

From Theory to Practice: How Local Governments Operationalize Social Equity Budgeting

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Local governments utilize social equity budgeting (SEB) as a strategy to address systemic inequalities and promote inclusive development. Despite its potential benefit to improve equity in resource allocation, SEB practices differ significantly between jurisdictions. This study investigates how local government officials incorporate social equality initiatives into their budgeting processes. Drawing on qualitative survey data from municipal and county budget and finance directors across North Carolina, this study explores the motivations and the specific strategies used by practitioners to embed equity principles into public budget processes. The findings put forth actionable insights on how local governments can make budgeting more equitable, illustrating the diverse factors and practices that influence how this takes shape. Focusing on SEB's objectives and methods, this article sheds light on how equity initiatives can be practically operationalized by local governments, providing valuable inputs for policymakers seeking to enhance social equity through fiscal measures.

Keywords

social equity budgeting, public budgeting, local government

Local governments play a key role in providing services, shaping public policies, and setting the tone for equitable development at the grassroots level (Stokan et al. 2021). As economic conditions and demographic landscapes shift, local governments face challenges while balancing resource limitations with a growing number of public demands (Dax and Fischer 2018; Wolf and Amirkhanyan 2010). Against this backdrop, social equity budgeting (SEB) has gained popularity as a strategy to ensure that resource allocation at the local government level does not unintentionally intensify socioeconomic inequality (McDonald et al. 2024a). While SEB entails considering various dimensions of equity during budget allocation and fiscal decision-making (Bartle and Rubin 2024; McDonald et al. 2024b), its definition and ways of measurement linked to it are still being debated (McDonald et al. 2024a). Through fairness in fiscal planning, SEB emphasizes the notion that each line item in a budget has the potential to improve the quality of life for a wide breadth of citizens, agnostic of socioeconomic background (Martínez Guzmán et al. 2024; Taylor et al. 2025). However, while these

principles have been conceptually outlined, there is a lack of empirical work showing how SEB is interpreted and put into practice by local governments. Most of the literature tends to focus on normative justifications or theoretical principles rather than on investigating how equity is operationalized in real-world settings.

Although social equity in the public sector has been debated for decades, SEB represents a more targeted and effective approach to operationalizing these ideals (Frederickson 2021; McDonald and McCandless 2025). SEB includes allocating funds for community-based programs that benefit low-income communities, instituting participatory budgeting processes, implementing gender-responsive budgeting measures, or changing fee and fine structures to decrease disproportionately adverse effects on specific demographic groups (McDonald and McCandless 2021; Pape and Lerner 2016; Rubin and Bartle 2023). Local governments increasingly recognize that unaddressed social and economic disparities can negatively impact their communities' long-term welfare and economic growth (Stokan et al. 2021; Zhang et al. 2017). Meanwhile, growing public awareness of racial, gender,

and other systemic inequities has heightened pressure on governments to visibly demonstrate their commitment to equity (Gooden 2017; Newman et al. 2023). By evaluating budget processes holistically, local governments may identify areas where policy changes could benefit marginalized communities (Lombe and Sherraden 2008; Martínez Guzmán et al. 2024). Early equity research broadly examined fairness in governance but often overlooked practical implementation in budgeting (Shen et al. 2023). Details of how such commitments are carried out in real-world settings and the day-to-day actions that public officials take to keep them have garnered less attention (Friedman et al. 2018).

This study addresses that gap by focusing on the practical implementation of SEB, particularly the day-to-day actions, organizational structures, and motivations of public officials who bring equity principles into budgeting processes. It investigates the motivations behind SEB adoption and the specific strategies and methods administrators use to bring equity principles into action. This study uses qualitative data drawn from a survey of senior budget and finance staff in North Carolina municipalities and counties. The data was analyzed using thematic coding, which revealed repeating patterns and unique viewpoints on how local government officials handle equity concerns in the day-to-day budgeting process. This approach shows not only the various strategies used but also the larger organizational and contextual factors that influence SEB adoption. Results provide valuable insights for policymakers, practitioners, and scholars interested in the intersection of fiscal policy and social equity.

The first section of this article discusses local governments' specific motivations, strategies, and activities used by local governments under SEB initiatives. The next section describes the survey methodology and data collection process, which included inputs from municipal and county budget and finance directors. Results and findings are then shown to shed light on the different strategies of how SEB is operationalized. The article concludes with a discussion of the ramifications of these findings, assessing their impact on improving equitable budgeting practices within municipal and county governance and offering avenues for future research.

Social Equity and Public Budgeting

Social equity has long been a cornerstone of public administration, grounded in the notions of fairness,

justice, and inclusivity as a defining value of good governance (Frederickson 2015). Over time, scholars have expanded the definition of social equity to encompass not only distributive justice but also procedural and representational fairness (Johnson and Svava 2011). This has resulted in the development of frameworks highlighting the importance of public institutions in addressing disparities based on race, gender, and socioeconomic status (Gooden 2015a; Norman-Major 2023). Despite its theoretical importance, the operationalization of social equity in practice has been uneven (Frederickson 2005; Mulyadi et al. 2018). More recent studies, however, have begun to examine how equity concepts could be incorporated into administrative processes, such as budgeting (Rubin and Bartle 2005; Ferry and Ahrens 2025).

