task might be too great for me to accomplish. Dr. Critchlow was the faculty there who would not let any effort less than that which was needed to meet and exceed expectations. I know what it is like to tread the academic journey without a personal network or professional network of those who have chartered that path prior. The network Dr. Critchlow created for us holds bar none compared to any prior academic forum. Dr. Critchlow's mentoring program should be the benchmark of Walden University, and she should receive all of the accolades and recommendations for such an achievement. I know other doctoral students think and feel the same as I do and cannot wait to put their appreciation for Dr. Critchlow on record formally. Thank you, Dr. Critchlow and Dr. Walker, for accompanying me on the journey, and I look forward to the day I officially become your fellow worker as a Doctorate holder.

Table of Contents

List of Tables

Section 1: Foundation of the Project

Background of the Problem

The role of municipal administrators is to navigate how a municipal organization will progress, become resource-efficient, more urbanized, or hold on to the institutional frameworks that may impede potential long-term growth (Joss, 2018). Residents experience burdening effects from governmental budgeting processes and goals because revenue strategies and expense allocation methods municipal administrators implement directly impact residents (Enora & Brill, 2018).

As a municipality grows in population, so do citizen's demands. Increased urban demands on municipalities create stresses that test the resilience of how well municipality elected officials develop progressive mechanisms so as not to stunt municipal growth (Sanchez et al., 2018). Such is the case with municipal administrators in the Midwest region of the United States as they have confronted significant challenges managing the budget since the economic downturn following the attacks of the World Trade Centers on September 11, 2001, and further impacted by the Recession of 2008, which resulted in decreased property values, widespread job losses, and increased property taxation (McNamara, 2018).

Municipal administrators must use effective fiscal strategies to attain operations targets and avoid placing unnecessary tax burdens on residents. Therefore, my goal for this project was to identify and explore fiscal strategies used by municipal administrators to attain their operational targets, which avoid placing property tax burdens on citizens.

Business Problem Focus and Project Purpose

The specific problem was some municipal administrators lacked effective fiscal strategies to attain their annual operations targets. Therefore, the purpose of this qualitative pragmatic inquiry was to identify and explore the effective fiscal strategies used by municipal administrators to attain their annual operations targets. The population group for this qualitative pragmatic inquiry was any municipal administrator who used successful strategies for attaining their annual operations targets. They also served in a leadership capacity within a municipal organization. I used purposive sampling to retrieve municipal administrators in the Midwest region of the United States to participate in my project. The eligible participants had at least 5 years serving in a municipal administrator capacity. I accessed eligible participants via my professional or social network and emailed them to invite them to participate in my project. The data sources I used for this project were public documentation, artifacts, and testimonials for secondary analysis. The theory that grounded the project was the value proposition budgeting theory coined by Lanning and Michaels (1988). The Walden University Institutional Review Board approval number for this research project was 03-08-34-1186803

Research Question

What effective fiscal strategies do municipal administrators use to attain their annual operations targets?

Assumptions and Limitations

Assumptions

Assumptions are issues, ideas, or positions a researcher takes for granted and views as widely accepted throughout the research study (Theofandis & Fountouki, 2018). One assumption was that individuals participating in the project would provide truthful answers about their perceptions and ideas regarding the interview questions. Another was that there would be enough data to answer the research question. A third assumption I made was that all municipal agencies had documentation, artifacts, and testimonials accessible to the public.

Limitations

Limitations refer to weaknesses or potential defensible steps in which the researcher justifies further research if such limited steps are not mitigated (Zhou, H. & Jiang, F. K., 2023). One limitation was that each business leader would have a limited amount of time within their schedule to participate in the interview process or a schedule that restricts opportunities for them to participate in the interview. Another limitation was that I did not have budget enough money for travel-related expenses to conduct the face-to-face interviews as planned.

Transition

This included discussion of the background of the problem, the business problem focus and project purpose, research question, and assumptions and limitations sections. In Section 2, I will present a literature review of the current scholarly articles written about my phenomenon as it pertains the application the applied business problem. In Section 3, I will address project ethics, the nature of the project, population sampling, participants, data collection activities, interview questions, data organization and analysis techniques, and reliability and validity. Finally, in Section 4, I will present the findings of the study, address the business contributions and recommendations for professional practice, discuss implications for social change and recommendations for further research, and present a conclusion.

Section 2: The Literature Review

A Review of the Professional and Academic Literature

To thrive economically, municipal administrators must create fiscally based operational programs, processes, and policies that meet annual operational targets, effectively maintaining the revenue-to-expense rate above zero (Joss, 2018). Revenue-generating concepts, expense reduction plans, intergovernmental capital improvement agreements, and public-private development agreements are examples of fiscal-operational tools municipal administrators may use to successfully meet their operational targets, subsequently reducing the property tax burden placed on citizens.

Preparing for the literature review, I examined professional and academic literature on fiscal theories encompassing creative revenue practices and expense trenching mechanisms successful business leaders have used to meet annual operations goals. I reviewed financial factors such as pension obligations, deficit-gap funding, tax-incentivized districts, employer healthcare contribution cost, socio-economic variables, capital asset management, public infrastructure improvement costs, and user fee rate determination that impact how municipal administrators financially determine how the organization can afford to provide services as they strive to meet their annual operations goals. I also reviewed peer-reviewed literature on fiscal management theories that serve as the actuarial foundation for how municipal administrators determine whether their financial funding levels are solvent presently or in the future. These articles illustrated the depth of this research project and aligned with the research question: What effective fiscal strategies do municipal administrators use to attain their annual operations targets?

Application to the Applied Business Problem

The purpose of this qualitative pragmatic inquiry project was to identify and explore the effective fiscal strategies used by municipal managers to attain their annual operations targets. The literature review included two empirical literary themes that illustrated the application of the business problem. They were the conceptual framework and fiscal budgetary policy and program evaluation theories. The literature review begins with an explanation and introduction to the value proposition budgeting theory, the conceptual framework that served as the literary research foundation piece for the research project. After those sections, I discuss literature about fiscal budgetary policies and program evaluation theories, which pertained to the themes and qualitative phenomena identified in the purpose statement of the research project, to identify and explore the effective fiscal strategies used by municipal administrators to attain their annual operations targets.

Conceptual Framework

Value Proposition Budgeting Theory

Lanning and Michaels (1988) are the seminal authors behind the value proposition budgeting theory. Lanning and Michaels studied the relationship between the benefits a company promises to create and deliver to its customers and the price it would charge each customer segment. Quality, features, service, and price often determine product and service differentiation and positioning. Lanning and Michaels found that a winning strategy consists of integrated actions that lead to a sustainable competitive advantage. The value proposition budgeting theory provided a framework for aligning the organization's activities and output to the target customers' needs (Lanning & Michaels, 1988). To understand the relationship between benefit and price, a business unit must offer a value proposition that promises customers a combination of benefit and price. The value proposition budgeting theory was essential concerning this research project because it illustrated the conceptual framework theory for which successful fiscal strategy and budgeting hinge for business leaders to meet operational targets and the framework used in this research project.

Value Proposition Budgeting Application

Chidama and Ononiwu (2022) sought to develop a framework that identified and measured the value propositions of implemented e-government projects. The researchers conducted a systematic review using a concept-centric and thematic approach by reviewing 84 primary research data articles and identified effective public organizations, quality service delivery, open government and democratic value, and social value and well-being as the paradigm constructs. The researchers also identified sustainable value propositions gaps of the dearth of the studies as well as the actualization involved with those studies. Researchers synchronized the identified value propositions to develop a framework for value propositions of implemented e-government projects and uncovered the contextual conditions and mechanisms that foster actualization and sustainability identified in the value propositions that individuals implemented. Even though the researchers grounded their philosophical approach in realist evaluation and self-determination theories, the value proposition budgeting theory served as the theoretical framework. Researchers found that sustainability processes encompassed through value propositional theorized frameworks captured individual competencies, autonomy, and relatedness as motivational factors for successful implementation. Chidama and Ononiwu's research is necessary because it highlighted the importance of value propositional theoretical and conceptual frameworks for qualitative studies.

Yi-Lin et al. (2021) facilitated the development of a theoretical and practical functional theory of customer value propositions within competing markets and entry into market opportunities. The researchers found three essential processes underlying a company's operation as organizational leaders used value propositions to attain competitive advantages. Yi-Lin et al. (2021) found that any form of value proposition budgeting theory must be connected to the stated mission and the long-term ambition of the company, and individual tasks that are demanded by customer value proposition budgeting theory criteria must be associated with specific subprocesses within each essential operating process to coordinate, integrate, and streamline operations effectively. Yi-Lin et al.'s (2021) research illustrated how an organization used customer value propositions in specificity to their operational needs and the result of their decision to do so.

