

**THE EFFICACY OF PUBLIC PARTICIPATION IN  
MUNICIPAL BUDGETING: AN EXPLORATORY  
SURVEY OF OFFICIALS IN GOVERNMENT FINANCE  
OFFICERS ASSOCIATION'S AWARD-WINNING CITIES**

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**ABSTRACT**

Municipal reformers often call for more public participation in the budget process. However, few studies have surveyed the viewpoints of budget practitioners on the efficacy of public involvement in municipal budgeting. In this paper, we report a survey administered by e-mail to budget directors in cities that won the Government Finance Officers Association's (GFOA) distinguished budget presentation award in 2011. The survey is based upon the research of Berner (2004) and the theoretical framework developed by Ebdon and Franklin (2006). We find that budget directors in the sampled cities view traditional participation methods, such as the public hearing, as the most effective, compared to more interactive and participatory methods. This viewpoint stands in contrast to the scholarly literature's normative arguments and empirical evidence that meaningful public input must be solicited early in the budgeting process through interactive methods.

**INTRODUCTION**

The literature on public participation in municipal budgeting is extensive, but we know little about what municipal budget directors think about the efficacy of public involvement. Empirical research on public involvement in budgeting has found that meaningful participation increases organizational effectiveness (Guo and Neshkova, 2013), public trust (Herian, 2011), and citizen perception of access (Preisser, 1997). A constant finding in the literature is how public involvement early in the budget process can have a positive effect on organizational performance (Guo and Neshkova, 2013) and financial decisions (Ebdon and Franklin, 2006). Based on this research, municipal

reformers often call for normative models of budgeting with more public participation early in the process. However, few studies have surveyed the viewpoints of practitioners regarding the efficacy of public participation in municipal budgeting. The limited research on practitioner opinion describes managers as being critical of participation early in the process (Berner, 2004). Accordingly, current normative models are based on limited research into practitioner opinion.

In this research, we seek to address the literature's limited research on the opinions held by municipal public managers regarding public participation in budgeting. We extend Berner's (2004) survey of city and county officials in North Carolina to a nationwide sample of municipal budget directors from cities that have been commended for their budgeting practices. We define quality budgeting cities as ones that have won the Government Finance Officers Association's (GFOA) rigorous distinguished budget award for the quality of their budget documents. The research contributes to the literature by extending public administration's knowledge of what types of methods are being used in quality budgeting cities and what public participation methods are viewed as effective by budgeting practitioners in these cities. The research moves the literature away from mostly normative models of participation toward practitioner-informed, descriptive models.

### **GOVERNMENT FINANCE OFFICERS ASSOCIATION**

The GFOA is an association comprised of members from the United States and Canada with the overall goal "to enhance and promote professional management" in fiscal matters through training, encouraging cooperation, and increasing leadership capacity (Government Finance Officers Association, n.d.). With its awards program, the association tends to focus on state and local budgeting issues. Since 1984, the association has given its distinguished budget presentation award to state and local governments that have budgeting procedures that meet a challenging set of criteria. The award's criteria assess a budget document based on its usefulness as a financial guide, communication device, and operational guide. A local

government's budget must include simple items like a table of contents and more complex information, such as an overview of revenue and expenditures in a manner that can be understood by citizens.<sup>1</sup>

To win this award, a government's budget must meet the GFOA criteria as interpreted by highly qualified reviewers. While the award is focused on the actual budget document, we assume, for the purposes of this research, that a city needs quality budgeting procedures to draft a document that is recognized by the GFOA. Given the GFOA's reputation and the robustness of the award's criteria, cities that win this award can be considered high performing budgeting cities. The award is a standard that cities should try to achieve. Accordingly, we view budget directors in GFOA as being informed budget managers. When it comes to the efficacy of participation, the opinions of informed managers matter. If public participation is effective, as described by normative models in the literature (Innes and Booher, 2004), then it can be hypothesized that informed budget managers should also view public participation as being useful. If they do not, then what is causing the managers to be critical of public participation? By surveying budget directors in GFOA cities, we can collect information on what informed managers think about public participation in municipal budgeting.

