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Towards inclusive public administration systems: Public budgeting from the perspective of critical race theory

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Abstract

While there is a developing consensus that governments need to address systemic racism, public administration scholarship has not played a large role in supporting policymakers who want to achieve that end. To institutionalize that effort, we analyze the budget process as a setting to identify inequities and incorporate social equity given its overarching reach across all programs and policies. This article uses the tenets of critical race theory to illustrate how to use the budget process to incorporate equity. The resulting racial equity budgeting (REB) framework has three tenets: acknowledging and correcting historic biases, increasing the voice of nondominant groups, and disrupting the status quo by ensuring equity in current policies. The REB framework suggests how public officials may apply these tenets to the stages of public budgeting, including the use of reparation statements, increasing the participation of underrepresented minorities, and reviewing the disaggregated impact of policies, among others.

1 | INTRODUCTION

The aftermath of the George Floyd murder and other stark reminders of the country's racist legacy have led to renewed cries for governments, at all levels, to pay greater attention to policies and practices that promote racial equity (Zavattaro & Bearfield, 2022). As noted by the American Civil Liberties Union (ACLU), "our history has shown us that it's not enough to take racist policies off the books if we are going to achieve true justice. Those past policies have structured our society and created deeply rooted patterns and practices that can only be disrupted and reformed with new policies of similar strength and efficacy" (Moore & Brooks, 2021, n.p.).

Arguably, the field of public administration has not properly served policymakers who aim for racial equity. As we show in our review of the literature, early public administrative theorists paid scant attention to equity, choosing instead to focus on efficiency as the primary administrative value (Goodnow, 1900; Taylor, 1911; Wilson, 1887). This held true until the late 1960s when movements such as the "new public administration" called for greater attention to issues of social equity (Frederickson, 1971; Marini, 1971). This call has not fully translated into scholarship, as social equity remains a less explored issue within the field (McCandless et al., 2022). This trend may be changing as more recent calls for social equity in general (Blessett et al., 2018; Blessett et al., 2019), and racial equity in particular (Gooden, 2015b), have been accompanied by more relevant articles being published in public administration journals. Some examples include studies on the relationship between racial bias, social vulnerability, and COVID-19 death rates (Gaynor & Wilson, 2020), the importance of intersectional representation on bureaucratic representation (Fay et al., 2021), the obstacles for transgender women of color to access social welfare (Butz & Gaynor, 2022), and the role that race and ethnicity play in the access to public services (Cheng, 2022), among others.

In this study, we take a bold step to bring equity considerations to the forefront of public administration by applying the concepts of critical race theory (CRT). CRT is arguably the most high-profile academic lens for addressing institutional racism. Developed in the 1970s by legal scholars, CRT is an analytical approach to examining the intersection of law with race and racism (Bridges, 2019). CRT examines how laws and other institutions have been and are used to perpetuate racial inequities as well as prescribe how to counter the innate bias in favor of the dominant group (Bridges, 2019; Daftary, 2018; Delgado & Stefancic, 2012, 2013).

We create a framework to address institutional racism by applying the lens of CRT to the public budgeting process in the United States. We focus on a subset of policies that remain unexplored in the public administration literature: government reforms that aim to promote racial equity in public administration via the central function of public budgeting. The relevance of public budgeting processes is not limited to its critical role in determining where government resources will be allocated, but also from the fact that it is a broad process that involves and directly affects all government institutions and all areas of public administration. Historically, budgets have been used (implicitly or explicitly) to perpetuate inequities by funding programs and policies with inequitable outcomes. However, the budget process, through its practice of public participation, budget justification, and performance measurement, is the overarching institutional process for the identification of inequities and the evaluation of progress.

As part of its decision-making processes, public budgeting entails "examining how the organization's resources have been used in the past, analyzing what has been accomplished and at what cost, and charting a course for the future" (Lee Jr et al., 2021, p. 2). If that analysis lacks an equity lens or suffers from the presence of racial biases, it can lead to the creation and extension of inequities towards marginalized groups (McDonald & McCandless, 2021). Some examples of those inequities include the underfunding of public schools in Black and Latino communities (Farrie, 2022) or the use of algorithms to allocate investments and public service upgrades (Safransky, 2020). Despite this, the public budgeting literature has thus far paid little attention to social equity and racial equity issues (Gooden, 2015a; Grossi et al., 2023). While some local governments have strived to purposefully include equity considerations within budget decisions, knowledge about those cases remains limited and their practices are mostly nascent (McDonald & McCandless, 2023). Two focalized exceptions, which are discussed later, are reforms that aim to foster gender-based equity and reforms that intend to raise community participation.

We aim to expand this literature by answering the following questions: (1) How should we incorporate CRT into the public budgeting processes to combat institutional racism through budgetary reforms?; (2) What are governments in the United States doing to make public budgeting systems more responsive to systemic racism?; and (3) What are the suggested public budgeting outcomes from incorporating CRT? In the end, our goal in this article is to stimulate discussion on how to marry the informed prodding provided by critical race theorists with the field of public administration. Our emphasis on the practice of budgeting suggests ways in which resource allocation decisions can recognize and redress racial and social inequities.

2 | INCLUSIVENESS FROM THE LENS OF CRT

The genesis of CRT is traced, in part, to Derrick Bell's foundational course offered at Harvard Law School. Professor Bell's course examined how laws were used to create, justify, and perpetuate racial inequities through their intent or their execution. When the university attempted to replace the CRT course, the students rejected the traditional civil rights course. They argued that the traditional civil rights approach to discussing racism is historically incomplete (Bridges, 2019). For instance, the advancement of civil rights via the Fair Housing Act (Title VIII of the Civil Rights Act of 1968) is not sufficient for discussing the systemic role the federal government had in housing discrimination. In fact, the exclusionary and racist policies of the Homeowners Loan Corporation and GI Bill—introduced decades before the Fair Housing Act—were significant contributions to segregationist and redlining practices, which had long-term and current consequences (Bloch & Phillips, 2022; Faber, 2020).