Business leaders use value proposition budgeting theory in various integrated supply chain organizational entities. Taylor et al. (2020) illustrated this point by conducting a study involving value propositions in the business-to-business and broader marketing influential organizational areas of the digital transformation business world. Digital transformation has evolved into new central marketing concepts, such as value propositions, co-creation, customer experiences/journeys, and customer-centricity. Therefore, researchers must understand the critical emerging marketing concepts to effectively make judgments and decision-making processes. Taylor et al. (2020) discovered a framework that reconciled emerging evidence related to goal theory, perceived value, resource sharing, value propositions and their communication, and marketing ecosystems through a framework that emphasized marketing interactions. Taylor et al.'s (2020) research was useful because it provided another business area within the integrated supply chain organizational leaders had used value propositions within the organization's hierarchy.

Within audiology, business leaders can measure consumer value in the outcome, whether the audio device functioned properly or the consumer's satisfaction. The outcome of hearing aid use was a multidimensional construct, so user success depended on several relevant aspects. Hearing aid outcomes are often assessed through validated questionnaires focusing on sound quality, audibility, and speech intelligibility. Lund et al. (2023) obtained and evaluated detailed descriptions of potential value propositions seen by adults undergoing hearing rehabilitation with hearing aids. The researchers used semistructured interviews with patients and audiologists, a literature search, and the inclusion of domain knowledge from experts and scientists were used to derive value propositions. The researchers also used two alternative forced-choice paradigms and probabilistic choice models to investigate hearing aid users' preferences for the value propositions through an online platform. Lund et al. (2023) found that patients appreciate a proper examination of their hearing problem, thorough diagnosis, individualized solutions, and the use of the latest technology. Patients were less appreciative of the potential advantage of involving next of kin in the process and did not consider the practitioner's human characteristics significant. This article highlighted the importance of value propositional theoretical and conceptual frameworks for qualitative studies.

Participatory Budgeting Practices

The Local Self-Government Act allows municipalities and their inhabitants to propose and later implement projects in a particular municipality if they fall under municipal authority (Brezovar & Stanimirovic, 2022). How engaged municipal administrators are with the public may determine how well they navigate citizen priorities into local government decision-making public operational and infrastructural investments. Brezovar and Stanimirovic focused on what kind of practices have developed among Slovenian municipalities regarding the organizational aspect of participatory budgeting after the legalization of the participatory budgeting concept and the prevailing nature of implemented participatory budgetary projects under the three types of sustainability: social, economic, and environmental (2022). Brezovar and

Stanimirovic's results illustrated why municipal leaders need to understand the self-governing discretionary measure of implemented municipal budgeting measures so municipal administrators do not bring about the desiderated results of widening the use of inclusive repetitive participatory budgeting practices. This study illustrated the types of participatory budgeting in accordance with value proposition budgeting municipal administrators used to budget for various annual programs and projects effectively.

Decision-making at the city administrator, manager, or executive director level can become complicated when those decision-makers must consider unpopular measures to navigate fiscal complications such as unfunded mandates, pension-funding obligations, and deficit spending abnormalities. Jimenez et al. (2023) focused on the impact of low-emission zone planning strategies on citizens in a medium-sized Spanish city. Such planning preferences were used by the researchers to determine the daily behavior of users in terms of urban mobility to anticipate acceptance of restrictions on access, circulation, and the parking of vehicles. The results showed that alternative financial planning measures toward tackling pollution, noise, and traffic jams, public transport subsidies, ease of access, pedestrian usage, road safety, and environmentally friendly vehicles were accepted by citizens. Therefore, there is an intrinsic relationship between the development of daily human activities and the financial strategies that enhance social acceptance. Jimenez et al. (2023) illustrated how fiscal processes impact taxation collection practices, which then affected the property tax burden placed on citizens, considered a fiscal budgetary impacted variable to consider in this research project.

Municipal administrators must also understand their budgetary solvency and financial efficiencies to meet their service responsibilities and fiscal operational goals. Jimenez (2019) found that administrators who used financial recovery planning based on rational-decision-making theory recovered cities from fiscal stress by facilitating the diagnosis of fiscal problems through short and long-term fiscal recovery strategies. For example, administrators used regression analyses associated with budgetary solvency to determine the fiscal program's effectiveness across cities. Jimenez (2019) found that budgetary planning through the rational-decision-making theory was useful for most fiscally struggling cities but not those facing extreme fiscal decline. This research was exciting because it provided a complementary sub-concept theory within the value proposition budgeting theory, which supported the conceptual framework of this research project.

Municipal leaders can use different budgetary measures or assets to determine value propositional aspects of their fiscal budgetary programs. Candel and Paulsson (2023) used public land development to engage public and private actors to enable and structure public value co-creative value propositions with criteria for choosing developers to allocate land to, and projects premised on five flagship urban benchmark projects. The researchers found that the central role of the municipality was to form arenas where relevant actors could collaborate and find creative solutions to emerging problems rooted in value conflicts. Their findings demonstrated that applying theory and acknowledgment of an organization's historical contribution can create organized, structured, and valued flagship developments that municipalities in all economic arenas can use to create value conflict resolution. Thus, Candel and Paulsson (2023) provided a program that municipal administrators could use to marginalize aspects of their fiscal budgets without necessarily utilizing a specific funding source.

Fiscal Budgetary Policy and Program Evaluation Theories

Fiscal Budgetary Policy

The Federal Reserve Act mandates that the Federal Reserve conduct monetary policy to promote goals of maximum employment, stable prices, and moderate long-term interest rates (Board of Governors of the Federal Reserve System, 2021). Monetary policy or program management works by spurring or restraining the growth of overall economic demand for goods and services. Each day, U.S. consumers and businesses make noncash payments--including debit cards, credit cards, electronic transfers, and checks, worth roughly $1/2 trillion (Board of Governors of the Federal Reserve System, 2021). To facilitate such payments, banks hold reserve balances at the Federal Reserve; administrators settle costs by transferring reserve balances between banks. Thus, when overall demand slows relative to the economy's capacity to produce goods and services, unemployment tends to rise, and inflation tends to decline. The Federal Reserve stabilizes the economy in the face of these developments by stimulating overall demand by easing monetary policy that lowers interest rates.

Conversely, when the overall demand for goods and services is too strong, unemployment can fall to unsustainably low levels, and inflation can rise. In such a situation, the Federal Reserve guides economic activity back to more sustainable levels and keeps inflation in check by tightening monetary policy to raise interest rates. Longer-term interest rates are vital for economic activity and job creation because many critical financial decisions--such as consumers' purchases of houses, cars, and other big-ticket items or businesses' investments in structures, machinery, and equipment--involve long planning horizons. Changes in interest rates, stock prices, household wealth, credit terms, and the foreign exchange value of the dollar will, over time, have implications for a wide range of spending decisions households and businesses make. For example, when the Federal Open Market Committee, a branch of the Federal Reserve, eases monetary policy (reducing its target for the federal funds rate), the resulting lower interest rates on consumer loans elicit more lavish spending on goods and services, particularly on durable goods such as electronics, appliances, and automobiles. The target goal of low and stable inflation is 2% per year, as measured by the change in the price index for personal consumption expenditures. Therefore, the Federal Reserve’s use of financial tools to achieve this program goal or target, which then eases the burden in a broad measure of the price of goods and services for the consumer, is a valuable example that translates into how municipal organizations must maneuver similarly through their financial, operational targets and goals.

Governmental organizations play a key role in creating long-term sustainable fiscal path plans in association with how each governmental organization navigates the economic landscape monitored by the Federal Reserve. The United States Government

Accountability Office lists critical considerations for designing, implementing, and enforcing fiscal rules and targets. Designing tradeoffs and features, binding legal framework and permanence with budgetary regulations and targets, aligning fiscal goals and objectives with program policies, integrating fiscal rules with budgetary processes, creating clear escape clauses for national emergencies, establishing clear roles for supporting institutional responsibilities to measure implementation effectiveness, and supplementing transparency and communication to the public are examples of considerations that promote fiscal sustainability for any country (United States Government Accountability Office, 2020).

Other countries have used well-designed budgetary rules and targets – which constrain fiscal programs by controlling factors like expenditures or revenue to contain excessive deficits. For example, researchers in Kigali, the Republic of Rwanda, explored the observations and understandings of practitioners and decision-makers who create fiscal strategies and the acceptance of those strategies as they impact taxation collection practices and tax policies (Ntayomba, 2019). The researchers used methodologies to converse with tax professionals, governmental superintendents, local business owners, and non-profit organizations (Ntayomba, 2019). Any city administrator, manager, or executive director who endeavors to implement fair property tax collection practices will go through arduous change, handle social sensitivity, and intricate financial planning options since such developments necessitate significant investments of money upfront before any revenue is collected, which offset expenses to citizens (Ntayomba, 2019).

Therefore, accurate planning, opening cross-cultural communications, employing government collaboration to foster needed expertise, and engaging organizations that engage in growth learning are techniques that improve implementation (Ntayomba, 2019).

