

Budgeting for Social Equity: Exploring the (Nearly) Unknown

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Public administration has become increasingly concerned with social equity, particularly in budgetary processes. Local governments have adopted so-called equity budgeting practices, yet little is understood about how and why they are adopted; what budgeting practices are deemed social equity budgeting versus traditional budgeting; what is required to adopt and implement social equity budgeting successfully; and how success is measured. We analyzed government and nonprofit documents on social equity budgeting, followed by interviews with local government budget directors serving “early adopter cities” of social equity budgeting practices. We developed a framework of social equity budgeting practices to link the findings regarding systemic, societal, political, managerial, and legal practices needed for social equity budgeting among these early adopter cities. Five themes were identified that underlie the successful adoption of a social equity lens: broad grassroots efforts, receptive elective leaders, extended community engagement, buy-in by public administrators, and discourse on how to measure equity.

The public budgeting process is the heart of public administration (Kettl 2020). Budgeting entails the allocation of resources between competing demands (Mikesell 2017). Every constituency has its own set of preferences for government policy and services, forcing public administrators to seek a balance between organizational needs, community wants, and available funding (Willoughby 2014). Traditionally, budgeting principles and practices assume that social equity does not enter into the budget decision-making process directly, but rather through the role of elected leaders in policy formation (Fabian 2020). However, the rise of social movements such as Defund the Police and Black Lives Matter has challenged established conceptions of how public budgeting addresses social equity. Although public administration has become increasingly concerned with social equity in recent years (Berry-James et al. 2021; Guy and McCandless 2012; McCandless et al. 2022; Stokan, Hatch, and Overton 2023), the incorporation of social equity into the budget process has remained underexplored (McDonald, 2025; McDonald, et al. 2024; McDonald and McCandless 2022; Rubin and Bartle 2023a). As noted by McDonald et al. (2022) and Grossi et al. (2023), social equity budgeting is challenging for researchers in the field of public administration.

Social equity is defined in terms of fairness, due process, and justice (Guy and McCandless 2012). Whereas public budgeting is concerned with the allocation of resources, a social equity approach would incorporate fairness, due process, and justice. In her study on the prevalence of social equity research in public administration, Gooden (2015a) found that fewer than 5% of research articles, or 208 articles, focused on social equity, and only eight incorporated some dimension of budgeting.

Although the extant literature has paid little attention to social equity budgeting, it is important for local-level public budgeting, since more cities require a social equity focus in all decision-making processes (Kuenneke and Scutelnicu 2021). Despite the linkages between equity and budgeting, little is understood about four key questions: (1) How and why are such practices adopted? (2) What budgeting practices are considered social equity budgeting rather than traditional budgeting? (3) What is required to adopt and implement social equity budgeting successfully? and (4) How is success measured?

In this study, we seek to address these gaps by adopting two broad goals. The first is to understand local-level social equity budgeting, principally among so-called

early adopters, from the perspective of local-level public budgeting officials. The second entails using interviews with budgeting officials and analyzing government and academic literature on social equity budgeting to build a framework and theory of local-level social equity budgeting that links together patterns among these early adopters. Such a framework can, in turn, inform studies of other types of adopters and potentially non-adopters as well. We aim to determine the factors—systemic, societal, political, managerial, legal, and others—that drive selected local governments’ decisions to adopt social equity priorities in budgeting. We do not examine the mechanics, or so-called “nuts-and-bolts” of social equity budgeting as adopted by cities we analyzed, as we needed to show how social equity budgeting among early adopter cities broadly compares and contrasts with “traditional budgeting.” Our future research will examine these dimensions in greater detail.

We adopted a qualitative phenomenological approach for this study. As Creswell and Poth (2017) noted, a phenomenological inquiry centers on key informants’ *experiences* and *interpretations of the world*. More simply, phenomenological research describes a phenomenon as thoroughly as possible by articulating and exploring the *lived experiences* of those encountering a phenomenon. First, we approached the Government Finance Officers Association (GFOA) to ask for recommendations from local governments that had successfully incorporated a social equity lens into budgeting. GFOA recommendations resulted in six (6) cities being purposely selected for analysis. Second, we qualitatively analyzed these cities’ websites and associated documents (such as reports and scorecards) to gain a broad understanding of the governments’ social equity priorities and to help develop informed questions for budgetary officers and their experiences. Finally, after IRB review of the interview questions, we interviewed six (6) local-level directors responsible for implementing social equity budgeting among early adopter cities.

As the study progressed, we identified five major themes underlying the successful adoption of a social equity lens in budgeting, at least among these six early adopters: broad grassroots efforts; receptive elective leaders; extended community engagement; buy-in by public administrators; and continual discussion of how to measure social equity. We do not anticipate that all adopters of social equity budgeting practices have followed these same pathways or even that their budgeting

practices are similar. Future studies are needed to examine the pathways adopters took as well as to determine more of the scope and depth of so-called social equity budgeting practices.

Relatedly, we caution that this research does not address three key questions, namely: (1) how social equity *should* be defined (indeed, operationalized) in budgeting; (2) specifics on technical differences between social equity and traditional budgeting processes; and (3) how successful these practices are at producing equitable outcomes. Rather, this research focuses on the phenomenology (i.e., the experiences and meaning) of social equity budgeting practices from the perspectives of those implementing those practices in the six cities.

The remainder of this study is organized as follows. In the next section, we draw on the existing literature on social equity and public budgeting to establish a theoretical grounding for their interconnectedness. Next, we introduce our methodology for exploring success in social equity budgeting. We then describe the results of our analysis and draw conclusions, and unpack and parse the results using a second literature review. We conclude by offering key meta-themes and provide implications for future research and considerations for local government administrators and budgeters.

Linking Social Equity and Budgeting

Public budgeting is a core function of public administration (Kettl 2020; Mikesell 2017). While social equity is a core principle in the field (Frederickson 2010), the linkages between budgeting and social equity are underexplored. Before considering how social equity priorities have been effectively adopted into the public budgeting process, it is important to link public budgeting and social equity.

In public administration, budgeting is concerned with the allocation of a public organization’s resources (Nice and Fisher 2016; Willoughby 2014). This includes not only what programs are funded and with how much, but also decisions about the source of the funding (Bland and Overton 2019). Governments face demands for more funding than they have available. The budget process can address this problem if it is structured to help the community make hard decisions by providing opportunities for participation and feedback, making the final budget product a budget of the people.

