


Social Equity in Budgeting: A Roadmap for Practitioners


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There is a growing recognition that budgets are key tools governments can use to advance equity for all residents. In the United States, governments at all levels are looking for ways to incorporate equity into their budget process to address concerns, particularly racial inequities, in delivering public services. Several local governments have taken steps to implement an equity focus in their budgeting processes, although most have yet to do so. In this article, we use lessons learned from equity budgeting initiatives, primarily at the local level, to provide suggestions for practitioners considering integrating an equity dimension into their budget process. We begin by discussing how public administration values influence budgeting and how they are connected to the budget orientation and format. Next, we look at the efforts of several local governments to incorporate an equity dimension into their budget process, followed by a consideration of the influence of state and federal actions on local governments. We then identify the key steps governments can take to implement an equity-focused budget.

Keywords: Equity, Local Government, Public Budgets, Public Values

There is growing recognition among public administration practitioners and scholars that a budget is a key tool that governments can use to provide a pathway to a more equitable society (Martinez Guzman et al., 2023; McDonald et al., 2024; Rubin et al., 2022). In the United States, governments at all levels are looking for ways to incorporate equity into their budget process to address concerns, particularly racial inequities, in delivering public services. Several local governments have taken steps to implement an equity focus in their budgeting processes, although most have yet to do so. Among the states, some are changing tax systems and funding equity-related initiatives. However, as of 2023, only the state of Washington had “formally introduced reforms to make the budgetary process more equitable” (Martinez Guzman et al., 2023, p. 8). At the federal level, President Biden, on his first day in office, issued an executive order identifying equity as a responsibility of the federal government that was to be implemented through the budget (Biden, 2021). In this article, we use lessons learned from equity budgeting

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Box 1. Definitions of Budget Formats

Line-item budget format: Classifies expenditures in terms of the items of expenditures, such as salaries, benefits, supplies, and equipment.

Performance budget format: Classifies expenditures by outputs (activities performed) by each agency related to program outcomes.

Program budget format: Classifies expenditures by their contribution to broad government objectives, such as education, regardless of the specific agency responsible for providing the activity or service.

initiatives, primarily at the local government level, to provide suggestions for practitioners considering integrating an equity dimension into their budget process. We begin by discussing public administration values in budgeting, including equity, economy, effectiveness, and efficiency, and how they are connected to budget orientations and formats. Next, we look at the efforts of several local governments to incorporate an equity dimension into their budget process. This is followed by considering the influence of state and federal actions on local governments. We then identify the key steps governments can take to implement an equity-focused budget and conclude with some remarks.

Public Administration Values in Budgeting

In 2005, the National Academy of Public Administration (NAPA), the field's preeminent organization,¹ identified equity as the fourth pillar of public administration. The focus of equity is on *who* gets public services. NAPA's first three pillars - economy, efficiency, and effectiveness - focus on *how* public services are provided. Taken together, the four pillars reflect values foundational to public administration. In 2019, in recognition of the growing role of government in advancing equity, NAPA included "Foster Social Equity" as one of the 12 Grand Challenges facing public administration today.² Similarly, in both the academic study (McDonald et al. 2024) and the practice of public administration, social equity has been increasingly emphasized. This emphasis did not exist in earlier public administration practices or literature. This is especially true for public budgeting. While some scholars discussed equity in taxation and, to a lesser degree, in government spending (Rubin & Bartle, 2023), equity has rarely been explicitly considered in the practice of public budgeting nor in discussions of budget orientations and formats.

There is, however, a link between public administration values and budget orientations and formats. Almost 60 years ago, Allen Schick (1966) identified three orientations of public budgeting systems: control, management, and planning.³ These orientations manifest the public administration values of economy, efficiency, and effectiveness that, taken together, were seen as establishing the framework for management decisions. The three orientations are incorporated into budgeting routines using different formats that determine how governments classify expenditures (see Box 1).

The control orientation is most closely associated with the line-item budgeting format (See Table 1). The focus of the information presented is on each line item in the budget (e.g., salaries, supplies, and capital expenses), and the emphasis is on controlling the growth of line-

Table 1. Public Service Values in Budget Orientations and Formats

Value	Budget Orientation	Budget Format
Economy	Control	Line item
Efficiency	Management	Performance
Effectiveness	Planning	Program
Equity	Outcome or process	Not yet defined

item expenditures to achieve the broader value of the economy, i.e., “the thrifty management of resources, such as money, materials or labor” (Norman-Major & Wooldridge, 2011, p. 209).

