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Equity in budgeting: U.S. state and local government initiatives

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Abstract

A government's budget is the most important statement of its priorities. Budgets provide information on how public resources are mobilized and allocated and are the key instruments through which government policies are made and changed. Historically, budgets have not been perceived as instruments to advance equity, a core value of society critical for ensuring that the social contract between citizens and the state is met. When equity has been specifically addressed in budgetary considerations, it has generally been regarding economic issues such as the differential impact of tax policies across income groups. In recent years, however, governments in the United States at all levels have begun to use budget actions to advance equity, especially for historically marginalized groups. In this research, we answer the question: what budget actions have been undertaken by U.S. state and local governments to structure taxing and spending, to advance social equity goals? We also provide several recommendations for state and local governments to consider in their efforts to infuse equity into their budgeting processes to advance a whole-of-government effort to actualize this critical social goal.

Keywords: social equity, government budgeting, government priorities

Introduction

A government's budget is the most important statement of its priorities. It provides information on how public resources are mobilized and allocated and is the key instrument through which governments make and change policies. Historically, however, budgets have not been perceived as instruments to advance equity, a core value of society critical for ensuring that the social contract between citizens and the state is met. When equity has been specifically addressed in government budgets, it has generally been regarding economic issues such as the differential impact of tax policies across income groups. But, in recent years, the COVID-19 pandemic that exacerbated pre-existing disparities across individuals and communities, and the increase in social movements highlighting racism and inequality, have spotlighted the use of government budget actions to achieve equity objectives. For example, after

Availability of data and material

Upon reasonable request, the datasets of this study can be available from the corresponding author.

Authors' contributions

Conceptualization: Rubin MM, Bartle JR, Willoughby K.

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the death of George Floyd in 2020,¹ there were calls in cities across the United States to “defund the police” and reallocate the funds to support people and services in historically marginalized communities.

Recognizing the importance of government budgets in advancing equity, more than 80 countries around the world (Kolovich & Khan, 2019) have adopted gender-responsive budgeting (GRB), an initiative incorporating a gender perspective into budgets to advance equity between women and men.² According to Downes et al. (2017, p. 22), “gender budgeting is a specific example of a broader trend in budgeting, whereby the budget is considered as something more than a neutral process of resource allocation, but as a value-laden process that embodies – and potentially influences – long-standing societal choices about how resources are deployed.” This broader trend is reflected in increasing efforts by U.S. governments at all levels to use budget actions to advance equity, especially for historically marginalized groups. On the Federal level, on President Biden’s first day in office in January 2021, he issued an Executive Order directing federal agencies to revise their policies to address historical inequities. To operationalize the President’s request, the Office of Management and Budget (OMB), the nation’s central budget office, instructs agencies to “whenever possible, prioritize advancing and embedding equity in their proposals” (US OMB, 2023). On the state level, some are changing tax systems and funding equity-related initiatives, but none have modified budgeting laws to specifically incorporate equity. Among U.S. local governments, several are requiring the use of budget equity tools in their budget preparation processes, but most have not yet done so.

In this research, we address the question: What budget actions have been undertaken by U.S. state and local governments to influence taxing and spending to advance social equity goals, especially for historically marginalized groups. To set the context, we begin with a brief review of the history of equity considerations in government budgeting on both the revenue and expenditure sides of the budget. We then provide illustrative examples of state and local government budget-related equity initiatives and present recommendations for these governments to consider in their budgeting processes to advance a whole-of-government effort to actualize equity goals. The conclusion provides summary remarks.

A Brief History of Equity Considerations in Government Budgeting

In 1968, a group of public administration scholars came together at Syracuse University’s Minnowbrook Conference Center to debate the future of the field during what was one of the most turbulent decades in U.S. history. The meeting, referred to as Minnowbrook 1, is generally marked as the birthplace of the “New Public Administration” that rejects the long-held view that public administration should be value neutral but sees it, instead, as a field that should reflect social values

¹ George Floyd was an African American male who was killed by white police officers in Minneapolis, Minnesota, while being arrested on a charge by a store clerk that he paid with a counterfeit bill.

² Gender budget initiatives, to date, have only referred to women and men.

including social equity.³ Subsequent to Minnowbrook 1, social equity would become a central tenet of public administration. In fact, since 2005, the National Academy of Public Administration (NAPA), the pre-eminent U.S. organization of public administration academics and practitioners⁴ has included equity as one of the four pillars of public administration along with economy, effectiveness, and efficiency.

The notion of equity, however, predates public administration by several millennia with the search for “the good” as the primary focus of political philosophers through the centuries (Guy & McCandless, 2020). Several philosophical viewpoints concerning equity have influenced political science, political theory, economics, and in turn, public budgeting. Economics has long employed notions of equity—especially those consistent with utilitarianism and, to a lesser extent, Rawls’ theory of justice⁵—that implicitly serve as the ethical basis for policy analysis and policy judgments such as government intervention in the economy.