Social equity calls for all sectors of a community to have meaningful access to public goods and services, making the notion significant in the context of municipal budgeting (McDonald and McCandless 2025). As municipal governments directly control basic services, their fiscal decisions frequently have immediate and concrete consequences for citizens' quality of life (Bartle and Rubi, 2024). SEB is an emerging approach in public administration that aims to overcome historical marginalization and current disparities through the thoughtful allocation of government resources (McDonald and McCandless 2025; Rubin and Bartle 2023). The goal is to offer previously unavailable or inaccessible opportunities, resulting in a more equitable economic and social landscape.

Over time, incremental policy changes, such as affirmative action programs and targeted state or federal funding (such as HUD Community Development Block Grants or state equity grants), altered the fiscal environment in which local governments operated (Lombe and Sherraden 2008). In parallel, a series of budgeting reforms have shaped how equity considerations are (or are not) addressed. For instance, zero-based budgeting (ZBB), which became popular in the 1970s, emphasized cost justification for each budget item starting from zero. While ZBB emphasized efficiency, it frequently lacked a mechanism for correcting historical inequities or social justice goals. Similarly, the introduction of performance-based budgeting in the 1990s complicated the landscape by emphasizing cost-effectiveness and measurable outcomes, sometimes at the expense of distributive fairness (Rubin and Bartle, 2023).

Gender-responsive budgeting (GRB) and participatory budgeting (PB) are contemporary innovations that are more aligned with equity-centered ideals. GRB expressly assesses how budget decisions affect individuals with different gender identities and aims to address service delivery disparities. PB, on the other hand, involves direct community participation in resource allocation choices, frequently resulting in increased investment in historically underfunded communities (Taylor et al. 2025). While some practitioners and scholars see SEB as a comprehensive approach that incorporates equity into all stages of the budgeting process, others emphasize targeted interventions to address historical inequities (Gooden 2017; Rubin and Bartle 2023). These approaches, while distinct, have similarities with SEB, which seeks to integrate equality concepts throughout the budgeting process. In this regard, SEB serves as both the culmination and extension of previous reforms, providing a more comprehensive and justice-oriented budgeting framework.

Local governments adopt SEB initiatives for various reasons, including ethical and practical considerations (Rubin et al. 2024; Spina 2013). Unequal investment in public services, for example, has the potential to prolong cycles of poverty and marginalization, particularly in low-income and minority communities (Cortés, 2021; Rice 1979). Addressing these imbalances through SEB allows local governments to foster long-term economic growth and social cohesion (Zhang et al. 2017). Another incentive is the growing desire for accountability and transparency in public budgeting (Carlitz 2013). As residents grow more conscious of racial, gender, and economic disparities, they put pressure on local governments to demonstrate their commitment to equity (Afshan and McDonald 2025; Newman et al. 2023; Rubin and Bartle 2021).

Conceptual Foundations of Social Equity Budgeting

SEB derives legitimacy and direction from several theoretical approaches in public administration, each with its own distinctive lens on how and why equity should inform fiscal decisions (Frederickson 1990; Johnson and Svava 2011). At its core, SEB is founded on normative theories of social justice, which hold that governments have a moral obligation to address and reduce injustices through deliberate policy decisions (Fred-

erickson 2021). SEB symbolizes a fundamental commitment to ensuring that public resources are used to address long-standing power and opportunity disparities (McDonald and McCandless 2021; Rubin and Bartle 2023). This includes assessing the distributive effects of resource allocation and ensuring that budgeting processes are inclusive and participatory (Bartle and Rubin 2024). Fairness, or allocating resources in a way that decreases inequities and promotes equitable access to public services, acts as the guiding principle that defines every budgeting choice (Gooden 2017). From the perspective of social justice, it serves as both the beginning point and the guiding standard for all budgeting actions, framing questions of “who benefits?” and “who pays?” as ethical considerations rather than solely financial estimates (Guy and McCandless 2012; Rawls 2020).

These theories argue that transparent and inclusive budgeting practices, ranging from public forums to participatory budgeting efforts, may democratize decision-making and increase accountability (Cabannes and Lipietz 2018; Taylor et al. 2025). Such techniques may not only increase trust in government but also allow administrators to capture the lived experiences of community members, including minority and low-income populations (Taylor et al. 2025). According to Martínez Guzmán et al. (2024), actively incorporating communities in budget planning provides local governments with personal insights into the most pressing issues. On the one hand, the moral argument for addressing structural inequities through budgeting resonates with administrators and officials who want to fulfill their duty to serve all people equitably (Ebdon and Franklin 2006; Kim and Schachter 2013). On the other hand, practical concerns remind practitioners that budget changes are frequently hampered by entrenched traditions, political trade-offs, and limited resources (Hansen et al. 2003). This includes determining which incremental paths can be used for redistributive purposes, how to frame equity goals to garner political prominence, and what forms of participatory mechanisms are most feasible given local resources (Clark 2018; Rubin 2019).

