

VIEWS FROM THE FIELD: CREATING A PLACE FOR AUTHENTIC CITIZEN PARTICIPATION IN BUDGETING

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ABSTRACT. Citizen participation in budgeting is often achieved by compliance with legal statutes on public hearing requirements. These pragmatic and legalistically-based approaches to citizen participation are examined, and the potential for creating participation that realizes more than meeting legal requirements is discussed. The author suggests that recommendations from recent work on citizen participation and governance can be used as standards for evaluating and improving citizen participation in budgeting, and applies these suggestions to a case example in city government finance.

INTRODUCTION

In a recent paper on public budgeteers' attitudes and roles toward citizen participation, Miller and Evers (2000) extend to citizen participation in budgeting John Galsworthy's observation that "Idealism increases in direct proportion to one's distance to the problem." They suggest that only those who are not engaged in budgeting advocate citizen participation in budget decisions.¹ This may mean that citizen participation in budgeting is nice in theory but it doesn't work or isn't tried in practice; or that in order for a pie-in-the-sky idealism to make it in the real world, it needs to be located in the "realism" of the public budgeteer's daily work experience (Hummel, 1991).

A quick look at one budget official's administrative reality provides an example of the gap between advocated and actual citizen participation

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opportunities in budgeting, even when the intention of the budget official is merely to meet the minimum level of citizen participation—complying with legal requirements for citizen review of the agency budget. In the example below, the agency budget official’s focus is on meeting the legal requirements for public participation in the development of a special purpose agency’s budget. The budget officer begins by checking the legal requirement for budget submission as illustrated in Table 1.

TABLE 1
Legal Requirements for Budget Submission

At least two copies of the budget shall be filed in the office of the fiscal officer of the subdivision for public inspection not less than ten days before its adoption by the taxing authority, and such taxing authority shall hold at least one public hearing thereon, of which public notice shall be given by at least one publication not less than ten days prior to the date of hearing in the official publication of such subdivision, or in a newspaper having general circulation in the subdivision. The budget, after adoption, shall be submitted to the county auditor on or before the twentieth day of July....Any subdivision that fails to submit its budget to the county auditor on or before the twentieth day of July, unless the [tax] commissioner prescribes a later date for submission of the budget by that subdivision, shall not receive an apportionment from the undivided local government fund distribution for the ensuing calendar year....

Source: Ohio Revised Code, Section 5705.30: Procedures for Public Review of the Budget.

The budget officer’s administrative reality, with its statutory basis, as illustrated in Table 2, illuminates how the processes for getting public input into general and special purpose government agency budgets can be driven by shortened time frames, legal requirements, the necessity of a “clean audit,” and a culture that supports this emphasis. In this example public input is, at best, restricted to responding to a prepared budget, without any interest on the part of staff in making changes to the completed budget document prepared by technically proficient budget professionals. Although the public would be invited to a meeting at the end of the calendar year when the Board adopted a final budget, timing pressures for budget adoption would again disallow meaningful citizen input. Citizen

TABLE 2
The Budget Officer's Administrative Reality

...And what is the Budget Officer's Administrative Reality?

Prepare for last minute release of revenue estimates by County Auditor to meet legal deadlines for notification (so as not to incur an audit finding for procedural non-compliance). On hearing date, bring budget documents and notes to hearing room located within the agency's offices. Hope no one, especially the annoying two "watchdogs," attends. If so, show budget charts prepared for Board of Commissioners meeting and answer watchdogs' questions. Submit to Commissioners for review, adjustments and approval. Send certificate of estimated resources and budget by certified mail to County Auditor so as not to lose primary source of operating funds.

Source: This administrative reality reflected my own experience with and attitude toward citizen participation in budget processes.² My experience and attitude seemed not unlike those of my colleagues who were working in similar fiscal management roles.

participation was based on nothing more than meeting minimal legal requirements--producing token, "faux"³ or inauthentic participation.

Miller and Evers (2000) provide further evidence that in the eyes of today's budgeting professionals, public budgeting is seen mostly as a closed process run by experts and politicians. After conducting focus groups of government and school finance officers in New Jersey, they summarize the views of budgeteers on citizen participation in budgeting: public participation in the budget process generates little meaningful payoff for the administrative effort that is required. Focus group members described beliefs that led Miller and Evers to conclude that "only in the case of referenda on bond issues and the entire issue of tax increases is it conceded [by financial officers] that broad public knowledge and participation solve problems or produce solutions, in any way."