Richard Musgrave, often referred to as the founder of public economics (Sturn, 2007), formulated a three-function framework of government to explain this intervention in a market-based economy. According to Musgrave, the three functions, or branches, of government are macroeconomic stabilization, resource allocation, and income redistribution (Musgrave, 1959). Most relevant here is the redistribution branch in which government intervenes in the economy to ensure that the distribution of income and wealth is fair. We posit that for a government to execute actions that will bring about this fair distribution, it must systematically infuse equity into the budget. Until recently, however, governments have considered equity in a narrow manner, if at all, on both the revenue and expenditure sides of their budgets.

Equity considerations on the revenue side of government budgets

Historically, equity considerations on the revenue side of the budget focused on personal income, more specifically, on the equity implications of taxes on this income. Almost 250 years ago, Adam Smith enunciated four “canons of taxation” upon which a good tax system should be built: equity, certainty, convenience, and economy (Smith, 1937). Regarding equity, Smith (1937, p. 777) wrote: “The subjects of every state ought to contribute towards the support of the government, as nearly as possible, in proportion to their respective abilities.” Smith’s concept of equity related to ability to pay, i.e., to income, expenditure, or wealth, still stands (Mikesell, 2017). Recently, however, dimensions of fairness other than those based on income have entered the revenue-equity dialogue.

In recognition of differential gender impacts of government revenue policies, in early 2024, the United Nations Development Programme (UNDP) held its first Global Dialogue on Public Finance and Taxes for Gender Equality. The dialogue focused on institutional and policy reforms needed to implement tax and fiscal policies that support equitable treatment of women (UNDP,

³ Throughout this work, the terms equity and social equity are used interchangeably. Equity is generally individualized; social equity refers to fairness for and among groups.

⁴ 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, and state legislators as well as prominent scholars, career public administrators, and non-profit and business executives.

⁵ Rawls (1921–2002) was a highly influential political philosopher whose book, *A Theory of Justice* (1971), was one of the most important works of political philosophy in the 20th century.

2024). Governments worldwide are also looking more closely at how to address differential gender impacts of revenue policies (Kolovich & Khan, 2019). In the United States, disparate impacts of taxes by gender have received attention (Abramovitz & Morgen, 2006; McCaffery, 1997), especially with regard to issues such as the “marriage penalty” feature of the federal income tax and some state income taxes.⁶ Ilin et al. (2022), for example, found that for low-income females with children, the combined federal and state marriage penalty can be equal to several years of work-related earnings.

The marriage penalty has disparate racial impacts, as well (Brown, 2021), primarily due to the more equal division of spousal income among Black couples than white couples. Other features of the U.S. federal income tax, such as the mortgage interest deduction, have differential racial impacts (Brown, 2021). According to the National Low Income Housing Coalition: “...affluent white households disproportionately benefit from the deduction...” (2017). Other aspects of the federal tax system with differential impacts across races include the treatment of capital gains, retirement savings, and the transfer of wealth to family members.

Racial biases can also be found in state tax systems. For instance, Leachman et al. (2018) point out that several tax actions in the 19th and early 20th century in U.S. southern states likely had racist intent. Property tax limits reduced the tax burden on property owners who were almost all white and the restrictions on raising the property tax kept property owners’ taxes low for many decades. The tax burden was shifted to the retail sales tax and excise taxes that disproportionately affected lower-income consumers and larger families, many of which were Black. All but four states still have limits on either the assessment value or the tax rate that continue to preserve property wealth of property owners who are predominantly white (Walczak, 2018). In the United States in 2022, the home ownership rate among whites was 74 percent; among Blacks it was 45 percent (Korhonen, 2023).

Some state and local non-tax revenue sources, such as fines and fees, also have implicit racial biases. According to the Fines and Fees Justice Center (n.d.), municipal fines impose an unjust burden on poor people, particularly people of color, and often lead to late payment fees, license suspensions, and even incarceration, all of which cause people to lose jobs. Mello (2018) found that a typical \$175 fine for a traffic violation disproportionately affects the poorest quartile of drivers. For these drivers, a fine of \$175 is “similar to an \$800 to \$900, or about a 5 percent, income reduction,” because of reduced employment, unpaid bills, delinquencies, and damaged credit ratings (Mello, 2018, p. 35). The differential racial impacts of fines and fees are rarely considered in government budget decisions. Nor are the racial implications considered of lotteries, another source of U.S. state revenues, “that unfairly target poor Black and brown communities” (Ellis & Gamble, 2022). Research on U.S. state lotteries has found that this revenue source contributes to greater income inequality in states where lotteries exist (Freund & Morris, 2005). Wisman (2006, p. 960) is even more damning of lotteries, explaining that they violate both vertical equity as espoused by Adam Smith as well as horizontal equity as defined by Richard Musgrave.