Fiscal Program Evaluation

Fiscal health, defined as an organization's ability to meet its service and fiscal commitments, is one of the primary goals for a municipality's budgeting and fiscal management (Pasha & Guzman, 2023). Municipal administrators who practice budgeting appropriate use of performance information and integrate performance reports within their organizational, political, institutional, normative, and cultural contexts generate better fiscal outcomes that positively affect the long-term organizational goals. Pasha and Guzman (2023) performed a study that focused on the relationship between performance budgeting and municipal fiscal outcomes. They found that presentational performance budgeting, performance budgeting that includes executive dashboard metrics, is positively associated with municipal fiscal health, a distal outcome of budgeting influenced by a plethora of other factors. The study was critical because it contained several avenues for how performance budgeting impacts other fiscal program funding considerations, such as bonding, resource allocation, and cost-saving mechanisms underpinned by the value proposition theory of budgeting.

Sometimes, organizations must find the determinants of municipal public finance. Property taxes, fees, grants, transportation expenses, and securities bond rates are examples of such determinants. Carbonnier (2022) examined if an overall relationship existed between the size of jurisdictions and local public expenditures per capita. The researcher made those determinations by detailing the type of public service provided locally, analyzing the link between local public expenditure and the size of the municipality, and assessing the impact of municipal characteristics. Carbonnier (2022) discovered that smaller municipalities spend more than others for transportation and administration costs due to economies of scale, and larger municipalities spend more than others for transportation, public security (congestion), and leisure and cultural activities. Suppose municipal administrators understand the dynamic customer demand toward each of these variables; they can determine better economies of scale numbers and opportunity costs when doing an analysis such as the Political, Economic, Social, Technological, Legal, and Environmental (PESTEL) analysis (Palomo-Navarro & Navío-Marco, 2018).

There is evidence that the fundamental presumption that municipal structure matters for how well a government successfully meets operational goals and objectives or fails to meet those performance expectations. Wei (2022) constructed an index on a political-administrative scale based on seven essential structural characteristics. The empirical evidence showed that municipalities adopting a structure with an imbalance toward administrative characteristics were more likely to achieve the best fiscal conditions in cash solvency. Municipal structure even influences external environmental factors on government fiscal conditions. The solvency point illustrated by Wei (2022) is significant because solvency determines how long an organization can, per se, fund its operational expenditures or assets if 100% is allocated over a periodic timeframe. Actuaries use solvency rates to determine the healthiness of pension funding levels. Sometimes, fiscal program evaluations such as what the city leaders used in West Baltimore can serve as missed opportunities to incentivize private investors and revitalize distressed neighborhoods if not effectively managed by municipal administrators. Snidal and Newman (2022) examined 76 interviews with community developers, businesses, fund managers, program managers, and city leaders to assess the strengths and weaknesses of Opportunity Zones (OZs). City administrators, managers, and executive directors can use OZs to attract capital and economic development to distressed neighborhoods, thus using the revenue from that creative revenue stream to further mitigate the necessity of increasing property tax burdens on citizens. Snidal and Newman (2022) found that OZs stimulated new investment conversations and built local economic development capacity but failed at oversight and community engagement, did not spur further development, and missed opportunity to incentivize actors and institutions critical to revitalizing distressed neighborhoods. City administrators, managers, and executive directors could view OZs as a revenue generation stream for fiscal planning. However, to spur development in distressed neighborhoods, OZs require reporting standards, the removal of non-distressed census tracts, dollars for education and infrastructure, incorporating Community Development Financial Institutions, and incentives for non-capital gains holding investors (Snidal & Newman, 2022). Fiscal processes impact taxation collection practices, thus impacting the property tax burden on citizens. Funding for engagement, technical assistance, infrastructure, community development, financial institutions, and non-capital gains dollars are examples of fiscal processes I intended to examine in this research project.

Fiscal Opportunity

Comparing the causes and outcomes of municipal fiscal calamities such as bankruptcy, restructuring, and trenching through analyzing city budgets may be challenging since cities have distinctive financial structures. Such was the case when examining causes of bankruptcy across cities such as New York and Detroit. Davidson collected data on causation and outcomes to investigate Chapter 9 bankruptcies among eight post-recession cities. Davidson showed outcomes from the bankruptcies affected institutional areas across daily activities in urban life, generated legal and financial costs for restructuring fiscal procedures moving forward, reduced different conjunctures with bond insurers, and negatively impacted retiree health and pension benefit plans. In Detroit specifically, 12,000 city retirees had pension checks cut by 6.7%; nearly 11,000 retirees had to pay over $200M in the interest they accrued in the city-managed savings scheme, resulting in a $756.2M reduction of the city's pension fund. The data from the study illustrated why city administrators must close the gap between short-term bankruptcy fiscal displacement strategies and comparative data about trenching or creative revenue strategies to find fiscal planning strategies that reduce the tax burden on citizens. In the Midwest region of the United States, where municipalities may have fewer type attractions than Detroit and New York, such direct bankruptcy fiscal mitigation could negatively impact the long-term and short-term growth of the municipality subjectively and objectively. The article illustrated how such fiscal or budgetary measures impact taxation on citizens and serve as a pathway for discovering fiscal budgetary issues and practices in this research project.

Researchers conducted case studies in five established neighborhoods scaled for California's smart growth plans to understand better the implementation and impacts of smart growth revenue and expense policies. Chatman et al. (2016) used case study design methods to assess how such smart growth budgetary models impact regions, municipalities, and households. Economic productivity, environmental change, health, public spending relative to revenue, property values, racial and economic segregation, and travel patterns were significant impacts researchers attributed to smart growth. Since smart growth revenue and expense plans affect different groups differently, Chatman et al. (2016) analyzed impacts from the viewpoint of a municipality, regional level, existing homeownership, prospective buyers, renters, and low-income households. Increasing regional housing raised commercial property values through amenities conjectured more efficient municipal service and infrastructure provision. More effective housing-friendly fiscal measures increased property values, resulting in fiscal benefits from property tax revenue and lower operating expenditures for police, streets, and parks. Enabling tax increment finance allowed the municipalities to capture and spend more property tax revenue, leading to higher density-driven service provisions. Enabled tax increment financing for downtown also led to a net fiscal benefit because higher revenues funded capital improvement costs. An improved downtown pedestrian environment enabled retail clustering and office agglomeration, resulting in favorable impact fees and property tax revenue that offset the costs of streetscape and infrastructure expenditures. The participatory smart growth plan, assessed through a case study design, had a positive regional and local impact from the more efficient provision of municipal services and increased tax revenues that reduced residents' taxes and improved municipal services. Although Chatman et al.'s (2016) article encompassed largely populated municipal cases in scope, Chatman et al.'s article is appropriate for the intended audience because policymakers have long advocated for "smart growth" policies intended to create more compact development, essentially promoting higher-density commercial development, reduced parking requirements, and zoning underused industrial land for mixed-use. Chatman et al. (2016) illustrated that such growth plans, when aligned with healthy creative revenue mechanisms and reasonable expense trenching processes, also resulted in more efficient use of public infrastructure and provision of public services such as fire, police, sewer, storm water, parks, and libraries. The article is also useful to city administrators, managers, or executive directors who develop fiscal strategies and present them as they must provide accurate feedback on how damaging tax policies impact their ability to provide services to citizens.

Fabienne and Claudio (2022) recognized that entrepreneurs and public managers require more clarity toward developing projects and initiatives in the context of smart cities as they financially plan for the future population of the municipality. The study identified and synthesized essential information that city administrators, managers, and executive directors can define and develop projects and initiatives within the context of smart cities (Fabienne & Claudio, 2022). There were frequent themes, indicators, and keywords that decentralized anthropocentric approaches focused on incentives for local initiatives to support and complement new fiscal planning budgetary measures. The article illustrated how fiscal processes impact taxation collection practices, thus impacting the property tax burden on citizens. It was a developing pathway for exploring fiscal budgetary issues and practices in this research project.

Transition

Section 2 comprised scholarly articles written about the phenomenon of project as it pertains to the application of the applied business problem. Section 2 illustrated how the value proposition budgeting theory serves as the conceptual framework for the research project and how empirical data about fiscal budgetary policies and program evaluation theories supports the purpose of the research project. Section 2 also illustrated the depth and breadth of empirical data regarding the problematic and purposeful inquiry regarding the need to investigate the research project. In section 3, I will address project ethics, the nature of the project, population sampling, participants, data collection activities, interview questions, data organization and analysis techniques, and reliability and validity. Finally, in section 4, I will present the findings of the project, address the business contributions and recommendations for professional practice, discuss implications for social change and recommendations for further research, and present a conclusion.

Section 3: Research Project Methodology

In Section 2, I presented scholarly articles about the phenomenon of project pertaining to applying the applied business problem. Section 3 includes discussion of the seven significant components of the research project methodology. The components include project ethics, the nature of the project, population sampling, participants, data collection activities, interview questions, data organization and analysis techniques, and reliability and validity.

Project Ethics

My role as the researcher in the data collection process was to collect germinal and pertinent data relative to the research topic. Also, my role was to establish a professional relationship with the research participants and create interview questions that open pathways for adequate data collection to answer the research.

I have worked in the public sector for 9 years and have been responsible for meeting annual fiscal operations targets. For this study, I interviewed seven administrators. There was no relationship between me and the interviewees other than working within the same municipality which comprises approximately seven standalone divisions per taxing body. I have not before performed research around municipal annual fiscal operations targets.

