

INVOLVEMENT OF CITIZENS IN MUNICIPAL BUDGET PLANNING IN LATVIA

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Abstract. The manifestation of democracy in local government development planning is the involvement of citizens in this process. Although municipalities are much closer to residents than national-level administrative institutions, the involvement of residents in the work of municipalities largely depends on the openness and willingness of municipalities to cooperate with residents. Residents' interest in the development of their municipality is related to their interest in the process and knowledge of municipal budgeting. The purpose of the study is to investigate the involvement of citizens in the process of developing the budget of their municipality, while the tasks are the theoretical basis for planning the municipal process and to analyse the interest in the municipal budget process and the reasons for studying the municipal budget. The empirical study used a survey that was sent to randomly selected residents of Latvian municipalities. As a result of the study, recommendations were developed as to why and how involvement in the budget development planning of one's municipality can take place.

Keywords: population, municipality, budget, information.

JEL Classification: H61, R51, R58.

Introduction

The essence of democracy is the involvement of citizens in making decisions that affect their lives. There are researchers who have begun to document the relationship between winning elections and the subsequent selfishness of politicians (Bjorvatn et al., 2021). Although municipalities are much closer to the residents than national-level administrative institutions, living in the respective territory of the municipality does not in itself guarantee involvement in the activities of the municipality. Citizens' involvement in the work of municipalities largely depends on how open and ready municipalities are and whether they see citizens as cooperation partners who will help make better decisions. Promoting the involvement of residents in the activities of the local government strengthens local level democracy, mutual trust, the ability to take responsibility, cooperate and achieve the most effective solutions that meet the needs of the residents. In the Republic of Latvia, as of October 20, 2022, a new Municipal Law is in force, in which a significant role is assigned to public involvement in local government work (Municipal Law, Chapter 6). Citizens of the country are guaranteed to

participate in the development and management of state and local government development policies by Article 101 of the Constitution of the Republic of Latvia, which stipulates that every citizen of Latvia has the right to participate in the activities of the state and local governments in the manner provided for by law (Constitution of the Republic of Latvia, Article 101). The involvement of citizens is understood as a wide range of activities, which are aimed at purposeful and complete interaction between the municipality and the citizens, in order to make the decision-making process of the municipality and its results more qualitative (<https://providus.lv>).

Communication and information play an important role since, in the context of sustainable development, it ensures mutual interaction between different development factors, improves the exchange of knowledge and information and, in general, facilitates the involvement of stakeholders (Servaes, 2013). Technologies and social media have opened a new page in the communication of the state and municipalities with citizens. It is becoming easier and more convenient for citizens to influence processes in the municipality using their smartphones, in order not only to use the growing range of e-services, but also to help

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the municipality improve its work – express their opinion, participate in surveys, report problems, vote on solutions, etc. Residents in Latvia also have the opportunity to use the advantages provided by various technologies, as many of the municipalities have created reporting tools, mobile apps with the opportunity for residents to report various problems to municipalities, for example, street damage, public order, traffic or environmental pollution. Examples of successful citizen involvement in Europe show that municipalities are more and more ready to experiment with various citizen involvement measures in order to reduce the distance between municipalities and citizens, realizing that citizens are an important resource of information and results important in the work of the municipality (Stafecka & Tarasova, 2019). Budgeting decided by society is a widely used method in many places – France, Germany, Poland, Nordic countries. In many places in Europe, not only at the national level, but also at the municipal level, there is a trend towards greater openness, making available, analysable all possible information about the operation of state or local government institutions, including the budget in the form of open data. Unfortunately, Latvian municipalities do not have this level of openness. In addition, only a few municipalities have made efforts to involve citizens in the discussion of the municipal budget or to create budget information in an easy-to-understand format for citizens. Sustainability-oriented municipal development is largely integrated into budget planning, control and decision-making (Alpenberg & Wnuk-Pel, 2022).