Despite implicit biases in revenue systems at all levels of government in the United States, it is difficult to find concrete examples where equity has been explicitly and comprehensively considered

⁶ Married taxpayers have the option of filing federal tax returns jointly or separately. The marriage penalty takes effect when the taxes paid jointly exceed what would have been paid if each partner had filed as a single person. Spouses with similar incomes are more likely to experience marriage penalties.

in government policy decisions other than as related to income. Governments typically calculate the impact of tax changes by income group, or sometimes by geographic area, e.g., city, county, school district, or legislative district. It is rare to see tax burdens disaggregated by other demographic categories that are relevant to equity, such as race and gender. One key reason for this omission is the lack of available data disaggregated by these characteristics.

U.S. local governments see “data as the next frontier in equity,” with one local official observing, “data is critical to embedding equity into a government’s operations and budgeting for this reality is paramount” (Newsome, 2022). The lack of disaggregated data is a primary reason for the non-sustainability of the GRB initiative in San Francisco, California, one of just two places in the United States that has specifically attempted to use its budget to advance gender equity (Rubin, 2018).⁷ A 1998 ordinance required all San Francisco government departments to collect gender disaggregated data. However, there were no sanctions if they failed to do so, and many departments simply did not comply with the requirement. As a result, gender gaps were not revealed in most policy areas (Rubin, 2018).

Recent efforts by the U.S. federal government to use its budget to advance social equity have also been challenged by the unavailability of data across policy areas disaggregated by demographic characteristics. In recognition of the importance of such data to understand the impact of federal policies on equity outcomes, and to identify and remove barriers to equitable access to government programs, an Equitable Data Working Group was established under President Biden’s first Executive Order (Biden, 2021). In April 2022, the Working Group released a report with recommendations “designed to establish the foundation for a holistic federal strategy toward equitable data, in which all actors are intentional about when and how they promote disaggregated demographic data across the full data lifecycle—including its collection, protection, management, analysis, dissemination, use, and destruction” (The White House, 2022).

Equity considerations on the expenditure side of government budgets

Budget formats determine how governments classify expenditures by establishing the rules under which budgets are crafted. Looking at budget formats is one way to determine if and how equity considerations have been integrated into the expenditure side of the budget. We have found no evidence of equity being an integral component part of the four formats generally used by the states: line-item, performance-based, program, and zero-based.

The line-item format that classifies and presents expenditures by inputs (resources purchased) is generally seen as the earliest format of modern-day public budgeting (Hou, 2022). Introduced at the end of the 19th century to deal with excesses of the political machines that controlled many state and local governments (Williams, 2006), line-item budgets speak to the goal of cost control in which equity has had no explicit place.

The performance-based budget format⁸ is a commonly used alternative to, or used in tandem with, the line-item budget. In the performance-based format, the government classifies expenditures

⁷ The second place in the United States that considered adopting a GRB initiative to advance gender equity was Fulton County, Georgia. That effort also stalled when its primary advocate left office.

⁸ There are various terms used to describe “performance budgets” including performance-based budgets and performance-informed budgets. These terms are used interchangeably here based on their use by different scholars and practitioners.

by outputs (activities performed) by each agency and by program outcomes. Modern performance budgeting systems may require measures of government performance to be developed and reported, separately or in tandem with program or agency budgets, as well (Lu & Willoughby, 2018). Nevertheless, since its origins in the early decades of the 20th century (Williams, 2006), equity has had no explicit place in the performance-based format. Of note, however, budget experts studying GRB have opined that performance budgets may provide the best framing for governments to achieve their equity goals related to gender (Sharp, 2003). We posit that this suggestion could be extended to budgeting for equity for all marginalized groups.

A third format, the program budget, classifies expenditures by their contribution to broad government objectives, such as education, regardless of the specific agency responsible for providing the activity or service. Since its earliest use by the U.S. federal government "...as part of the wartime control system by the War Production Board in 1942" (Novick, 1966, p. 1), the focus of program budgets has been on achieving government objectives without specific reference to equity. Here, again, we posit that the program budget format could 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.

Zero-based budgets (ZBB) differ from other formats in that the budget for each new cycle is not created incrementally, i.e. by using the current budget base as the starting point. While it is rare that governments actually build their budgets from zero, when engaging this format, they do not craft their budgets from the current year's base ingrained in the incrementalist approach applied by other budget formats. Since ZBB was used by Jimmy Carter as Georgia Governor and later in several other states, its focus has been on the justification of expenditures rather than on equity. Here, too, we opine that an equity perspective could be incorporated into this format if equity were to be specifically defined as a government objective.