Principles of SEB

Building on this theoretical foundation, recent studies have highlighted operational themes shaping how SEB

evolves. Scholars have identified the following recurring focal points—(1) fairness, (2) process, (3) transparency and engagement, (4) social movements/external catalysts, (5) minority, (6) government outcomes/new initiatives, (7) organizational capacity/resources, and (8) service delivery—that collectively demonstrate how governments conceptualize and implement social equity in budgeting. The eight principles presented here were developed using an abductive analytical approach that combined current research on equity in public budgeting with qualitative survey data. Rather than imposing a predefined coding scheme, we started with concepts from key frameworks in the social equity and public administration literature (e.g., Frederickson 2021; Gooden 2017; McDonald and McCandless 2021) and iteratively refined the themes as recurring patterns and concepts emerged from practitioners' responses. The final collection of eight principles represents a blend of theoretical ideas and practice-based viewpoints identified through thematic coding.

Fairness

Fairness is the fundamental principle of SEB, reflecting a moral and practical commitment to distributing resources in ways that correct historical inequities and address current differences (Frederickson 2021). While some use “fairness” and “equality” interchangeably, equity scholars emphasize the importance of going beyond merely treating everyone equally (Espinoza 2007; Gooden 2017). Instead, the goal is to ensure that individuals and groups with fewer opportunities receive more assistance in achieving equivalent results (Lipset 1992; Rubin and Bartle 2023). To prevent well-intended policies from perpetuating existing gaps, fairness considerations should be considered at all stages of the budgeting process, from early goal formulation to final allocation decisions (Wentzel 2002). This is consistent with the notion that budget decisions should be guided by empirical evidence and local context, demonstrating how certain demographic groups, notably racial minorities, have traditionally borne larger burdens while reaping fewer benefits (Gooden 2017; Martínez Guzmán et al. 2024). Fairness necessitates political courage and administrative diligence since local officials must constantly assess whether budget decisions are consistent with rectifying past and present injustices (Spina 2013).

Process

Closely tied to this concern with fairness is the budgeting process. This includes the analytical and administra-

tive methods used by local governments to incorporate an equity lens into their budgets, how decisions are made, and who is invited to participate (Prentice et al. 2024; Stokan et al. 2021). McDonald and McCandless (2021) propose that fairness considerations should be considered at every level of the budgeting process, from initial goal setting to final allocation decisions, to prevent well-intended policies from worsening existing disparities. Those who support this suggest that publishing detailed budget data, organizing open forums, and utilizing participatory budgeting approaches might encourage local governments to be more accountable (Pape and Lerner 2016; Rubin and Bartle 2023; Zhang et al. 2017).

Transparency and Engagement

Transparency and engagement are essential for building public trust and ensuring that budget decisions reflect the priorities of the community (Afonso 2017; Morrill 2021). Transparent budgeting allows residents to witness how resources are allocated and distributed, resulting in a feedback loop that can identify imbalances or neglect (Benito and Bastida 2009; Carlitz 2013). Engagement, on the other hand, brings community members—particularly those from marginalized backgrounds—into the decision-making process, allowing them to voice concerns, share lived experiences, and provide alternative solutions (Bell and Reed 2021; Yang and Pandey 2011).

Participatory budgeting is a prominent example of citizens participating in the budgeting process—suggesting and voting on projects—ensuring that final allocations reflect community-driven goals (Bartocci et al. 2023). When citizens understand how to evaluate budget documents and have easy access to voice their concerns, the likelihood of holding authorities responsible increases (Gomez et al. 2006; McDonald et al. 2023). Civic involvement is more than a procedural formality; it is a method for incorporating equitable issues into the day-to-day processes that influence budget decisions (Ebdon 2002).

Social Movements and External Catalysts

Large-scale protests against institutional racism, for example, have pushed some municipalities to reconsider their expenditures to reallocate funding to social programs (Newman et al. 2004). In contrast, a lack of external pressure or social mobilization might allow inequitable budgets to endure, especially if administrative

leadership refuses to change the status quo (Martínez Guzmán 2024). In certain situations, these movements may push for measures that exacerbate existing gaps or spark opposition to equity efforts. As such, social movements and external events can have a double-edged impact—they may drive progressive change or intensify resistance, depending on their orientation and framing. (Anyon 2009; Pastor et al. 2011; Rivera-Rodriguez et al. 2025).

Minority

Research frequently emphasizes how equity programs can have effects on minority populations, who have historically experienced challenges in accessing a fair amount of government spending (Anahideh et al. 2022; Gacitúa-Marió et al. 2009; Rubin et al. 2024). These targeted initiatives respond to the widely acknowledged fact that certain demographic groups require greater assistance to overcome existing disadvantages (Zhang et al. 2017). However, such policies rely on supporting political leadership and, more importantly, the organizational capacity required to execute and supervise such programs (Halverson and Plecki 2015; King and Bouchard 2011).

Government Outcomes and New Initiatives

SEB's relevance is ultimately determined by tangible outcomes and the development of new initiatives that go beyond symbolic gestures (McDonald and McCandless 2025; Rubin et al. 2024). Despite robust calls for equity-driven fiscal reforms, measuring the impact of SEB remains an ongoing challenge (McDonald et al. 2024). Local governments may implement targeted employment initiatives, fair transit policies, or specialized subsidies for low-income communities—initiatives that demonstrate a clear commitment to tackling structural inequalities (Goetz 1994; Newman et al. 2023). Measuring the efficacy of these new programs requires relevant metrics that can capture changes in resource distribution, quality of life, and community satisfaction (Gooden 2017). Local administrators can verify whether SEB-inspired initiatives are indeed benefiting underrepresented groups by incorporating equity metrics into routine performance evaluations (Friedman et al. 2022).