As a researcher, I ensured that I investigated the confines of my research project with due diligence and without bias. My role as the researcher was to follow procedural principles and protocols outlined in the *Belmont Report* and Helsinki Doctrines. I completed all training associated with protecting the rights of any of my research participants and received certificates for such. I was responsible for illustrating respect for persons, beneficence, and justice. I obtained informed consent which included sharing the project subject matter and my process for protecting the identity of the interviewee prior to interviewing the participant.

Participants could have withdrawn from the research project at any time by emailing me or contacting me via telephone. I would have discontinued interacting with the participant to obtain research data and ceased collecting data about the participant that could have been used in the research project. None of the participants withdrew.

All participants received a gift certificate as an incentive for participating. The incentive was intended to express the professional courteousness and gratitude of the researcher to the participants for willingly accommodating their day-to-day schedules to participate in the research project.

Researchers must hold ethical norms as a priority when conducting scientific research or other scholarly activities. Holding ethical norms in the highest regard promotes the research methodology and theme, values essential to collaborative work, accountability for the researcher to the public, and public support for the research (Resnik, 2020). Thus, I took precise measures to ensure that the participants' ethical protection was adequate. I articulated each step of the recruitment, consent, and data collection process so that my responsibilities and those of any organization were documented. I kept all research procedures private during data collection so that others did not overhear or see the participants' responses. I stored or shared data in a secure manner that provided access only to me and my supervising faculty members so that any of the participants' names or contact information were be kept confidential. I also took reasonable precautions, such as not leaving it unattended in public and keeping it in a locked area when not in use to ensure no one stole the devices and drives that contained the data. I will store the data for at least 5 years. The Walden University Institutional Review Board approval number for this research project was 03-08-34-1186803.

Nature of the Project

I used a qualitative pragmatic inquiry design to identify and explore the effective fiscal strategies used by municipal administrators to attain their annual operations targets. I chose a qualitative methodology because a qualitative methodology involved understanding the perceptions of those directly involved with the phenomena of the research project. Delgado-Hito and Romero-García (2021) illustrated this by stating that qualitative research systematically describes and understands participant experiences, opinions, feelings, and narratives as those participants are influenced by the surrounding context of events, actions, or values that influence problem analysis and the construction of theories and models. Further, qualitative research offers insight into the social, organizational, behavioral, or interpersonal relationships surrounding organizational leadership, business strategies, or management practices (Bleiker et al., 2019). I chose a pragmatic inquiry research design because a pragmatic inquiry was a foundation to triangulate documents with observational experiences and responses gathered through an interview process. James (1907) and Dewey (1920) argued their pragmatic theory of truth that an idea agrees with reality and, therefore, is true if and only if it is successfully employed and leads to a resolution to a problem. Further, pragmatism illustrates the criticalness of joining beliefs and actions through a process of inquiry that supplants any search for knowledge descriptively acknowledged as research (Morgan, 2014). Therefore, my approach harmonized with Meriam and Tisdell's (2015) qualitative theory that researchers understand the human experience, acknowledge human inquiry as being scientific and experimental, establish a premise for conceptuality, and advocate human rights through a narrative means.

Population, Sampling, and Participants

The population group for this qualitative pragmatic inquiry was municipal administrators who demonstrated effective fiscal strategies used to attain their annual operations targets. I accessed the eligible participants via my professional or social network and emailed them to invite them to participate in my project. I established a working relationship with the participants by being transparent in my intentions as to why I conducted the research project, courteously working around any scheduling conflicts on their end, openly discussing my professional background and academic journey that led me to this point of inviting them to participate in this research project.

I used purposive sampling for municipal administrators in the Midwest region of the United States to participate in my project. I sampled seven participants. However, I had additional candidates had I needed more to reach data saturation. I ensured data saturation by conducting interviews up to and including the point where no new information was shared. Then, I conducted one more interview to ensure I reached data saturation. Hennink and Kaiser (2022) illustrated that researchers who used homogenous study populations and narrowly defined objectives often reached data saturation within the predictable sample size approached by the researcher. Therefore, I anticipated satisfying data saturation once I completed my seventh interview. The data sources I used for this project were public documentation, artifacts, and testimonials for secondary analysis.

Data Collection Activities

I was the primary data collection instrument in this research project. In qualitative research, a researcher frames participant experiences, opinions, feelings, and narratives through data collection techniques (Merriam & Tisdell, 2015). I identified and explored the effective fiscal strategies used by municipal administrators to attain their annual operations targets. I collected primary data in this research project by conducting semistructured interviews with participants and retrieving public documentation. Semistructured interviews are used by the researcher to ask probing questions so that the participant can share information that addresses the research question of the qualitative research study (Sutton & Austin, 2015). Interviewing municipal administrators who have succeeded in attaining their operations targets gave me the best chance to understand what the effective strategies were they used to attain annual operations targets.

I used an interview protocol to ensure consistency in the interview process and to ensure that I ask each participant the same questions in the same order. I introduced the purpose of the interview and set the stage. I watched for nonverbal cues, paraphrase as needed, and ask follow-up probing questions when asking my interview questions. I ensured my last interview question wraps up the interviewing process and includes any additional experiences the participant wants to share. I thanked the participant for participating in the interview as part of my wrap-up, and I scheduled a follow-up meeting for member-checking my interpretations of the participant's responses.

At the follow up meeting, I reintroduced the purpose of the interview to set the stage. I shared a copy of my succinct syntheses for each question. I added probing questions related to any additional information I found while adhering to the IRB approval. I walked through each question, read my interpretation of their response, and ask if I missed anything, or if they would like to add anything more. My interview protocol can be found in Appendix A of this research project.

I enhanced the data collection instrument's reliability and validity through member checking and transcript review procedures. I used member checking to confirm and verify that I recorded the transcripts of the participants' opinions and views correctly and that I paraphrased and interpreted the participants' views and opinions accurately. The interview questions associated with this research project are in Appendix B.

Interview Questions

I used semistructured interviews in this qualitative pragmatic inquiry research project. The open-ended interview questions aligned with the research question and the conceptual framework of this research project. The open-ended interview questions were as follows:

1. How would you describe your role in creating effective fiscal strategies to attain its annual operational targets?
2. What effective fiscal strategies have you implemented to meet your annual operational targets?
3. What were your strategies for reducing expenses?
4. What were your strategies for generating revenue?
5. How did you implement those fiscal strategies?
6. What challenges did you face in implementing the fiscal strategies?
7. What business processes did you use to mitigate the impact of the challenges?
8. How did you measure the effectiveness of the fiscal strategies you implemented?
9. What additional information regarding fiscal strategies you used to attain operational targets would you like to provide in addition to your existing contributions?

Data Organization and Analysis Techniques

I used the coding and thematic analysis method suggested by Yin (2015) to analyze the responses to the interview questions for emergent themes. The coding and analysis method was as follows: (a) Compile the data sources, interviews, and observations; (b) disassemble unvarying themes and patterns to generate coding; (c) reassemble data into core themes; (d) interpret reassembled patters and defining nature of the themes; and (e) conclude and summarize narratives of the data to contextualize and represent the findings (see Yin, 2015). I used this analysis process to focus on the key themes that emerged and correlated them to the literature I reviewed. I did the same to any new information I find from new studies published after the writing of this research project, I identified any themes that correlated with the key themes in my literature review. I will store all raw data securely for 5 years.

Reliability and Validity

Reliability

Reliability in a qualitative pragmatic inquiry research project involves how a researcher will address dependability through intellectual honesty, suppression of personal bias, and careful collection and accurate data reporting (Denzin & Lincoln, 2018). I ensured reliability by using an interview protocol with semistructured interviews, wherein all the participants were asked the same questions in the same order, and all data were coded in a timely fashion at the end of the data collection period. All my interviews were comparable, one with each other, and I regularly checked for consistency and to detect drift. I enhanced the dependability of my research project by member checking my interpretation of the data collected, validating the interview questions through experts in the research field, following an interview protocol, and by ensuring that I reached data saturation.

Validity

Qualitative research validity involves using multiple methods or data sources to cultivate an inclusive understanding of a problem to test credibility, transferability, and confirmability (Carter et al., 2014). Credibility is determined through the standard that the description developed through inquiry in a particular setting is valid for the members of those setting ethical components related to the research study process (Erlandson et al., 1993). I ensured my research is credible by member checking my interpretation of the data, reviewing participant transcripts, using an established interview protocol, and providing total clarity of the participants’ expressions as related to their experiences and in-depth descriptions of the research topic.

A researcher attempts to achieve transferability when they generate an inquiry of data in which the findings can be applied in other contexts or with other respondents, although ultimately, the transferability will be determined by the user of the research findings (Carter et al., 2014). By establishing trustworthiness, a researcher can build methodological safeguards that parallel those established by traditional researchers (Erlandson et al., 1993). Therefore, I addressed transferability in my research project by using data for the purposes for which I collected it, storing the data securely, keeping that data for an appropriate length of time, and protecting the confidentiality of that data so that all processes, procedures, and protocols I used in this research project can be used for future research.

