Research Article

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Establishing an Agenda for Public Budgeting and Finance Research

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Public budgeting and finance is a discipline that encompasses communities of research and practice. Too often, however, these communities fail to engage each other, instead choosing to operate independently. The result is that the research being conducted fails to address the questions of the day and our governments' challenges. In this article, we come together as a community of academics and practitioners to establish an agenda for where future research should be conducted. This agenda aims to align the research being undertaken within the academic community with the needs of those working in the community of practice. After establishing ten areas where research is needed, we followed a ranked-choice voting process to establish a prioritization for them. Based on the outcome of this process, the two primary areas where research is currently needed most are the fiscal health of our governments and the implementation of social equity budgeting.

Keywords: Public Budgeting and Finance, Public Finance, Ranked Voting, Research Agenda

Public budgeting and finance are at the heart of public administration (Kettl, 2018). When the New York Bureau of Municipal Research established its training school in 1911, budgeting and finance were central competencies of its program (see Dahlberg, 1966; McDonald, 2010). Governments need resources to provide public goods and services, and it is through the process of budgeting that we establish what streams of revenue a government will use and how the funds will be spent across competing demands (Mikesell, 2017). With this in mind, public budgeting can be viewed as a statement of a government's priorities (Jordan & McDonald, 2025; Lee et al., 2021). Not only has the importance of public budgeting led to the establishment of several field-specific journals, but budget- and finance-related research is frequently published in the generalist journals of public administration and in the journals of urban affairs, political science, economics, sociology, and criminology, among others.

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There is no shortage within the academic literature on what public budgeting and finance is and what it should become. Kioko et al. (2011), for example, argue for the importance of research on financial management, concluding that the research not only contributes to the field of public budgeting and finance but also the broader discipline of public administration. Rubin (2015) sought to establish a research agenda based on an analysis of the classics from the field, and Grossi et al. (2023) adopted a polyphonic approach to establishing a research agenda for public sector accounting research based on the authors' experiences as journal editors and what they would like to publish moving forward. Despite the richness of this debate, it is fair to say that a purely academic perspective has dominated it. Yet one of the key challenges that we face in the area of public budgeting and finance is finding topics that are both interesting and important to the academics who conduct the research and the practitioners who seek to implement it.

The field has always struggled with the academic-practitioner divide (Schwoerer et al., 2022), but the distance between these communities has only grown in recent years (Hall & McDonald, 2023). The involvement of both practitioners in academic-oriented conferences and academics in practitioner-oriented conferences has declined significantly (Posner, 2009). Further exacerbating this divide is the difficulty practitioners face in accessing the published research in the field. This has prevented the two sides from coming together for a dialogue and raises the concern that the research focus of academics no longer aligns with the research needs of practitioners.

In this paper, we seek to overcome this divergence and chart a new direction for research in public budgeting and finance. We have seen significant strides in research over the past few decades. This includes advancements in the statistical tools employed in research, the complexity of the problems being studied, and the number of academics interested in improving the state of budgeting and finance across the United States. We have also seen a new wave of challenges in practice that we struggle to overcome and balance. The Great Recession, the COVID-19 pandemic, and an increasingly politicized environment have all left their mark. In this article, the two sides of public budgeting and finance have come together to discuss the state of our research. Through this dialogue, we find windows of opportunity for research that can make an active and noticeable contribution towards the problems we face as a society and advance the capacity of our brethren in practice. By establishing a research agenda for the field that aligns the research being conducted with the needs of those in practice, we hope to encourage researchers to engage and support these areas of need moving forward.

Our Approach

To establish an agenda for public budgeting and finance research, we took an inclusive approach that encouraged participation from anyone involved in the discipline. As part of an inclusive process, all respondents to the survey were invited to join the project as co-authors. In total, 232 academics and practitioners joined the process.