The key impetus of CRT and the identification of critical race theorists began as a criticism of the inadequacies of critical legal studies (CLS). It was determined after an annual CLS conference in 1987 and after several years of vocalized dissatisfaction that CRT needed to separate itself from CLS. While some critical legal scholars acknowledged the limitations of laws in addressing racism, there was a lack of interest in pursuing efforts to halt and correct those limitations. CLS did not view the focus on race as appropriate, desirable, or interesting (Bridges, 2019).

However, measures of equality that aim to treat everyone the same regardless of race, such as those introduced through the Fair Housing Act, do not address the consequences and legacy of earlier racial oppression. For that reason, CRT argues that civil rights laws cannot achieve their goals through a color-blind focus on equality but rather need to focus on equity[1] by arguing that "there must be some dissimilar treatment of the dissimilarly situated individuals and groups in society" (Bridges, 2019, p. 45). Therefore, action must be taken to address the inequitable effect of laws and other institutions.

2.1 | Key tenets of CRT

CRT is an action-based approach that intentionally goes beyond acknowledging the historical path to disparity and requires active disruption (Delgado & Stefancic, 2012). This intentional act of countering bias is what makes CRT unique from traditional CLS (Bridges, 2019; Delgado & Stefancic, 2012). Although the number of CRT tenets varies based on the scholar (Bridges, 2019), in this section, we summarize some recurrent tenets.

A central tenet of CRT is the recognition of racism as an ordinary condition of institutions or systems. Acknowledging racism as a normal condition of systems (Delgado & Stefancic, 2013) provides the impetus for directly addressing systemic disparities. Laws and other institutions reflect the historical interests of the dominant group. Because racism is institutional and reflects history, CRT views the "one bad apple" scenario as a dismissal of the normality of racism. Those individual acts are within a system built on historical racism. Therefore, the current conditions are built on historical racism, and intentionally disrupting the status quo is required. Not disrupting the status quo is an acceptance of the inequities (Bridges, 2019).

Acknowledging the interaction with the system, historical and current, is the basis of another tenet: the rejection of the colorblind or "objective" system of laws. "CRT's distaste for colorblindness results from its refusal to believe that some kind of social osmosis is going to happen" (Bridges, 2019, p. 43). A colorblind approach to law ignores the effect that the historical context has on current conditions, especially on those in the margin. Arguing that racism is an aberration of a colorblind law suggests that laws are sufficient for addressing racism without addressing race. The over-reliance on passing laws is insufficient for addressing the persistence of racism throughout the system and society because it misidentifies the problem (Delgado & Stefancic, 1993, 2013). Historic and current conditions must be acknowledged and addressed with color consciousness instead of color blindness to resolve the inequities (Bridges, 2019).

Centering the margins is an important step in disrupting the system. This tenet recognizes that nondominant groups are relegated to the margins. Institutions, including laws, are based on and to the benefit or acceptance of the dominant group. Therefore, CRT scholars advocate centering the perspective on the margins, which means engaging the marginalized. Discussions and decision-making are focused on them to give voice to their priorities. This is often referred to as the counternarrative or storytelling (Daftary, 2018; Ingram et al., 2020).

CRT also recognizes that individual interactions with systems are based on the intersectional categorization of everyone's identities. Crenshaw (1989), one of the early students and authors of CRT, argues that addressing intersectionality is necessary to address marginalization. Specifically, regarding Black women, she argues that the "intersectional experience is greater than the sum of racism and sexism" (p. 140). These intersectional categories have their interaction with systems, and, just as importantly, they have a history with those systems. Therefore, intersectionality broadens the scope and relevance of CRT. For instance, when engaging African Americans, CRT requires the centering of voices of African Americans of various genders, income classes, sexual orientations, nationalities, ages, physical and mental conditions, and other intersectional categories that have experienced marginalization.

2.2 | CRT in the public administration literature

The field of public administration has scantly applied CRT in examining and critiquing the equitable (or lack thereof) implementation of public policy and its repercussions. In one of the few examples of the use of CRT in public administration research, Blessett (2015) uses CRT to examine the disenfranchisement policies across the states. She concludes that despite the court rulings asserting the voting rights of minorities and the Civil Rights Acts, the apparent race-neutral and colorblind election reforms have racially disparate outcomes. Given that the argument for such reforms is centered around the narrative of the dominant group, Blessett illustrates that an ahistorical and colorblind interpretation of the law is used to suppress minority voters.

In a subsequent article, Blessett (2020) uses CRT to illustrate a state's bias in its urban renewal policies. The author provides the historical context of housing and urban renewal policies that bolstered racial disparities. By centering the narrative on economic development as opposed to the marginalized residents, the urban renewal policies are disproportionately harmful to Black residents. Another example of explicit connections between CRT and public administration is the study by Ingram et al. (2020), which uses CRT to provide a historical context and to demonstrate the racially disparate impact of previous transportation policies, and how CRT tenets can be used to further transportation equity.

The application of CRT as a framework for social equity in the public administration literature has been limited in number and focused on specific policies. Such a narrow approach is not conducive to producing the structural and systemic changes that are needed to deal with the deep-rooted effects of racism. We argue that the principles of CRT should be considered within broader public administration processes, such as public budgeting, which reaches across all policy areas and determines the allocation of public resources. In addition, given that CRT is grounded in analyzing the impact of laws and other institutions, it can be directly adapted to public budgeting and other public administration processes as they are directly shaped by those factors.