A researcher must confirm the results of his or her research project. Establishing confirmability is vital for a researcher because the researcher can use confirmability to show that others support the researcher’s results (Megheirkouni & Moir, 2023). I ensured confirmability by asking probing questions during interviews, performing follow-up member-checking interviews, developing questioning from different perspectives, and using triangulation techniques to enhance my confirmability. Once it appeared that the participants shared no new information, I interviewed one more participant to ensure data saturation.

Transition and Summary

Section 3 comprised the research project's project ethics, population sampling, participants, and nature, including the methodology and design. Section 3 illustrated the data collection activities, interview questions, data organization, and analysis techniques I intend to use to complete my research project and ensure its reliability and validity. In Section 4, I will present the findings of the project, address the business contributions and recommendations for professional practice, discuss implications for social change and recommendations for further research, and present a conclusion with a transition that contains a summary of critical points of my proposed research and provides an overview of Section 4.

Section 4: Findings and Conclusions

Presentation of the Findings

The purpose of this qualitative pragmatic inquiry was to identify and explore the effective fiscal strategies used by municipal administrators to attain their annual operations targets as they avoid placing property tax burdens on citizens. As the researcher, I conducted seven semistructured interviews to collect data from municipal administrators in the Midwest region of the United States who have at least 5 years of municipal administrative experience and used effective fiscal strategies to attain their annual operations targets. The participants are referred to as P1, P2, P3, to P7 in the following pages. I also collected public revenue collection and expense trenching documentation for secondary analysis to support further data analysis of effective strategies used to attain annual operations targets.

Following is a summary of my research project findings on municipal administrators who used effective fiscal strategies to attain annual operational targets. First, municipal administrators set many fiscal budgetary meetings in preparation for the upcoming fiscal year. These budgetary meetings aimed to get all department heads together to openly discuss their historical, current, and future fiscal needs over the coming months so staff could plan and control activities expressed in quantitative or financial units, reduce potential errors, and meet organizational goals. These budgetary meetings often started 5 months before the beginning of the next fiscal year. The municipal administrators used customer relationship management programs such as management by commitment, expounded upon by quality improvement programs, to qualitatively determine where they could best generate revenue or reduce expenses sustainably versus transactional approaches that may have focused solely on service versus costs. Finally, municipal administrators also used enterprise resource planning and end-of-year executive dashboard measurements to quantifiably measure the effectiveness of the fiscal strategies they implemented throughout the year.

Themes and Findings in Relation to the Themes

Six themes emerged from the data collected. The first theme centered on fiscal year budgetary scheduling, specifically how municipal administrators proactively prepared for the upcoming budgetary year through coordinating formal meetings, assessing historical fiscal trends, and forecasting future needs. The second theme centered on the level of service they provided to the customer, also known as managing by commitment, which morphed into quality improvement programs so that municipal administrators could determine if the programs in place indeed served all customers and the future needs of those customers. The third theme centered on examining end-of-year fiscal metrics, also known as executive dashboard metrics, highlighting whether organizational departments met their operational goals so municipal administrators could determine if their operational and procedural methods were sustainable and predictable throughout the year. The fourth theme centered on how effectively organizational departments monitored their budgetary performance throughout the year. Municipal administrators used enterprise resource planning management systems to monitor fiscal performance regularly. The fifth theme centered on how organizational leaders maintained labor costs since employee wages can account for most organizational expenses. The sixth theme centered on creative revenue strategies that allowed the organization to generate more revenue streams than the typical municipal approach.

Fiscal Year Budgetary Planning and Preparation

Municipal administrators must ensure they can run a sound still business and care for its customers and contractors. P1 expressed this similar thought when stating that the organization must roll many capital improvement projects into an excellent package so that every year, they can maintain their treatment plants but keep their fiscal responsibility to a point where if a catastrophe happens, there is enough money in the bank that the organization can still manage. P2 also expressed a similar thought about running a sound organization when expressing that an organization's culture, as with anything else, is understanding the responsibility as a public sector to its constituents to maintain a conservative budget through conservative planning but also understanding the demands and needs of the infrastructure, equipment, and all those things that allow the organization to operate effectively and efficiently.

Therefore, participants of this research project, in preparation for fiscal year budgetary planning meetings, often sent out calendar invites for capital meetings and departmental strategy-building meetings. The participants would also send out surveys to managerial staff to see, for example, what their information technological needs were for the following year. P3 emphasized this by stating that his department could fit some of the capital or operational requests into the current budget year by sending the fiscal survey to other departmental director heads early enough. The participants also used a Gantt chart, task management, or budgeting tracking spreadsheet to assess the current fiscal costs of equipment in association with their life cycle plan. For example, P4 stated that his department used a Gantt chart to examine the costs of lab equipment and industrial waste surveillance equipment during the fiscal capital period in association with the 10-year life cycle of the equipment to determine if investing more money into that capital costs for the next budget year was worth it or whether the equipment was obsolete.

Municipal administrators must often be mindful of any federal, state, or local governmental mandates impacting their upcoming budgetary needs. For example, P5 mentioned that they frequently used intergovernmental purchasing contracts to lower the costs of products that are required by agencies such as the Environmental Protection Agency (EPA) to monitor various treatment plant levels. P6 highlighted through Government Finance Officers Association (GFOA) best practices as determined by the Federal United States

Government through Generally Accepted Accounting Principles (GAAP) that the organization must use to effectively track various accounting debt and credit practices. P2 illustrated that she used GFOA best practices in her municipal administrative career to implement better expense management practices such as cost comparisons, percentage allocation reduction methods, or PESTEL analyses.

All participants expressed that fiscal budgetary planning is an ongoing business practice that involves compiling lists regarding initial capital, determining the number of years a program will take to develop, calculating the number of resources needed to complete the program, how many resources will be available at any given time during the program process, administrative fees such as license fees, and the impact of user rates or property taxes. Their expressions tie to findings expressed in the United States Government Accountability Office's (2020) article that highlighted the importance of governmental organizations creating long-term sustainable fiscal path plans. P1, P2, and P5 emphasized how such business practices tied to fiscal budgetary planning move every department forward and support the enterprise resource planning management program that allows municipal leaders to fund the software programs that staff use to retrieve the data, vet the data live and not 30 days post mortem, and become more proactive with department components involving purchasing, accounts payable, accounts receivable, balance statements, cash flow statements, capital equity determinations, and solvency ratios. The practices move every department forward and support the enterprise resource planning management program. The participants' expressions also illustrated the need for contingencies in the budget that are more easily defined and acknowledged through predictable, controlled, and monitored business practices through the enterprise resource planning management program. Haliah (2021) defined these contingencies as slack, a small financial amount in a budget that can be used in anticipation of changing conditions and reduce the likelihood of interventions in operation. As P1, P2, and P5 used fiscal business practices to attain their operational annual targets, they created slack to decrease the risk of running out of money for a circumstance that could be easily navigated but also kept the percentage allocation for that slack reasonable so the performance assessment standard did not become ineffective.

The findings in this fiscal year planning and budgeting theme also tie into the conceptual framework of this research project, the value proposition budgeting theory, developed by Lanning and Michaels (1988). Lanning and Michaels studied the relationship between the benefits a company promises to create and deliver to its customers and the price it will charge each customer segment. Quality, features, service, and price often determine product and service differentiation and positioning. The efforts P1, P2, P3, and P5 noted that they took to allow staff to prepare for budgetary meetings where they would highlight historical, current, and upcoming trends, service line item by service line item if needed, illustrated why they were ultimately successful at attaining their annual operations targets, which falls in line with the consequential effect that exists in the conceptual framework of the value proposition budgeting theory.

Management by Commitment – Quality Improvement Programs

How well an organization serves its customers' needs can also be seen in how municipal administrators value the human element of those working there. P1 illustrated this by stating that sometimes you get so caught up with your work that you forget to open the door to discuss the issues apparent to staff doing the work. P2 illustrated this same practitioner component when stating the importance of teaching board members (trustees) the importance of the budgeting process so that they do not try to have the leadership team implement strategies that are “penny-wise” and “pound-foolish.” For example, in one instance of P2’s career, elected officials determined that the best way to reduce expenses was for all non-represented employees to take 6 unpaid days off. Most of those non-represented employees continued to work on those days because municipal issues did not go away. However, the elected officials never thought that union employees had to step into leadership roles of these non-represented employees to make executive decisions that kept the operation running; the same union employees who, per their collective bargaining agreement, get paid three times their regular hourly rate by stepping into that role. Forcing non-represented employees to take six unpaid days resulted in a 300% increase in the daily budget for those six days.