Several U.S. local governments have adopted what is referred to as priority-based budgeting (PBB) that brings together elements of zero-based and program formats by emphasizing "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.). With PBB, programs can be evaluated based on desired outcomes such as equity. Most local governments, however, 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" (Fabian, 2020).

The budget process

Another way to determine whether or how equity has been integrated into the expenditure side of the budget is to look at the budget process, the decision-making route for allocating public resources to actualize policy priorities. In the United States, for the federal government as well as state and local governments, the budget process generally consists of four phases: budget preparation, legislative review, budget execution, and budget audit and evaluation (see Fig. 1). We have found some evidence that equity has been integrated, albeit to a limited extent, into all phases

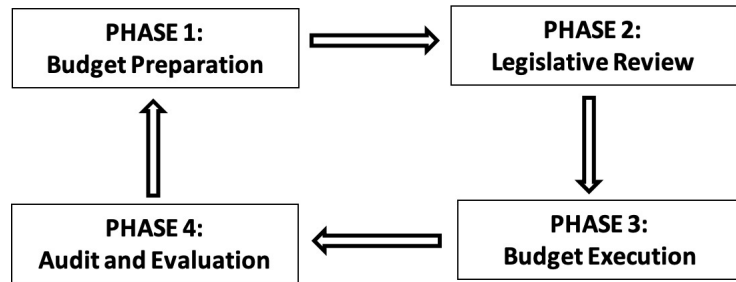


Fig. 1. The Government budget process.

of the budget process either in the United States or elsewhere around the world.

Phase 1: Budget preparation

Budget preparation is generally the function of the executive branch of government. Priorities of the chief executive are actualized through the actions and guidance of the central (executive) budget office and through budget requests of agencies/ministries. For example, if equity is one of the chief executive's priorities, the central budget office can mandate that agencies explain how their requested budget addresses equity. Among U.S. states, Colorado, Connecticut, Oregon, Virginia, Washington, and Wisconsin have considered equity in budget preparation (Martínez Guzmán et al., 2023).

Among U.S. cities, some require the use of budget equity tools in their budget preparation processes, including Austin TX, Madison WI, Portland OR, and San Antonio TX. These tools are used to integrate equity assessment into budget policies, processes, procedures, and practices. They require purposeful consideration of equity when developing and evaluating budgets, necessitate attention to data, and often seek community input and involvement in the budget process.⁹

At the U.S. federal level, as mentioned earlier, on President Biden's first day in office in 2021, he issued his first Executive Order calling for the government to "allocate resources to address the historic failure to invest sufficiently, justly, and equally in underserved communities, as well as individuals from those communities" (Biden, 2021). To carry out the President's Order, the OMB issued instructions to all agencies asking that they consider equity in their Fiscal Year 2023 budget requests (US OMB, 2023).¹⁰ Several governments across the globe have incorporated a gender equity perspective into the budget preparation phase (Rubin & Bartle, 2023). Countries such as Iceland, for example, have incorporated gender impact assessment into their budget preparation phase that typically addresses the question: how does a law, policy or program reduce, maintain, or increase gender inequalities (Quinn, 2018).

⁹ A few U.S. local governments have adopted participatory budgeting (PB), a process whereby community members decide how to spend part of the city's budget, usually regarding capital items. In New York City, for example, all New Yorkers, aged 11 and over, can be involved in decisions of how to spend \$5 million of the city's budget to address local community needs. Although there is some evidence that participatory budget initiatives have resulted in more equitable public spending (Wampler & Goldfrank, 2022), they do not necessarily have to do so unless equity is a specific objective of the PB process. Moreover, it depends on who is involved in the PB process. As observed by McDonald & McCandless (2023, p. 10), "access and opportunity to participate are often inequitable in their own right."

¹⁰ OMB, the U.S. government's central budget office, issues Circular No. A-11 to all federal agencies with detailed instructions for submitting budget data and materials.

Phase II: Legislative review

In Phase II of the budget process, the chief executive's budget is submitted to the government's legislative body for review and approval. An equity perspective can be included in Phase II in several ways such as incorporating it in guidelines for expenditure and revenue legislation and in language establishing new programs and agencies. In the United States, state legislatures have not always moved in the direction requested by the governor. For example, in Wisconsin, the state's biennial budget was signed into law in July 2021 only after months of extensive resistance from the legislature on equity-related programs proposed by the Governor.

At the local government level in the United States, city councils have often led the way in equity related budget actions. For instance, in Austin, TX, a 2015 City Council resolution mandated that the City's central budget office evaluate the impact that existing city policies and practices have on equity (Austin Equity Office, 2020). At the U.S. federal level, there have been no specific actions taken by Congress, the nation's legislative branch, to incorporate an equity perspective into budget actions such as incorporating it into guidelines for expenditure and revenue legislation. But there are examples of programs that have been funded by Congress that "can reduce racial disparities" (Cook et al., 2022).