Organizational Capacity and Resources

Organizational capacity and resources ultimately decide whether or not SEB can be institutionalized (Ahrens et

al. 2023; McDonald and McCandless 2022). The establishment of dedicated equality officers, specific training programs, and interdepartmental collaboration can help sustain momentum, especially in the face of fluctuating political circumstances (Franklin and Raadschelders 2004; Liao et al. 2019). In contrast, limited human or financial resources frequently result in unequal or partial implementation, with well-intended improvements stalled during the planning stage (Bartocci et al. 2023). Scholars suggest that organizational inertia and a lack of political will can be just as limiting as budget constraints, especially if key decision-makers do not regard fairness as an institutional objective (Bolton et al. 2016; Eberlin and Tatum 2005).

Service Delivery

While initiatives and outcomes highlight the importance of programmatic reforms and new equity efforts, service delivery reflects the lived impact of those changes in terms of access to essential public goods. This distinction emphasizes that effective outcomes must translate into measurable improvements in services, particularly for historically excluded populations. A budget is only as good as its real-world outcomes; if more money does not translate into stronger social services for underprivileged populations, SEB's promises will stay theoretical (Gooden 2015a; Sen 2014). Emphasize the need to monitor changes in service quality, accessibility, and affordability over time, particularly in neighborhoods that have historically been excluded from public investments (Grengs 2001; Meltzer and Schuetz 2012). While determining the direct impact of these interventions can be methodologically difficult, it is important to determine whether budgeting for equity results in real gains in community well-being (McDonald et al. 2024).

When taken together, these eight themes provide a multidimensional portrait of how SEB operates in practice. Each element interacts with the others to build an intricate web of ethical commitments, procedural changes, community dynamics, and external influences that influence how local governments address disparity through budgetary decisions. By exploring these elements together, scholars and practitioners can better understand SEB's potential and limitations, informing future methods for incorporating equity more deeply into the overall framework of public budgeting.

Data and Method

The study uses a qualitative research approach to examine how budget and finance directors in North Carolina's local governments understand and adopt social equity principles into their budgeting procedures. By capturing these thorough narratives, the study provides an in-depth look at how practitioners operationalize social fairness in the day-to-day context of municipal and county budgets. Based on an IRB-approved open-ended survey question responses, this approach underscores the need for academic research to learn from local practitioners regarding the underlying thought processes and contextual factors in their own words, highlighting nuances that solely quantitative methodologies may miss. Between May and July 2024, an online survey was emailed to the senior-level budget and finance executives in 415 North Carolina municipalities and counties using Qualtrics. The respondents represent a mix of large, mid-sized, and small local governments. Of these, 33 respondents indicated that their governments were engaged in social equity budgeting (SEB), yielding a focused qualitative response rate of approximately 8%.

The survey was designed to determine whether local governments were actively incorporating equity considerations into their fiscal decision-making and organizational structures. For instance, respondents were asked: *"Has your local government undertaken any activities to incorporate social equity principles into its budgeting process and allocation decisions?"* as well as *"Why and when did your local government decide to incorporate social equity into the budgeting process?"* By asking these questions, the survey attempts to capture local officials' accounts of when and why they began prioritizing equity, offering insights into whether these efforts reflect new initiatives or long-standing commitments.

To delve deeper into the adoption and operationalization of SEB, the survey also asked open-ended questions like *"What activities has your government undertaken to incorporate social equity or social equity principles into its budgeting process and allocation decisions?"* Such questions sought thorough descriptions of specific initiatives, stakeholder involvement strategies, and any recognized obstacles or accomplishments. This qualitative depth was essential in demonstrating the scope and nature of equity-focused measures, such as how directors balanced political constraints, legal mandates, and community expectations while pushing for more inclusive budgeting practices. Given the complex and understudied nature of SEB adoption, the study uses an abductive grounded

research method. This abductive approach allows the research to ground its investigation in established knowledge about budgeting and equity while remaining open to unforeseen findings that may improve or challenge those theoretical assumptions. The wide range of participant answers, while possibly also revealing new, context-specific variants, adds to the approach's feasibility.

All survey responses were combined into a single dataset, laying the groundwork for a thorough qualitative study. Based on these initial impressions, an abductive thematic coding scheme was developed, which consists of the eight above-mentioned SEB themes. Simultaneously, the coding approach remained open to inductive outcomes, allowing newly emergent issues raised by participants to be captured. Since a single investigator did the coding, there was a focus on self-reflexivity and rigorous coding decisions documenting, consistent with best practices for preserving internal consistency in qualitative research (Elliott 2018; Tracy 2010). As the investigation progressed, the researcher organized related codes into higher-level categories, emphasizing both similarities and differences in how different jurisdictions handled SEB. This sequential method resulted in a more comprehensive knowledge of participants' viewpoints, finally reducing the data to the most prominent themes and capturing the multifaceted complexity of SEB in practice.