By using managing by commitment, developed into a quality improvement program, municipal administrators illustrated the consequences of such actions by contrasting them to the core principles and fundamentals that serve as the platform for which the organization must operate at the minimum. P6 illustrated this by stating that he would use memos associated with fiscal strategies in the budget cycle to inform staff and give them an excellent chance to wrap their brains around the concepts. Those memos also gave board members a reasonable lead time to center their physiological and psychological states around the concepts since some of the revenue was in the board’s hand, a political preface at times. Quality improvement programs also allowed participants to communicate the cost of services needed more than others. P6 also mentioned that, in this regard, discussing such aspects of the quality improvement programs instituted in those memos was better in person because he could explain what he was trying to do, how he was going to do it, and that whatever he was going to do was going to be done correctly. P5 further used quality improvement programs to measure serviceability and determine when effective service brings in more revenue. Quality improvement programs answered questions such as who is involved in the process, what is needed, who is required to make it, what things are necessary to make it happen, what kind of support is needed, what the timeline to completion is, and if the achievability of the process. P5 was able to match the serviceability against the deliverable goal.

Yi-Lin et al. (2021) found that any form of value proposition theory must be connected to the stated mission and the long-term ambition of the company, and individual tasks that are demanded by customer value proposition theory criteria must be associated with specific sub-processes within each essential operating process to coordinate, integrate, and streamline operations effectively. P1, P2, and P6 emphasized the importance of having a quality improvement program that serves as the organizational platform for driving each staff member's level of service. That level of service is tied to the overall vision, mission, and values municipal administrators hold the organization to and embark upon when considering any service-driven initiative or qualitatively developed philosophy. The participants also illustrated how this level of service is tied to summarizations presented to the Board about various operational complexities such as compliance with federal mandates, public infrastructure engineering and design issues, capitalized asset utilization discrepancies, end-of-lice cycled equipment, and plant operations volume capacity problems. Tean et al. (2023) illustrated how complexities with ever-changing technology, unpredictable schedules, short execution spans, changing industry requirements, and lack of tacit knowledge of the value proposition services provided by the organization constrain the adoption in achieving identified objectives. The complexities of Tean et al. (2023) are similar to the complexities municipal administrators faced in this research project but were able to overcome due to their understanding of the value their organizations brought to the community and ways to minimize the cost to citizens to do so.

End-of-Year Executive Dashboard Metrics

The components of the quality improvement programs fed into an end-of-year summation of what the organization accomplished, called an executive dashboard metric. P1 identified the executive dashboard he uses, derived from the private corporate structure he used before entering the governmental industry, in summation as RockStat.is an executive dashboard metric with numerical values, percentage-based operational measuring, and color identifiers such as green (excellent), yellow (intermediate), and red (needs improvement) that illustrate how that particular department is performing at that element. P1 expressed that an executive dashboard helps answer questions such as where am I at, where do I need to go, or what path do I need to take to get there. P5 used end-of-year metrics such as an executive dashboard to identify what costs the organization could reduce and start veering the organization toward innovative products or services, which can reduce costs in the long run. For example, P5 was able to reduce costs for completing permitting plan designs and concepts by 1,250%, $11K per 20 pages down to $80 per 20 pages because he was able to examine the previous 10-year historical annual trends and identify the gap where innovation superseded antiquation.

P7 stated that he used end-of-year metrics such as an executive dashboard to perform three-year lookbacks, looking at what has happened to determine what is most likely to occur. This strategic foresight, even when weather events skewed the figures, gave them confidence in their future planning. For example, at one point in P7's career, he increased the operational efficiency of the freshwater treatment process throughout the municipality called flushing by 360%, from originally flushing 250 miles per year to the entire municipal water service of 900 miles yearly. P7 was able to orchestrate this across a whole county, utilizing a non-emergency reverse 911 system that sent communication messages to residents about upcoming flushing periods, elongating the ability for staff to perform flushing from 3 to 5 days a week.

P7 appreciated the documented scientific data, whether weekly or monthly, culminating in a yearly synopsis because P7 likes to use that data to drive future decisions. The executive dashboards also allow P7 to make incremental moves and watch them move in the organization's desired direction. If a tiny change succeeds, P7 makes another small change, making the process methodical. This methodical approach instills a sense of security in the organization's financial health. P4 substantiated that thought by stating that such metrics allow organizational leaders to ask for neither too much nor too little as they work through the fiscal budgetary process using end-of-year executive dashboard metrics. P2 emphasized that the dashboard metrics prevent departmental staff from asking for more than what they need, essentially wasting organizational resources and time asking for more than needed to create a bargain-down atmosphere.

Fabienne and Claudio (2022) identified decentralized anthropocentric approaches focused on incentives for local initiatives to support and complement new fiscal planning budgetary measures municipal administrators can use to define and develop projects and initiatives within the context of smart cities. P7 illustrated how using three-year lookbacks through executive dashboard metrics allowed the organization to forecast fiscal trends and operational patterns organizational leaders could use to be better prepared for such fiscally planned engineering development projects or natural events. This approach also encouraged contributions from staff of different generations because the approach was derived from scientific exploration, not just P7's opinion. This open-ended operational approach correlates directly with the anthropocentric business practices and approaches that Fabienne and Claudio (2022) used in their research study with those externally impacted.

Lanning and Michaels (1988) found that a winning strategy consists of integrated actions that lead to a sustainable competitive advantage, and the value proposition budgeting theory provides a framework for aligning the organization's activities and output to the target customers' needs. To understand the relationship between benefit and price, a business unit must offer a value proposition that promises customers a combination of benefit and cost. The participants' responses in this theme of my research project, through the use of executive dashboard metrics that illustrated specific performance measurements in similarity to how a pilot may use every measurement and dial in that flight deck to pilot an aircraft, successfully substantiated the relationship between such benefits (service quality) and price (property tax burdens) that the municipal administrators must have aligned to promise and deliver exceptional service to their citizens at the appropriate costs.

Enterprise Resource Planning Management Systems

The right enterprise resource planning management system is necessary to move an organization toward success. Statutes drive governmental organizations, as P6 indicated, so each organization can only generate the revenue needed per the statute. P6 also showed that such organizations are under tax caps and can only capture so much money from property taxes. Therefore, organizational leaders must understand how their budget transpires in real-time. An enterprise resource planning management system allows them to examine financials, human resource relations, capital assets, organizational equipment, and inventory management in real-time. P2 illustrated this by stating that moving to a new enterprise resource planning management system software allows the organization to understand its expenses better, do better research on those expenses, and track receivables on one desktop to better analyze its budget and expenses. P2 further stated that in the past, they would look at organizational fiscal aspects post-mortem 30 days after the fact, which means you cannot fix things 30 days too late. In contrast, this enterprise resource planning management system allows them to look at all the business processes they are doing promptly, giving them much more chance for a timely response to any financial question.

P4 elaborated on the impact of having an enterprise resource planning management systems to combat economic aspects such as inflation and vendor pricing. Every year, his board has conversations about cuts. P4 sees two primary components of the board’s premonition to demand labor cuts: inflation and vendor pricing. Knowing how each department operates in real-time, he can push back on vendors trying to jack prices up and search for more inexpensive products utilizing just-in-time ordering mechanisms. Taking appropriate steps such as these with an enterprise resource planning management system reduces the likelihood of the organization needing to drive up the customer rate, which includes user fees, administrative charges, delinquency charges, permit fees, and property taxes. P4 also mentioned that tracking data in a live fashion helped him minimize overtime in his departments. P3 noted that he prioritized large projects and the costs associated with securing property easements, legal fees that go with those easements, insurance claim costs, and outside legal counsel if need be because of trackable data. P3 then looked at the historical costs of such projects to determine the size of the project and how complex it would be over the fiscal period, which also allowed P3 to have enough contingency money for unforeseen costs that arise, such as cyberattacks, construction accidents, or special assessment fines, so they do not create a considerable burden on the taxpayer. These processes and procedural methods were done more proficiently and successfully with an enterprise resource planning management system as the organization sought to attain its annual operations targets.

P3 highlighted that the organization often has competing priorities, even competing priorities within the departments. What one department thinks is essential in a particular project differs from what another department thinks in that project. To ensure resources are available, constant coordination amongst those departments must occur. An Enterprise resource planning management system allows leadership to manage priorities, ask pertinent questions about those priorities, approve capital requests, and provide sound reasoning to the board when such requests need board approval per municipal statute or binding ordinance. Even though the dialog with the board may be ongoing with memos, emails, and different committee meetings, P3 stated that those various communication methods become a lot more open, transparent, polite, and goal-oriented instead of politically biased because of how leadership used the enterprise resource planning management system to distinguish the difference between good decisions and wrong decision associated with those capital request and priorities.

Brezovar and Stanimirovic’s (2022) research study highlighted the importance of industry best practices that allow municipal administrators to navigate citizen priorities at the local government decision-making level. Their study illustrated why municipal administrators need to understand the self-governing discretionary measure of implemented municipal budgeting measures so they do not bring desiderated results. P4 confirmed this point by expressing his desire to assess the organization’s current, immediate, and future needs so that the departments are not struggling at the last minute to achieve their strategic plan. For example, when examining monthly billing for the organization, P4 needs to determine if there needs to be more staffing, EPA compliances that may affect the lab as they analyze sampling more frequently, or other department goals. P3 also extended research from this concept by stating that the organization must weigh each annexation to ensure that it is appropriate and addresses the future need to service an area that is otherwise underserved or not served at all. Without best practices cemented by an enterprise resource planning management program, the organization cannot accomplish this feat.