3 | ATTENTION TO EQUITY IN PUBLIC ADMINISTRATION THEORY

In the intellectual and theoretical history of American public administration, attention to equity as a value is a relatively recent phenomenon. If one views the scholarly field of public administration as beginning with Wilson's (1887) "The Study of Administration," Wilson's approach to administration was, to contemporary eyes, quite narrow. His focus was plainly on how to fulfill the necessary ends of government "with the utmost possible efficiency and the least possible cost either of money or energy" (Wilson, 1887, p. 197). Perhaps Wilson's limited view of public administration is directly associated with the racist policies he adopted when he became president (O'Reilly, 1997).

Wilson's call for a "science of administration" was echoed by other scholars, such as Frederick Taylor (1911) who argued that there was "one best method" for carrying out any task. This was consistent with the development of what came to be called the "politics-administration dichotomy," most associated with Goodnow (1900), and reinforced by Leonard White (1926), which argued that there was a clear separation between politics (the expression of the will) and administration (the carrying out of the will). The first challenge to this orthodox view of administration came in the 1930s and 1940s, from a recognition that the need for administrative discretion to convert vague laws into specific action exposed the politics-administration dichotomy as hopelessly naïve. Arguably, its most articulate challenge came from Robert Dahl (1947), who argued that a science of administration, and indeed the dichotomy itself, rested on the erroneous assumption that it is possible to exclude normative values from *public* administrative processes.

3.1 | Bringing equity explicitly into the equation

The most thorough articulation of public administration, its challenges, and possible solutions came from Dwight Waldo (1948), whose book *The Administrative State* attempted to reconcile concerns about efficiency with a more philosophical view of democracy. Waldo posited that administrators, given their immense responsibilities, should be focused not only on the "mechanics" of administration but should be "imbued with a political philosophy" (Waldo, 1948, p. 210).

In 1968, Waldo (in a search for this philosophy of administration) brought a group of young scholars together at Syracuse University's Minnowbrook Conference Center for what became known as the Minnowbrook Conference. An explicit result of that effort was the argument that public administrators have a responsibility, rather than being neutral to equity concerns, instead to explicitly advocate for those who were economically and politically disadvantaged.

The result of this conference was the establishment of something referred to as the "new public administration." Frederickson (1971) explicitly defined the new public administration as moving beyond the classic questions of efficiency and economy to ask the question "(d)oes this service enhance social equity?" (Frederickson, 1971, p. 297). In promoting social equity, these theorists attempted to explicitly recognize that "pluralistic governments systematically discriminate in favor of established stable bureaucracies and their specialized minority clientele…and against those minorities who lack political and economic resources." They argued that, far from being neutral, administrators in the new public administration tradition should "seek to change those policies and structures that systematically inhibit social equity" (Frederickson, 1971, p. 297).

Subsequently, there were three more Minnowbrook conferences, coinciding with the 20th anniversary (1988), 40th anniversary (2008), and 50th anniversary (2018). While the 1988 and 2008 conferences were viewed by some as not directly addressing social equity as a major theme, the 2018 conference more directly returned to the original "new public administration" focus. The conference participants organized around seven key topics, which included issues such as the relevance of scholarship, the importance of having a global focus and increasing research on automation and artificial intelligence (Nabachi & Carboni, 2019). For our present purpose, and because it ties so closely to the original Minnowbrook goals, it is important to focus on one theme in particular—social equity in public administration.

The conclusions reached concerning social equity highlighted, first and foremost, that while scholars often viewed equity as one of the three "pillars" of public administration (along with efficiency and economy) it did not get nearly the attention in teaching and research as the other two (Nabachi & Carboni, 2019, p. 27). As a similar observation was made by the 1968 participants, this would seem to suggest that little progress had been made over the 50 years.

The group working on social equity issues developed a "Social Equity Manifesto" that challenged the field to return to "the original goal of including social equity as a central principle in public administration" (Blessett et al., 2018). The manifesto argued that "(s)ocial equity is a foundational anchor, not just a pillar, of public administration." It argued that both research and practice should seek to gauge social equity progress by using research and evaluative tools to ask the right questions. The manifesto explicitly stated that "(v)iolations of equity are contrary to democracy" and challenged practitioners to pursue "the ideals of democracy, justice, and equity" through their administrative and managerial actions. A subsequent article by the same authors expanded on the manifesto by identifying and illuminating the "barriers to entry" for action in research, teaching, and practice (Blessett et al., 2019).

3.2 | Has budget theory kept pace with social equity?

Our current purpose is to move beyond the question of whether public administration, writ large, has focused sufficiently on social equity concerns to address how to integrate social equity into government budget processes. In one sense, public finance theory has provided an opening for such an emphasis, as it recognizes distribution (or more accurately, REdistribution) as one of the three justifications for government action, in addition to stabilization and allocation (Musgrave & Musgrave, 1989).

In searching for an answer to Key's (1940) classic budget allocation question, "On what basis shall it be decided to allocate X dollars to Activity A rather than Activity B," researchers and practitioners have not often cited the promotion of racial equity as even a partial response. Various budget reforms and techniques have attempted to address the allocation question over the past 80 years. Many of these reforms attempt to move beyond the question of inputs, to a focus on the outputs and outcomes associated with the allocation of resources. In the budgeting literature, this starts with Schick's conception of the functions of budgeting (Schick, 1966) but continues through attempts made at all levels of government. Multiple presidential administrations have attempted to make this same connection, perhaps most notably during the George W. Bush administration, through the implementation of the President's Management Agenda, which included the Program Assessment Rating Tool, or PART (Frisco & Stalebrink, 2008).