Around the world, some countries, including Sweden, Mexico, Canada, and South Africa, have incorporated a gender equity perspective into Phase II of the budget process. In Sweden for example "the Lower House of the Parliament ensures that gender is a key criterion in the formulation and oversight of the national budget" (OECD, 2015, p. 51). Gender responsive budget initiatives, however, are more likely to be incorporated into phases of the budget process other than the legislative phase (Rubin & Bartle, 2023).

Phase III: Budget execution

In Phase III, budget plans are put into operation by government agencies. There are several ways in which an equity perspective can be incorporated into this phase such as including it in objectives for procurement and outsourcing. In the United States, many state governments, and several local governments that spend, on average, between one-third and one-half of their budgets on contracted goods and services (Harvard Kennedy School, 2022), have set up special programs for procurement and contracting to promote equitable opportunities for businesses owned by women and people of color. At the U.S. federal level, policies have been implemented "to ensure equitable procurement opportunities, both in contracts awarded by the ...Government and state and local contracts awarded under federal grants" (The White House, 2022).

Worldwide, Rubin & Bartle (2021) report that countries use an array of initiatives in Phase III of the budget process to specifically advance gender equity. In Israel, for example, the "Mandatory Tenders Law states that when two bids receive the same number of points after evaluation, the bid from a 'business controlled by a woman' shall be chosen" (Rimmer, 2017, p. 14). And, in Austria, "each line ministry is obliged to consider how its activities relate to gender equality, and to design objectives and indicators to promote gender equality in the context of the budget" (OECD, 2017, p. 78).

Phase IV: Audit and evaluation

In Phase IV, governments look back at what they have accomplished by undertaking evaluations

and audits. There are two basic categories of audits: financial audits and performance audits. A financial audit determines if public funds are spent legally and managed in accordance with generally accepted accounting principles.¹¹ A performance audit examines the efficiency and effectiveness of government programs and functions and determines whether programs achieve their intended objectives. Equity audits would fall into the second category with equity stated as an explicit objective. If equity is not included in this phase, there can be no feedback to agencies and legislators regarding whether equity initiatives are working.

To date, there is no evidence of the incorporation of equity into Phase IV of the budget process in U.S. governments at any level. On the other hand, many governments around the world incorporate a gender equity dimension into this phase (Rubin & Bartle, 2023). For example, Austria incorporates gender equity evaluations into the purview of the country's Court of Audit, its supreme audit institution. By connecting spending to measurable and relevant outcomes, the OECD has called the Austrian approach a "leading international practice in gender budgeting" (Woolner, 2019).

Budget-Related Equity Initiatives by U.S. State Governments

U.S. state government efforts to advance equity are in the early stages of being directly linked to budget processes or to changes in budget laws. Budgeting for equity is growing organically, in fits and starts, a growth pattern similar to that of performance budgeting that is legally prescribed in 42 states (Lu & Willoughby, 2018). As discussed by Pollitt (2002), organic growth is an important step toward "results convergence." This is an effort that progresses from governments talking about the reform, to their adoption of some form of it, to engaging the reform and finally, to where the reform effects results of government actions that begin to converge. In short, changes in the budget process need to be implemented in a way comfortable for the government. As described by Irene Rubin writing about earlier efforts to reform the budget process, "Many of the innovations were clumsy when introduced, so that public administrators *adopted* and then *adapted* them, piecing together parts of reforms that suited their environments" (Rubin, 1990, p. 181, emphasis added).

Although to our knowledge, no state has changed its budgeting laws to specifically incorporate equity, some are making policy changes to enhance equity such as modifying tax structures and funding equity-related initiatives. For instance, states have had long-standing performance requirements related to education such as special education and English as a Second Language (ESL). These initiatives can be viewed as equity initiatives in that they reward educational institutions for achieving performance targets or program objectives such as increasing graduation rates and first-generation student enrollments. The following discussion provides illustrative examples of state government initiatives to advance equity on both the revenue and expenditure sides of their budgets.

State equity-related initiatives on the revenue side of the budget

Several states are using their revenue systems—specifically their tax systems—to advance

¹¹ Generally accepted accounting principles (GAAP) for the public sector are a set of accounting rules, standards, and procedures issued and frequently revised by the Government Accounting Standards Board (GASB).

equity. One approach taken is to target sales tax actions at specific demographic groups. 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 (Jimenez, 2023). Another sales tax action has been to eliminate the state tax on grocery items (Daigneau, 2024). This action, taken in recent years primarily to address inflation, *explicitly* impacts equity as related to income since households with lower incomes spend proportionately more of their incomes on food than do those in higher income households (USDA, 2023). We argue that removing the tax on groceries can have *implicit* social equity impacts, as well, given that a larger proportion of Black and Hispanic households are in lower income brackets than are white households (Statista Research Department, 2023).