Social Equity Theory

One challenge in public budgeting is that the decision-making process establishing a government's budget often ignores or misidentifies social equity concerns. Social equity is a pillar of public administration, alongside efficiency, effectiveness, and economy (Frederickson 2010). According to Gooden et al. (2023), social equity entered the lexicon of the field because public administration is complicit in creating, maintaining, and extending systems of disadvantage with respect to historically marginalized populations, especially concerning race/ethnicity, gender identification, and sexual orientation (see also Gaynor 2018). Although social equity is often defined as fairness, it also has other dimensions including due process, equal protection, and distributive justice (Guy and McCandless 2020). The Standing Panel on Social Equity of the National Academy of Public Administration defines equity as “[t]he fair, just and equitable management of all institutions serving the public directly or by contract, and the fair and equitable distribution of public services, and implementation of public policy, and the commitment to promote fairness, justice, and equity in the formation of public policy” (as cited in Wooldridge and Bilharz 2017, 3–4). Further, social equity consists of four major dimensions, namely, (1) to track inequities and ensure fairness concerning access, (2) processes, (3) quality, and (4) outcomes (Johnson and Svara 2015a, 2015b).

As encapsulated by Gooden (2015b), social equity research has answered five broad questions, specifically (1) how social equity is linked to constitutional provisions of fairness, (2) how definitions of *we* have expanded, (3) the extent of inequities, (4) why inequities persist, and (5) how accountability for social equity is achieved. Inequities have been documented across all areas of public administration: criminal justice, housing, transportation, education, and more. Researchers have identified that the numerous, overlapping causes include individual-level administrator prejudice and discrimination, inequitable rules and policies within agencies, hostile agency cultures, inequitable laws, and systemic bias and discrimination that perpetuate inequities (Berry-James et al. 2021; Gooden 2015a, 2015b; Wooldridge and Bilharz 2017; Wooldridge and Gooden 2009).

Given what some social equity scholars have termed the culpability of public administration and the need to foster equity (Alkadry and Blessett 2010), Gooden's fifth

question focuses on solutions, namely how accountability for social equity can be achieved (Gooden, 2015b; McCandless 2018). This means that to achieve fairness, governments must admit the existence of problems, make fairness a priority, reach out to historically marginalized populations, and provide meaningful places at the table. This fifth question asks governments to demonstrate that they are acknowledging their failure to achieve equity (Gooden 2015b). When considering social equity as a normative priority, scholars like Gooden (2014) have argued that governments must name (admit the problems), blame (understand how and why the problems have occurred and who or what is responsible), and claim the inequities (take active steps to foster social equity through administrative and policy decisions).

Social Equity Budgeting

Social equity budgeting arises from the idea of applying social equity principles to public budgets and the budgeting process. Budgets, as powerful tools for implementing public policies, could also be powerful tools to address inequities within society (Rubin and Bartle 2023b). However, traditional budgets have been criticized as being equity-blind and ignoring aspects of social equity, such as the distribution of public services and the experiences of those who live in the community (McDonald and McCandless 2022).

In its most basic form, social equity budgeting involves assessing the equity of a budget's allocations, incorporating social equity into all levels of the budget process, and restructuring revenues and expenditures in ways that promote social equity (McDonald and McCandless 2022). The adoption of social equity budgeting does not imply that the government must create a separate budget for this purpose (Guzman 2023; Rubin and Bartle 2023a). Rather, it means that the government explicitly considers potential social equity impacts when designing, implementing, monitoring, and evaluating expenditure and revenue policies. It also means allocating resources to address the unequal challenges specific communities face based on their constituents' diverse characteristics, which result in unequal community outcomes. As documented by Rubin and Bartle (2023), more than 80 governments worldwide have applied these principles concerning gender-responsive budgeting, though government budgets “[are] something more than a neutral process of resource allocation” (11).

The incorporation of social equity into public budgeting and finance may seem unusual, as traditionally the budget and finance role of a local government administrator follows a stricter interpretation of the politics–public administration dichotomy (Lee, Johnson, and Joyce 2021). In other words, the budgetary staff advises on the government’s finances, but the final budgetary and policy decisions are the elected officials’ responsibility. Within this perspective, the incorporation of a social equity perspective would involve shifting from a traditional advisor to a policy advocate. Although the politics–public administration dichotomy is a useful heuristic for understanding the division of roles between the public administrator and the elected official, both van Dorp and Hart (2019) and Young, Wiley, and Searing (2020) remind us that the division is not clear-cut in practice. Rather, administrators are often called upon to advise on any number of policy issues (see Ebinger, Veit, and Fromm 2019; Lee and Park 2020). This opens the door to discussions not just between elected officials, but also among professional staff on how a budget impacts equity in a community.

Historically, public budgeting and finance scholars have advocated that equity is achieved through active citizen participation in the budgeting process (Beckett and King 2002). Citizen participation is the involvement of constituents in governments’ decision-making processes. In a budgeting context, this includes activities such as education about public budgets and their processes, the opening of budget hearings to the public, permitting the public to make limited funding decisions, and the development of citizen academies to train people for effective participation. However, one of the greatest barriers to participation is the perception of citizens that budgeting processes are closed, controlled atmospheres dominated by elites (Beckett and King 2002; Orosz 2002). Orosz (2002) proposes a participation-based approach to budgeting in which citizens are invited to participate early in the process, and government leaders take time to listen to community members’ needs and experiences. However, citizen participation depends upon access and opportunity to participate, a factor that exacerbates inequity (Clark 2018). For example, individuals who work in minimum-wage jobs and rely on public transportation will face challenges when attending a public budget

hearing, as opposed to those who work in middle- or upper-income jobs and own automobiles. Access and opportunity to participate are often inequitable in their own right, so they alone cannot be the solution to promoting social equity (Clark 2018).

Public budgeting may not be easy in a representative democracy, but governments must develop budget systems that are responsive to *every* member of the public (Mikesell 2017). The budgetary systems used by governments in the United States have been in place for the better part of a century, and, as Willoughby (2014) reminds us, changing “the budget process with new or different information and protocols” is difficult (335). The institutional structures that underlie the budget process run deep, and the uncertainty of how to address social equity in the budget causes many governments to ignore the issue altogether. Governments may find their hands tied in addressing long-standing inequities in some communities because of limited resources that constrain their ability to expand services or develop new projects. Other communities may be challenged by the inability of public administration to measure social equity, leading them to avoid addressing inequity at all. Still, others are challenged by uncertainty regarding what to do and where to start.