None of these efforts has explicitly focused on questions of racial and social equity. The movement toward "performance-informed budgeting" (Joyce, 2003), for example, is an attempt to connect resources with results but much more in the aggregate than focusing on individual populations. Arguably, techniques such as cost-benefit analysis (Cellini & Kee, 2015) also try to promote an *efficient* allocation of resources but largely do not get into questions about the allocation of resources across different subgroups. Further, researchers of tax policy (Congressional Budget Office, 2020) have increasingly focused on the distributional effects that tax laws have on different income groups, but not on racial subgroups.

As of 2022, the public budgeting literature has paid little attention to social equities (Gooden, 2015a; Grossi et al., 2023). Racial equity has not received attention as a focal point for budgetary processes and, to the best of our knowledge, there are only two research studies that incorporate questions of racial equity within the context of public budgeting. First, McShea et al. (2022) look at the potential for a racial equity lens through the perspective of Generally Accepted Performance Principles. Second, McDonald and McCandless (2023) provide an empirical look at the nascent implementation of racial equity analysis in local governments. We discuss those practitioner-led practices in the following section.

The move toward gender-responsive budgeting (GRB) is arguably the area where budgeting has come closest to focusing on the effects of policy on particular subgroups. GRB reforms aim to introduce gender considerations throughout budgetary decision-making processes in a fashion that is not too different from how performance-informed budgeting introduces efficiency and effectiveness data (Downes & Nicol, 2020; Sharp, 2003). The emergence of these reforms is built on a premise consistent with CRT: the realization that the lack of gender-oriented discussion in the budgetary process is not a sign of gender neutrality but gender blindness (Elson, 1999; Rubin & Bartle, 2005).

Interestingly, GRB serves as an example of public administration scholarship's lethargy concerning equity-oriented reforms. Reports from international organizations suggest that in 2003 there were already around 80 countries with GRB initiatives (Rubin & Bartle, 2021). In contrast, there are only a handful of articles in public administration journals that analyze these reforms,[2] including a recent literature review that concludes that GRB has been neglected by the field (Polzer et al., 2021).

Participatory budgeting is another type of budgetary reform that has the potential to serve the needs of minority subgroups (Ng, 2016; Shah, 2007). However, while participatory budgeting has an important goal of incorporating the direct input of residents into the budget process, there are reasons to believe that this input often comes only from those groups who are already well represented (Pape & Lerner, 2016). For example, one of the few empirical studies on participation by demographic groups found that districts with high percentages of African Americans do not become actively involved in participatory budgeting (Kuenneke & Scutelnicu, 2021).

4 | PRACTITIONER ADVANCEMENT TOWARDS INCLUSIVE BUDGETING

Despite the lack of advancement from an academic perspective, many local governments are taking steps toward racial inclusiveness (McDonald & McCandless, 2023). For example, a network called the Government Alliance on Race and Equity (GARE) has worked with over 350 local governments to promote racial justice through more inclusive policymaking (GARE, n.d.). One of the main approaches promoted by GARE is the use of a racial equity tool to analyze policies and programs. These tools often take the form of a questionnaire that is applied to programs and policies to help determine whether and what differentiated impact they might have on different racial groups. While their work is not exclusive to budgetary decisions, a report published by GARE highlights that the cities of Seattle, WA, and Madison, WI have mandated the use of a racial equity tool in their budget formulation processes (Nelson & Brooks, 2015).

4.1 | Local governments

King County, Washington, Portland, Oregon, and Austin, Texas are three examples of local governments that are working on incorporating equity into the budget process. In a *Public Administration Review* article, Valenzuela described an effort in King County built around the Equity and Social Justice Strategic Plan and data collection on multiple determinants of equity, which were expected to inform a range of decisions, including budgets (Valenzuela, 2017). Since those initial steps, equity-oriented practices have continued to evolve and are now a standard component of budget analysis together with more traditional components like financial and strategic reviews.

In 2015, a study that analyzed the levels of income, educational, and occupational segregation concluded that the city of Austin was, overall, the most economically segregated large metropolitan area in the country (Florida & Mellander, 2015). Consequently, about a year later, the government established the City of Austin's Equity Office and introduced an equity assessment tool (City of Austin's Equity Office, 2021a). The latest version of the assessment tool, made available for our review, has a section that focuses exclusively on budgetary analysis. The budget section pushes departments to think about how their budget may disproportionately benefit some communities over others and how it could be reallocated to advance racial equity.

Equity efforts of the City of Portland date back at least to 2011 when the Office of Equity and Human Rights (OEHR) was created through City Ordinance No. 184880. In 2015, the city introduced its budget equity assessment tool to meet a new mandate to apply an equity lens in the budget process (OEHR, n.d.). The use of this tool continues today, and since 2019, it became embedded within the city's budget formulation system.

4.2 | Federal and state governments

While most of the advancements in equity-oriented budgetary reforms have been at the local level, there has been some limited progress found at the federal and state levels. Our review of available documentation from all state governments yielded only one case that has formally introduced reforms to make the budgetary process more equitable. That case is Washington State where the Office of Equity was chartered through House Bill 1783 with assisting agencies to apply an equity lens for all decision-making processes, including budgeting. That same bill requires all agencies to apply an equity assessment tool in their budget proposals. Despite being established in 2020, funding for the Office of Equity was vetoed for that year, delaying its operations until 2021 (Bick, 2020; Jenkins, 2020).

In January 2021, the Biden administration introduced Executive Order 13985 which directs the Office of Management and Budget and federal agencies to conduct equity assessment of all federal agencies, and to "allocate resources to address the historic failure to invest sufficiently, justly, and equally in underserved communities, as well as individuals from those communities." The budget proposal for the fiscal year 2022 acknowledges this by 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). While this is far from a complete racial equity-based budget proposal, it does signal that future budgets may indeed focus more comprehensively on the racial and gender effects of policies.