Results

This section describes the coding results, highlighting the respondents' commitment to key themes and providing illustrative examples of how these themes are put into practice in real local government operations. Following a thorough coding, frequency counts were calculated for each theme within each question.

The "Why"

This subsection examines the underlying motivations—the "why"—that led local governments to incorporate social equity into their budgeting processes. While some responses explicitly describe reasons such as fairness, political pressure, or demographic shifts, others require interpretation through contextual cues. For each theme, we present illustrative quotes that reveal these motivations either directly or indirectly, linking practitioner motive to broader patterns of SEB adoption. Table 1.1 represents a summary of the themes, frequencies, and the proportion of jurisdictions that identified each motivation.

Table 1.1 Summary of Findings

Theme	Frequency	Percentage of Respondents (N = 33)
Fairness	13	39.4%
Process	12	36.4%
Social movements/External catalysts	11	33.3%
Transparency/Engagement	10	30.3%
Minority	8	24.2%
Service delivery	5	15.2%
Government outcomes/New initiatives	4	12.1%
Organizational capacity/Resources	2	6.1%

Fairness

Fairness emerged as a central idea in local governments’ rationale for adopting social equality principles (Johnson and Svava 2015). Fairness references are frequently linked to a desire to avoid accidental discriminatory practices. For example, one responder stated, “*We have always wanted to be fair in our decision-making,*” indicating a pre-existing commitment that eventually evolved into a formal SEB framework. Another example is from a municipality that prioritized disbursements based on demonstrated community needs, “*We do our best to ensure that budget prioritization follows need, leading disadvantaged communities to receive a larger share of the budget as they need more help.*” This approach emphasizes the concept that being “fair” can entail allocating greater resources to historically underrepresented populations, connecting budget decisions with the goal of achieving equitable outcomes.

Process

Process has emerged as a pivotal dimension of equity-oriented budgeting as local governments reconfigure the formal steps and checks needed to align every phase of resource allocation with social equity principles. One municipality highlighted a newly instituted step requiring each department to present a brief “equity impact statement” in its budget submission “*Before we submit our budget proposals, we now have to explain how and why our request will contribute to reducing disparities, improving access for marginalized groups, or ensuring an equitable distribution of resources.*” It not only formalizes the budgeting process but also requires departmental heads to address social equity implications at all stages of planning, thus increasing responsibility and making the transition to SEB more transparent and methodical. Another re-

spondent emphasized how a specialized team shapes these processes, stating that “*Questions regarding DEI are asked by the team making budget preparations. DEI Office has participated in budget meetings and decisions.*” Involving a specialized office and embedding equity prompts into budget proposals eventually shapes how departmental requests are assessed, prioritized, and funded.

Social Movements/External Catalysts

A number of respondents particularly linked their choice to implement equity-focused budgeting to outside circumstances and more general changes in society. Noting that disaster exposed long-standing vulnerabilities in some communities, one county emphasized how “*in 2018 we began incorporating social equity into the budgeting process . . . in response to Hurricane Florence.*” Another jurisdiction said, “*We became earnest in our attempts to be more equitable in 2014 in response to what we saw coming out of the Michael Brown shooting.*” Taken together, these reflections demonstrate how significant public events—natural disasters or well-publicized incidents of social unrest—can spur local governments to reevaluate their budgetary practices and integrate equity as a guiding principle (Bartle and Rubin 2024; Diaz Torres and Warner 2024; Rubin et al. 2024).

Transparency/Engagement

Although not as frequently cited as fairness or process, transparency/engagement still emerged in around 10 statements. Several responders viewed transparency and public engagement as a way to build legitimacy and ensure community trust—key motivations for pursuing SEB. “*We try to maximize citizen engagement in the process by having open and accessible meetings We also specifically talk about the equity implications of budget proposals and policy options during county coun-*

cil meetings.” Another local government described how they changed the timing and structure of their sessions to reach more locals: “*We have worked to ensure that our budget meetings are more accessible . . . allowing meetings to be attended virtually [and] producing a community accessible budget.*” As key components of their equity-focused budgeting approach, this demonstrates how municipal officials use open dialogue along with readily accessible information to make public demand for transparency into more inclusive forums.

Minority

In jurisdictions with large minority or majority-minority populations, respondents noted that demographic realities served as a motivator for adopting SEB. One respondent explained, “*We have always tried to be fair and equitable. We are a minority majority county, so we naturally have more awareness than most,*” highlighting how long-standing demographic characteristics increased sensitivity to concerns of resource discrimination and prejudice. In response to broader social and economic challenges, another county tied its equity initiatives to aiding disadvantaged racial and ethnic communities: “*We became more aware of the idea and started actively paying attention to it in 2020 in response to what we were seeing nationally and how the pandemic was impacting our community.*”

Beyond the dominant motivations, numerous local governments stated other important but less frequently noted reasons for adopting SEB. A number of jurisdictions identified discrepancies in service delivery as a major concern. These governments recognized that public services, such as arts funding, social programs, and food security efforts, were not equitably distributed throughout localities. One respondent stressed that “*all policies and distribution of public services are equitable,*” demonstrating a commitment to outcome equity and inclusive access. SEB is viewed not only as a budgeting innovation but also as a corrective mechanism, directing resources to historically neglected populations through targeted initiatives and deliberate financing decisions.