The aim of the study is to investigate the interest and knowledge of Latvian citizens about the municipal budget and involvement in its creation. In order to achieve the goal, the following tasks were defined: 1) to analyse the theoretical aspects of public involvement in budgeting, 2) to find out the residents' knowledge about the connection of the municipal budget with the territorial development plan and the desire to participate in the budgeting of their municipality, and 3) based on the data obtained in the study, to evaluate and propose to the municipality cooperation guidelines. Five research hypotheses were also put forward:

- 1) The budget is a formal document known only to those working in the municipality.
- 2) Residents do not participate in the development of the budget, but if they do, it is guided by personal interests.
- 3) Most residents do not know where they can study the municipal budget.
- 4) The majority of residents do not know how big their municipal budget is.
- 5) The information expressed in the budget is poorly perceived by the population.

For the empirical research, a sociological research method was used – a survey with the help of questionnaires. The questionnaire contained 26 questions, including 18 closed questions and 5 partially closed questions. The survey took place in March 2022. Questionnaires were published on social networks and sent electronically.

1. Public involvement in municipal budget planning

The purpose of local government budgets is to determine and justify the amount of funds they need for the performance of legally defined functions, tasks and voluntary initiatives in the period for which these funds are intended (On Local Government Budgets, Article 2). The process of developing and using municipal budgets is open. The local government budget draft, budget and financial year report on the implementation of the local government budget must be publicly available in each relevant local government (On Local Government Budgets, Article 6). Local governments, as the most flexible part of the state budget, have the right to decide on their own budget revenues and expenses, taking into account the experience of previous years and observing the laws and regulations of the Cabinet of Ministers, and state administration institutions have no right to interfere in the development and execution of budgets (On Local Government Budgets, Article 7). Municipalities could use urban charges to solve normal budget problems: they could plan new urban areas to provide new urban charges, new building and services, and they could manage old and new services at the expense of normal budget (Richiedei & Tira, 2020). On the other hand, the initiative of the local society in the budget planning process is supported.

The preamble of the Charter of European Local Authorities states that one of the main foundations of every democratic system is local authority and the right of citizens to participate in the management of state affairs, and the existence of a local authority endowed with real responsibility can ensure administration that is both effective and close to citizens.

There is a section dedicated to public involvement in the work of local governments in Municipal Law of the Republic of Latvia (in force from 2010.2022), which defines the types of public involvement (Municipal Law, Chapter 6):

1. Advisory councils and commissions - in order to involve the public in the performance of certain functions or tasks of the municipality, council members may also be included in their composition.
2. Public discussion – to promote citizens' participation in deciding issues of local importance and to respect citizens' interests.
3. Collective application – citizens of the state who have reached the age of 16 on the day of submission of the application and whose place of residence is declared in the administrative territory of the municipality or who own real estate registered in this territory in accordance with the law and include a claim to the municipality are entitled to submit it to the municipality on matters within its competence and a brief rationale for it.
4. Residents' council – to ensure the representation of the interests of residents of local communities and the development of the municipality's territory.

5. Participation budget – is used to promote the involvement of the residents of the municipality's administrative territory in the decision-making of territorial development issues, the use of the participation budget is decided by the residents of the municipality's administrative territory.

Participatory budgeting processes can create an intersection between voluntary engagement and formal political behaviours (Johnson et al., 2023). In pre-election years, the budget tends to be different – more oriented to the needs of the population (Fukomoto et al., 2020). There is no set model for participatory budgeting. Success requires political will in government for more shared decision-making (Devas et al., 2004). Participatory budgeting is a reform process that involves a shift from the traditional exclusive executive (both elected and official) method of budgeting to an inclusive method that gives citizens a direct role in the planning and allocation of municipal resources (Devas et al., 2004). Despite the fact that ensuring good governance is a primary task for municipalities, for in order to build a safe and sustainable community of daily life, municipalities must constantly maintain and improve their services, infrastructure and knowledge of local people's needs (Kagume, 2015).