5 | MATERIALS AND METHODS

We offer a framework for adapting and analyzing budget processes based on the tenets of CRT. In doing so, we aim to address our three research objectives: presenting a path to incorporate CRT into the public budgeting processes, describing what governments in the United States are doing to make public budgeting systems more responsive to systemic racism, and suggesting public budgeting outcomes from incorporating CRT. We accomplish this by applying a CRT analytical lens to public budgeting processes and by incorporating the empirical evidence on the advancements from three local governments as specific examples of the framework.

Based on the synthesis of the five tenets discussed in our literature review of CRT, we apply an analytical lens that focuses on the following three broad tenets for the budget process: (1) acknowledge the deep history of racism by correcting for biases in previous policies, (2) increase the voice of nondominant, intersectional groups to center the marginalized, and (3) disrupt the status quo to correct for biases in both existing (baseline) policies and new proposals.

We discuss the role of each tenet within the budget process stages of budget preparation and approval, execution, and audit and evaluation. We note that budget preparation is separate from legislative approval; however, we combine the two stages here because they often require the collection and utilization of the same data. Then, to illustrate our framework, we offer examples from three local governments that have committed to incorporating social equity into the budget process, King County, WA, and the cities of Austin, TX, and Portland, OR. Data collection for each city was conducted between May and August 2021, and comprised of public documentation—such as budgets, strategic plans, official reports, and legal framework—and informal conversations with local officials. These examples highlight the doctrine of CRT to combat institutional racism through budgetary reforms.

6 | THE RACIAL EQUITY BUDGETING FRAMEWORK

The budget is a critical institutional document and process within all organizations, departments, agencies, and programs; therefore, we use the phases of the budget to institutionalize equity. Table 1 summarizes the resulting racial equity budgeting (REB) framework. There is a general pattern of identification, quantification, and collection of data for preparation and approval of the budget; incorporation of data and documentation during the budget execution phase; and publicizing the evaluation of outcomes and making recommendations for improvement for the audit and evaluation phase.

Therefore, each of the three tenets plays a critical role in the budget process by emphasizing intentional efforts toward inclusion and equity. Recognizing and correcting historic bias necessitates understanding the contribution of historical spending and policies on current conditions (Blessett, 2020; Daftary, 2018; Ingram et al., 2020). Centering the intersectional voices of the marginalized facilitates spending decisions that are cognizant of and encompass nondominant experiences and their outcomes (Crenshaw, 1989; Daftary, 2018; Ingram et al., 2020). Finally, disrupting the status quo requires examining and adjusting the current policies and procedures through an inclusive lens (Bridges, 2019).

Tables 2–4 provide more detailed illustrations of REB actions based on the application of CRT to the budget process. Because CRT focuses on acknowledging and addressing historical and institutional bias, its application will always be influenced by the specific jurisdictional context. The applications illustrated here reflect the institutions and history within the United States, and we recommend careful analysis before extending them to other contexts.

6.1 | Budget preparation and budget approval

The first stage of the public budgeting process involves the executive putting together the budget proposal that will be presented to the legislature. As part of this process, executive agencies collect and review historical spending and performance data along with estimations of costs to create a budget proposal for approval by the chief executive. After this is completed, the proposed budget is discussed by the legislative body, and a final version is eventually approved and sent back to be signed into law by the chief executive (For more detail on each of these stages, see Lee Jr et al., 2021).

TABLE 1 Racial equity budgeting framework.

CRT-influenced goal	Budget preparation and approval	Budget execution	Audit and evaluation
Acknowledge the deep history of racism by correcting for biases in previous policies	Acknowledge and quantify bias and develop corrective policies	Implementation and documentation of intentional and corrective policies	Evaluate and track the progress of restorative programs
Increase the voice of nondominant, intersectional groups to center the marginalized	Solicit and incorporate feedback regarding experiences, impact, and satisfaction	Solicit and document feedback during the implementation of policies	Introduce community feedback in evaluations
Disrupt the status quo to correct for biases in both existing (baseline) policies and new proposals	Identify and quantify the expected impact for different demographic groups	Analyze disaggregated documentation of the implementation of policy and take corrective action	Evaluate and publicize outcomes by demographics. Make recommendations for improvement

Abbreviation: CRT, critical race theory.

In the context of these stages, operationalizing the first REB tenet of acknowledging the history of racism and correcting for bias means bringing forth the history of programmatic inequities. Table 2 shows the kinds of information that would be necessary and the possible results of those processes. Acknowledging history requires collecting historical data, such as spending, socioeconomic, distributional, revenue, and impact data, which would be necessary to

TABLE 2 Application of the racial equity budgeting framework: Budget preparation and approval.