Another approach states are taking to use their tax systems to advance equity is to increase the progressivity of the personal income tax. As with the elimination of the sales tax on groceries, progressive income taxes explicitly impact equity as related to income, but also have implicit social equity impacts. In 2020, when New Jersey increased its income tax rate on annual incomes over \$1 million, Tharpe (2020) wrote: “by raising revenues on the wealthiest families... New Jersey is advancing a strong, antiracist response to COVID-19 and the recession. Minnesota “levies a robust personal income tax with refundable credits for low-income families and higher rates for top earners” (Hill et al., 2021, p. 6). In this state, higher income earners are predominantly white; lower income earners are predominantly members of minority groups, including indigenous peoples (Gubbay et al., 2023).

State equity-related initiatives on the expenditure side of the budget

On the expenditure side of the budget, states have funded equity related initiatives across several domains including, but not limited to, healthcare, the workforce, broadband connectivity, and education.

Healthcare initiatives

Between 2018 and August 2021, several governors issued executive declarations claiming racism as a public health crisis (Astho, 2022) that must be addressed. For instance, in 2020, Michigan Governor Gretchen Whitmer signed an Executive Directive recognizing racism as a public health crisis which identified health equity as a major state goal and said that Michigan would “require implicit bias training for all state employees” (Michigan, 2020).

In the wake of the outbreak of the COVID 19 epidemic in early 2020, several states enacted laws to address what were already inequities in access to adequate healthcare. For instance, in 2021, Connecticut’s state legislature also declared racism to be a public health crisis and established a 28-member commission with the charge to “enable the state’s Department of Public Health to be more responsive to people of color” (Udoma, 2021). In Alaska, the Department of Health and Social Services developed a strategic plan in early 2022 to promote equity for state residents, with the mission to, “ensure that all Alaskans have full and equal access to opportunities to lead healthy lives” (Alaska Division of Public Health, 2021, p. 3). The plan defines “equitable” to be “everyone has fair and just opportunities to be as healthy as possible” (Alaska Division of Public Health, 2021, p. 3).

Workforce initiatives

States have undertaken a wide range of initiatives to advance equity in the workplace. To illustrate, in Colorado in 2020, the governor directed the Department of Personnel and Administration “to lead state action on equity, diversity and inclusion for the state” (Polis, 2020, p. 1) within the government workforce. In Oregon, the governor established the Office of Diversity, Equity, and Inclusion/Affirmative Action to provide leadership and support to state agencies to create work environments that give all residents the opportunity to reach their full potential as state employees (Stoudamire-Wesley et al., 2021). The Office has training responsibilities as well as those related to eliminating barriers in contracting and procurement for businesses owned by targeted groups, including members of minority groups and women. In 2022, California established an institutional structure to encourage major employers in the state to take actions to reduce unconscious bias and structural barriers and promote best practices to close the gender pay gap (Newsom, 2022).

Broadband access initiatives

In recognition of the importance of broadband access in an increasingly digitized world in which historically unrepresented populations are living without internet access, several states have enacted legislation to close the digital divide. For instance, in 2021, Alabama passed the Connect Alabama Act that established an authority and a finance corporation in the Department of Economic and Community Affairs “to expand broadband, develop a statewide connectivity plan, and finance broadband projects” (Alabama NewsCenter, 2021). In Georgia, the state’s OneGeorgia Equity Fund, in the Department of Community Affairs, provides grants, loans, and other assistance to rural communities with high poverty rates (Georgia Department of Community Affairs, n.d.). In Tennessee, the Governor’s Office of Diversity Business Enterprise created in 2017 aids state agencies in their efforts to increase the success of businesses owned by members of minority groups, woman, persons with disabilities, and those who are service-disabled. The Office has launched dashboards to report contracting diversity and to increase transparency of enterprise progress in meeting diversity goals (Tennessee Governor’s Office of Diversity Business Enterprise, 2022).

Education initiatives

Equity in school finance is an issue that has long engaged state legislatures, governors, and state and federal courts (including the U.S. Supreme Court). New initiatives in some states have been undertaken specifically to advance equity. In Alaska, the state’s fiscal year 2020 budget for the Department of Education and Early Development provided funding to “close the achievement gap by ensuring equitable educational rigor and resources” (Alaska Department of Education & Early Development, 2021). In Illinois in 2021, the state passed the Commission on Equitable Public University Act to investigate more equitable funding strategies and to present a report to the legislature that contributes to “closing graduation and retention gaps among low-income and students of color” (Rasper, 2021). In 2021, Colorado’s Department of Higher Education hired a chief education officer to pursue Diversity, Equity and Inclusion (DEI) goals with responsibility for “erasing persistent equity gaps in educational attainment across all student demographic categories,” a position that the state legislature added funding for in the 2022 budget (Colorado Department of

Higher Education, 2021).