In order to inform the widest possible circle of people about the municipality's activities and budget, the municipality has the right to publish an informative publication – a periodical printed publication in which it informs local residents about the performance of the municipality's autonomous functions and voluntary initiatives, as well as publishes information specified in regulatory acts (Municipal Law, Article 52). The municipality also publishes the information contained in the newsletter electronically on its official website, indicating the date and number of the publication of the newsletter (Municipal Law, Article 52). The newsletter is available free of charge, and expenses related to the preparation and distribution of the newsletter are covered by the municipal budget (Municipal Law, Article 52).

Public involvement must be a thoughtful process in which target groups interested in the municipality's long-term development strategy and development program are involved in a discussion before the municipality approves these planning documents or their monitoring reports. The State Audit Office of the Republic of Latvia concludes that in many municipalities budget planning is not connected with development planning, because the attitude towards development planning is formal (<https://www.lrvk.gov.lv>).

Examples in Europe show that neighbourhoods, territorial communities, where residents are united by similar interests, such as environmental cleanliness, accessibility, cultural life, safety, etc., play an increasingly important role in the life of cities. The most common activities: citizens' involvement in solving municipal development issues; citizen involvement in solving specific problems; municipal budget planning think tanks; a crowdfunding platform; citizens' initiative projects, involving citizens in

the evaluation; citizens' involvement in matters of municipal budget formation (<https://providus.lv>).

In the following, we will consider the involvement of citizens in the creation of the municipal budget. If the involvement of citizens in deciding municipal budgets is a common practice in many parts of Europe, then in Latvia the efforts of local governments to involve citizens in budgeting are modest. Targeted actions in this area can be observed only in individual municipalities. In most cases, the discussion of budget issues is limited to the annual residents' meeting, where residents are given a general overview of priorities (Report on the examples of civic involvement in the municipalities of Latvia, 2019).

But the process can be made more interesting. For example, since 2016, the municipality of Gdańsk has been using an innovative form of citizens' involvement citizens' councils – in solving important problems (Garski, 2016). The municipality invites residents of different ages, genders and territories to participate in the residents' council, using the voter register as a basis. The selection of representatives takes place in three stages – a certain number of residents from specific municipal areas, four age groups were selected from the voter register, observing gender representation. The selected group of residents was invited to participate in the residents' council, and from the residents approached, about 10% expressed their interest in participating. Finally, from those who expressed a willingness to be involved, approximately 60 residents were drawn to serve on the council. The draw process is usually broadcast live on the Internet, ensuring the transparency of the selection process. In this way, the residents' council is like a mini-model of the municipality, because the residents' representation in the council proportionally reflects what it is like in the municipality as a whole, while the principle of lottery allows to ensure neutrality. In order for the proposals of the residents' council to be forwarded for further implementation, the council must achieve as much consensus as possible – the proposal must be supported by at least 80% of the representatives of the residents' council (Garski, 2016).

The issues discussed by the residents' council could be compared to those decided in local referenda elsewhere. However, unlike referendums, the decisions made in the citizens' council are carefully considered, as they are thoroughly evaluated. As the authors of this idea admit, the experience so far shows that the citizens appreciate the opportunity to participate and influence the processes in the municipality, they get involved with great responsibility.

In Helsinki, the capital of Finland, a special board game has been created for this purpose, which municipal employees use to activate residents. Groups of interested parties are invited to come together for a less than two-hour planning meeting that uses a card game to generate ideas. It leads to evaluating the idea from different perspectives, achieving more concrete proposals for its implementation. The game cards have instructions on what the group must do at each stage. The municipal officials responsible for

organizing pre-decided budgeting help guide the game, but the cards are freely available to anyone who wants to use them themselves. The game is directed in such a way that initially the group has to agree on the areas in which the residents want to get involved, and they also have to understand how big the scale of the issue is – whether it applies only to a specific neighbourhood or to the entire territory of the municipality. The card game then guides the participants to find out what are the limitations of implementing the idea. Usually they are: the implementation of an idea is a one-time event, a project, not regular activities that must be continued continuously; As soon as the citizens have understood the rules of the municipality, there is a moment in the game when they have to evaluate their idea also from the point of view of the interests of different groups of society. The purpose of this phase is to encourage residents to think not only about how the proposal will improve their lives, but also the lives of others around them. Towards the end, players are encouraged to think “outside the box”. All applied projects are published on the website, and it is also indicated whether the projects comply with the regulations (Report on the examples of civic involvement in the municipalities of Latvia, 2019).