The efficiency value is defined as “getting the most output for the least input” (Norman-Major & Wooldridge, 2011, p. 209) and is most closely associated with the management orientation and the performance budgeting format. Efficiency is a dynamic concept that seeks to allocate resources to achieve the highest social satisfaction. The performance budgeting format regularly assesses agency outcomes to see if program performance meets social goals, such as improved student learning, reduced recidivism, or reduced road congestion.

Effectiveness looks at whether “government is accomplishing the goals it set out to accomplish” (Norman-Major & Wooldridge, 2011, p. 209). It is most closely associated with the planning orientation and the program budgeting format that seeks to allocate resources to organizational objectives, irrespective of the agency or department funding the services or activities.

Equity in the Budget Process and Format

Due to the notable absence until recent years of an equity focus in budgeting, it was not discussed as part of the framework for management decisions. The budget orientation for the equity value is thus just evolving and the budget format associated with it has yet to be defined. We posit that at least two orientations could apply: an outcome orientation and a process orientation. An outcome orientation would emphasize equity goals and focus programs on achieving them by regularly measuring progress and adapting management or budgetary allocations as necessary. A process orientation would focus on expanding citizen participation in the budget process to achieve broader, more democratic decision-making involvement.

The outcome and process orientations are not mutually exclusive or mutually supportive. An outcome orientation would focus on measuring progress toward specified equity goals. The participation orientation might or might not specify equity goals. Conversely, a process with broad citizen participation may not necessarily achieve a more equitable allocation of resources since “access and opportunity to participate are often inequitable in their own right” (McDonald & McCandless, 2023, p. 10). While we opine that the outcome orientation, focusing on equity goals, is more definable and appropriate, local governments have used both orientations to incorporate equity into their budget decisions. The City of Philadelphia, for example, emphasizes the outcome orientation by asking departments to specify how the outcomes of their budget proposals will impact the allocation of resources among marginalized communities (Waxman, 2022). On the other hand, in its efforts to advance equity, King County, Washington, uses a participatory budgeting orientation to allocate funds outside of the regular budget process (Martinez Guzman et al., 2023).

The budget format best associated with equity-based budgeting is not yet fully defined. Rhonda Sharp (2003), an expert on budgeting for gender equity, argues that the line-item format used by most governments “does not readily lend itself to assigning expenditure (and revenue) inputs in a systematic way according to their gender impacts” (p. 25). Instead, she asserts that a performance budgeting approach is likely best for equity budgeting purposes. We posit that her argument for a performance-based format can extend beyond gender considerations and can apply to a broader concept of equity. We also posit that adapting the program budget format could also provide a good framing for budgets to achieve equity goals, particularly if equity is identified as a stand-alone objective of the government producing the budget. As Kavanagh et al. (2023, p. 28) state, “a program budget supports budgeting for equity because the government can more easily identify the services that are the most powerful levers for achieving equity goals. This then forms the basis for developing criteria for how to allocate funding.” Chris Fabian (2023), a local government finance consultant, “strongly recommends a transition from a line-item to a program budget to truly understand how programs and services align with equity outcomes, and how programs and services may be adjusted to advance equity outcomes.”

Some U.S. local governments have adopted what is referred to as priority-based budgeting (PBB). PBB brings together elements of the zero-based budgeting format in which the budget for each new cycle is created starting from a “zero base,” with the program format in which expenditures are classified by their contribution to broad government objectives without regard to the specific agency responsible for providing the activity or service. Integrating the two formats, PBB emphasizes “working with the resources available as a starting point rather than with the previous year’s expenditures and allocating funding to programs rather than departments” (Zencity n.d.). Using PBB, programs can be evaluated based on desired outcomes such as equity. However, according to Fabian (2023), most local governments have not adopted a PBB format because “they perceive that they don’t have the resources to launch these new efforts. Compounding that challenge, the cost of providing current services continues to increase, while budget shortfalls brought on by the COVID-19 pandemic put immense pressures on already constrained resources.” Despite these challenges, several local governments in the U.S. have explicitly incorporated an equity dimension into their budget process. They tend to be cities where social equity is a government-wide goal. It is important to watch this evolution to see if PBB is accepted as a more widely used format for equity budgeting initiatives.