Methodology

In this research, we are concerned with four broad questions concerning local-level social equity budgeting—how and why such practices are adopted, what budgeting practices and techniques are considered social equity budgeting rather than traditional budgeting, what is required to adopt and implement social equity budgeting successfully, and how is success measured. Also, we pursue two broad goals: (1) to understand better what social equity budgeting involves from the *experiences* of those implementing extant budgeting processes, and (2) to use multiple sources of information to determine the factors that drive local governments’ decisions to adopt social equity priorities in budgeting. With these elements clarified and linkages established, future research can focus on other issues, such as identifying variations in how local governments approach budgeting, how social equity is defined in budgeting practice (and how such definitions vary based upon locale), so-called mechanics of budgeting, and how successful social equity budgeting programs are at fostering equity.

Table 1. Underpinnings Codes (Combined)

Underpinnings Codes (Combined)		
Major Code Group	Dimension	Aggregated Counts (Year Before)
Equity	(Newspaper) equity, fairness, justice, gender, LGBTQ, race	126
	(Council Minutes) equity, fairness, justice, gender, LGBTQ, race	56
Political and Managerial	(Newspaper) administrator, agency, city council, mayor, law, union	237
	(Council Minutes) administrator, agency, city council, mayor, law, union	164
Community	(Newspaper) community, equity, history, justice, nonprofit	34
	(Council Minutes) community, equity, history, justice, nonprofit	22

To accomplish these goals, we undertook a multipart exploratory, phenomenological study. First, this is *exploratory* because so little has been written about social equity in budgeting. Second, this study is informed by *phenomenology*, which is an appropriate method when people’s experiences are needed to understand the structure of a phenomenon. The method consisted of six broad steps, of which the first half (steps 1–3) aided the development of the second half (steps 4–6): (1) identify city governments working on social equity budgeting, (2) study the social equity underpinnings and history for each city identified, (3) examine published government and related nonprofit agency guidelines and practices on social equity budgeting, (4) use the results of the analyses in steps 1–3 to develop interview questions for city budgetary officers, (5) conduct open-ended interviews with city budgetary officers, and (6) analyze interview data using best practices for phenomenological research.

Step 1: Identify Governments

To begin our study, we needed to find local governments in the United States that have successfully adopted social equity budgeting. Given the GFOA’s interest in promoting equity (see GFOA 2021; Kavanagh and Kowalski 2021), we asked the leadership what local governments they believed had successfully implemented social equity budgeting or offered good models in this regard. Our inquiries at the time produced a list of six (6) local governments that appeared to adopt social equity budgeting as an important budgeting strategy.

Step 2: Analyze Cities’ Social Equity Underpinnings

We endeavored to understand each of the six cities’ history and context with respect to social equity. To do so, we examined newspaper stories and city council meeting minutes written in the year *prior* to the commencement of the research. We aggregated counts across these documents of when dimensions related to social equity were mentioned, particularly terms such as equity, fairness, justice, gender, LGBTQ, and race (Table 1). Given the complexity of the information, we chose to aggregate the data because they came from multiple different and disparate sources. This aggregation revealed broad patterns of the types of equity discussions in locales and which public administration actors tended to be mentioned.

Step 3: Analyze Cities’ Documents and Existing Guides on Social Equity Budgeting

This step consisted of two substeps. Step 3a focused on analyzing key websites and documents of the six cities, whereas step 3b was broader and examined social equity budgeting documents referenced in the documents in step 3a. Table 2 presents the list of the major types of social equity budgeting practices we found through these analyses.

Step 3a: Analyzing Documents from the Six Cities

For each of the six cities (and given the qualitative nature of the inquiry), we purposively selected and examined local government websites, especially those

Table 2. Key Social Equity Budgeting Practices Identified in Government and GARE Documents

Practice Type	Practice Specifics
Pre-Budgeting Practices	<ul style="list-style-type: none"> • Governments must admit culpability in inequities and commit to prioritizing fairness • Term racial inequity as a public health crisis • Reach out to communities before policy revisions are proposed
Policy Practices	<ul style="list-style-type: none"> • Statutorily require social equity as a priority
Assessment Tools	<ul style="list-style-type: none"> • Racial equity scorecards (see GARE 2021) • Community members’ assessment tools • Community groups
Feedback Practices	<ul style="list-style-type: none"> • Incorporate community feedback during budgeting development • Convene community groups • Nontraditional outreach methods
Human Resources and Organizational Dynamics Practices	<ul style="list-style-type: none"> • Employee self-assessments • Employee assessments of government leaders • Training on social equity and its need

related to budgeting, with regard to how they referenced values related to social equity. This purposive selection was critical for three reasons: (1) we were interested in examining the dynamics of how these governments enshrine social equity, (2) we wanted to understand variations in how and where governments mention social equity, and (3) we were seeking to understand how social equity became a priority for these governments. Following website analyses, we descriptively analyzed publicly available sources from the six governments, namely the following: documents (other than websites), trainings, tools, presentations of steps in budgeting processes, and recommendations on budgeting and social equity provided by these six governments.

Step 3b: Broaden the Search to Add Context

Across the six cities’ websites and documents, we found references to templates, recommendations, and steps developed both by other governments as well as by nonprofit organizations, principally the Government Alliance on Race and Equity (GARE). References to other governments were often essentially cross-references (i.e., one government referencing one of the other six governments in the study). Given the iterative nature of qualitative inquiry and the extensive references to GARE’s work, we necessarily had to examine GARE’s documents as well. Analyzing GARE’s work and how the six governments drew upon this work provided us with a broader, more informative picture that influenced the creation of interview questions.

Step 4: Develop Interview Questions and IRB Review

Based on the results of the previous analyses, we developed interview questions and participant recruitment and outreach materials for local-level budgetary officers. Interview questions concerning how the programs focused on social equity budgeting were developed, along with questions on how the local government operates such programs, operational issues, the organizational and administrative dynamics involved in the budgeting process, and the practical effects on social equity.

As we were collecting human subject data from government employees, the interview methodology underwent an ethics review through the Institutional Review Board (IRB) and was approved, albeit with some conditions. Given the sensitivity of equity discussions, especially in issues of bias, prejudice, discrimination concerning race, gender, sexuality, and more, IRB approval was contingent on our adopting broad procedures to protect interviewees’ identities, professional positions, and their institutions. Due to IRB requirements to keep the names and positions of interviewees confidential, we cannot list interviewees’ names, positions, or the governments for which they work.