Diversity, equity and inclusio (DEI) initiatives

Many states have made efforts to advance equity by funding DEI offices that are tasked with various responsibilities such as conducting equity training for state employees, identifying equity implications of state laws, policies, processes, and practices, and ensuring that the state workforce is representative of state demographics.¹² In New Jersey, for example, the Office of Diversity, Equity, Inclusion and Belonging, located in the Office of the Governor is charged with “...increasing the presence and participation of historically underrepresented groups in state government... [and] guiding and coordinating state agency initiatives to strengthen diversity, equity, inclusion, and belonging among those employed by the state; and monitoring implementation of these measures” (New Jersey Office of the Governor, 2023).

Budget-Related Equity Initiatives by Local Governments

Several governments at the local level in the United States have been more proactive than the states in specifically using their budgets to advance equity. Some localities are working with national organizations that are providing technical and other assistance. For example, several hundred local governments are working with a network called the Government Alliance on Race and Equity (GARE) to promote racial justice through more inclusive policymaking. GARE has developed tools that are used by several governments. The most relevant here are the Racial Equity Tools (RET) that “are designed to integrate explicit consideration of racial equity in decisions, including policies, practices, programs, and budgets... Use of a racial equity tool can help to develop strategies and actions that reduce racial inequities and improve success for all groups” (GARE, 2016, p. 4).

A second effort to assist cities across the United States working to advance equity was undertaken by Bloomberg Philanthropies through its What Works Cities (WWC) initiative and launched as City Budgeting for Equity and Recovery program (CBER) in 2020 in 28 cities. WWC developed cases and action-oriented research to advise cities on how to develop and implement equity-focused reforms in city budgeting. Drawing primarily from GARE and WWC, information presented below discusses how a few local governments have undertaken efforts to specifically bring equity into their budget process.

Austin, Texas

In 2015, an Austin City Council resolution mandated its central budget office to evaluate the impact that existing city policies and practices have on equity, evaluate best practices in other cities, and develop recommendations for addressing current race and socio-economic based inequities (Austin Equity Office, 2020). The following year, an Equity Office was established along with an equity assessment tool designed to identify and remedy inequitable policies, practices, and procedures (Austin Equity Office, 2020). In 2017, the tool was piloted in eight departments, and in

¹² For a discussion of DEI in public administration literature see Yeo & Jeon (2023).

2018 and 2019 additional departments were added. The tool has a total of 74 questions divided into four sections, one of which focuses on budget analysis. The budget section asks departments how their budget may disproportionately benefit some communities over others and how the budget could be reallocated to advance racial equity.

Madison, Wisconsin

Madison initiated a Racial Equity and Social Justice Initiative (RESJI) in 2014 and created a Racial Equity and Social Justice Tool. The purpose of the tool is to “facilitate conscious consideration of equity and examine how communities of color and low-income populations will be affected by a proposed action/decision of the City” (Madison, 2018, p. 2). The tool is used in budget formulation by the Finance Department that reports to the mayor. The tool asks questions of the agencies framed as “What, Who, Why, and How” that are designed to stimulate strategies to reduce adverse effects of the city’s budget on marginalized populations.

Philadelphia, Pennsylvania

Philadelphia is one of the most proactive local governments in the United States in implementing an equity approach to budgeting. According to the city’s budget director in 2021, its goal is to “produce budgetary decisions that have measurable impacts in reducing racial disparities” (Waxman, 2021). The city is using five strategies to meet its goal: participatory budgeting, external input, internal processes, impact and data analysis, and action plans, and has created equity rubrics to evaluate departmental budgets. Departmental self-assessments require training in applying an equity lens, a challenge consistent with that reported by Rubin & Bartle (2021) in their assessment of GRB initiatives.

Portland, Oregon

In 2016, the City of Portland passed a resolution directing bureaus to use a Budget Equity Assessment Tool (BEAT) for budget requests and to submit a report to the Office of Equity and Human Rights (OEHR). Agencies were also directed to “increase and improve engagement and partnership with Communities of Color and communities experiencing disabilities” (Portland Oregon, 2016). City agencies are required to develop racial equity plans. The BEAT has questions for the agencies in three areas: base budget, decision packages, and equitable engagement and access that relate to the agency racial equity plans. During the budget approval phase, council members may use the BEAT to promote initiatives.