Equity Efforts by Local Governments

Some local government equity-based budget initiatives stem from participating in the Cities Budgeting for Equity and Recovery (CBER) program run by Results for America (2024). The mission of CBER is to: “make investing in what works the ‘new normal’ so that government decision-makers use evidence and data to increase the impact of the over \$2 trillion that governments spend each year to open opportunities and advance economic mobility” (What Works Cities, 2022, p. 4). The CBER program included 28 cities whose initiatives can serve as models for other local governments. Looking specifically, for example, at Austin, TX and Philadelphia, PA, two cities in the CBER program, three lessons can be learned.

First, both Austin and Philadelphia made structural changes to advance equity, such as establishing equity offices. Philadelphia gave its equity office the power to execute a city-wide racial equity mandate, and Austin developed an equity assessment tool. Second, both cities were

deliberate in finding opportunities to prioritize equity. Philadelphia redesigned its budget forms to require departments to assess the impact of their budget requests on racial equity. Austin used its equity assessment tool to examine the effect of its policies on equity. Third, both cities took specific actions to improve collaboration with stakeholders. Austin encouraged departments to engage with each other and to collaborate with stakeholders. The city also created a dashboard with links to department dashboards (What Works Cities, 2022). Philadelphia identified agencies that were engaging minority populations and had incorporated equity in their budgeting decisions and used this information to help other agencies learn from these experiences. The city also launched a participatory budgeting initiative. It should be noted, however, that while Philadelphia assesses the outcomes, engagement, and impact of policies, it realizes the limitations of its efforts: inadequate metrics and “uneven training and experience using a racial equity lens among agencies” (Waxman, 2022).

The CBER program results analysis also shows that city capital improvement plans (CIPs) present an opportunity to incorporate equity into the government’s infrastructure plan. Because it is a longer-term plan that spends large amounts of money, incorporating equity in the CIP can have an important long-term impact on equity (What Works Cities, 2022).

Fabian (2023), drawing on the experiences of nine large local governments, reported several major findings of equity-focused budget initiatives. First, he found that in the budget development, equity can be advanced by asking agencies questions focused on the equity impact of their budget requests. These questions can help agencies better understand the potential of their programs to advance equity. We have identified several cities that ask agencies to identify the impact of budget requests on racial equity, including Philadelphia, PA (Waxman, 2022), Dallas, TX (Office of Equity & Inclusion, 2022), San Antonio, TX (Office of Equity, 2021), and Madison, WI (Racial Equity & Social Justice Initiative, 2018). For example, in Philadelphia, the equity evaluation rubric for health care includes questions such as “how will this change impact racial disparities in health outcomes?” In the implementation phase, the rubric asks, “how certain are we of the impacts on disparities if the change is effectively implemented” (Waxman, 2022). In San Antonio, the Budget Equity Tool asks agencies to “[d]escribe how your budget allocates funds in ways to advance racial and economic equity. Consider a global view (not program-level) in how funds are allocated to reduce or eliminate disparities and improve outcomes for low-income communities and communities of color” (Office of Equity, 2021, p. 4). If the agency uses an equity lens in assessing expenditures, then for specific programs, managers are asked, “What specific racial and/or economic inequities in San Antonio does this program intend to address/reduce? What metrics will the Department use to evaluate or assess the program’s impact on communities of color and low-income communities” (Office of Equity, 2021, p. 4)?

The second finding reported by Fabian is that data collection and the use of empirical evidence for program equity analyses encourage agencies to show the value of programs in advancing equity goals and facilitates the budget office evaluation of the effectiveness of different programs in meeting equity and other goals. Tacoma, WA, and Dallas, TX, require data disaggregated by demographic categories to track program access and outcomes. Tacoma has a strategic plan, “Tacoma 2025,” that identifies goals such as: “improve health outcomes and reduce inequities for all Tacoma residents” and “decrease the percentage of individuals who are spending more than 45% of income on housing and transportation costs” (City of Tacoma, 2020). Tacoma also uses an equity index with 32 data sources in five categories: livability, accessibility, economy, education, and environmental health. Tacoma’s index maps out equity by census block. Dallas has five goals (economic, workforce and community development,