Lanning and Michaels' (1988) value proposition budgeting theory highlighted the importance of examining the service cost to the service benefit a customer will receive. Taylor et al. (2020) substantiated the importance of reviewing the service cost to the service benefit of a customer by establishing systems that identify evidence related to decision-making processes centered on goal theories, perceived value, resource sharing, communication, and marketing ecosystems that emphasize customer interaction. Digital transformation has evolved into new central marketing concepts, such as value propositions, co-creation, customer experiences/journeys, and customer-centricity. Therefore, researchers must understand the critical emerging marketing concepts to make judgments and decision-making processes effectively. Taylor et al. (2020) discovered a framework that reconciled emerging evidence related to goal theory, perceived value, resource sharing, value propositions and their communication, and marketing ecosystems through a framework that emphasized marketing interactions. P2, P3, P4, and P6 confirmed that an enterprise resource planning management program is a crucial step municipal administrators must make if they seek to identify exactly how the organization provides services to citizens at a reasonable cost.

Employee Cost and Wage Balance

Employee wages and legacy costs can be line items in a budget that get much attention. P1 stated that there is a human element to leading an organization. An organization needs staff that makes enough money to be more productive. If an organization overpays its staffing, it will run out of money or make labor cuts. P1 stated that it is critical to ensure employees get paid right and that a good job description applies to them for what money they earn. Accomplishing livable wages for employees reduces employee turnover, thus limiting the extra cost of training and employee retention programs. Therefore, P1 looks at employee expenses as more of a fixed rate and looks more toward fringe benefits to reduce employee costs when forced to go down that avenue. P1 eliminated legacy costs by reducing expenses through staffing reduction at one point in his municipal administrative career because of the board's precedence, which created a morale problem and turnover problem and put a pressing burden on the remainder of the folks who were left. Costs increased, and overtime increased as well. P1 illustrated the serious cons of such an approach to the board and reversed the damage by utilizing the quality improvement program process to find the gaps where he could rebuild lost business processes. P1 brought in employees who were qualified to be there, paid them appropriately, watched them attain annual operation targets, and set industry benchmark standards for other utilities to aim for.

Managing through the quality improvement program process involves understanding the importance of incorporating staffing in the accomplishment of the goals and deliverables in the organization. Thus, municipal administrators can look to other public utilities throughout the area and examine benchmark employee wage rates, pension contributions, and total compensation rates. P3 said they would typically have a quarterly meeting to ensure they were not on an island regarding issues within the Illinois Association Wastewater Agencies. P7 illustrated the importance of investing in employees through continuing education credits because an organization that does so also reduces operational expenses. For example, the Illinois Environmental Protection Agency (IEPA) periodically requires 30 hours of continuing education. Since the organization runs 24 hours a day, seven days a week, they hired instructors to come to the campus and train operators. Operators would have to come in during their off hours when they should be resting, complete rigorous tests, expect to pass those tests, and then return to work at their appropriate shift scheduled time. This process caused such a great monetary expense because of the overtime the organization had to pay out, and board members thought it would be practical to hire operators through a third-party agency. P7 used quality improvement programs research to utilize virtual and online learning platforms that operators could use at their own pace throughout the evaluation fiscal year period. P7 utilized this approach, which allowed the operators to become more proficient. They saved a significant amount of overtime that went towards operational necessities caused by governmentally defined acts of god, such as severe thunderstorms and flooding.

Pasha and Guzman (2023) expressed that municipal administrators who practiced budgeting appropriate use of performance information and integrated performance reports within their organizational, political, institutional, normative, and cultural contexts generated better fiscal outcomes that positively affected long-term organizational goals. P6 also spoke to the business practice of comparing and contrasting performance information supplemental with performance integration for budget appropriation reasons when expressing the importance of not just looking at wages and compensation to meet the organization’s fiscal goals. P4 emphasized the importance of using monthly trends to minimize unnecessary overtime as an example of using performance information in correlation with performance integration measures. P7 extended the knowledge by stressing the importance of innovative training mechanisms to avoid wasteful spending and increase operational performance through knowledge-based sharing and training. Both Participants’ expressions extend the confines of Pasha and Gunzman’s (2023) study from an externally derived point of context to an internally derived point of operational context.

P1 emphasized that he considered employees more of a fixed expense, and P6 stressed the importance of showing balance between considering employee expense as a sole cost-cutting measure. P4 and P7 added to the value of P1 and P6’s sentiments by expressing the importance of investing in business methods that increase the knowledge of their staff but also limit extenuating expenses. All of the participant's responses in this discovered theme harmonize with the principles of the value proposition budgeting theory in that there is a distinct relationship between how employees view what the organization values as a service provider versus the employees' intention to stay. Asha (2021) illustrated this finding in a research study that employees have greater intention to stay when organizations deliver a value proposition including development, social, and economic value. The employee staying with the organization and contributing to that identity increases the organization's brand and extends professional development opportunities outward into the community. Therefore, how municipal administrators institute business practices in association with their value proposition budgeting theory increases the likelihood of retaining a high-performing employee that contributes to them effectively using fiscal strategies to attain their annual operations targets.

Creative Revenue Strategies

Municipal utilities must charge for the services they provide even though they are not revenue-generating entities. However, as P7 illustrated, he would rather the organization be a resource for citizens as best as possible. P1 highlighted how he uses quality improvement programs to determine how to effectively create revenue for the organization in a way that reduces long-term expenses. For example, P1 described a $30 million capital investment, done through the growth of developers and governmental-private collaborative agreements, would generate the whole southwest side of a county within the state, spur thousands of jobs for the region and combat inflation.

P7 explained how the organization's accredited lab generates a small amount of revenue by offering analytical services to local schools, nursing homes, and health departments to test water for heavy metals. P7 also illustrated how the plant creates energy from the methane waste from treating wastewater components and redistributes that energy back into the grid to the plant to account for 78% of its energy usage. External educational organizations have filled out grants to perform research and design at the municipal campus, which is reinvested into the community for other governmental utilities to use in their operations.

P1's expressions extended the knowledge of discipline found in Snidal and Newman's (2022) research study where municipal administrators used a business practice of marketing opportunity zones to attract capital and economic development towards distressed or underdeveloped neighborhoods. Further, the contributions of P1 and P7 extend the effective business practice noted in Snidal and Newman's (2022) research study of efforts taken by municipal administrators to lessen the property tax burdens placed on citizens as funding for engagement, technical assistance, infrastructure, and community development financial institutions serve as private enterprise resource that can collaborate with governmental entities through private-public agreements.

When examining the context of how creating revenue strategies through, for example, marketing opportunity zones, one could perceive that the opportunity costs was too great compared to the sizable revenue gain, thus categorizing the pursuit as mundane or disruptive. Inman (2023) illustrated that when organizational leaders views an innovation as disruptive or insignificant, they often ignore the social process and solely isolate the practical value. Solely isolating the practical value does not harmonize with the conceptual framework, the value budget proposition theory, but rather creates such synergistic impact that destroys the value of those innovations. P1 and P7 highlighted the importance of creating a synergy with the community, through private-government development agreements and energy savings collaborations, that shape the evolutionary process of the organization within the community. Their input aligns with value budget proposition theory and serves as a harmonious ingredient to their success of using effectively fiscal strategies to attain their annual operations targets.

Table 1 reflects the findings in association with the themes of the participants' responses.

Table 1

Research Project Themes

	Theme 1	Theme 2	Theme 3	Theme 4	Theme 5	Theme 6
P1	4	4	4	6	2	8
P2	4	6	4	4	8	2
P3	2	4	2	6	4	2
P4	2	6	2	4	8	2
P5	4	4	4	4	2	2
P6	2	4	6	2	6	2
P7	4	4	2	6	2	6

Business Contributions and Recommendations for Professional Practice

The specific problem of this research project was that some municipal administrators lack effective fiscal strategies to attain their annual operations targets. Therefore, the purpose of this qualitative pragmatic inquiry was to identify and explore the effective fiscal strategies used by municipal administrators to attain their annual operations targets. The findings presented within this research project can be applied to budgetary preparation and practices municipal administrators use to attain their annual operations targets. Participants, successful municipal administrators who used effective fiscal strategies to attain their operations targets shared such strategies such as coordinating and determining dates organizational leaders can get together to prepare and start planning to examine the upcoming fiscal budgetary year, using quality improvement programs to determine level of serviceability and further identify the current and future needs of their customers, reviewing end-of-year executive dashboard metrics that highlighted whether there were areas of operational excellence or areas that needed improvement, examining employee cost and wage structuring to determine how effectively staff are trained to perform their job duties and if their wage accommodates a livable wage, establishing an enterprise resource planning management program to examine operational and financial data live so they can proactively and methodically respond to various areas of the operation, and developing creative revenue strategies that spur job growth in the community and lessen the expense trenching strategies and property tax burdens that would be placed on citizens to offset the negating of that increased revenue.