Step 5: Interviews

Through using both GFOA contacts and professional networks, we conducted open-ended interviews with six (6) budget directors in local-level governments that have adopted social equity priorities. Again, given the

Table 3. Interview Codes (Combined)

Interview Codes (Combined)		
Major Code Group	Dimension	Aggregated Counts
Equity	equity, fairness, justice, gender, LGBTQ, race	17
History	agency, event (specific), trends (broad and specific)	5
Law	constitutional, federal, state, local	2
Measurement	definitions, operationalizations	16
Organizational Dynamics and Human Resources	alliances, buy-in, education, factions, identities messaging, personal beliefs, skills, traits	72
Political (exterior)	business leader (specific), community leader (specific), elected leader (city council), elected leader (mayor)	48
Processes	collaboration, engagement, guide used, networking, technicalities, traditional cycle	92

qualitative and phenomenological nature of the inquiry and the need to locate interviewees who could offer useful *experiences* on the topic, we intentionally recruited participants from governments in large cities (i.e., with populations of more than 250,000) that were politically liberal,¹ with operating budgets between \$3 billion and \$7 billion, and that had incorporated social equity into their budgeting decisions.

We recognize that focusing on six large cities could limit conclusions, but we chose this for two primary reasons. One, our earlier research led us to find that at the time of data collection, overwhelmingly large cities tended to mention social equity budgeting. Two, we adopted best practices for phenomenological research, which allows for small-N, purposively derived samples when interviewees have direct and extended experience with the phenomenon under investigation. The goal of this research is to create deep, detail-rich descriptions of the interviewees’ experiences of the phenomenon.

Step 6: Phenomenological Data Analysis

We thematically analyzed the data in ways typical of phenomenological research. First, both authors examined the entirety of the data and established codes and themes independently (see Table 3). Next, we compared and contrasted themes. Along the way, we identified areas of agreement. In no instance did either of us disagree with a theme the other author identified,

but when one of us noted a theme that the other author had not identified, we agreed that it merited inclusion. Finally, consistent with standard practice in qualitative inquiries meant to examine understudied phenomena and to lead to new understandings (Urquhart 2012), we revisited the themes by conducting a second literature review, which is common practice. The purpose is to better contextualize emergent and unexpected findings to bring them into clearer focus, connect to other literatures that were not necessarily involved in the original review, and create a newer, more holistic, and theoretically rooted understanding of a phenomenon.

Findings and Thematic Analyses

The purpose of this analysis was to create a phenomenologically informed understanding of how local-level budgetary officers serving six early adopter cities assert budgeting for social equity, how it becomes adopted and then implemented in local governments, and its effects on further policies and practices. As is typical in qualitative research, we refer to broad patterns that emerged in the data as themes or commonly occurring patterns across the data sources. Given extensive overlaps in what interviewees noted, often with little variation across the six cities, we chose not to emphasize quotations and focus on patterns emerging from the interview data, of which three themes appeared important.

1. To determine the political leaning of cities, we relied upon Tausanovitch and Warshaw’s (2014) conservatism index.

Theme 1: Community Engagement and Social Equity Entrepreneurs among Elected Leaders Help Governments to Adopt Equity Lenses

The findings suggest that two factors aligned for a social equity budgeting priority to emerge in the six cities. These underlying factors are community engagement with historically marginalized populations and receptive elected leaders.

First, interviewees pointed to how shifts in community engagement with government, especially grassroots efforts by historically marginalized communities and their allies, have often helped to spawn escalating desires and energy for change. These shifts commonly included successful efforts by these community groups to place the presence of long-standing inequities—reflected in policing practices, socioeconomic segregation, or endemic racism—on the radar of local government leaders. Relatedly, these grassroots community efforts are often linked to some change in support for elected officials who desire to make social equity a priority in government.

Second, interviewees also noted that receptive elected leaders appear to be essential in a government's commitment to adopting a social equity lens in budgeting. First (and related to the subtheme of community engagement described in the preceding paragraph), community groups that have raised equity issues actively support elected officials and candidates who advocate for a social equity lens. As our interviewees noted, broad grassroots support for change along with receptive elected leaders recognized that change was needed to better address equity issues.

In short, elected officials help to demand and produce change, and when community groups representing historically marginalized populations and their allies advocate for change and support candidates who share their concerns, the priorities of elected public service leaders can change. Such leaders may take up the goals of a particular community of need, or they may already be a part of that historically marginalized community and want to foster changes in public policy that will better serve their community. With elected leaders supporting the cause, social equity becomes a mandate and moves beyond symbolic changes into substantive changes in policy and practice. In essence, elected leaders have often acted as *social equity entrepreneurs* to point out existing inequities, advocate for change, and enable the adoption of such changes.

Theme 2: Budgeting for Social Equity Requires Numerous Elements to Run Effectively

Once these local governments adopted a social equity lens, four factors were important for successful implementation. They included: (1) active, cyclical engagement between elected leaders, administrators, and community leaders representing historically marginalized populations (i.e., continual, back-and-forth engagement); (2) buy-in and reflexivity among budgeting staff; (3) guiding documents and training; and (4) a driving agency.

First, in instances of successful adoption of social equity budgeting, elected leaders, administrators, and community leaders representing historically marginalized populations did not simply come together for one-off meetings, but maintained extensive year-round engagement (i.e., cyclical engagement). As elected leaders formulated plans, public administrators interfaced with those leaders as well as community leaders in the process. Many plans were developed with components recommended by the Government Alliance on Race and Equity (2021), such as the use of racial equity scorecards (see Table 2 as an example of identified recommended practices). The budgeting officers, in particular, emphasized that community engagement was essential for understanding the effects of policies on historically marginalized groups and that such groups must have a substantive voice to inform policymaking. The tools used by these budgeting officers, like GARE's racial equity toolkit, require community engagement as part of the budgeting process in order to better understand communities' unique needs and circumstances. First, interviewees stressed that outreach to these groups requires active commitment and energy in public engagement, a feature often absent in classical budgeting processes. Second, as our interviewees especially noted, budgeting staff must buy into (or "believe in") social equity goals while also reflecting on their own identities. One interviewee stated that reflexivity on one's identity, especially privileged identities, is essential to the social equity budgeting process.