The consequences of closed participation and limited access to public budgets extends beyond the preparation and adoption of official budget

documents into other citizen participation initiatives. Gray and Chapin (1998) reported that their experience working on citizen participation initiatives in Orange County, Florida, was temporarily stymied when “bureaucrats considered the idea of sharing internal budget information with citizens to be dangerous, even blasphemous.” Ultimately, sharing budget information was critical in developing a trust between citizens and administrators that allowed the development of a successful partnership of citizen input and administrative responsibilities in governance in Orange County.

Looking at citizen participation in budgeting from the standpoint of citizenship and community-building requires a re-focusing away from the pragmatic, legalistically-based, and expert-centric views outlined in the opening example. After a brief review of current citizen participation initiatives in budgeting, the remainder of the article contains an examination of the potential for creating participation opportunities that do more than meet legal requirements. Toward this end, recommendations from the work on citizen participation by King, Stivers and Collaborators (1998) are suggested as standards for evaluating and improving participation in budgeting. These standards are then applied to a case example in city government finance.

EXPERT-FOCUSED APPROACHES TO CITIZEN INPUT IN PUBLIC BUDGETING

The expectation that budget professionals will provide citizen-friendly budget summaries and documents has grown along with the advances in budget reporting systems and last decade’s graphical computer software technology taking place. Annual budgets and budget summaries are available to the public on government web sites. A flurry of books aimed at budget practitioners provide instructions on how budgets can be presented to citizens in simplified and focused fashion.⁴ Conferences and training programs of the professional organizations for administrators and budget and financial management professionals (e.g. International City Managers’ Association, Governmental Finance Officers’ Association, Association for Budgeting and Financial Management) include sessions on approaching and improving budget presentations prepared for citizens and

legislative bodies. The sessions focus on ways to help citizens understand the fiscal needs of governmental agencies. Awards for citizen and public official-friendly presentations of annual budget documents are available from professional organizations as encouragement for financial officers to devote energy to improving budget formats.

Preparation of better, friendlier budget materials is a technical solution narrative that requires only that budget officers operate by meeting legal requirements for citizen participation or from the citizen-as-consumer model so prevalent in the era of reinventing government. Directly and indirectly, the need for budget presentation skills relates to citizens' roles as voters in approving or denying tax levies for public services. Indirectly, clear and simplified budget presentations can contribute to citizens' developing confidence in the fiscal and overall management capacities of the governmental entity. In this narrative, budget presentations contribute to the development of an image of overall technical competence. Citizens need not participate because the situation is in the hands of competent, politically-savvy administrators and technical experts. The main problem with this narrative is that citizens are reported to hold government and its employees in negative regard, and are increasingly alienated from government (King, Stivers & Collaborators, 1998).

Deliberately or not, public administrators draw upon assorted control strategies to keep citizens away from policy and budget decision processes. According to King and Stivers (1998) these procedures include limiting citizen input until a time when it is meaningless or an unessential part of the policy process; using routine procedures for getting citizen input, such as relying solely on traditional public hearings and notices; defining problems and issues before asking citizens what they think, thus constraining possible ways of understanding the situation and possible solutions; convening "advisory" committees whose advice is then ignored; holding meetings when most people are working, or in inconvenient locations; not providing child care for meetings; and failing to facilitate conversation at meetings, thus letting the proceedings turn into a series of monologues. They conclude that most citizen participation efforts, when and if they are made, are administrator-driven.

This tight control is especially apparent in the budget process. Typically, as in the example at the beginning of this chapter, budgets are developed

internally by the executive branch and are presented to the public as a finished product, or one that can be manipulated only marginally and indirectly and after key issues have been defined. In accord with the emphasis of the political reform movement on business methods, professional, technical expertise and efficiency were given more value than democracy in the budgetary profession. Many of the budget reforms (zero-based budgeting, program planning budgeting systems, for example) were based in designing a better technical system by which budgeteers could report to elected officials.⁵ Too much and too-loud participation creates delays and inefficiencies and threatens the positions of incumbent politicians and administrators.⁶ Technical expertise is valued over the hands on, lived experience of community residents (Zanneti, 1998).