The project results aligned with Lanning and Michael’s (1988) value proposition budgeting theory, which states that the organization’s activities and output must meet the target customers’ needs and solidify the relationship between service benefits and service costs. To understand the relationship between benefit and price, a business unit must offer a value proposition that promises customers a combination of benefit and price. Pasha and Guzman (2023) emphasized the importance of the theory of practice budgeting as appropriate to performance within organizational, political, institutional, and cultural contexts. Municipal administrators in this research project practiced budgeting fiscal revenues and expenses appropriately. They used performance information and integrated results within reports to generate better fiscal outcomes and establish long-term sustainable goals. These professional practices, if followed by other municipal administrators, as recommended through this research project, will improve business practices and provide economic stability to the region where they provide services.

Candel and Paulsson (2023) provided theoretical programs that municipal administrators can use to marginalize aspects of their fiscal budgets without necessarily utilizing a specific funding source. Quality improvement programs, enterprise resource planning management programs, executive dashboards, wage compensation studies, and creative revenue strategic programs are examples of professional fiscal programs municipal administrators in this research project used to attain their annual operations targets and can be disseminated via literature, conferences, or training. The accomplishments and protocols followed to achieve those accomplishments by the municipal administrators in this research project can serve as recommended standard operating procedures for other municipal administrators as they seek to attain their annual operational goals.

Implications for Social Change

Paying employees fair and competitive wages and implementing expense reduction practices through core business themes such as fiscal year budgetary planning, quality improvement programs, executive dashboards, enterprise resource planning management systems, and creative revenue strategies versus cutting employees increases organizational morale, culture, and increases the likelihood of skilled candidates seeking to apply to work for the organization. Such expense reduction strategies will also lower employee turnover and allow organizational leaders to create a more ordinal and streamlined employee hiring and retirement-tenured process. The success of these processes does not just stay within the organization. These successes also reach out to the community since the municipal administrators of this research project reinvested the savings of employee retention back into employee training and capital infrastructure investments. The capital infrastructure investment through their capital improvement programs, such as P1, who was willing to invest $30 million into local utility infrastructure that would open business opportunities for the entire southwest side of a regional county within the Midwest region of the United States, promotes the stability within the community, provides intricate utility service to customers at a cost-savings, and promotes the creation of thousands of jobs.

Jimenez (2019) illustrated how administrators used financial recovery planning-based decision-making theories to recover cities from fiscal stress by facilitating the diagnosis of fiscal problems through short and long-term budgetary recovery strategies. The organizational steps by municipal administrators in this research project built the infrastructural catapult that allows construction vendors and operational staff to open roadways and get that necessary infrastructure into the ground, so underdeveloped municipalities and their citizens receive those services immediately, even before the economic development has reached its full capacity.

Recommendations for Further Research

The theory emphasized by Jimenez (2019) allowed researchers to examine the regression analyses associated with budgetary solvency to determine the fiscal effectiveness of the program across cities. The efficacy of municipal fiscal strategies to attain operational targets is derived from beginning to end, the start of the operational life cycle to the end of the life cycle, the operational process where municipal administrators evaluated the needs of customers first, developed procedural methods and quality improvement programs that allow them to implement such procedural techniques, and then review the success of those procedural methods through quantitative metric evaluations. The next step of the process is to identify variances, standard deviations, and regression analyses from an economic evaluative standpoint. This step is essential, as one of the limitations in this research project was the limited time each municipal administrator had within their schedule to participate in the interview process. Regression analysis is a quantifiable measurement that requires quantitative methodologies to examine versus qualitative methods used in this research project to capture the perceptions of the municipal administrators who participated in the research project.

Conclusion

The specific problem was some municipal administrators lacked effective fiscal strategies to attain their annual operations targets. The purpose of this qualitative pragmatic inquiry was to identify and explore the effective fiscal strategies used by municipal administrators to attain their annual operations targets. The population group for this qualitative pragmatic inquiry was any municipal administrators who used successful strategies to attain their annual operations targets and serve in a leadership capacity within a municipal organization for at least 5 years. I used Lanning and Michaels' (1988) value proposition budgeting theory to study the relationship between the benefits a company promises to create and deliver to its customers and the price it will charge each customer segment. I conducted semistructured interviews with seven participants and asked nine interview questions to which they responded to. I transcribed, coded, and establish six themes from their responses: Fiscal Year Budgetary Planning and Preparation, Management by Commitment – Quality Improvement Programs, End-of-Year Executive Dashboard Metrics, Enterprise Resource Planning Management Systems, Employee Cost and Wage Balance, and Creative Revenue Strategies. Each participant used fiscal and operational strategies to examine the historical trends, fiscal budgetary practices, external environmental and political factors, labor and wage costs, internal software capabilities, end-of-year performance metrics, customer relationship status, employee training, and overall organizational awareness to attain their annual operations targets. Their successes went beyond the organization and impacted economic and social values in the community and opened the door for future quantitative studies surrounding the regression analyses of such impacts from an economic evaluative standpoint.

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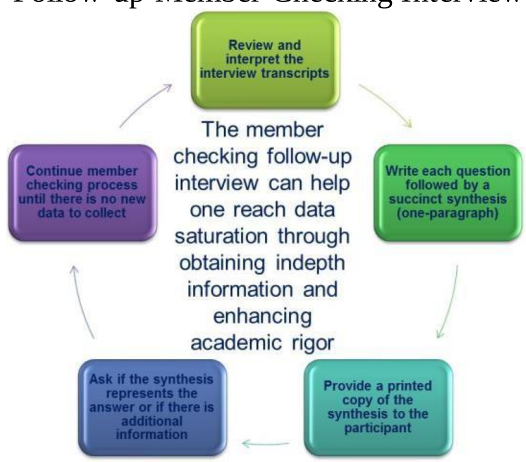
Appendix A: Interview Protocol

<table>
<tr><td colspan="2">Interview Protocol</td></tr>
<tr><td>Introduce the interview and set the stage.
Introduce myself and the purpose of the interview thereby setting the stage.</td><td>Hello, my name is Gerard White. I am a Doctoral Candidate with Walden University. The purpose of this interview is to is to identify and explore the effective fiscal strategies used by municipal administrators to attain their annual operations targets. I am going to ask you nine questions to which I would like your responses to. Then, I will conclude the interview. Do you have any questions?</td></tr>
<tr><td>Watch for nonverbal cues.
Paraphrase the participant response.
Ask follow-up probing questions to get more in depth</td><td>Interview questions:
1. How would you describe your role in creating effective fiscal strategies to attain its annual operational targets?
2. What effective fiscal strategies have you implemented to meet your annual operational targets?
3. What were your strategies for reducing expenses?
4. What were your strategies for generating revenue?
5. How did you implement those fiscal strategies?
6. What challenges did you face in implementing the fiscal strategies?
7. What business processes did you use to mitigate the impact of the challenges?
8. How did you measure the effectiveness of the fiscal strategies you implemented?
9. What additional information regarding fiscal strategies you used to attain operational targets would you like to provide in</td></tr>
</table>

	addition to your existing contributions?
Wrap up the interview thanking participant.	Thank you for participating in the interview, an integral part of my research project.
Schedule a follow-up interview to perform member checking with the participant.	I will contact you in a week to schedule a time for us to review the accuracy of my interpretations of your interview responses.

Follow-up Member Checking Interview



Graphic adopted from DBA Qualitative Pragmatic Inquiry Research handbook (2023). Not needed in proposal or research project. A visual reminder during proposal stage when creating interview protocol

Introduce myself and purpose of the follow-up interview to set the stage.	Hello, Thank you for taking this time to meet with me again to review the accuracy of my interpretations of your interview responses.
Share a copy of the succinct synthesis for each individual questions. Bring in probing questions related to other information that I found – note the information must be related so that you are I am probing and adhering to the IRB approval. Walk through each question, read the interpretation, and ask: Did I miss	I will read the questions one at a time and my interpretations of your responses to them and ask you if my interpretation is correct.
	1. Question and succinct synthesis of the interpretation—perhaps one paragraph or as needed
	2. Question and succinct synthesis of the interpretation—perhaps one paragraph or as needed

anything? Or What would you like to add?	3. Question and succinct synthesis of the interpretation—perhaps one paragraph or as needed
	4. Question and succinct synthesis of the interpretation—perhaps one paragraph or as needed

Appendix B: Interview Questions

The open-ended interview questions are as follows:

1. How would you describe your role in creating the organization's effective fiscal strategies to attain its annual operational targets?
2. What effective fiscal strategies have you implemented to meet your annual operational targets?
3. What were your strategies for reducing expenses?
4. What were your strategies for generating revenue?
5. How did you implement those fiscal strategies within the organization?
6. What challenges did you face in implementing the fiscal strategies in within the organization?
7. What business processes did you use to mitigate the impact of the challenges?
8. How did you measure the effectiveness of the fiscal strategies you implemented?
9. What additional information regarding fiscal strategies you used to attain operational targets would you like to provide in addition to your existing contributions?