Information	Use
Goal: Acknowledge and correct for racial biases in previous policies	
Quantifying the past negative effects of discrimination to inform potential redresses: • Historical spending data by socioeconomic, demographic, and subregional area (i.e., wards, districts, or neighborhoods for cities; counties and cities for states) • Distributional data on existing and past revenue policies	Preparation: The budget proposal includes an acknowledgment and "reparation statement" that describes how the budget will address past discrimination, on a multiyear basis Approval: Enacted legislation would identify a multi-year path to address the effects of past policies and the effect of white privilege on URM groups
Goal: Increase the voice of nondominant, intersectional groups	
Preparation: Soliciting input from intersectionally diverse nondominant groups (URMs and their subgroups, advocacy groups) regarding needs, concerns, and budget evaluation results: • Use proactive methods (door-to-door, surveys, online submissions, etc.) • Budget preparation process is open. • Public hearings that include a description of how the administration (mayor, governor) intends to address the issues raised by URM and advocacy groups Approval: Inclusive legislative hearings which entail that: • Legislative hearings would explicitly include testimony from advocacy groups representing URM • Legislative staff collects input throughout the region targeting input from URM groups	Preparation: • Analyzing comments (or even endorsements) from advocacy groups as part of budget preparation • Including a budgetary appendix that summarizes the reasons why a community comment was accepted or disregarded • Including a budgetary appendix that summarizes procedural elements of the participatory process and that discloses demographic factors of the participants Approval: The budget would include government funding to make sure that these groups continue to perform this oversight function
Goal: Disrupt the status quo to correct for biases in existing policies and new proposals	
Enhancing data collection requirements for agency budgets: • Program-level data on how the executive budget and any revenues, user charges, formula grants, or tax expenditures would affect URM groups. This would include both existing (baseline) policies and new proposals • Policy areas identified as concerns by URM have separate accounting for the budgetary effect on URM • Performance-informed budget not only includes performance data in the aggregate but is also disaggregated to describe its effects on different groups • New spending proposals must be subject to detailed distributional analysis • Needs assessment by subregional area for each agency budget	Preparation: • New or expanded program-level budget proposals must pass an equity analysis within departments • Groups, such as GFOA, that review the content of budget proposals, include specific review criteria that assess how the budget proposal addresses issues of social equity. Summaries of these reviews become part of public budget documents Approval: Budget bills (revenue legislation, appropriations) would need to explicitly address how enacted policies would affect URM groups. This would include data on the performance expected from enacted budget levels, disaggregated by different societal groups

Abbreviation: GFOA, Government Finance Officers Association; URM, underrepresented minorities.

quantify the effects of past policies. Detailed data that allow analysis by subregional areas (i.e., wards, neighborhoods), socio-economic conditions, and demographics inform potential redress. This data collection is critical for problem identification or what Gooden (2015b) would call “naming.” The resulting impact of this evidentiary data collection should include statements of acknowledgment with multiyear paths of correction outlined in the budget proposal and approved by legislation. These efforts can be built from the experiences of governments that implemented GRB and have developed analytical tools such as gender impact statements and gender-specific guidelines for resource allocation (Rubin & Bartle, 2021).

Some governments have taken an initial step toward addressing the inequitable consequences of past policies. King County, Austin, and Portland have all introduced tools to analyze the inequitable impact of policies during budget formulation and/or budget approval. However, these efforts are often limited to new or expanded programs and lack any systematic approach to reviewing the larger budgetary base. The inequities of past spending won't be properly addressed until the larger budgetary base is systemically analyzed through the same innovative lens that is now applied to new programs.

The second tenet of the REB framework for the preparation and approval process is increasing the voices of nondominant groups in the preparation and approval process. While in broad terms this practice seems similar to those from participatory budgeting (Ng, 2016; Shah, 2007), the difference is that a CRT lens requires a proactive focus to reach the voices of nondominant groups. This could be achieved, for example, by connecting with advocacy groups and using less traditional methods (such as door-to-door canvassing) to ensure broader participation levels. This proactive approach aims to avoid the shortfalls of many participatory budgeting systems that might be failing to increase the voice of some communities, particularly African Americans (Kuenneke & Scutelnicu, 2021).

Legislative bodies, by extension, need to move beyond more passive hearings to efforts that involve going out into the community to solicit input. Through the legislative hearing process, the legislature can embrace this REB tenet by inviting or allowing agency heads to invite community members or groups to address the legislature about equity concerns and progress. The legislative body may also require reporting with agency proposals as a prerequisite for legislative approval. Another mechanism could include the provision of equity evaluation reports that seek out voices from underrepresented minorities (URM) to the legislative body by legislative staff for consideration during the hearings. The bottom line is that the timely input gained from nondominant voices at these stages of the budget process regarding their needs and other issues and concerns become data to be used in the budget preparation and approval stages. The commitment to collecting and using the input of nondominant voices should be explicitly expressed and documented within the proposal with the approval of funding support.

One example from King County is a new equity-oriented participatory budgeting process designed to invest $10 million generated by bonds within local communities (Office of the King County Executive, 2021a). This participatory budgeting process was driven by a committee composed of 21 residents who were expected to build on community participation and use racial equity as a core guiding principle. A somewhat similar initiative was passed in March 2021 to allocate $25.6 million of the $600 million COVID-19 rescue budget to a participatory budgeting fund to improve economic opportunities of the Black, Indigenous, and People of Color (BIPOC) community (Office of the King County Executive, 2021b). This initiative was promoted as a response to the county's declaration of racism as a public health crisis made in June 2020.

Another example comes from the City of Austin. After receiving input that their community grants policy was inequitable, Austin has implemented efforts to increase the voice of nondominant groups through a community-centered and equity-oriented operating grant system (City of Austin's Equity Office, 2021b). These grants are awarded yearly to grassroots organizations to operate projects that will improve the quality of life in their communities. They aim to provide a different avenue for funding for community organizations that were not included through the regular channels. Some of the programs that have been funded include services for transgender individuals, inmates with mental illnesses, and initiatives to address racism.

Disrupting the status quo to correct existing biases, the third REB tenet requires information that shows the effects of proposed and enacted policies on underrepresented groups. This is, in a sense, an extension of reforms such as performance budgeting which attempt to change resource allocation and budget execution (Ho, 2018; Joyce, 2003). The difference in this case is the explicit extension of the data to focus not just on aggregate effects, but on disaggregating the information to focus on particular segments of the population. This would include baseline data on the effects of current revenue and spending policies on these groups, as well as data informing budget choices. While the first tenet focuses on correcting historic biases, this tenet focuses on the whole of government's commitment to equity. Therefore, all current policy areas should address equity as part of their budget preparation process. This would require a needs assessment and review of current policies that are detailed by subregion, socioeconomic, and demographic statuses. Data need to be detailed enough to indicate the impact on disaggregated groups and how to enact policies that address equity concerns. The resulting impact of this disruption includes budget proposals and legislation that explicitly incorporate equity analyses with documentation of impacts on nondominant groups.