Partly as a response to citizen alienation from government, public administration theory is again cycling towards valuing participation--this time labeled "authentic" participation by King, Feltey, and Susel (1998). Authentic participation shifts public administrators and citizens from viewing citizens-as-consumers-of-services to viewing citizens-as-community-members. Managers have discovered that working collaboratively with citizens can lead to a different and better allocation of resources (Gray & Chapin, 1998). Applied to budgeting, operating from a value structure that places equal importance on citizens' views allows administrative experts to step away from the confines and limitations of budgeting as a technical product of accounting and taxes to hear the values of the community and include or base the budget on these values. Essentially this produces local budget narratives and choices detailed to each local context.

From a citizen participation perspective, a change from a belief that public budgets are privileged internal documents and considered too technical for citizens to understand, to a view of budgets as a tool for community involvement involves a major or critical rethinking of underlying assumptions from which financial officers (budgeteers) perform their jobs.

FURTHERING A PARTICIPATORY NARRATIVE IN PUBLIC BUDGETING AND FINANCE

Various labels and roles have been suggested for public administrators who work from critical approaches, including public service practitioners (Box & Sagan, 1998) the listening bureaucrat (Stivers, 1994), the responsible, facilitating, “we”-relationship-based administrator (Harmon, 1995, 1981),⁷ the collaborative-pragmatic administrator (McSwite, 1997), the active administrator (King & Stivers, 1998) and the transformative administrator (Guba & Lincoln, 1994; Zanetti (1998)).⁸ According to Zanetti (1998, p. 112-113), “the transformative administrator...recognizes that thought and ideas are fundamentally influenced by power relations that are socially and historically constituted....when we are aware of these influences, we can act to correct certain tendencies, such as the tendency to accept the superiority of expert knowledge in all instances.”

Zanetti (1998, p. 113) continues with an action prescription for the transformative administrator:

Critically enlightened and sympathetic administrators can play a crucial role by providing the administrative access necessary to bring about change based on experience as well as expertise. They can act as interpreters and facilitators, but they can also act as transformative agents by educating citizens about how to articulate concerns, voice needs, and implement community-developed strategies for change.

However they are labeled, these prescriptive roles have in common localized settings in which responsible administrators work directly with citizens as partners, valuing the infusion of experience, and leveling administrative expertise and political power with citizens’ experiences to achieve collaborative, ethical decisions and actions.

There is a parallel, developing alternative budgeting narrative being advocated that capitalizes on local government budgeting as a means of working toward the development of authentic participation and community commitment by citizens (Alexander, 1999; Benest, 1997). Although merchandised to city administrators as “Marketing Your Budget,” the budgeting narrative advocated by Benest (1997) shifts the focus out of one-way administrative and political decision-makers’ communications with the public. Educating citizens about the budget and financial situation for a community is not an end goal so that tax support continues, but the means of promoting active citizen involvement and commitment within the

community. “Citizen Universities,” fee-free short courses on city government finance and general operations, are one evolving means for developing citizen participation abilities (Miller & Evers, 2000; Benest, 1997; City of Boca-Raton, 2000). Because public budgets touch all government functions, conversations about budget adoption can spill over and create conversations about other areas of governance.

The emerging approach to authentic participation in public budgeting relies upon local narratives and collective action based in *all* voices, not just voices that are handpicked by administrators and politicians. This shift is congruent with Gerald Miller’s (1991) examination of public finance and budgeting’s underlying assumptions and their consequences. Miller’s critical look includes consideration of the embedded interests in budgeting: who is allowed to participate, at what level, and on what questions. His appraisal leads to the position that budgeting can be the basis for collective action based in multiple enacted realities. According to Miller (1991, p. 7-8), “Orthodox and prevailing [budget] theory depend for their explanatory power on relative large amounts of consensus on organizational goals and technologies.... Alternative [budget] theory also seeks the fundamental, intersubjectively determined premises that make collective action possible.” Alternative theory does not assume certainty or stability of the existing way of doing things (Orosz, 2001).