Other municipal governments attributed their use of SEB to internal changes or organizational constraints. For some, the formation of equality-focused organizations, such as an Office of Equality and Inclusion or an Equity Task Force, offered the institutional infrastructure required to advance equity through official budgeting processes. According to a staff member, “*We added an Office of Equity and Inclusion 6–7 years ago and began*

incorporating equity into the budget process at that point.” For others, fiscal constraints and administrative realities hindered what could be pursued. Several respondents stated that, while they were committed to fairness, the capacity to implement SEB programs was strongly reliant on available staff, financing, and logistical support. One local government noted, “*We incorporated concepts like premium pay for frontline workers and eliminated certain user fees,*” indicating an effort to infuse fairness into compensation and access policies while remaining financially feasible. These comments demonstrate that SEB adoption is frequently driven by internal ability and institutional preparation, rather than values or public pressure.

The “What”

This study also examines how local governments operationalize their commitments to social equity. As shown in Table 1.2, survey responses reflect a wide range of equity-related activities, with themes such as Transparency/Engagement, Fairness, and Process emerging most prominently. Other areas, including efforts related to minority communities, Organizational capacity/Resources, and Service delivery, also appear in several responses. While less frequently cited, some respondents referenced Government outcomes/New initiatives and Social movements/External catalysts in relation to their routine budgetary practices. These outcomes demonstrate how municipal officials have turned broad equity ideals into on-the-ground strategies, including open governance, a reassessment of budgeting procedures, and targeted support for underserved populations.

Transparency/Engagement

Transparency and engagement were ranked highest among the themes, demonstrating widespread attempts to open up the budgeting process and engage communities in significant ways. A few described generating user-friendly budget summaries that reduce complex financial facts into easy, understandable language, thereby encouraging greater participation. One jurisdiction explained, “*We try to maximize citizen engagement in the process by having open and accessible meetings. . . . We also specifically talk about the equity implications of budget proposals and policy options,*” emphasizing the view that open dialogue and explicit equity talks lead to more inclusive outcomes. Another official said: “*Transparency*

Table 1.2. Summary of Findings

Theme	Frequency	Percentage of Respondents (N = 33)
Transparency/Engagement	18	54.5%
Fairness	17	51.5%
Process	11	33.3%
Minority	7	21.2%
Organizational capacity/Resources	6	18.2%
Service delivery	6	18.2%
Government outcomes/New initiatives	2	6.1%
Social movements/External catalysts	1	3%

through posting all budget documents and meetings on our website and on social media and encouraging all members of the public to participate in budget discussions.” By reducing informational barriers and encouraging strong public involvement, policymakers not only promote fairness but also improve decision quality, resulting in budgets that better represent the community’s lived experiences and demands.

Fairness

Many municipal governments described equity-focused budgeting as based on fairness. In some cases, this meant reviewing fiscal tools—such as tax policies—to ensure that they would not unintentionally affect disadvantaged populations. As one respondent put it, “We have undertaken a tax study to ensure the fairness of our local tax policies” Furthermore, local administrations strived to provide resources based on differential needs rather than just dispersing resources evenly. Another official emphasized the importance of community engagement in informing fair allocations, stating, “We have tried to amp up our engagement of the community in the budgeting process . . . we do our best to make sure representatives from all communities are included . . . leading the disadvantaged communities to receive a larger share of the budget as they need more help.” These reflections demonstrate a shift away from universal distribution to strategies that actively correct structural imbalances, positioning fairness as a central motivator for day-to-day resource allocation decisions.

Process

Process emerged as an important component of how local governments incorporate equity into budgeting. For

some, this meant implementing additional procedural standards, such as requiring departments to demonstrate how the requested resource would address inequities. One respondent noted, “We have developed specific questions that departments must answer when requesting new resources during the budget process.” Another director stated, “We have always tried to be as equitable as we can. . . . In 2021 we began posting more details about the meetings, including minutes, agenda packets, etc., to our website. In 2022 we began allowing virtual access to our meetings and then publishing videos of all our town council meetings . . . so that they could be more open.” By providing numerous options for engagement, both live and asynchronous, these officials hope to reduce inequitable outcomes caused by uneven participation.

Minority

Several respondents emphasized the necessity of specifically targeting minority groups in their equity-focused budgeting efforts, frequently relating targeted resources to the specific problems these communities face. One municipality explained, “We have also tried to be more aware of needs of all members of the community when making allocations, trying to prioritize social services related to helping our low-income and minority populations.” Some governments also initiated community grant programs to strengthen underserved neighborhoods: “Instituting community grant programs to support underserved members of the community and partnering with community organizations to promote social equity and inclusion in our community” By dedicating funds to minority-focused programs and revising procurement

protocols, some jurisdictions go beyond broad claims of inclusivity to implement specific actions aimed at breaking down historical barriers and addressing cultural, economic, or geographic disadvantages.