The City of Portland's OEHR works closely with individual bureaus throughout the budget formulation process to facilitate the use of the budget equity tool. The budget equity tool made available for our review includes 11 questions that push bureaus to think about the equity implications of their programs. The budgetary equity analysis continues during budget approval as council members hold bureaus accountable. There are multiple examples of budgetary initiatives that have been pushed through equity analysis during budget formulation and/or equity accountability during the approval process. Some of those are the allocation of $250,000 for a transportation equity and inclusion program and the prioritization of BIPOC and people with disabilities in park operations. Portland adopted two resolutions[3] in mid-2020 mandating that several "core values"—including antiracism and equity—must be used in rethinking budget processes and that additional administrative tools (such as quantifiable measures) must be provided for the OEHR to hold bureaus accountable. However, it is not clear if these "tools" are detailed enough to inform progress in equity. In other words, if measures do not indicate socioeconomic or demographic specificity, then accountability through the accurate monitoring of progress is not possible.

6.2 | Budget execution

The budget execution phase represents the implementation of funded programs and policies (Tommasi, 2013). In the context of the first tenet of acknowledging and correcting past biases, administrators must execute corrective policies and programs. Therefore, any discretion in creating procedures and determining eligibility needs to reflect the restorative efforts. This should result in public disclosure of such efforts. For example, the City of Austin changed the eligibility requirements for community grants to correct for past biased distribution of grants. These corrective efforts need to explicitly target the subregional (i.e., wards, neighborhoods) and demographic recipients of services. Solicitation of feedback throughout the fiscal year from the nondominant groups is key to addressing the second REB tenet. There should be opportunities for timely feedback to express satisfaction and concerns for most policy areas, especially those with historic biases. As a result, the distributional and program procedures should reflect the input of nondominant voices.

During budget execution, the third tenet of disrupting the status quo means implementing policies and programs with equitable intention. Comprehensive implementation of social equity practices requires a whole-of-government commitment to make equitable decisions (i.e., on hiring, capital investments, public transportation, contracting, policing, and land use)—meaning each department or other subunit of government. Therefore, units are tracking the implementation of policies and programs with the appropriate detail to support equitable practices. Gooden (2015b) refers to this explicit act of change as the "claiming" step, which "replaces racially inequitable practices and policies with ones that are just and equitable" (p. 67).

Unfortunately, this is a challenging area in practice. Our review of trailblazing governments shows that current efforts often fail to continue during budget execution. The aforementioned instances of equity analysis are limited to budget formulation and approval, but they are not continued during execution, often due to

TABLE 3 Application of the racial equity budgeting framework: Budget execution.

Information	Use
Goal: Acknowledge and Correct for racial biases in previous policies	
Administering agencies implement policies and programs that correct for historical biases, such as changes to the benefit eligibility criteria to ensure that it is not discriminatory	Programs need to make public a summary of their restorative implementation efforts, including hiring decisions targeting areas of historical bias
Goal: Increase the voice of nondominant, intersectional groups	
Administering agencies proactively solicit feedback from a wide range of the public throughout the fiscal year regarding satisfaction with and quality of services	• No distribution of funds (grants, loans, contracts) can occur unless broad input from the public has been solicited in advance • Program managers must meet recurrent participatory requirements to ensure that they are identifying issues
Goal: Disrupt the status quo to correct for biases in existing policies and new proposals	
Regulatory proposals should include cost/benefit analysis, not only in the aggregate but for different income/ social groups	Regulatory agency policies are reviewed with specific attention to the effects on different income/social groups. This may include regulatory budgeting
• For project grants, administering agencies would be required to identify the effects of grant distributions on URM • Contracting decisions must explicitly include information on the effects of particular contracting allocations on URM • Information on the distributional effects (by income and social group) for government loan programs and loan guarantees must be provided before funds are allocated	Grant, contracting, and loan decisions are made in a way that addresses the needs of different income and social groups and addresses past discrimination
Every hiring decision must explicitly take into account the effect of that hire on the diversity of the workforce	The workforce is representative of the population at large
Investment decisions should be informed by the effect of different investments on URM and address past discrimination	An investment strategy is developed that explicitly focuses on equity and addressing past discriminatory policies
Program monitoring should include indicators related to racial equity thresholds relevant to each area	• Programs will monitor progress toward racial equity goals by specifically tracking performance measures that focus on racial equity • Programs need to provide specific reasons why a threshold is not met and design a short-term plan to curve it

Abbreviation: URM, underrepresented minorities.

insufficient human resources to monitor the entirety of government agencies during execution. Instead, a more informative experience can be borrowed from GRB experiences as some governments have introduced gender-specific guidelines for processes such as outsourcing and procurement (Rubin & Bartle, 2021). Further, many analyses of performance budgeting argue that the most substantial effects tend to be found in the management of resources (in other words, in budget execution) rather than in preparation or approval (Joyce 2018).

6.3 | Audit and evaluation

Finally, Table 4 discusses how the audit and evaluation process can better focus on issues of racial equity. In part, this is simply a natural outgrowth of the previous stages, as the purpose of the audit and evaluation stage is typically

TABLE 4 Application of the racial equity budgeting framework: Audit and evaluation.