Similarly, critical analysis of existing approaches to budget participation is concerned with identifying the consequences of the existing participatory arrangement; who designed it and what norms enable it; what questions are discussed; and what questions never reach the platform for discussion (Miller & Evers, 2000). In order for collective action to develop and influence budget policy, the existing barriers to authentic participation in budgeting by those excluded from the predominant dialogue must be identified and reduced.

REMOVING STRUCTURAL BARRIERS TO PARTICIPATION: NEW APPROACHES

While many of the traditional budget participation approaches are consumed under King and Stivers’ (1998) list of administrative procedures that prevent authentic citizen participation, some cities are making strides

toward authentic participation in budgeting. Initiatives in Eugene, Oregon in the past decade have enlisted citizen input in making decisions relating to desired funding levels for programs, and considerable effort has been placed in developing appropriate mechanisms and information requirements that enable citizen preferences to be expressed. The greatest departure of the Eugene effort from traditional participation procedures is the assumption on which the effort is based: average citizens are capable of understanding the operations and issues surrounding government finance (Weeks, Robinette & Boles, 1993). The Eugene citizen participation in finance initiatives are now extensively documented (Simonsen, Johnston & Barnett, 1996; Simonsen & Robbins, 2000a, 2000b). For the most part, though, the Eugene efforts remain based in the citizens-as-consumers model of budget participation.

In making their arguments for authentic participation in government, King and Stivers (1998) suggest guidelines that administrators may find useful in designing participation processes. These guidelines can be adapted for use in the public budgeting and finance area. The remainder of this manuscript describes another initiative in improving citizen participation in budgeting. Efforts by the Finance Department of the City of Columbus, Ohio, to involve citizens in a capital finance issue are described and assessed using the King and Stivers' guidelines for actions that promote authentic participation.

Moving Toward Authentic Participation: Columbus, Ohio Capital Improvements Bond Package Planning Process

In August 1999 city officials in Columbus, Ohio, placed a 5-year, 500 million dollar capital improvements bond issue on the ballot. City finance officers estimated that using voted debt rather than general obligation debt would save 5 to 7 million dollars over the life of the capital improvements package.⁹ While voted tax issues and tax repeal initiatives are one of the most conventional modes of citizen participation in local government finance, the 1999 Columbus Bond Package citizen participation initiative (as well as a previous voted bond package in 1995) depicts a process moving in the direction of authentic participation. The left column of Table 3 lists process characteristics that contribute to authentic participation. Typical public participation in budget processes is summarized in the middle column, and the Columbus bond package planning process is

evaluated against these criteria in the far right column of this table. In the process used by the City of Columbus, discussions of some of the authentic-participation guidelines listed in the rows of Table 3 are consolidated under four main criteria, described below. An accompanying timetable for the 1999 bond issue, including the citizen participation processes, is presented as Table 4.

Criteria 1: Citizen views are expressed early enough in the process that option-defining and impactful participation is possible. The Columbus capital improvements bond package process allowed time for true consideration of citizens' input on projects to be included in the proposed bond package.

For the November 1999 bond package, budget officials scheduled 6 meetings in different geographic areas throughout the city. The 6 meetings were held at city-owned recreation centers in each area. Columbus does not have a ward or district-based council, but the meetings were geographically dispersed to focus on each neighborhood's capital improvements needs. These meetings began 5 months prior to the Mayor's submission of the budget to council and were completed with three months remaining for the bond issue proposal to be submitted. A month prior to the start of these meetings, city budget officials met with representatives from various neighborhood commission leaders, which allowed commission members to utilize their communication and decision-making processes.