This process began by establishing a survey that asked participants to list what areas within public budgeting and finance needed attention and why. To gain insight and participation from those in practice, we relied upon the Government Finance Officers Association and the North Carolina Local Government Budget Association to distribute the survey to their members. To incorporate the academic perspective, the faculty directory and teaching schedules of all

NASPAA-accredited MPA programs were reviewed to capture who taught or researched government finance-related topics. An email was then sent to the resulting list inviting their participation.

After the initial survey, all responses were coded and categorized around their main theme. This produced a list of ten areas where additional research is needed. A second survey was distributed to all participants in the first round, asking them to rank the ten categories and provide a short explanation for their choices. Respondents could choose to rank as many or as few of the categories as they wanted. This provided an opportunity for the data to be analyzed using a ranked-order voting process.

Ranked order voting, also known as preferential voting or ranked-choice voting, is a voting system where voters use a rank to order candidates or options—in a sequence from first, second, third, and onwards—on their ballots. The counting of ballots follows a series of rounds such that the option with the fewest votes is distributed to the option that is ranked the next highest. If voters do not rank all options, their vote is removed from the count, and their last preferred option is eliminated from contention. Ranked-order voting intends to maximize the preferences of those voting by allowing them to be considered throughout the entirety of the voting process. In establishing this paper's research agenda, nine rounds of counting were conducted to arrive at the final prioritization of the agenda items.

The Research Agenda

Our collective professional judgment identified ten key areas where research is the most needed to chart a comprehensive course for advancing public budgeting and finance scholarship. A list of these areas and the key research questions that we believe need to be addressed are provided in Table 1. By concentrating on these ten areas, we aim to establish a robust research agenda for public budgeting and finance that meets the needs of those who serve in positions of practice within the field and enriches academic understanding of the discipline.

Budgeting Systems

One area where research is needed is in the fundamental system in which we work: the budgeting systems we use. The underlying structure of the budgeting process has changed little in the last hundred years. While the function of the budget has not changed, the nature of the governments we budget have, as has the size and complexity of budgets and the technology used to create them. We treat budgeting systems as though they are fixed, choosing to follow the processes and allocation trends that have been made in the past. Governments have several existing approaches to budgeting at their disposal. These include zero-based budgeting, performance-based budgeting, and flexible budgeting. From the standpoint of practice, many governments experiment with these different approaches, hoping to find something that works best for their community. However, research into these approaches tends to be descriptive, ignoring the need to develop further and build new approaches that better meet our needs under current conditions.

To help us understand the budgeting process better and to improve the systems our governments employ, several research questions need to be addressed. These include a more detailed understanding of how the budget process operates and how that process can be improved and/or controlled. Included within the systems category is the need for research that helps us