### **PUBLIC PARTICIPATION METHODS AND PRACTITIONERS' OPINION**

During the 1960s, the citizen involvement required by some of the Great Society programs sparked a debate about the efficacy of public participation in administration. Since that time, public administration scholarship has normally treated participation as a hierarchy of methods, ranging from lower levels of involvement to more direct public input. Arnstein (1969) described it as a "citizens ladder" of participation, with methods indirectly involving the public at the bottom (non-interactive between citizens and the government) and methods directly involving the public in decision-making at the very top

<sup>1</sup> Detailed descriptions of the GFOA's criteria for this award can be found at: <http://www.gfoa.org/budgetaward>

(interactive between citizens and the government). Since the 1970s, academics have called for increased public participation in many areas of public administration, such public planning, community development, environmental regulation, and transportation (Arnstein, 1975).

In the area of budgeting, Franklin and Ebdon (2006) developed a model of the factors that will lead to municipalities having effective public participation methods. The authors argue that effective participation is based on city structure, types of citizen participants, and mechanisms soliciting input. Based on a series of focused groups and interviews with administrators and citizens, King et al. (1998) called for public participation methods to move away from “static” methods, which are non-interactive and government-controlled, employed in many governments in the U.S., to “dynamic” processes, such as direct participation that are citizen-controlled. Innes and Booher (2004) have termed static participation methods as being “counterproductive” and even “causing anger and mistrust” (p. 419). The authors used international cases, where public participation is solicited through direct means, to demonstrate the need for improving methods in the U.S. through what they term collaborative participation. Based on their research, the authors concluded that “collaborative participation can solve complex, contentious problems such as budget decision making and create an improved climate for future action when bitter disputes divide a community” (p. 419). This collaborative participation is an argument by the authors for normative models of budgeting that directly involve the public.

However, direct public input on budgeting decisions, a process termed “participatory budgeting,” has only been used in a few high profile cases in the U.S. For instance, in New York City and Chicago, local elected officials have implemented small scale participatory budgeting in legislative districts within the cities (Biewen, 2012). Advocates for more interactive types of participation, though, have faced opposition from many practitioners and elected officials, who rely on methods of involvement, such as public hearings, that often do not solicit effective citizen input (King et al., 1998; Innes and Booher,

2004). Given this, what type of public participation methods are actually being used by municipal officials?

In his assessment of public participation in U.S. cities, Wang (2001) found a variety of methods being used, but in central management areas, such as personnel, procurement, and budgeting, public participation was restricted. The author worried about this finding because the areas of central management are the ones in which public participation may have the greatest positive effect on governing. Wang and Wart (2007) found significant opportunities for public participation in the areas of planning and zoning, parks and recreation, and public safety. The authors found that administrative procedures have the least amount of public participation. Most forms of participation used by U.S. cities are less direct and more controlled by the government, such as public hearings, advisory boards, and neighborhood meetings (Berner, 2004; Wang and Wart, 2007). More recently, local governments have sought to use public opinion surveys and websites to solicit public involvement (Herian, 2011).

Most of the research on participation in budgeting has surveyed citizens (Preisser, 1997), examined state and local laws (Herian, 2011), and as discussed, examined participation methods employed by governments (Wang and Wart, 2007). Few studies in the scholarly literature have surveyed the managers involved with the implementation of public participation programs. This limited research shows that public managers support participation in the abstract, but they are more critical of actual methods, especially more direct ones. In one of the studies in this literature, Wang and Wart (2007) found that 46 percent of their nationwide sample of public managers argued for public participation to be used in budgeting. However, the authors found that managers perceived public participation as having little effect on consensus building, accountability, and managerial competency. In other words, participation, as perceived by managers, did not achieve many of the promises to improve management and accountability put forth by reformers. Although, public participation, according to the authors, did have an effect on ethical behaviors and service competency.

Berner (2004) found that many of the local governments in North Carolina only required the basic mechanisms of involvement, the public hearing. The officials were skeptical of public involvement in budgeting, ranking most methods as being ineffective. A plurality of the city and county officials counterintuitively ranked public hearings as the least and most effective method. As discussed in the next section, this paper's survey incorporates many of the questions asked by Berner (2004).

### DATA AND METHODOLOGY

The paper's data was collected through a web-based exploratory survey of budget directors in municipalities that received the GFOA's distinguished budget presentation award in 2011. For that year, 792 U.S. cities won the award. Contact information for the city's budget directors were found by visiting the websites of the cities. We were able to locate the e-mail addresses for 511 budget directors.<sup>2</sup> Of this group, 195 managers completed the survey for a response rate of 38 percent of the contacted directors and 25 percent of all GFOA directors. The survey was sent in three waves between September 10, 2013 and November 17, 2013. As mentioned, the GFOA award's criteria are robust; therefore, we view the cities that draft award-winning budgets as cities that also have informed budget managers. Given the exploratory nature of the survey, we do not claim inference beyond the findings of the study sample.