In short, to interviewees, budgeting staff must—at the very least—be committed to making social equity goals work and must believe that the adoption of such goals is needed to improve government service. This entails admitting that government agencies have been culpable in creating inequities, as well as the belief that

government can and should try to make things better. It appears likely that the willingness to buy into social equity goals derives from acceptance of a political ideology where fostering equity should be a central goal of government. Relatedly, budgeting officers themselves noted that budgeting staff must be willing to reflect on their own identities. For instance, two budgeting officers we interviewed noted their own privileged identities as white, cis-gender males who had a special responsibility to ensure the success of equity efforts.

Third, budgeting officers in particular emphasized the need for guidance and training in social equity. In essence, the principles of social equity, and racial equity in particular, have often been unknown or little understood by budgeting officers. Indeed, these budgeting offices needed extensive guidance to understand the “how” of social equity impact analyses. Interviewees asserted that the more clearly and directly administrators understand the technical aspects of using social equity tools, the more likely it is that the tools could be adopted successfully. A subtheme that emerged here was the notion that many of the skills required to carry out social equity budgeting were the same skills needed in classical budgeting—data analysis, charting impacts, finding resources—but with an explicit requirement to examine impacts on equity.

Finally, some distinctions emerged regarding where social equity priorities occur within government processes, or the agencies driving social equity priorities in government. It was not always the city’s budget office that assumed responsibility for social equity budgeting, although in all instances, the budget office is an important partner in driving social equity goals forward. In many instances, another department or agency was the main driver, interfacing with other government agencies to establish priorities and goals and offer training.

Theme 3: Social Equity Is Difficult to Measure, but the Benefits Can Be Extensive

To interviewees, what social equity means in practice and how it can be measured are ongoing, central questions. Although there is general agreement that achieving social equity means lessening or even eliminating disparities, interviewees uniformly noted that what this means in practice can be difficult to determine. For instance, interviewees noted that they and their staff have a general sense of what social equity and fairness

mean, but struggle to link social equity to a specific, measurable output or outcome. Given this vagueness in terms of measurement, budget officers often adopt a flying-by-the-seat-of-our-pants mentality. However, interviewees also uniformly mentioned how measuring social equity entails not only reducing inequities, but also fostering greater trust in government.

Still, despite any difficulties in understanding how to measure social equity, another subtheme that emerged is a recognition of the extensive benefits of adopting social equity principles in budgeting. The adoption of these principles was in line with personal and professional values. Staff and public officials acknowledge that anything worth doing will be difficult and will take time and effort, but know that the adoption of social equity goals in budgeting is morally and ethically correct. The value of all human life was a recurrent theme among interviewees, intersecting with notions of government as a stakeholder in enabling all communities to prosper.

Discussion: Toward a Framework of Social Equity Budgeting

As is typical in phenomenological studies, a second literature review was undertaken to contextualize themes that emerged from the data collection and analysis (Creswell and Poth 2017; see also Urquhart 2012). Undertaking a second literature review allows for a fuller exploration of themes as situated within both expected and unexpected research contexts. It is common practice to unpack findings, link to new kinds of literature, and create a more integrated, holistic understanding of a phenomenon (Creswell and Poth 2017).

The three interview themes point to the numerous complexities involved in the adoption of social equity budgeting priorities among these six cities. Interviewees further pointed to how numerous implementation hurdles present themselves even when a government adopts equity budgeting, and implementing any equity priority within agencies requires a multifaceted effort that includes wrestling with issues of buy-in, process, and measuring success. Despite the difficulties, interviewees were unanimous regarding the benefits of adopting a social equity lens in budgeting. This section discusses additional insights on each of the three themes from both the literature discussed earlier and the second literature review recommended in phenomenological research.

Unpacking Theme 1: The Policy Process (Likely) Impacts Social Equity Budgeting

The first interview theme parallels findings in the policy process literature. We examined this literature because the importance of what interviewees termed “politics,” especially agenda-setting for new policies, was evident across the data. When interviewees used the term politics, they specifically did so in reference to debates among elected leaders and the underlying policy process of the government to enact a policy change. In the context of the traditional public administration terminology, politics, as used by the interviewees, would equate with how we view and understand the policy process.

Drawing on the policy process literature, public policy can be conceived of as a universe of potential issues on which a government can act. Only a few ever make it to the attention of policymakers, fewer are deliberated on, even fewer have legislation proposed, and a very small number of issues are addressed with substantive policy action (Weible 2018a, 2018b). In the literature on agenda setting, policy process scholars have debated what is required for an issue to be taken up by a deliberative body (Herweg et al. 2018). The findings of our study parallel the insights of policy process theories, such as punctuated equilibrium (Baumgartner et al. 2018) and the multiple streams framework (Herweg et al. 2018). Thus, changes in societal and policymaker attention in tandem with entrepreneurs taking advantage of windows of opportunity were important to these cities’ adoption of social equity budgeting. Indeed, communities pushing for greater equity considerations in the budgeting process likely help local officials apply a social equity lens to budgeting.

As argued in the social equity literature, the meaning of social equity in government is dependent on who is defining what social equity means in terms of policy (Gooden 2014, 2015a; McCandless and Blessett 2022). The literature on policy windows can help link interviewees’ comments about the importance of entrepreneurship and the social equity literature’s assertions about the importance of who defines the meaning of social equity. As noted by Hoefler (2022):

At some point, an opportunity for action emerges where a defined problem exists, along with a solution that is acceptable. Political will exists to do something. This short period of time is called a

policy window. Policy entrepreneurs at this point couple, or join, a problem with a policy and push to get a majority of decision-makers to support this problem/policy package with their votes. If this occurs (and frequently policy windows close without action being taken), then new laws are enacted. Whether new law is created or not, the system moves on to the next decision. (3)

Social equity scholars argue that such leaders, both elected and unelected, are needed to advance social equity. To Gooden, (2014, 2015a), for instance, governments must take broad steps to name inequities, admit culpability, investigate the causes, extents, and causes of inequities, and claim inequities to achieve accountability for social equity. Indeed, in the six instances we studied, interviewees’ comments on how their cities adopted social equity budgeting paralleled Gooden’s framework.