Table 1. Categories of Research and Their Descriptions

Category	Description
Fiscal Health	Respondents who mentioned fiscal health were interested in seeing research on how to address and improve a government's financial condition. Key issues also included the development of practical measurement systems, a better understanding of severe fiscal stress, improved forecasting of fiscal health conditions, and the impact of budget decisions and processes on fiscal health.
Social Equity Budgeting	Responses related to social equity were broad, exhibiting the widest range of research concerns. Chief among these concerns were how to measure social equity and how to incorporate social equity into the budgeting process effectively. This includes making equitable budget allocations and cuts and developing equitable tax and finance policies. While most responses focused on how to improve equity in the decision-making process, there was also a desire to better understand how past budgeting inequities have impacted communities and perpetuated racial disparities.
Budgeting Systems	Responses that are categorized under budget systems center on how the budget process operates and how that process can be improved. Included within the systems category are understandings about intergovernmental finances, budgeting for special purposes governments, comparative budgeting, and the development of budgetary theory.
Tax and Revenue	The tax and revenue category includes responses that focus on broadening the tax base and diversifying revenue. Concerns regarding the impact of tax incentives, tax competition and collaboration, tax and expenditure limits as a form of state preemption, and sales and property tax policies were included among the responses. Responses also included a need for a better understanding of tax administration.
Data and Methods	Responses categorized as data and methods center on the use of data analytics and the use of new tools or technology in the public budgeting process. This includes how data analytics can be used to improve policy analysis and decision-making, as well as the accuracy of budget and revenue forecasting. Also of interest was how to improve the financial data collected by public service organizations and make it more accessible
Community Engagement	Questions that fall within the community engagement category primarily focused on how the public engages in the budget process, how that engagement can be improved, and how to better engage with targeted communities. They also included a desire to better understand how civic engagement influences budgetary outcomes and what the public knows about the budget process and governmental finances.
Emergency Management	Emergency management and finance relates to the impact of the COVID-19 pandemic and other emergencies, such as wildfires and hurricanes, on the financial condition and budgetary demands of governments. The focus within this category is on how local governments can financially prepare for unknown emergencies and how to improve financial decision-making to help a government survive and recover from the event.
Capital Budgeting	Capital budgeting responses focused on improving the accuracy of capital forecasts and developing better funding plans for capital projects. This includes the need for capital accounting and reporting and long-term capital planning during times of uncertainty.
Education Finance	Education finance centers on developing better and more equitable funding models for K-12 schools and public universities. Concerns regarding school funding included a need for a better understanding of how schools budget and manage their debt. Responses also noted the importance of developing a better understanding of the relationship between school finance and the finance of surrounding local governments.
Managing Budget Offices	The category of staffing, training, and organizing budget offices relates to how a budget office is best managed and the use of alternative organizational structures for the office. Also included are how staff should be trained, recruited, and managed, as well as how to prepare staff for ethical decision-making in the budget process.

better understand intergovernmental finances and budgeting for special-purpose governments. In a globalizing world, there is also a need for comparative analyses across governments and governmental systems that can help us understand alternative ways of achieving successful

budget outcomes. Lastly, as we explore the underlying systems of public budgeting, a concerted effort must be undertaken to help develop modern budgetary theory.

Community Engagement

Community engagement involves community members in the decision-making process (Young & Tanner, 2023). As a core component of a democratic and representative government, it helps to make our public institutions more transparent, accountable, effective, and equitable. When viewed through a budgeting lens, the leading mechanism of community engagement is participatory budgeting (Shybalkina, 2022). This process empowers community members to actively determine the allocation of specific portions within a government's budget (Manes-Rossi et al., 2023).

The incorporation of community engagement in the budgeting process is often challenging for members of the public, as participation is costly and susceptible to free-rider problems. Many who may want to participate are unable to do so because of the burdens they experience, such as the lack of child care at meetings or meetings held in locations and at times that are not convenient for public transportation. Even when public members overcome such limitations, there are anecdotal stories about local governments moving budget meetings or changing times at the last minute to thwart widespread community involvement.

The rise of participatory budgeting as an important solution for governments emerged from the Porto Alegre experiment in Brazil in the 1980s (Bhatnagar et al., 2003). While this experiment initially saw many successes, the use of community engagement in budgeting has declined in Brazil. Several questions come to mind as we reflect on the successes and failures of community engagement efforts. The questions that are important for research to address focus on how the public engages in the budget process and how that engagement can be sustained and improved. It is also important for research to be conducted that gives us an understanding of how we better engage with targeted communities to improve their involvement and representation. Finally, there is an urgent need to understand better how civic engagement influences budgetary outcomes and what the public knows about the budget process and governmental finances.

Social Equity Budgeting

Theory and research are needed to incorporate social equity principles into the budgeting process. In recent years, social equity has become a key topic for both our governments and our society as a whole (Guy & McCandless, 2020; McCandless et al., 2022). While much of the discussion has centered around policy-making and service provision (see Stokan et al., 2023), the budgeting issue continues to emerge as governments struggle with how to pay for the initiatives. Traditionally, we have viewed budget staff as neutral arbiters (Johnson & Kavanagh, 2021). 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 (Guzman et al., 2023; McDonald & McCandless, 2024). The result is that the budget staff of many governments are being called to play an active role in equity initiatives (Kavanagh & Kowalski, 2021; Kavanagh et al., 2023).