In the survey, we asked a combination of factual and attitude questions to collect information describing the characteristics of the cities and their budgeting processes, in particular the type of public participation methods used. In addition to questions on the efficacy of methods, survey questions asking respondents to indicate: the point at which citizens are included in the budget process, the extent to which the city attempts to educate the public, and the city's form of government. The survey asked budget directors to leave open-ended comments on a series of questions seeking to understand

<sup>2</sup> When the city lacked a budget director, we surveyed the chief administrative officer for that city.

opinion on the efficacy of participation methods. The open-ended questions asked the directors to discuss the benefits of public participation, the limitations of participation, and ideas for improvements.

As noted, the survey collected exploratory data. The survey's quantitative data was analyzed through graphing and basic descriptive statistics. The open-ended comments were analyzed using content analysis of the word frequencies and the major themes in the data.<sup>3</sup> The data analysis methods explore the types of participation methods being used by GFOA cities and the opinion of practitioners regarding the efficacy of these methods, the two main goals of this exploratory research.

The research's GFOA sample contains mostly managers from council-manager systems and small to medium sized cities. In fact, 72 percent of the directors work in council-manager systems (see Table 1). This is an interesting descriptive finding of the sample. The GFOA cities appear to be heavily council-manager cities with few having mayor-council systems. This is further support for our assumption that GFOA budget directors are informed budget managers. Most of the directors in the sample also come from medium sized cities. For example, a plurality of the directors (25 percent) work in cities with populations between 50,000 and 99,999 people, with approximately 82 percent of the directors coming from cities with fewer than 100,000 people. In the remaining sections, the paper reports the opinions held by the budget directors regarding the efficacy of public participation methods. These findings were derived from analyzing the opinion data with basic descriptive statistics and qualitative techniques.

3 We used the content analysis software *Atlas.ti* to analyze this qualitative data.

**Table 1*****Forms of Local Governments among the GFOA Cities***

Type of Local Government	Number	Percent*
Mayor-Council	46	24.1%
Council-Manager	138	72.3%
Commission	2	1.0%
Town Meeting	0	0.0%
Other	5	3.1%

\*Percentages may not add up to 100.

\*Total number of respondents is equal to 191.

**ANALYSIS & RESULTS: PARTICIPATION METHODS**

The survey solicits opinion on the participation methods being used by GFOA cities and the opinions of managers regarding these methods. We found that budget directors in GFOA cities mostly relied on traditional methods, in particular public hearings, rather than more interactive methods giving citizens more control over the process. Furthermore, we found that GFOA budget directors tended to view traditional methods as more effective than more direct methods, with public hearing being viewed as the most effective.

***Types of Participation Methods***

In the survey, we asked budget directors to identify the types of public participation methods most used in their cities and to evaluate the efficacy of these methods. The list of methods (see Table 2) is based on Berner's (2004) survey of city and county officials in North Carolina. Ninety-eight percent of the managers reported that their city uses public hearings. This finding is in-line with Berner's survey. The only other method that a majority of the managers reported using in their cities was public comment periods at meetings (84 percent). Surveys and online feedback were other common sources of public input into the budget process. These two forms can also be considered non-interactive, government-controlled methods. More interactive, direct methods, such as visits to neighborhood groups and civic clubs, were used by a smaller, but noticeable percentage of the cities.



**Table 2**  
***Types of Public Participation Methods Used in GFOA Cities***

Method	Number	Percent*
Public hearings	180	98.4%
Neighborhood focus groups	40	21.9%
Public comments at regular meetings	154	84.2%
Citizen advisory boards	88	48.1%
Mail-in coupons	1	0.5%
Surveys	85	46.4%
Internet feedback	76	41.5%
Visits to local civic clubs	47	25.7%
Visits to neighborhood associations	57	31.1%

\*Percentages may not add up to 100.

\*Total number of respondents is equal to 183.