Criteria 2: Develop a participation-format that is listening-based. Participation opportunities should be convenient and citizen-friendly. The format of each of Columbus' 1999 Capital Bond Package Community Meetings was organized more like a public school open house than a public hearing. Each meeting was held on a weekday evening from 5-7 p.m. The meetings were designed to allow one-on-one and small group conversations about specific projects. Meeting notices contained the following description of the meeting format.¹⁰

TABLE 3
Authentic Participation in Budgeting: Columbus, Ohio's 1999 Voted Bond Package

Administrative Actions Promoting Authentic Citizen Participation¹	Traditional Citizen Participation in Budget Ballot Issues Process	Columbus Ohio's 1999 Capital Improvements Bond Package, Citizen Participation Process
Top administrators demonstrate that	Ballot issue as focus.	City Finance Director, with Mayor's support, initiates public comments

Chambers-Neighborhood Leaders Kickoff										
Woodward Park Recreation Center	5:00-7:00		3/23							
Carriage Place Recreation Center	5:00-7:00		3/25							
Marion Franklin Recreation Center	5:00-7:00		3/30							
Westgate Recreation Center	5:00-7:00			4/16						
Barnett Recreation Center	5:00-7:00			4/8						
City Council Chambers	6:00-8:00			4/13						
Final Sizing/Packaging										
Resolution of Necessity							7/12			
Resolution to Proceed							7/26			
Final Possible Date for Council Action*								8/19		
Public Campaign										
Election										11/2

*Council Action Must Precede Election by 75 Days.

- 1st hour: "Open House" Format- Tables will be set up with representatives of city staff to provide you with information about the city's capital improvements plans. You may come at any time during this open house period. Comment forms will be available.

- 2nd hour: Presentation and General Discussion- The Finance Department will provide a brief presentation on the history of the city's bond packages and the process to be used in developing the current package. An opportunity for questions will follow the presentation.

This "open house" structure allowed individual citizens to express their views one-on-one in the first hour (also in written form) and during the

question session, which followed a 10-minute explanation from the city's Budget Director. A two-page handout was distributed that explained, without financial jargon, how bond packages work and the lowered interest rate that is available for voted debt.

Criteria 3: Obtain input from citizens who are not part of an attentive public or pre-selected participants. Leaders of the various neighborhood commissions attended a "heads up" informational meeting in February 1999, one month before the six decentralized public meetings. The neighborhood commissions in Columbus are inconsistent in their level of organization and sophistication. While one of the more organized neighborhood commissions submitted 10 pages of improvement requests, other neighborhood groups had little organization and few resources to prepare a formal response. While organized group participation has its own merits (City of Seattle, 1999; King, Felty & Susel, 1998), it differs from individual citizen participation, and sole reliance on existing neighborhood commissions for input ignores the needs of the less organized communities. Therefore, the meetings at the recreational meetings were intended for comments from individuals who otherwise might not speak in a public hearing in City Council Chambers.

Criteria 4: Citizen views and priorities must be valued and integrated into ongoing budget decisions and planning. Appropriate timing and format, of course, are fruitless without due consideration from budget officials and administrators. After each meeting, and after the completion of all six meetings, Columbus Planning Department staff members consolidated ideas and comments in a document to be reviewed by city department heads. The project lists submitted by several community commissions were also forwarded to city department heads for review and comment. Each city department was required to submit its comments on project feasibility and potential funding sources for the suggested projects. Two lists were compiled by the planning department staff and circulated to budget officials. The first list contained projects requested by the community that were tentatively funded through capital improvement project allocations or the "wish list" (unfunded but high priority projects if funding becomes available). A second listing was titled "Projects requested by the community that represent new requests." These are projects that were not incorporated in any city funding allocations or requests and have not been viewed as priority projects by individual divisions. Projects on

both lists required review and comments by relevant city departments and, if worthy, suggest potential funding sources within or outside the capital improvements bond list.

The design and implementation of Columbus' 1999 citizen participation in the origination and selection of projects represents modest success in the move toward authentic participation in the capital improvements planning and funding processes. However, the views of the participating administrators, budget staff, and other employees toward the citizen participation process are unknown. Cynical (or realistic) readers could believe that Miller and Evers's (2000) description of budgeteers' attitudes of citizen participation as being of limited use fits this situation as well. Recognizing the Columbus bond issue citizen participation effort as an example of an authentic participation initiative in budgeting, the next section provides a more critical examination of the process for improvements.