San Antonio, Texas

In 2017, working with GARE, San Antonio began developing a budget equity tool to be used across each department, and ultimately to create a citywide strategy and goal (San Antonio, n.d.). The budget equity tool includes a set of questions intended to guide city departments on how to allocate their budgets to improve outcomes for minority and low-income communities. San Antonio’s Office of Equity provides training to city agencies on how to use the equity lens in crafting their budget requests (San Antonio, n.d.).

Recommendations to Advance Budgeting for Equity

Based on our research here, and extant scholarship that has investigated equity initiatives and other reforms in government budgeting, including that related to gender equity,¹³ we offer several recommendations to U.S. state and local governments considering infusing equity into their budget process.

Recommendation 1: Consider incorporating equity into budgeting laws

To date, although some U.S. local and state governments have made policy changes to enhance equity, to our knowledge none have modified their budget laws to specifically incorporate equity. If equity is to be a stated goal of government, these laws would have to be modified so that it becomes integral to the administrative routines of government. This would be similar to the path taken by performance budgeting that is now legally required in 42 states (Lu & Willoughby, 2018). Making equity legally binding, like fiscal rules, could promote fiscal transparency as well.¹⁴

Recommendation 2: Establish an inter-agency data working group

Data disaggregated by race, gender, and other demographic characteristics, along with geographic data, are essential to measure and assess the equity of taxes, fees, programs, and investments. U.S. state and local government data sets generally do not provide this information. An inter-departmental working group would allow for the transfer of information and for the development of ideas to promote more efficient data collection efforts. The U.S. federal government's Working Group on Data can provide a model for state and local governments.

Recommendation 3: Mandate agencies to incorporate equity into their budget requests

U.S. states, and most local governments, do not currently require agencies to include equity considerations in their budget requests. With no pressure to implement an equity perspective, agencies are unlikely to do so. Requiring agencies to include considerations of equity in their budget requests would provide decision-makers with the ability to look at individual agency requests, and across agency requests, through an equity lens. The examples of Austin, Madison, Philadelphia, Portland OR, and San Antonio all require an equity focus for agency requests, and these serve as models for other governments. At the U.S. federal level, agencies were asked to consider equity in their budget requests for Fiscal Year 2023.

Recommendation 4: Include equity as a consideration in every phase of the budget process

While none of the U.S. examples in this article employ an integrated initiative, doing so would reinforce equity at each phase of the process (Martínez Guzmán et al., 2023; Rubin et al., 2022). In Phase I of the budget process (preparation), and Phase II (legislative review), state and local governments could include explicit statements as to how proposed and enacted policies would

¹³ For example, see Lu & Willoughby (2018); Martínez Guzmán et al. (2023); and Rubin et al. (2022).

¹⁴ For a discussion of how fiscal rules advance fiscal discipline and credibility, see Kim & Park (2024).

affect historically marginalized groups. In Phase III (executive implementation), equity goals could be implemented in the routines of government: tracking metrics on program and service delivery and their accommodations to, and impacts on, marginalized groups, and/or advancing inclusive staffing, contracting, and purchasing policies and protocols. In Phase IV (audit and evaluation), just as governments evaluate programs for progress towards meeting other goals such as economy and efficiency of service delivery, they might assess whether programs are making progress towards equity benchmarks articulated in earlier phases of the budget process.

Recommendation 5: Provide continual feedback and training to agencies regarding consideration and measurement of equity for on-going improvement in advancing budgeting for equity

As a whole-of-government effort, managers need to help agencies implement an equity initiative. The progress in one agency can be shared with other agencies, as can the challenges. Learning by doing is likely to be effective. As agencies make equity part of the management culture, they will take ownership of it, and it will become embedded in the routines of management.

Conclusion

The budget is the key instrument through which a government makes and changes policies. Historically, government budgets have not been perceived as instruments to advance equity, a core value of society vital to realizing the social contract between people and the state. In recent years, however, although U.S. states have not yet modified their budget laws to specifically address equity, a few are beginning to structure revenue and expenditure decisions to ensure that programs and services do not compound existing biases and, potentially, advance broader equity goals. States are also beginning to bring dimensions of equity other than income—the metric used historically to assess equity of revenue actions—into the revenue-equity dialogue. On the local level, some U.S. cities and counties have been in the vanguard of explicitly using their budgets to advance equity, although most have not yet done so. Local government efforts to incorporate equity into budgeting have included requiring agencies to apply an equity lens to budget requests, and training agency personnel on how to assess equity in their service delivery.

U.S. state and local government initiatives to incorporate equity into budget decisions are a true manifestation of the “laboratories of democracy” in America’s federal system. There is an opportunity for experimentation and learning by going through this process. To accomplish this, ideas and practices need to be shared, whether they are successful or not. Equity is both a journey and a destination. If a more explicit consideration of equity is achieved in public budgeting, both the process and the outcomes are likely to be fairer.

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