The directors were asked to discuss other methods that may be used in their cities but were not listed as choices in the survey. A few directors commented that their cities use informational meetings. One commented that her city used “budget teams” to help officials develop community priorities for the city’s budget. Others discuss one-way, informational methods, such as budget brochures, newsletters from city officials, and “government 101” courses. The participation methods being used in GFOA cities are similar to the methods reported by managers in the surveys conducted by Wang and Wart (2007) and Berner (2004).

### ***Efficacy of Participation Methods***

One of this paper’s main goal is to report the opinion that budget practitioners have of participation methods, and try to determine what methods the practitioners view as the most effective. Given this, we asked budget directors to rank the participation methods, shown in Table 3, based on the perceived effectiveness of the methods. We asked respondents to rank the methods on a scale of 1 to 9, with 1 being the most effective and 9 being the least effective. As can be seen in Table 3, the managers viewed public hearings, by far, as the most effective with an average score of 2.2. The second most effective was public comments.

**Table 3**  
***Budget Directors' Perceptions of the Efficacy of Public Participation Methods***

Method	Average Rating*
Public hearings	2.20
Neighborhood focus groups	4.80
Public comments at regular meetings	3.10
Citizen advisory boards	3.80
Mail-in coupons	7.80
Surveys	4.80
Internet feedback	5.30
Visits to local civic clubs	6.30
Visits to neighborhood associations	6.50

\*Average rating on a scale of 1 to 9 with 1 being the most effective method and 9 being the least effective method

As noted, previous research has found that the public hearing does not solicit meaningful public input (King et al., 1998; Innes and Booher, 2004). Public hearings often occur at the end of the budget process, after officials have made the major budgeting decisions. Hearings are often not forums for give-and-take between municipal officials and citizens. Normative and descriptive literature has called for more interactive methods of public participation. Based on the open-ended comments of the budget directors, discussed later in the paper, it appears that the reliance on public hearings may be causing a great deal of the breakdown in meaningful public participation in budgeting decisions.

### ***The Budget Process***

Lastly, we asked budget directors basic questions about the budgetary process in their cities. A large majority of the directors stated that their cities attempt to educate the public (77 percent) and place budgetary information on their websites (96 percent). According to the directors, most of the education is done through public meetings, traditional forms of media (e.g., a newspaper article), and within the narratives of the budget document. On their websites, the budget priorities, narratives, and summary tables are often presented. Often the directors note that the full budget document will be placed on the city's website for review before public hearings.

Most interestingly, a plurality (48 percent) of the directors reported that their cities do not involve the public until the end of the process during the adoption of the budget. Accordingly, it appears that in a plurality of our survey cities, the public is not involved in the budget process until the end through some type of public hearing. Counterintuitively, the directors criticized these forums in the open-ended comments of this paper's survey. In the next section, we explore the research's qualitative results in greater detail.

### **ANALYSIS & RESULTS: OPEN-ENDED COMMENTS**

In their comments, the budget directors express a consistent general viewpoint about the role of the public. GFOA budget directors realize the value of public participation in the abstract, but in practice, it seems that they most likely would rather draft a budget with only professional assistance. In addition to this underlying viewpoint, the budget directors discussed public participation in municipal budgeting by focusing on the role of the public in budgeting, the reasons why participation fails, and methods to improve public participation. Based on some of the comments, it appears that budget directors fail to acknowledge that the lack of meaningful public involvement may be due to cities utilizing poor participation methods, such as the public hearing. In the next few paragraphs, we explore the themes in the comments of the budget directors and how they relate to the broader literature on participation in municipal budgeting.

#### ***The Public's Role in Budgeting***

The directors discussed in detail the role of the public in the process of budgeting. At times, the respondents were positive, and at other times, they were negative. As one director wrote, "The public does not always have a full understanding of all of the issues that play a role in the budget process, but as the public's role increases, they are able to offer more value to policymakers." The directors talked in terms of "community" and "priorities" in the budget, and how participation from the public can either hinder or advance the process.

Often the directors talk about how the public is not interested in being involved in the budgeting process, unless there is a high profile event. As one director wrote, "Although we have many public meetings and invite the public for comments and participation, there is little interest. It is amazing that they can show up and comment for hours on parking and not even question or bat an eye when discussing and adopting a \$35 million budget." However, the director does stress how citizens who are engaged do understand the process better than their less engaged counterparts and are more trusting of the local government. As the director wrote, "When citizens do take the time to listen they always seem impressed with their new knowledge."