Discussion and Appraisal of Columbus' Voted Bond Sale Participation Process

The 1999 Voted Bond Sale for capital improvements falls under what Miller and Evers (2000:5) term "tractable issues," or issues that contain time for planning. Tractable issues include capital budgets, economic development strategies such as tax abatement, and other planning concerns, and performance standards. Tractable issues offer the most opportunity for authentic public input because of the long lead time. In the Columbus, Ohio, voted bond issue case, the public input became a part of a six-year capital improvements funding cycle. Since city projects funded by general obligation bonds are also included in the overall capital improvements projects lists, the participation efforts were not undertaken solely to "sell the issue" to voters. It was not only budget and financial personnel who initiated participation in the budget process, but city planners and other administrators who provided process guidance in soliciting citizen participation. The culture of city planning as a profession is much richer in citizen participation than is the culture of public budgeting and finance (Arnstein, 1969; Forrester, 1999). Involvement of the planning department was one key to the utility of the participation. The access opportunity for

participation occurred at the connecting point of capital improvements and planning and their placement into the voted bond package.

The early involvement, the welcoming format for involvement offered to citizens, and the integration of citizen suggestions into the city's project selection process are the characteristics leading to authentic participation in the voted bond issue development. However, beyond legal requirements for public hearings and decisions, Columbus does not extend its citizen participation processes into the operating budget development--even in identifying facilities maintenance costs or other related operating budget items. These decisions are left to the culture of professional administrators and politicians. Citizen suggestions are only one component in the city's capital improvements project review and ranking process for the voted bond issue; it is doubtful that citizens participated as equals to the budget and planning professionals. Providing feedback to participating citizens and extending other participation opportunities would continue to move Columbus in the direction of allowing meaningful citizen participation in budgeting as a community-building activity.

Pressures against achieving authentic participation in budgeting and problems in developing authentic participation are both cultural and structural. Budget and planning administrators for Columbus' 1999 voted bond issue citizen participation processes attempted to recognize differences in the capacities of the neighborhood organizations by creating opportunities for other voices to be included into the decision-making environment. Similar difficulties exist in a city government in which there is a historic culture of neighborhood input into capital improvements budgeting and other planning concerns. Seattle has operated with integrated city budgeting and neighborhood planning processes for over 20 years. In addition to neighborhood involvement in capital improvements and other planning initiatives, community groups within Seattle's 13 neighborhood districts prioritize city-proposed major maintenance projects based upon neighborhood values and interests.¹¹ Seattle commits significant resources to the neighborhood involvement initiatives, including a Division of Neighborhoods in its city government structure (See the extensive variety of these initiatives at <http://www.cityofseattle.net/don/home.htm>, accessed May 21, 2002).

A Seattle City Auditor's (1999) report reviewed the city's citizen participation practices related to decision-making on capital investments. Three areas needing improvement were identified: ensuring consistent and broad representation in neighborhood groups; streamlining participation requirements to reduce time and administrative burdens on neighborhood groups; and promoting equity in allocating resources. The citizenship skills necessary to participate effectively in funding decisions included knowledge of law and government procedures, and resources to create and promote documents. The report also recommended that the city explore more efficient ways to promote and maintain participation efforts, so that burdens on city staff are reduced. Inclusion and representation difficulties are present even in a city with a culture of citizen participation in planning and budgeting, and these problems were also present in Columbus' bond and capital planning initiative.

The Usefulness of Authentic Participation Opportunities in Finance: Policy Challenges

Some levels of budget and finance issues are considered non-negotiable, with decisions held outside the arena of participation opportunities (Fischer, 1980; Miller & Evers, 2000). One explanation from critical and power relations theories is that those holding decision-making positions and those with vested interests withhold opportunities for participation. A case involving funding for local school districts in Ohio illustrates what can happen when public issues of significance are decided without meaningful citizen participation in early stages of solution formation.

A recent state-wide ballot issue related to primary and secondary school funding in Ohio provides an example of the consequences for political leaders when issue definition is held outside authentic public participation and the culture of technical and political authority drives solution-development. Like many states, Ohio counties vary in average income and property tax values (Ohio Department of Taxation Report, 1999,1998,1997). The majority of school districts are funded through local property taxes as well as through a state-wide formula that primarily is based on enrollment.¹² In 1991, Bill Phillis, a retired administrator from the

State Board of Education formed the Coalition for Equity and Adequacy of School Funding, which filed a court suit charging inequality in the state's school district funding formula based upon disparities across the state spent on education (with rural and densely urban districts spending lower amounts than suburban school districts). The case [DeRolf vs. The State of Ohio] went to the Ohio Supreme Court, which found for the plaintiff in March 1997 that the existing school funding formula was inequitable. The Court required Ohio's political leaders (Governor and Legislature) to provide an equitable funding process by March 31, 1998.