Organizational Capacity/Resources

Several jurisdictions stated that, while they strive for equity, resource limits, and personnel readiness have a significant impact on how well these goals may be implemented. One local government emphasized the importance of training programs, saying, “*We have always tried to be fair, but 2020 was the start of our earnest effort. The main focus of what we do is to ensure as many of our staff and those involved in budgeting have taken the deconstructing racism workshop. . . . This helps the staff to understand the community and equity issues better. . . .*” This municipality acknowledges the need to strengthen internal capacity for long-term, equitable outcomes and invests in professional development to achieve that end. Another member honestly admitted, “*Our focus has been limited by resource and personnel constraints, however.*” These remarks reinforce that time, training, and political support all have an impact on the scale and speed with which local governments can adopt SEB, emphasizing the importance of institutional scaffolding—from dedicated workshops to culturally informed engagement practices—in sustaining equity efforts over time.

Service Delivery

A number of responses emphasized how social fairness is evident in reallocating funds to historically underserved neighborhoods and upgrading fundamental services. One city emphasized the significance of reinvesting in distressed areas, noting, “*Primarily, focus has been on ensuring City investment into infrastructure and programs focused on the needs of distressed, disinvested neighborhoods . . . increasing funding for nonprofits providing services to residents in need.*” Others mentioned keeping public services “for all” but customizing expansions to those who have previously lacked access.

A lower proportion of respondents stated how equality principles were converted into tangible results through new projects or responses to external events. Some municipalities developed multi-pronged methods to help disadvantaged communities, such as increased infrastructure investment, street paving, utility upgrades, and nonprofit support, demonstrating how equitable ideals may influence actual policy changes.

Others included the creation of workshops or financing standards that are linked with social equity goals. While broader social movements such as racial justice protests and community action initially fueled the adoption of equity frameworks, such external factors appear to be less important in everyday budgeting. According to one respondent, “*2020 was the start of our earnest effort . . . [to ensure that] staff understand the community and equity issues better,*” demonstrating how early external influences led to sustained internal changes. These findings show how a combination of new institutional processes and broader cultural influences shape the operationalization of SEB, even if the latter has faded from everyday practice.

The “why” responses provide a picture of local governments’ motivations as being linked to both internal values (e.g., justice, transparency) and external triggers (e.g., social movements, natural disasters). The motivation was commonly a combination of long-held beliefs and recent events that highlighted the need for a more formal or comprehensive approach to equity in budgeting. Survey responses to the “what activity” question show varied attempts to incorporate fairness into municipal and county budgets. Whether emphasizing fairness, formal processes, minority inclusion, or service delivery, local governments recognize that equity necessitates more than just principles: it necessitates action—from open engagement initiatives and new departmental protocols to particular grants or community investments.

Discussion

The findings shed light on the various ways in which North Carolina’s municipal governments adopt and operationalize SEB. Echoing core ideas in the literature, the survey data confirms that localities converge on eight common themes—fairness, process, transparency/engagement, social movements/external catalysts, minority, government outcomes/new initiatives, organizational capacity/resources, and service delivery—but interpret and apply these principles in diverse, context-dependent ways. In line with the current literature on social equity in public administration (Frederickson 2021; Gooden 2017; McDonald and McCandless 2021), these results underscore that some jurisdictions are adopting comprehensive programs that include sev-

eral budgeting and community engagement aspects, while others concentrate on targeted services.

Why Local Governments Adopt SEB

The decision to adopt SEB is primarily motivated by normative commitments to fairness and justice, which are consistent with Frederickson's (1990) foundational argument that equity, together with efficiency and economy, must be viewed as a third pillar of public administration. Practitioners recognized fairness not only as an abstract value but also as an operational incentive for budgeting reform, showing a deliberate effort to address previous imbalances. These motivations are especially powerful in areas with substantial or historically underserved minority groups, demonstrating the need for representation and demographic responsiveness in local administration.

The constant reference to a "DEI Office" or an "Equity Task Force" in some jurisdictions indicates a substantial movement away from ad hoc efforts and toward more institutionalized organizations aimed at enhancing inclusion in budgeting and planning. For example, one respondent noted, "*We have a special task force comprised of City staff and community leaders. . . . It has changed how every department thinks about spending and what communities they are prioritizing.*" This progress is consistent with incremental budgeting theory (Friedman et al. 2018; Rubin and Bartle, 2023), in which small but targeted changes to established processes can, over time, accumulate to produce significant changes in how resources are prioritized. These organizational innovations reflect broader institutional isomorphism, as described by DiMaggio and Powell (1983), where governments mimic equity reforms from peer jurisdictions to enhance legitimacy or respond to perceived professional norms.

External causes, such as national social movements or natural calamities, have also been identified as motivators for equity-oriented budgeting. This is consistent with Birkland's (1997) focusing events theory, which holds that significant incidents can shift policy priorities and drive reform. However, the findings counter the theory by demonstrating that the same occurrences can also spark political opposition or reaction, particularly in ideologically divided jurisdictions. Thus, social movements have an ambivalent role in equity adoption, acting as both boosters and barriers depending on the local political situation. In addition, some respondents

stated that the push for SEB was motivated by internal leadership interests rather than external requirements. This finding emphasizes the importance of administrative entrepreneurship and change agents in determining public values.