One worry facing many of the directors is whether or not participation is representative of the opinions held by their overall community. This is a worry commonly expressed in the public participation literature (Innes and Booher, 2004). According to one director, "Public participation is vital to the budget process, but very often lacking. And, oftentimes, only a few speak up, and it is hard to determine if those are the voices of all or just one." Another director described her city's "biggest problem" being a "a small handful of disgruntled 'regulars' who tend to hijack the process."

The comments by the directors confirm past research (Wang and Wart, 2007) finding managers to be supportive of participation in the abstract but more critical of public involvement in practice. It appears that directors have mixed feelings about the public's role in participation. They are frustrated by the lack of the public's involvement, but they also realize the usefulness of participation. The directors often describe the public's input as "vital" information that gives officials an understanding of the community's "values and priorities." For example, "The public serves as a guide for the general direction of the city and what is important to the community as a whole." However, the directors, for the most part, consistently were frustrated with participation in budgeting due to what they described as a lack of understanding by the public about public finance issues along with problems related to the methods to solicit public participation.

***Why Public Participation Fails***

Through their comments, we examined the directors' perceived reasons why participation fails in their communities. Two reasons stand out in the data: the public's perceived lack of understanding and the use of traditional participation methods. Throughout the open-ended comments, the directors talk about the public not understanding the budget process. The directors talked about how the public lacks an understanding of different funds in budgets, future cost, limited tax revenues, and a general overall understanding of local budgeting. The directors discuss how misperceptions of local budgetary issues tend to linger in the public's mind, even after facts showing them to be false have been presented. For example, "Our community continually is viewed as a high tax city, but we are the lowest tax city. It's difficult to convince people with the facts."

The directors worry about a lack of public knowledge, but they also comment about how citizens gain an understanding of the process at times through participation. Furthermore, the public's input helps officials make decisions on budgeting priorities. The directors talked about public participation as a means to educate the public about budgeting and their communities. For example, "the biggest benefit [from public participation] is that staff can educate residents on the budget process." This education process is a two-way street. As the director states, the public "can give you [city officials] ideas on services received throughout the City."

The directors' conflicted view of the public on participation may be driven by the overall theme in the data that the public does not understand the budgeting process. Given this, it is difficult for them to participate in a meaningful way. This viewpoint may explain why directors view traditional and limited methods, such as public hearings, as the most effective. As one director stated, "no one ever shows up to public hearings." Another wrote, "We have tried town hall meetings with little success." Some of the directors talk about how a few vocal citizens can monopolize hearings and other traditional methods. As noted, one stated that a few "disgruntled citizens" can "hijack" the process. Another mentioned how the city's

legislative body “gives too much credence to the opinions of a few vocal people.”

The scholarly literature on participation (King et al., 1998; Innes and Booher, 2004) emphasizes the importance of involving the public early in the process. Public input is not meaningful when it comes in the form of hearings, where the public is just informed of budgetary decisions already made by municipal officials (King et al., 1998). A director described it best: “Our proposed budget is drafted before we hold public hearings. As a result, public participation has less influence in the process.” A few of the directors called for meetings and input to be solicited earlier in the process. As one wrote, the participation process “really should start way before the budget is being put together (at least 5 months).” The public needs to be involved earlier in the process, according to another director, so the city can “accommodate their requests.”

### ***Improving Participation***

Another theme throughout the data is how the directors discussed methods of improvement. Directors discussed using social media and web-based resources for participation that allow citizens to give more feedback, both positive and negative. They also mentioned neighborhood meetings as a means to gather important input from citizens that may not attend a centralized meeting. As one director noted, “frequent neighborhood educational events have been very successful” at soliciting input and lessening “the effect of the small handful of chronically negative participants.”

The model for effective public involvement in budget developed by Franklin and Ebdon (2006) emphasizes that cities need to have key participation methods, not general ideas. However, the directors often did not discuss more direct public participation in detail. Some of the directors were interested in offering more participatory techniques for public input. For example, one director wrote, “I am hoping to utilize more social media providing basic participatory options, while gaining interest and comfort level of this huge process.” One director talked about how the participation process can be improved by getting citizens through “a variety of ways (e.g., Internet, public

meetings, budgeting games, educational seminars). Another director also stressed using multiple methods, such as the media, public meetings, and municipal cable access channels, to solicit public input. Again, the commonality throughout the data is the lack of specific methods employed and ideas for improving them. The discussion is in terms of generalities, with some directors calling for more participatory methods, such as games and simulations, and others focusing on more traditional ones, such as meetings and cable access channels.