Social equity is defined in terms of fairness, due process, and justice (Guy & McCandless, 2012). In a budgeting context, the incorporation of social equity principles into the budgeting process can be reflective of changes in the budgeting process itself or in the outcomes

of that process (McDonald & McCandless, 2021). This can include consideration of how public hearings about the budget are held or how public comment is solicited, but it can also be reflective of an intentional effort that ensures the fair allocation of a government's resources throughout the entirety of the community (McDonald et al., 2024). As Rubin and Bartle (2023a, 2023b) remind us, there is no one correct way of incorporating social equity into the budgeting process. Instead, that incorporation should reflect those who live within a community and the inequities that they experience (Guzman, 2023).

As research is being conducted on social equity budgeting, several research questions emerged from our collaborative process that we would encourage scholars to prioritize. Chief among these concerns were how to measure social equity and how to incorporate social equity into the budgeting process effectively. This includes how to make equitable budget allocations and budget cuts, as well as how to develop equitable tax and finance policies. We also encourage explorations into the different ways that local governments are incorporating social equity into their budgeting process and what it would take for a government to run such an initiative effectively. Of course, we would be remiss to point out that while most responses focused on how to improve equity in the decision-making process, research is also urgently needed so that we can better understand how past budgeting inequities have impacted communities and perpetuated socioeconomic and racial disparities.

Tax and Revenue

The tax and revenue streams available to a government are pivotal to the ability of that government to operate (Mikesell, 2007). There is an ever-growing need for public goods and services (Andres, Clifton, & Ferry, 2022). However, most governments are limited in their ability to raise taxes (Decker, 2023), and elected officials are incentivized to reduce tax rates for political favorability (Due & Mikesell, 1994). Discussions around taxation are always heated, and there is often no good answer, but taxation remains a necessary evil for the continued operation of government.

Of areas related to public budgeting and finance, research on taxes and revenue streams has been among the most prolific. Much of this work, however, has been either on the economic side of tax policy or has produced results that can be challenging for practitioners to implement. As the research on taxation and public revenues progresses, we encourage scholars to focus on how we can broaden our tax bases and diversify our revenue streams. An important consideration of this is how these aims can be achieved given the tax and expenditure limitations that most governments experience. We also believe that there is a continued need for research that will help us understand the impact of tax incentives, competition and collaboration, tax and expenditure limits as a form of state preemption, and sales and property tax policies. The final area of work on taxation and revenue that we would encourage is research that helps provide a better understanding of tax administration, which would help governments improve the efficiency and effectiveness of taxes by looking at the opportunities to take more proactive approaches to influencing taxpayer compliance. In turn, this could help reduce or redress differential tax burdens on our communities.

Fiscal Health

A key challenge facing the administration of governments is their ability to meet their service commitments and obligations (Hendrick & Crawford, 2014). The availability of resources is central to the capacity of a government to provide or expand a program or service to its residents. During the height of the COVID-19 pandemic, however, the stability of many governments was challenged (de Jong & Ho, 2021; Maher et al., 2020; McDonald & Larson, 2020). Despite a growing concern about the financial constraints that governments experience, we have very little research at our disposal to understand when the constraints and spending obligations become too much and the fiscal health of the government is in jeopardy.

Significant research on the fiscal health of governments has been conducted in recent years (Gorina et al., 2017; Maher et al., 2023; McDonald et al., 2021; Stone et al., 2015). This research, however, has primarily focused on how fiscal health is measured and understood at different levels of government. These first-generation studies have been important for the field in helping us to know where our organizations stand, but we believe that the time has arrived for a new generation of research on fiscal health.

This second generation of fiscal health research should carry the issues of measurement forward to help us develop measurement approaches that are both easily understandable and focus on the long-term health of the government. That research should also help us to understand better what may drive a government to fiscal stress and how we can improve its standing. Other pressing needs of research include work that helps us better understand the impact of a government's fiscal health on its budgetary allocations and the internal processes that take place when a government begins to struggle. Lastly, as public finance forecasting improves (Larson & Overton, 2024; Lee et al., 2024), we should start applying these methodologies to the issue of fiscal health so that we can begin to plan for the long-term condition of a government.