Figure 1. Salt Lake City, Utah Budget Matrix



Salt Lake City Program Scoring Matrix











	Mandate	Reliance	Cost Recovery	Community Benefitting	Equity Impact - Process	Equity Impact - Outcome	Economic Development	Environment + Sustainability	Infrastructure
0	No Mandate	Other public sector entities provide this service	Program does not currently generate revenue	Less than 25% of Community Benefitting	No relationship to equity impact(s)	No relationship to equity impact(s)	Meets 2 or less of Economic Development metrics	Meets 2 or less of Environment + Sustainability metrics	Meets 2 or less of Infrastructure metrics
2	Self Mandate	Other private sector entities provide this service	Program recovers < 50% of program expense	26% to 50% of Community Benefitting	Program design and decision making reflects some understanding of disparities in the city	Program helps some but not all stakeholders overcome unique barriers to success	Meets 3 - 4 Economic Development metrics	Meets 3 - 4 Environment + Sustainability metrics	Meets 3 - 4 Infrastructure metrics
4	State or Federal Mandate	City is the sole provider of this service	Program recovers 50% or more of program expense	Majority of Community (51%+) Benefitting	Program design and decision making reflects deep understanding of disparities in the city	Program allocates resources or creates opportunities that helps stakeholders overcome unique barriers to success	Meets 5 or more of Economic Development metrics	Meets all 5 Environment + Sustainability metrics	Meets 5 or more of Infrastructure metrics

Source: Fabian (2023). Reprinted with the permission of the City of Salt Lake City.

infrastructure, environmental justice, public safety and wellness, and housing), each of which has action targets and progress measures that departments use to measure and address disparities (Office of Equity & Inclusion, 2022). During FY 2022-23, Dallas made \$20 million in one-time investments and allocated \$20.8 million in current funding for these five goals (Office of Equity & Inclusion, 2022).

The third finding reported by Fabian (2023) is that “[t]he creation of an ‘evaluation matrix’ is critical to consistently and effectively evaluate budget proposals and supports the determination of which proposals to approve.” The example of an evaluation matrix from Salt Lake City shown in Figure 1 includes several criteria the city uses to score program proposals, including “equity impact–process” and “equity impact–outcome,” as well as more traditional criteria such as economic development, cost recovery, and infrastructure. The “equity impact–process” measure evaluates whether program design and decision-making reflect an understanding of economic and social disparities. The measure of “equity impact–outcome” evaluates whether the program allocates resources to overcome barriers to success and creates opportunities for stakeholders. Programs are scored by how well they meet these and other community goals considered in budget decisions. Fabian also cites Los Angeles, CA, and Pueblo, CO, as cities that use an evaluation matrix. Kavanagh et al. (2023) include Columbia, SC, on the list.

Fabian’s findings suggest several initiatives that local governments can take to use their budgets to advance equity. Most importantly, the effort requires the support of the political

leaders and the budget office. Moreover, agencies must see how using an equity priority in their budget request will affect budget allocations.

State and Federal Actions

While our focus here is on local governments, they are often regarded as “creatures of the state” because the state is the source of their legal powers, and state equity initiatives can affect them. For instance, states have had long-standing performance requirements related to education, such as special education and English as a Second Language (ESL), that impact school districts. Several states use their tax systems to advance equity (Rubin et al., 2024). One approach taken is to target sales tax actions at specific demographic groups. For example, to end discrimination specifically against women, 24 states have eliminated “pink taxes” imposed on the sale of female menstrual and hygiene products, and 17 have eliminated sales taxes on diapers (Jiminez, 2023). Other states are making the tax system more progressive. Although directed primarily at addressing income inequity, these actions have also had implicit social equity impacts since higher-income taxpayers are predominantly white (Rubin et al., 2024). State tax actions can affect local governments that piggyback on state tax base definition.

On the spending side, several equity-related state initiatives affect local governments, such as healthcare, the workforce, and broadband connectivity (Rubin et al., 2024). Examples include declaring racism as a public health crisis, advancing equity in the workplace, eliminating barriers to contracting and procurement for businesses owned by women and members of minority groups, and expanding broadband access to lower-income and underrepresented populations (Rubin et al., 2024). States may aid local governments to accomplish these goals, and/or mandate local actions to achieve them.