Still, in linking interviewees’ comments, the social equity literature, and the policy process literature, we note the importance of how policy leaders do not exist independent of their own beliefs, values, positionalities, and power. Whether some policy issue is defined as a problem for the government to address (or even a problem at all) is highly interpretive (Stone 2011). In this way, interviewees’ comments suggest that elected leaders who advocate for equity are akin to policy entrepreneurs whose definition of a problem is not only accepted, but is also acted upon by the government through the adoption of a new policy or program (Hoefler 2022; Stone 2011). The very act of defining some difference between groups as an inequity, not merely a difference, to interviewees, appeared to be a necessary but not sufficient condition for the adoption of social equity budgeting in these six cities.

Further, in the six cities, grassroots advocacy to cast differences as inequities played a key role in advocacy that resulted in changes in governments’ elected leadership. In essence, the adoption of a social equity lens was underpinned by successful community advocacy (especially by historically marginalized populations and their allies) on a particular issue in tandem with elected leaders becoming advocates for those priorities and then, policy entrepreneurs for a new policy. Some readers may find these last statements somewhat surprising in certain regards. It could even be claimed that social equity budgeting cannot truly occur if community engagement is always a necessary component. These are valid

criticisms, although interviewees often emphasized the importance of community engagement in determining social equity priorities.

What we cannot explain with the present data is *why* the combined community engagement and elected leader entrepreneurship led to the adoption of social equity budgeting. At best, we can assert that, as per interviewees, social equity entrepreneurship in their cities helped lead to the adoption of social equity budgeting. Interviewees pointed to the need for buy-in among staff, yet this raises further questions, especially how social equity budgeting could work (or even be adopted) if buy-in does *not* occur. Regardless, to interviewees, this is also a necessary (but not sufficient) condition to adopt social equity budgeting.

Unpacking Theme 2: Organizational Dynamics and Administrative Values Matter

These six governments analyzed in this research were deeply similar early adopters, and interviewees' comments exhibited little variation on each interview question. Rather than this being an issue, these near-perfectly aligned similarities point to likely key drivers of early adoption. More specifically, interviewees drew attention to how specific factors seem necessary for the successful adoption of a social equity lens in budgeting, principally workplace dynamics, personal-level interactions, and even emotions and belief systems. In developing this study, we had not anticipated that interviewees' comments would touch upon these particular dimensions, but, to interviewees, the implementation of social equity budgeting requires understanding that these dimensions can and do impact how social equity budgeting occurs.

This second interview theme is informed by literature on organizational dynamics, human resources, and emotional labor (see Forrester and Adams 1997; Rubin 1992). Various frames of understanding organizational dynamics, such as Bolman and Deal's (2017) four-frame model of organizations, help to parse some of these findings. To Bolman and Deal, organizations are so complex and do so much that a framework is needed to parse the multiple ways organizations behave and the identities they have. They propose that organizations can be understood in terms of four frames, namely their structure, human resources practices, politics, and symbolism.

For instance, Bolman and Deal's structural frame

helps suggest how the adoption of social equity principles in budgeting would require clear lines of communication (both inside an organization and with external stakeholders), reinforcement by agency leaders, and a lack of (or very few) structural tensions within and across units. The human resources and political frames could suggest that adopters of social equity principles are believers in equity, seeing it as a core priority for governments, and the agencies themselves have few internal political conflicts over social equity goals. Also, the symbolic perspective helps suggest how the adoption of social equity principles offers personal affective rewards and organizational rewards (Bolman and Deal 2017). To interviewees, the adoption of social equity budgeting enriches the work of individual budget officers while also giving their agencies a more expansive and inclusive sense of mission. Administrative belief in the desire for equity, to interviewees, is an indispensable aspect of making social equity budgeting work. This observation begins to showcase the importance of administrative values at multiple levels—personal, group, and organizational—in making social equity budgeting adoptable. In total, the findings lend support for how innovations could be adopted when agencies have the technical capacity to adopt (and learn) such systems and when such innovations are compatible with the culture and values of the adopters (see Decker 2023; McDonald, Decker, and Johnson 2021). When either or both of these underpinnings are not present, the innovation is either likely to fail or, more commonly, not to be adopted in the first place (Rogers 2003).

Further, interviewees' comments also point to how it is not always a city's budget office that is the driver of social equity. Budget offices were drivers through networking and collaborating with other offices and governments, yet city equity offices were often key players, which we can understand through the experiences of two cities. For instance, this finding is paralleled in other literature. In both New York and San Antonio, budget offices are often helpful in the pursuit of social equity goals, but the impetus behind adopting and sustaining a social equity emphasis comes primarily from an equity office or engagement office. Such arrangements could have numerous benefits where equity or engagement offices do not take on the sole responsibility of fostering social equity, but guide other agencies in the adoption, implementation, and evaluation of social equity goals.

Additionally, interviewees' comments about the im-

portance of personal values in implementing social equity budgeting can be parsed using literature on human resources and emotional labor. Interviewees' comments about the importance of personal values in implementing social equity budgeting can be parsed using literature on emotional labor and human resources, which notes how administrative decision-making is explained not only by cognitive (thinking) factors, but also by affective (feeling) factors (Guy et al. 2008). Interviewees' comments parallel these assertions, as the successful adoption and implementation of social equity budgeting is partly a function of administrators' personal-level beliefs in social equity, such as reflexivity on their own privileges and positionalities and even in buying into social equity practices (Guy and Sowa 2022). These twin research strains—emotional labor and human resources—highlight how future investigations of social equity budgeting should take into account the extent to which personal-level beliefs, organizational dynamics, and human resources practices impact the adoption, implementation, and evaluation of social equity budgeting.

Unpacking Theme 3: Operationalization and Performance Measurement Appear Essential for Adopting Equity Budgeting

The third interview theme is informed by the literatures on operationalization and performance measurement (see Lu and Willoughby 2018). First, existing literature points to the difficulties of operationalizing equity. Rosenbloom (2005) asserted that a weakness of social equity as a pillar of public administration was the difficulty involved in operationalization, noting that shorthand definitions of equity as fairness constitute a tautology. Furthermore, other literature on defining and measuring equity points to these difficulties and raises enduring questions of whether equity should mean equality of opportunity and outcomes; whether social equity as a normative and ethical priority mandates the addressing and elimination of disparities; whether pursuing equity in government requires equal or tailored funding for particular programs based upon inequities different groups experience; as well as whether there can be agreement on what social equity efforts should look like (Cooper 2004; Rosenbloom 2005).