Capital Budgeting

Capital budgeting refers to the planning, financing, and managing of large asset purchases by governments. These purchases can include the computers and vehicles necessary for government officials to do their jobs, but they also include the purchase or construction of buildings, roads, and bridges. We argue that a focus on capital budgeting is particularly important in this day and age, given the condition of infrastructure around the country (Chen & Bartle, 2022; Fisher & Wassmer, 2015) and the growing complexity of government acquisitions, which require strong contracting and project management approaches (Brown, Potoski, & Van Slyke, 2018; Grandage & Mitchell, 2023). Not only are capital projects expensive, but their useful lifespan typically expands beyond the service of elected officials. This makes it politically easy for officials to ignore reinvestment and maintenance that previous purchases might need. The result is that the infrastructure of many governments are suffering, even failing.

Research questions related to capital budgeting that we need to address are ones that help us improve the accuracy of capital forecasts and develop better funding plans for capital projects. These questions include the need for additional scholarship on capital accounting and reporting and long-term capital planning during times of uncertainty.

Data and Methods

The tools of statistical analysis have developed rapidly over the past three decades, an advancement that has been both good and bad for the public finance community (Lee et al., 2024). The improvement of our techniques has brought with it improvements in the accuracy of results (Larson & Overton, 2024). At the same time, the skills needed to conduct these analyses have increased, and few governments are able to employ experts to implement them. This is particularly important for budget offices, where staff work with data on a daily basis and are often called upon to conduct forecasts and other statistical analyses.

Given the rate at which statistical analysis, data analytics, and data management are developing, including developments in machine learning and AI, the community of practice needs help to understand which tools they should use and how to implement them effectively. It is in addressing this area that significant contributions to the capacity of governments and budget offices can be made. We encourage research to be conducted on the broad use of new technology in the public budgeting process. Studies addressing this area could focus on how data analytics can be used to improve policy analysis and decision-making, as well as the accuracy of budget and revenue forecasting. Also of interest is how to improve the financial data collected by public service organizations so that it can be made more accessible.

Emergency Management

The ability to withstand an emergency is a growing concern for local governments. Not only do local governments have to shoulder an increasingly large burden of responsibility in implementing homeland security policies (Krueger et al., 2009), but the number of natural disasters that local governments in the United States and Canada have to respond to has increased significantly in recent years (Public Safety Canada, 2022; Smith, 2023). Disasters can have a considerable financial impact on local governments, and governments are often ill-prepared to respond to large-scale emergencies (Xiang, 2022). At no time has this been more clearly witnessed than with the onset of the COVID-19 pandemic in 2020 (Scognamiglio et al., 2023).

When faced with decisions about financing emergency preparedness, governments are confronted with a number of constraints, including tax limitations and the anti-tax sentiments of their residents (Krueger et al., 2009). They are also faced with a growing list of programs and services from other departments that are seeking a budget allocation (Chen, 2020). Preparedness is important, but the likelihood of a government experiencing an event in any single year is small. As a result, emergency management offices often find themselves at the losing end of budget discussions. Not only have governments left those offices behind in their funding decisions, but we have also largely ignored questions surrounding emergency management and public finance when conducting research.

Understanding that we will continue to experience natural disasters and security threats, any research on the issue is welcome. There are, however, two key research questions that we would encourage scholars to begin with. These are: (1) how can local governments financially prepare for emergencies when they do not know what the emergency will be or when it will occur? And (2) how we can improve financial decision-making in order to help governments survive and recover from an emergency event.