The compromise funding strategy was a proposed sales tax increase of 1 cent per dollar (1%) to be earmarked for primary and secondary education. A small reduction in residential property taxes was included in the deal. This legislation (Am Sub HB 679) was passed by the General Assembly and signed by Governor Voinovich in February 1998, and included the provision that the 1% sales tax increase be placed on the May 1998 state-wide ballot for voter approval. Despite further legal challenges, the sales tax issue was placed on the May 1998 ballot and was resoundingly defeated by voters (80% against).

On May 11, 2000 the Ohio Supreme Court ruled a second time that Ohio's school funding system is unconstitutional. State officials and Ohio's Governor Taft are back to the drawing board on the school funding issue. Governor Taft plans to help bring more people into the debate, and has, in fact, conducted meetings around the state to with those who are in and around the trenches. It remains to be seen if a more participatory process results in a workable outcome that is supported by voters.

THE PRESENT AND FUTURE OF CITIZEN PARTICIPATION IN PUBLIC BUDGETING AND FINANCE

These locally-based examples illustrate both the potential for authentic participation in public budgeting and finance, as well as the limited progress that has been made. Public budgeting and finance processes presently operate as closed systems, inaccessible to citizens for participation in anything but a cursory manner. Making progress in the direction of authentic participation requires moving from a view of participation as a legal requirement to participation as a means of community-building and

citizenship. Although there are many experiences in public budgeting that demonstrate why authentic participation is difficult to achieve, the examples of authentic participation in budget concerns provided throughout this symposium demonstrate that this need not be the case in the future.

NOTES

1. Miller and Evers (2000) p 3, cite Larkey, P. and Devereux, E.A. (1999), "Good budgetary decision processes" in Frederickson, H.G. and Johnston, J.M. (Eds.) Public Management Reform and Innovation: Research, Theory, and Application. Tuscaloosa: University of Alabama Press, p. 170 for the Galsworthy quote.
2. See Box, R.C. Marshall, G., Reid, B.J., and Reid, C. (2001) for their use of the phrase "faux democracy."
3. Having moved from practitioner to the academic environment (farther away from hands-on-practice), I have seen the light and even find myself writing this manuscript on the virtues and necessities of citizen participation in budgeting!
4. For example, see the Municipal Research and Services Center, available: www.mrsc.org/finance/budgets/budgetbb.
5. Beresford (2000) suggests performance measures were designed with a wink and a nod by budgeters and others who understood the performance indicators were not true measures of performance or quality, but placed them in the budget anyway.
6. The following cities are known for their exemplary citizen participation in budget preparation and decision processes: Dayton, Ohio; Phoenix, Arizona; and Seattle, Washington.
7. My label, not Harmon's.
8. By active administration, King and Stivers (1998, p. 201) "mean not an enhancement of administrative power, but the use of discretionary authority to foster collaborative work with citizens. The active administrator is one who acts creatively to direct administrative prerogatives toward active citizenship in administrative contexts."

9. City of Columbus, Ohio. (1999). Voted 1999 Bond Package Timeline: p.2. Handout distributed 2-24-99 during neighborhood leaders community meeting kickoff on the 1999 capital bond package.
10. Op. Cit.
11. However this is without the benefit of interviews: it is only speculation that a supportive culture exists amongst administrative leadership and staff.
12. Johnson, A., & Leonard, L. (2000, June 13). "Taft plans to travel state to gather ideas on school funding." Columbus Dispatch, B3. See also <http://www.OhioSchoolFunding.org> (the Governor's school funding web site).
13. "Ohio's plan that was submitted as a remedy was not acceptable to the Ohio Supreme Court. Subsequent Court-ordered mediation was terminated in March 2002, without resolution on the school funding issue. For a summary and updates of the DeRolph School Funding Case, see www.state.oh.us/olrs/fsc/ASP/DeRolph.asp or www.state.oh.us/cdr/derolph.htm.

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