On the Federal level, on President Biden’s first day in office, he issued Executive Order 13985, identifying social equity as a responsibility of the federal government and directing agencies to revise their policies to address historical inequities, especially those related to race. With this Order, Biden became the first U.S. president to identify equity as a responsibility of the federal government that would be operationalized through the budget (Rubin & Bartle, 2023). The budget proposal for the fiscal year 2022 acknowledges the President’s directive stating that agencies are to “review policies and activities to assess whether underserved communities and their members faced systematic barriers in accessing benefits and opportunities” (Office of Management and Budget, 2021, p. 29).

In February 2023, the President issued Executive Order 14091 to strengthen the administration’s efforts to implement a “whole-of-government” approach to advancing social equity, particularly emphasizing racial equity (Biden, 2023). One of the action items in Order 14091 required that an annual “equity action plan” be integrated into each agency’s strategic planning and budget proposal. In efforts to comply with Order 14091, federal agencies may change grant programs or create new ones that affect local governments. For example, the U.S. Department of Transportation (DOT) has a new program, Reconnecting Communities and Neighborhoods, which, according to U.S. Transportation Secretary Pete Buttigieg, provides program grants to address the “infrastructure choices of the past and [make] sure that our transportation investments serve to connect, rather than divide, people and communities across the country. This funding will support projects that bring people closer to jobs, schools, housing, places of worship, and one another” (DOT, 2024). While many other federal efforts to advance

equity are nascent, it is likely that, once implemented, some will use grants or issue mandates that will affect local governments.

Factors for Local Governments to Consider in Using Their Budgets to Advance Equity

Based on the findings here and related research that has investigated equity initiatives in government budgeting, including gender equity (Rubin & Bartle 2023), we offer several recommendations to local governments considering infusing equity into their budget process.

1. Embed equity throughout the budget process. To accomplish this:
 - Chief executives should discuss how their budget submissions address equity related to race, gender, national origin, and other demographic characteristics.
 - The central budget office should include equity in its budget preparation instructions to agencies and provide guidance and instructions to agencies regarding how to include an equity dimension in budget requests.
 - Agencies should discuss how equity is reflected in their budget requests for programs and operations and use data and evidence in presenting these requests. They should develop equity measures and monitor progress towards meeting them.
 - Evaluators and auditors should assess whether agencies/programs are making progress toward equity benchmarks articulated in earlier stages of the budget process. An equity matrix is a tool that can be used to make this assessment.
2. Work across agencies to share best practices in gathering and using data and engaging with citizens.
 - Establish a cross-agency equity data working group. Data disaggregated by race, gender, and other demographic characteristics and geographic data are essential to measure and assess the equity of taxes and expenditures across agencies.
 - Some agencies regularly engage with constituents and can assist agencies with less experience.
3. Provide continual feedback and training to agencies regarding consideration and measurement of equity for ongoing improvement in advancing budgeting for equity (Martinez Guzman et al., 2023).
4. Obtain support from organizations and other stakeholders outside government (Rubin & Bartle, 2023).

Conclusion

In recent years, governments at all levels have started to use their budgets to advance equity. We have identified patterns in these initiatives and suggested what is needed for equity-based budgeting to work. In conclusion, we stress that there are several *sine qua non* for these initiatives to be successful. First, elected officials and top administrators must see equity as a high priority. Second, lead budget offices must proactively use budgets to advance equity. Third, budget equity must become integral to the administrative routines of government. Fourth, budget

staff and agency employees must be trained in and see the importance of equity. Incorporating a new value such as equity, into the age-old budgeting process will not happen overnight and will vary from place to place. There will be failures as well as successes. As Kavanagh et al. (2023, p. 18) write, “budgeting for equity is hard because it reveals tensions. It raises the central tension in budgeting of who gets what.” No budget reform is for the faint of heart, which is certainly true of an equity-focused reform. However, the experiences of many governments already implementing equity initiatives provide a roadmap for how to proceed. Learning can happen faster if governments share their experiences, and equity can become a more widely accepted part of government budgeting.

Endnotes

- ¹ NAPA is an independent, nonprofit, non-partisan organization established in 1967 and chartered by Congress in 1984. Its close to 1,000 elected Fellows include former U.S. Cabinet officers, members of Congress, governors, mayors, state legislators, prominent scholars, career public administrators, and nonprofit and business executives.
- ² This work uses the terms equity and social equity interchangeably. Equity is generally individualized; social equity refers to fairness for and among groups.
- ³ Allen Schick is one of the intellectual leaders of the study of public budgeting. The article cited here is considered one of the seminal readings in public budgeting.

Disclosure Statement

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