Education Finance

Education finance centers on the development of better and more equitable funding models for K-12 schools, community colleges, and public universities (Jones et al., 2021). All governments have struggled with issues of education finance as the costs associated with providing quality education have risen faster than the funding available (Rubenstein, 2002). Changes in the nature of how education is provided and how students learn (Zhao & Watterson, 2021), along with declines in students' learning outcomes (Wyse et al., 2020) and challenges of hiring and retaining qualified teachers (Shuls & Flores, 2020), highlight the need for increased education funding and/or increased productivity in education. Where this funding will come from and how we can prioritize the growing list of needs for education remains uncertain. From a public budgeting and finance perspective, we have historically paid little attention to the issue of education finance. Yet, strong educational institutions are needed within our communities in order to promote growth among our residents.

As public budgeting and finance scholars undertake research into education finance, we would encourage them to focus on helping provide a better understanding of how schools and educational institutions budget, how they can budget more effectively, how they forecast, and how they manage their debt and other forms of fiscal constraints. We also believe that there is a need to develop a better understanding of the relationship between school finance and the finances of the surrounding local governments.

Managing Budget Offices

The final area where we believe research is needed is concerning the management of our budget and finance offices. Office management is about ensuring that the office supports the overall objectives of both the office and the government it serves. We have spent considerable time discussing the aspects of budgeting itself but have given little attention to the operation of our offices.

Understanding how to best run our offices is becoming increasingly important given the challenges we face with staff recruitment. Governments at all levels have experienced a decline in interest in government jobs (Oliveira et al., 2023). At the same time, they have also experienced an increase in the number of public servants leaving the sector. Many of the departures can be attributed to scheduled retirements, but some can also be attributed to a decline in the public service mindset that drew individuals to us (Favero et al., 2023). Budgeting and finance officers are not immune (Walsh & Nason, 2022). Yet, the role we play in the day-to-day operation of our governments and the level of specialized skill needed to succeed in our field means that there is no quick solution and that the implications for our governments can be severe.

As we noted, there has been little research to date on the issue of a sufficiently trained budget and finance workforce, leaving significant room for new research. As research is designed, however, we encourage the academic community to explore questions related to the staffing and organizing of budget offices. This research could focus on how an office is best managed given its unique mission in the government, as well as how alternative organizational structures might improve outcomes. We also encourage research that focuses on the individual level, specifically looking at how to recruit and train budget and finance staff for the future, how

Table 2. Results of Ranked Choice Voting

Category	Round 1	Round 2		Round 3		Round 4		Round 5		Round 6		Round 7		Round 8	
	%	%	+/-	%	+/-	%	+/-	%	+/-	%	+/-	%	+/-	%	+/-
Fiscal Health	31.03	31.61	0.57	32.76	1.15	35.06	2.30	36.63	1.57	39.66	3.03	46.82	7.17	56.80	9.98
Social Equity Budgeting	23.56	24.71	1.15	25.29	0.57	28.16	2.87	30.23	2.07	33.33	3.10	36.99	3.66	43.30	6.20
Budgeting Systems	9.20	9.77	0.57	10.92	1.15	10.92	0.00	12.79	1.87	14.94	2.15	16.18	1.24	Eliminated	
Tax and Revenue	7.47	8.05	0.57	8.62	0.57	9.20	0.57	10.47	1.27	12.07	1.60	Eliminated			
Data and Methods	9.20	9.77	0.57	9.77	0.00	9.77	0.00	9.88	0.11	*Eliminated*					
Community Engagement	6.90	6.90	0.00	6.90	0.00	6.90	0.00	*Eliminated*							
Emergency Management	5.75	5.75	0.00	5.75	0.00	*Eliminated*									
Capital Budgeting	2.87	3.45	3.45	*Eliminated*											
Education Finance	2.30	*Eliminated*													
Managing Budget Offices	1.72	*Eliminated*													

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Table 3. Comparison of Prioritizations

Category	All Voters	Academic Voters	Practitioner Voters
Fiscal Health	1	1	1
Social Equity Budgeting	2	2	2
Budgeting Systems	3	3	9
Tax and Revenue	4	4	7
Data and Methods	5	6	3
Community Engagement	6	7	5
Emergency Management	7	5	10
Capital Budgeting	8	8	4
Education Finance	9	9	6
Managing Budget Offices	10	10	8

to manage budget staff effectively, and how to prepare staff for ethical decision-making in the budget process.