What SEB Looks Like in Practice

In terms of implementation, SEB stands out as a flexible and adaptive technique rather than a rigid structure. Respondents mentioned a number of approaches, including citizen engagement in participatory budgeting and internal resource allocation audits. These practices support the concept that SEB should be culturally based and responsive to local situations. Respondents consistently cited transparency and engagement with the community as key to legitimizing and ensuring SEB's efficacy. Public hearings, remote access to budget meetings, participatory budgeting, and user-friendly budget summaries are all indicators of a conscious effort to incorporate previously marginalized voices in the allocation process (Ebdon 2002; Hatcher 2015; Pape and Lerner 2016). One finance director stated, "*We try to maximize citizen engagement by having open and accessible meetings, including offering virtual access.*" These methods are consistent with participatory governance philosophy, which links transparency to increased citizen trust and better decision-making—SEB is not only a fiscal process but also a democratic one (Kim and Lee 2012; Wang and Guan 2023).

However, the implementation of SEB often remained symbolic or preliminary. In several cases, equity goals were expressed rhetorically without corresponding changes in funding priorities or programmatic action. This reflects the challenge of moving from symbolic compliance to substantive transformation, a tension also noted in the literature on racial equity plans and diversity management (Gooden and Portillo 2011). The gap between policy adoption and implementation underscores the need for stronger institutional support, clearer definitions of equity metrics, and continuous capacity building.

Implications for SEB Theory and Practice

The findings have consequences for both theory and practice. First, SEB appears to follow an incremental logic of change, which is consistent with Lindblom's (1959) definition of "muddling through." Rather than a fundamental transformation, equity is being woven

into current processes, implying that change is gradual rather than radical. This calls into question the notion that real equity reform necessitates radical changes, instead emphasizing the pragmatic paths that many local governments pursue. Second, the institutionalization of SEB is strongly reliant on organizational capability. Jurisdictions with higher administrative resources were more likely to disclose formalized equity measures, whereas smaller communities frequently relied on informal agreements. This finding underscores the role of capacity in enabling or constraining innovation, as emphasized by Rubin and Willoughby (2021). It also suggests that equity frameworks may need to be modified to account for differences in administrative scale, staffing, and data infrastructure.

Third, the findings highlight the need for more precise definitions and methods for assessing equity in budgeting. While several governments mentioned broad aims (such as fairness and representation), few have precise standards or performance indicators in place. This is consistent with broader calls in the literature for standardized tools and frameworks that will assist jurisdictions in tracking progress and ensuring accountability.

Finally, the findings caution against assuming that the adoption of SEB principles equates to equity outcomes. While many respondents expressed a strong commitment to equity, implementation gaps, political resistance, and resource constraints frequently slowed progress. Future studies should look into these impediments and develop solutions to close the gap between equity rhetoric and fiscal realities. This includes examining how cross-sector collaborations, community partnerships, and state-level mandates may support or hinder SEB efforts. In sum, this study adds to the literature on SEB by offering empirical insights into both the motivations and practices behind municipal equity budgeting. By tying practitioner perspectives to existing and emerging ideas, we contribute to a more nuanced understanding of how equity is implemented in real-world contexts.

Conclusion

This study set out to examine how local governments in North Carolina have adopted and operationalized SEB, focusing on both the motivations that led them to emphasize equity (“why”) and the strategies or reforms they used to translate fairness goals into practice (“what”).

Overall, the study shows that SEB transcends theory and takes shape in various everyday processes, policy changes, and organizational structures. This approach is consistent with broader shifts in public administration that see equity as a fundamental, albeit changing, pillar of good governance (Gooden 2015b; McDonald and McCandless 2021). Municipalities and counties are also becoming more cognizant of the organizational capacity required to maintain diversity measures, such as training employees, employing dedicated officers, forming cross-departmental equity committees, and seeking external partnerships.

Externally, increased social awareness, national movements, and specific trigger events (such as a natural disaster or a high-profile act of racial injustice) pushed many jurisdictions to adopt more formal, structured approaches to equity. The field’s longtime emphasis on equity as a core concept (Frederickson 2005; Gooden 2017) is now finding more robust representation in local administrative frameworks, suggesting that, while challenges persist, SEB continues to gain traction as a recognized practice. Nonetheless, the differences in approaches are noticeable. The wide range of organizational models demonstrates that local governments are approaching social fairness from various perspectives—some relatively modest, others more transformational in scope.

Some governments make gradual modifications to existing systems, while others implement comprehensive changes that entail cross-departmental groups and intensive community outreach campaigns. Despite differences in scale and complexity, one common thread is the recognition that operationalizing SEB necessitates political commitment, adequate organizational resources, and ongoing public engagement—all of which can differ significantly from one locality to the next (Friedman et al. 2018; McDonald and McCandless 2025). Furthermore, communities that can connect equity to practical results—such as repairing roads in underserved neighborhoods or supporting grants for minority-owned businesses—are better positioned to illustrate SEB’s real-world impact. Future studies might expand on these findings by investigating SEB’s long-term success, examining how social, political, and economic shifts affect its trajectory, and determining which specific strategies effectively ameliorate inequality on the ground. Scholars and practitioners can continue developing SEB as both a guiding concept and a practical roadmap for creating more equitable and inclusive local governance (Gooden 2017; Rubin et al. 2024).

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