Information	Use
Goal: Acknowledge and correct for racial biases in previous policies	
The outcome of restorative programs	Formal evaluation report of progress in restoring historical biases
Goal: Increase the voice of nondominant, intersectional groups	
URM (including their subgroups) are targeted for community feedback regarding satisfaction with services and revenue policies (i.e., fees)	Community feedback with an equity lens becomes a part of program, service, and departmental evaluations
Goal: Disrupt the status quo to correct for biases in existing policies and new proposals	
Internal agency audits must address questions regarding the effect of programs on URM and their subgroups	Audits must include recommendations on how to improve policies so that they better address social equity
External performance audits (e.g., by legislative audit agencies) must address questions regarding the effect of programs on URM	Audits must include recommendations on how to improve policies so that they better address social equity
Financial audits address not only financial health overall but the effect of prior year actions on different income or social groups	Equity effects are explicitly included as a part of GAPP requirements for clean audit opinions

Abbreviations: GAPP, Generally Accepted Performance Principles; URM, underrepresented minorities.

to review the progress that has been made at prior stages. To that end, most of the recommended changes have to do with the scope and content of audits, to ensure that they are examining the specific effects that programs and policies have on underrepresented groups. The standard for audits and evaluations (issued, e.g., by the Governmental Accounting Standards Board under generally accepted accounting principles) should explicitly require this content (Governmental Accounting Standards Board, n.d.). Moreover, audit and evaluation agencies should ensure that their processes solicit specific feedback from these groups.

For the first tenet, administrators must determine the progress of restorative programs that address historical biases. The disclosure of formal reports that evaluate the restorative process and progress is necessary. The second tenet requires the assessment of engagement efforts that targeted URM groups, including their subgroups. This assessment should include the responsiveness of within-year feedback as well as the end-of-year feedback regarding satisfaction, impact, and quality of services and policies (i.e., fees, street repair, bus routes, and library access). The evaluative process for services, programs, and departments must include this input. Finally, the third tenet is a whole of government assessment of services, programs, and decision-making with an emphasis on equitable impact. As for financial audits, the overall financial condition is assessed; however, there should also be an assessment of the impact of fiscal policies across socioeconomic, subregional, and demographic statuses. This practice might resemble what some gender budgeting reforms have pursued through the elaboration of gender-sensitive statements that specify the resources spent on gender-oriented initiatives (Martínez Guzmán, 2024). Finally, audits and reports should not only describe the current situation but also include recommendations to improve equity.

Similar to the case of budget execution, the advancements in trailblazing governments have seldom expanded to audit and evaluation. The most significant commitment to expanding equity-oriented accountability might be the City of Austin's Equity Office initiative to have departments develop their own publicly available dashboards, which at the time of this writing were available for most departments. These dashboards include the mission and goals for each department, together with information on their key equity indicators.

7 | CONCLUSIONS

We offer a framework by which to analyze a government's progression towards inclusive budgeting by the incorporation of racial and social equity into the stages of the budget process. Having made the assertion earlier that CRT can be used to interject more explicit attention to the history of institutional racism and the need to inform budget decisions and allocate resources in a way that addresses these issues, our task at this point is to demonstrate how this framework may be applied in practice. By demonstrating how each stage of the budget process (preparation, approval, execution, and audit and evaluation) can be reformed to focus more explicitly on addressing racial inequities, we offer institutional mechanisms for incorporating social equity.

Our goal in this article has been to start a more explicit dialogue concerning how tenets of CRT can be brought into public administration and decision processes via the overarching function of budgeting. If we are to expand our focus on social equity to address the important legacy of institutional racism and racial inequity, public decisions must be informed by data that illuminate public decision-making and that those data are used by decision-makers to affect outcomes.

Our REB framework calls for bold and significant changes to the way public budgeting has been conducted in the United States. In doing so, we are not meaning to ignore the significant steps that have been taken by many local governments to connect racial equity and budgeting. Our goal is to provide a more comprehensive framework, grounded in theory, which encourages an expansion of these efforts. Further, as with most reforms, there are implementation challenges that must be considered, and the commitment of financial and human resources will be critical. However, "colorblindness perpetuates racial oppression" (Bridges, 2019, p. 43); therefore, an authentic commitment to social equity requires meeting those challenges.

While the implications of this research are confined to the context of the United States, both CRT and public budgeting research can be, cautiously, adapted to other countries. CRT was built for the context of the United States, but scholars have been advancing critical race scholarship to analyze inequitable oppressive structures elsewhere, including white supremacy in Latin America and the persecution of the Roma in Europe (Moschel, 2014; Warren & Winddance Twine, 2008). Similarly, while the REB framework presented in this study should not be directly applied to other contexts, it can be carefully adapted to other discriminatory and budgetary structures to provide actionable solutions.

Three limitations of our approach open opportunities for future research. First, while our framework provides actionable options to improve policymaking, we do not delve into the specific challenges of reform implementation. We recommend research that focuses explicitly on exactly *how* the changes such as the ones suggested here for the budget can be implemented. Second, while our focus is on public budgeting systems, we believe that other public administration systems share the broad reach and the circumscription to legalities and norms that characterize public budgeting—such as but not limited to, human resources policy, regulatory policy, program evaluation, and grantmaking—that may be particularly prone to explicitly address institutional racism and promote social equity. We suggest that our REB framework can be used as a basis to develop similar frameworks for those fields. Finally, as CRT explores the intersections of race with sexuality, religion, and disability, additional examinations of these and other specific forms of intersectionality are warranted to explicitly explore their unique needs.

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CONFLICT OF INTEREST STATEMENT

The authors have no conflicts of interest to declare.

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DATA AVAILABILITY STATEMENT

Data sharing not applicable to this article as no datasets were generated or analysed during this study.

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ENDNOTES

[1] See Guy and McCandless (2020, pp. 2–3) for further explanation of the difference between equity and equality.

[2] See Martínez Guzmán (2024), Nakray (2015), Polzer et al. (2021), Rubin and Bartle (2005, 2021), and Steccolini (2019).

[3] See Resolution No. 37487 and Resolution No. 37492.

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