Prioritizing the Agenda

Thus far, we have discussed specific areas of research that we believe are needed to help communities in both the academic and field of practice to move forward. This discussion provided ten broad areas of work, each with a number of research questions that are important for scholars to undertake. Following the ranked-choice voting process established earlier in this paper, a vote was held amongst the authors of this manuscript to establish a priority for research on the ten areas of need. The results of the ballot are provided in Table 2.

As the results show, the scholars and practitioners in this study recommended that priority for research in public budgeting and finance be given to work that addresses issues around the fiscal health of a government and the incorporation of social equity principles into the budgeting process. Interestingly, these results correspond nicely with the Government Finance Officers Association's "Rethinking Budgeting" initiative (see Government Finance Officers Association, 2024).

To understand if there is variation between the priorities of the academic and practitioner communities, the votes were separated by community and recounted. An overview of the prioritization of the two communities in comparison to the entire group is provided in Table 3. The detailed tables of the ranked voting results for the two groups are provided in the appendix of this article, which is available on the journal's website. According to the results of the recount, the prioritizations of the two communities aligned for the first two priorities (fiscal health and social equity budgeting) but differed on what their other priorities were. The academic community favored research that follows the status quo of scholarly work by looking at budgeting systems and tax and revenue policies. The practitioner community, however, prioritized research into data and research methods and capital budgeting.

Why is there a difference in the prioritization amongst the academic and practitioner communities? One reason may be that each community ranked their choices based on the needs

of their community rather than the needs of the field. For example, the study of budgeting systems has been given significant attention in the literature over the years, and its understanding is central to how we train MPA students. However, while the budgeting system in which we operate often appears flawed, the systems currently in place are relatively fixed and are unlikely to change in the near future. While academics might want to study how to change or improve the system, practitioners are more likely to be interested in topics that can have an impact on the position of their governments today. As a result, practitioners prioritize research topics based on the urgency at which they experience the area in their day-to-day jobs.

Conclusion

Our understanding of public budgeting and finance has made significant progress in the last several decades. This progress has come in both the types of questions we seek to answer and how we answer those questions. Through this progress, we have embraced the notion of public budgeting and finance as a scientific endeavor. At the same time, however, this advancement has come at a cost. As the scholarship of the field has pushed forward, we have lost track of our origins and our connection with the field of practice. And from this, the research that we conduct has often failed to address the questions that governments are struggling with. In this study, we have sought to tackle this disconnect head-on by bringing the academic and practitioner communities together and establishing a research agenda for the field that takes the needs of both groups into account.

Using ranked order voting processes, the two leading priorities for public budgeting and finance research relate to improving our understanding of fiscal health and social equity budgeting. In both cases, the research questions most pressing to be addressed focus on questions of implementation and utilization. For example, we recommend that fiscal health scholars focus on a second generation of questions that include how public administrators can manage and influence the condition of their government. Similarly, research related to social equity budgeting should prioritize scholarship that can help government officials improve the equity of the budgeting process and allocations.

We also concluded that a concerted effort is needed to address research in several other areas, including community engagement, taxation and revenue policy, capital budgeting, and the data and methods of public finance. Within these categories, we believe that it is important for scholars to focus on questions that help advance academic scholarship, but that also have clear applicability for governments in the United States and Canada. The challenges we face as a society are large, and the governments we serve need to be prepared to address them head-on.

Note

As noted later in this manuscript, as a community project, our approach to authorship is inclusive and represents a wide variety of contributions and collaborations. We recommend special consideration to this point during the academic tenure and promotion process as co-authorship roles vary within this manuscript.

Disclosure Statement

The authors declare that there are no conflicts of interest that relate to the research, authorship, or publication of this article.

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