The budget directors fail to acknowledge that a great deal of the public's lack of budgetary knowledge of the process may be due to municipal officials relying on ineffective public participation methods (such as hearings), holding a negative view of the public, and failing to focus on educating the public. In fact, education, as in educating the public about the budget process, was one of the least used words in the comments. The directors rely on methods that are not equipped to inform the public about the process in a meaningful manner. At a public hearing, there is often not an interactive and explanatory discussion about revenues, expenditures, and various funds. More engaging methods, such as small group simulations, would most likely inform the public better than indirect methods. The use of social media, such as Facebook and Twitter, can help municipal officials engage the public in the budgeting process. Lee and Kwak (2012) examined the use of social media by the federal government, and developed ideas for governments to improve their organizational and technical capabilities to make better use of social media. Municipalities can use this information to guide their social media outreach. Using more engaging methods of public participation may improve the overall quality of public involvement along with it the public's view of local budgeting and the directors' view of the public's role in the process. Future research should examine in greater detail the effectiveness of social media in soliciting public participation in municipal budgeting.

The literature discusses how the failure of traditional participation methods, for example public hearings, often causes frustration and a breakdown of communication between citizens and government officials (Innes and Booher, 2004). Practitioners

are more willing to support limited participation options. Some of the other highly used words fit within this theme of a failure to communicate among the actors in the process. Also, the directors spoke about using participation as developing “recommendations” for the budgeting process. The word “priorities” was referenced throughout the open-ended data. Lastly, the process participation is viewed as a “community” one. More moderate advocates of reform discuss using participation as a means to get broad, general recommendations, instead of direct participation.

Based on the opinions expressed, we argue that the GFOA directors are frustrated with the form of public participation that they view as the most effective, the public hearing. The directors believe in the efficacy of public involvement in budgeting, but on the other hand, they are worried about the ability of the public to give meaningful input. The failure of the public to know about the budget process is as much a failure of municipal officials and the mechanism that they use to engage the public, as it is a failure of the public to invest the time and energy to be knowledgeable about budgeting. Hearings are static, non-interactive forums that do not educate citizens and solicit their input in a meaningful way. While the directors favor traditional methods for participation, their general comments point to a frustration with public involvement that may be due to the traditional methods. By implementing tested methods that are more interactive, municipal officials may be able to educate the public and gain effective participation. The work by Innes and Booher (2004) points to a number of methods that may accomplish this goal and can help municipal officials involve the public in more meaningful ways.

## CONCLUSION

This paper’s analysis finds that budget directors in GFOA cities prefer public participation to be toward the end of the budget process. The budget directors rely on traditional participation methods, and they view the most traditional method, public hearings, as the most effective method. However, in their open-ended comments a more complex viewpoint of



public participation in municipal budgeting emerges. The directors view participation as a tool to help them draft budgeting priorities. Still, directors are frustrated by what they view as a lack of understanding among the public regarding public budgeting issues and challenges.

Few studies have surveyed the opinion of budgeting practitioners regarding the efficacy of public participation in budgeting. The results of this research's survey help fill this void in the literature. Future work needs to expand the research's findings. We view the descriptive findings of this paper as a guide for future research agenda. The first step of this agenda would be to collect nationwide data in a more representative manner than our exploratory survey. Our results can be used as a pilot test for questions to be included in future survey projects, and can also be used to formulate basic hypotheses. For example, it can be hypothesized that budget directors nationwide will view public hearings in a more favorable manner, compared to more interactive participation methods. Also, based on our exploratory results, it can be hypothesized that budget directors will be critical of the public being directly involved in the budget process.

The results of a representative survey, along with analyses of appropriate secondary data sources (e.g., municipal websites, budget documents, and minutes of budget hearings), could be used to test theoretical explanations of the opinion held by practitioners regarding the efficacy of public participation in budgeting. Such a research design can be used to examine whether there are significant differences of opinion held by practitioners in small cities compared to large cities; manager-council cities compared to strong mayor cities; and GFOA cities compared to non-GFOA cities. Future research can investigate whether budget practitioners are simply resisting newer, more interactive methods of public participation or are supporting hearings because the public is only involved at the end of the budget process. This research agenda will help advance our understanding of how public managers view participation in local budgeting and move the literature beyond normative models toward more descriptive explanations.

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