To interviewees, output factors are needed, as their comments point to how social equity budgeting flips conventional budgeting models in such a way that com-

munity engagement, centered on the experiences and needs of historically marginalized populations, becomes a necessary component. In brief, budgetary staff in these six cities took more active roles in promoting an equity agenda in government. However, as also argued by interviewees, many administrators may be unfamiliar with how such processes can and should work, and therefore guides are needed (for examples, see Government Alliance on Race and Equity 2021; City of Seattle 2009; City of Tacoma 2020; Seattle Race and Social Justice Initiative 2019).

Thus, budget officers face challenges in taking broad principles of fairness into account and turning them into practices and measurable outcomes that can be evaluated with respect to the original goals (McDonald and McCandless 2022). The determination of the goals of social equity programs necessitates defining equity in both (1) policy formulation processes (i.e., community engagement and outreach to populations most affected by a policy) to establish broad, agreed-upon goals (i.e., the reduction or elimination of a particular disparity) and (2) the actual implementation of social equity programs themselves. Interviewees' comments suggest that questions of what is measured and how it is measured require extensive community engagement *throughout* a process, so that understanding of goals, implementation, evaluation, and measurement are more democratic than such processes have been in the past.

Literature on organizational learning points to how learning takes time and that cities adopting social equity priorities can learn from what successful early adopters have undertaken (Gooden 2014; Johnson and Svara 2015b; McCandless and Vogler 2020). Interviewees' comments about what their cities did to adopt social equity budgeting frequently paralleled what is recommended in the social equity literature to promote equity accountability, namely admitting problems, taking equity seriously, finding ways to measure success, engaging in outreach, and giving meaningful places at the table (Gooden, 2015b).

Conclusion: Comparing and Contrasting “Traditional” and “Equity” Budgeting Among the Six Cities

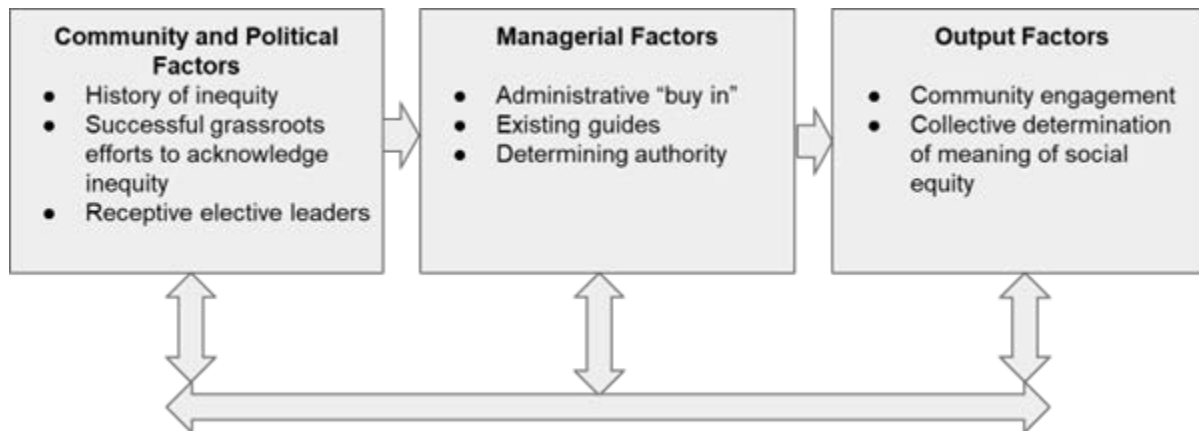
At this stage, we can identify key meta-themes linking all aspects of our exploratory, phenomenological analysis. These findings suggest that “traditional” and “equity”

Table 4. Linking the Traditional and Social Equity Budgeting Cycles

Cycle Dimension	“Traditional” Approach	“Social Equity” Approach
Executive Preparation	Elected executive determines priorities and communicates priorities to budgetary officials Government departments and agencies consider needs and propose budgets Budget offices prepare budgets under authority of executives	Outreach to communities, especially through innovative approaches Documenting current status of inequities Determination of community needs Use of equity tool kits to center equity Fostering “buy-in” environment Guidance through DEI offices Working with communities to determine what success looks like Typical budgeting processes ensue
Legislative Consideration	Consideration of budgetary requests Listens to public feedback Votes on budget	Consideration of budgetary requests Stronger weight to public feedback Political and community expectations of centering equity Votes on budget
Execution	Encumbrance and disbursement of funds Carrying out of government programs	Carrying out of government programs Operation within broader social equity expectations and rules in government Rebudgeting of existing funds to ensure equity balance
Audit and Evaluation	Reporting of financial transactions Review of impacts	Working with communities to review impacts Demonstrating success Weighting community voice Continual revisiting of measurement issues

Note: For more information on the traditional approach, please see Bland and Overton (2019), Lee, Johnson, and Joyce (2021), Mikesell (2017), and Willoughby (2014).

Figure 1. Budgeting for Social Equity: A Systemic Perspective



approaches to budgeting are quite similar in some regards but have fundamental differences concerning executive preparation (Table 4). Further, the adoption of social equity budgeting appeared linked to distinct community and political factors, managerial factors, and output factors (Figure 1). As discussed below, we cannot assume the generalizability of these findings.

This is not problematic for qualitative research that employs a phenomenological approach because its primary goal is to engage in an in-depth description of a shared phenomenon. These were patterns across the six cities, all of which were early adopters of social equity budgeting practices. Further research is needed to investigate: (1) if these patterns among early adopter cities hold

when considering other adopters of local-level social equity budgeting; and (2) what distinguishes adopters from non-adopters. As such, readers should understand these patterns as particular to the six cities, but we point out several ways in which the present findings could guide future inquiries.

In typical budgeting practice, the budget cycle consists of four elements: executive preparation; legislative consideration; execution; and audit and evaluation. These processes are not linear, but cyclical and iterative. Furthermore, budgetary officers may consider themselves as primarily neutral implementers, believing that political decisions are made by elected leaders (see McDonald and McCandless 2022). The findings herein begin to suggest the need for a modified budgeting cycle that is more reflective of instances in which cities center social equity values. As detailed in Table 4, several factors distinguish the traditional cycle from the social equity budgeting cycles evident in the six cities. Further, each of the six localities works through these processes in very similar ways, so we focus on these broad similarities versus the often granular differences.

The social equity budgeting cycle in these six cities does not differ fundamentally from the so-called traditional budgeting cycle. For instance, executive preparation still consists of the same basic processes, involving department budget creation through executive oversight and budgetary proposals. Indeed, budget officers were mindful of, and took on the values of, social equity budgeting promoted by elected leaders. These findings parallel scholarship about public budget officers and analysts—those who align their agency/department budget recommendations with the agenda of the chief executive (the mayor) are most successful, with success measured as the acceptance and promotion of recommendations by the chief executive. Similarly, legislative consideration still consists of debates on and revisions of budgets, public comment, and voting, while execution, audit, and evaluation involve carrying out government programs and reviewing impacts.

The ways in which the stages function differently in social equity budgeting among these six cities involve fostering more community engagement and leveling the barriers to access. The changes, perhaps not surprisingly, are most evident under executive preparation, which now necessitates greater outreach

to communities, especially through innovative outreach strategies such as meeting community members where they work and live. For instance, rather than the traditional forms of outreach such as public comment sessions or opportunities to submit comments online, officials have visited with community members at public transportation locations in the early morning or late evening. Interviewees pointed to how barriers limiting participation must be mitigated by placing the impetus of outreach on *government*, not *communities*, especially those experiencing marginalization. Additionally, the social equity budgeting approaches these six cities adopted require the use of existing tools that highlight social equity, especially racial equity, in the evaluation of impacts, such as racial equity scorecards promoted by GARE. Perhaps most importantly, these findings could suggest that budgeting administrators themselves have to foster staff buy-in and continually emphasize values of equity in both formal and informal communications. Horizontal communication across government departments guides budgeting officials.

While the greatest changes between traditional and social equity budgeting cycles of the six cities occur at the executive preparation stage, changes in other stages of the budgeting cycle keep social equity priorities moving. Woven throughout legislative consideration, execution, audit, and evaluation keep community voices at the center of budget priorities and decisions about what social equity means in both practice and measurement. The meaning of social equity and what success looks like are often defined not only in terms of a lessening of disparities, but also by new efforts to work together to find common meaning across communities, elected leaders, and unelected leaders.

In these six cities, social equity budgeting became a new form of accountability in which government officials—through overtly acknowledging problems, understanding the causes and effects of inequity, and taking steps to remedy inequities (see Gooden 2014)—work closely with communities to define the meaning of successful social equity. Thus, in these cities, budgeting for social equity necessarily has become a fuzzier process in which the measures of success are not politically neutral and linear (see Portillo et al. 2020) and are created through engagement and negotiation. As our interviewees commented, budget officers may not be well-trained in outreach and may

prefer more clearly defined ways of measuring success. However, to interviewees, the lack of exactness in how to measure social equity is secondary to the enormous benefits they see in the revised budgeting process, especially when their work improves the livelihoods of *all* communities.

Caution is warranted with regard to these findings and themes. As King, Keohane, and Verba (1994) remind us, for qualitative methods to explain *why* a phenomenon occurs, researchers must study what happens when a phenomenon *does not occur*. Given how new the topic is, we needed to take the first step of understanding the “how and why” of social equity budgeting among these relatively early adopters. Through understanding the how and why of early adopters, we can expand this inquiry by examining the processes undertaken by other adopters and, eventually, even instances of cities opting *not* to adopt social equity budgeting. Still, the present findings help to inform what *might* occur in local governments that do not adopt social equity budgeting priorities. In essence, in the case of non-adopters, the dimensions outlined in Figure 1 could be inverted. For example, grassroots advocacy may not achieve momentum to create change, and there may be insufficient will among elected leaders to cast differences between groups as inequities. If so, little policy action would ensue. There may not be a critical mass of administrators to make social equity priorities a central concern, as social equity budgeting may be depicted as unreasonable, undesirable, or unnecessary. Finally, engagement with historically marginalized communities may be merely symbolic, if occurring at all, with little effort toward or interest in determining the meaning of social equity in practice.

A related limitation is the issue that no one policy or administrative area exists in isolation. An action in one policy area can affect another policy area, either intentionally or unintentionally. Social equity can be conceived as having at least four overlapping dimensions of access, processes, quality, and outcomes (Johnson and Svava 2015b). Scholars working within social equity have argued that administrators must continually assess equity efforts to measure success and to ascertain other, especially unintended, effects. Given the endemic nature of structural and institutional racism and the lack of comprehensive government plans to address equity, there is potential for a group to be harmed unintentionally

even by well-intentioned equity efforts (Gaynor 2018; Gaynor and Blessett 2022).

Finally, relatively few local governments have explicitly incorporated a social equity lens in budgeting, so there were few cases to examine, but this number is growing (Afshan and McDonald, 2024; Walsh and Nason, 2022). The findings presented point to broad phenomenological patterns, but further work is needed to examine the validity of these patterns. Further, we do not go into the mechanics of how equity budgeting differs from traditional budgeting. There are likely approaches some cities’ elected leaders and budgeting officials deem “social equity budgeting” that incorporate few of the elements previously listed, including community engagement as a necessary but not sufficient condition. Further research is clearly warranted to understand *all* instances of adoption and even non-adoption of social equity budgeting practices as well as to understand the sheer range of budgeting practices that are under the umbrella of “social equity budgeting.”

Although social equity budgeting is a relatively new phenomenon, our findings, especially interviewee’s comments, along with other sources (see McDonald and McCandless 2022, Walsh and Nelson, 2022) suggest it could be gaining momentum. Given the potential for equity efforts to cause significant harm if not done correctly, it is incumbent on both practitioners and scholars to understand what is necessary to adopt an equity lens in budgeting (i.e., to fulfill the original purposes of fostering greater fairness). The present qualitative and phenomenological study adds to this discussion by charting these dimensions. Follow-up studies could proceed in various ways. As more governments adopt an equity lens, scholars and practitioners will have more cases from which to draw to establish a more comprehensive understanding of what is needed to apply social equity budgeting successfully. It is essential for all participants in public administration to understand the meaning and measurement of social equity, and the dynamics involved in defining equity and establishing equity-related priorities and outcomes. Finally, while our study has focused on social equity budgeting at the local level, it is important to note that both the federal government and a number of states have started exploring ways to incorporate social equity into the budget (see Rubin and Bartle, 2023a). The processes utilized in these explorations and their relative effectiveness are important to study and should be considered in future work.

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