Publicly decided budgeting has become an integral part of the decision-making process of Tartu city (Estonia) municipality. Every year, the municipality hands over a budget of 200 thousand for Tartu residents to decide. In the amount of EUR, therefore at least two projects are supported per year. Tartu was the first municipality in Estonia to start using this method of decision-making, its positive experience has inspired other municipalities in Estonia. Anyone can submit ideas – residents, associations, organizations. Submitted ideas must be investment objects, not activities, events. The municipality provides support in the process of developing ideas, but the applicants themselves also have a big role to play – to attract a sufficient circle of supporters for the municipality to implement the idea. In the final phase of the project, the public is actively introduced to the ideas put to the vote, the project submitters gather support for their ideas using both social media and meetings. At this stage, the municipality gets involved with support so that such meetings can take place (Report on the examples of civic involvement in the municipalities of Latvia, 2019).

Publicly decided budgeting as a comprehensive form of citizens' involvement is rarely used in Latvian municipalities. In the spring of 2019, Riga started to implement a pilot project – a competition for development projects of the neighbourhoods of the city of Riga, and it is the first such attempt in Latvia. The implementation of the competition for development projects of Riga city neighbourhoods is planned in the following stages:

1. Development of regulations.
2. Submission of projects.
3. Evaluation of submitted projects.
4. Voting on submitted projects.
5. Project implementation.

In order to be forwarded for funding, the submitted projects had to meet two criteria: the place of the project implementation is a public outdoor space available to the public, in public use, owned or approved by the municipality, and the project is related to the improvement of the infrastructure of the neighbourhood and has a permanent and socially significant value. 34 projects from 18 neighbourhood associations were submitted in the Riga city neighbourhood development project competition. After evaluating the compliance with the regulations, 14 projects were put to the citizens' vote. Common reasons why projects are rejected (Report on the examples of civic involvement in the municipalities of Latvia, 2019):

- a) the submitted project estimate exceeds the funding for one project specified in the regulations;
- b) the place of implementation of the project is not a public outdoor space owned or agreed to by the municipality;
- c) the further development of the project has been assessed as unprofitable in the long term or without detectable lasting value;
- d) project implementation has been assessed as impossible.

Recommendations in the municipality that could implement a similar initiative (Report on the examples of civic involvement in the municipalities of Latvia, 2019):

1. To provide as accurate criteria as possible in the regulations.
2. Provide support and advice to project applicants in the application development process.
3. To carry out a wider communication campaign about the possibilities of citizens' involvement in budget decision-making - both about the possibility to submit ideas and to vote.
4. It is important to inform citizens about the proposed community involvement initiative.

The principle of public budgeting in Latvian municipalities is likely to become an increasingly common practice.

Articles 59 to 62 of Municipal Law determine the purpose, amount and distribution mechanism of the participation budget. In the annual municipal budget, the council foresees funding for the participation budget in the amount of at least 0.5 percent of the average one-year personal income tax and real estate tax actual revenues of the municipality, which are calculated for the last three years. The use of the participation budget is decided by the residents of the administrative territory of the municipality, thus it will be possible to improve both the infrastructure of the surrounding environment and the quality of municipal services. The participation budget will be divided into participation budget planning units (territories), which will be determined in the municipal development program (Municipal Law).

We will analyse it after some time whether the forms of citizens' involvement in the work of local governments will strengthen democracy. At the moment, the question

is relevant – how much the residents know about the budget of their municipality and whether they are interested in it. If they are not interested in it, then what is the reason for it.

2. Involvement of residents in the creation of the municipal budget

Population surveys are used to study the population's attitude towards various societal processes. In the framework of this study, in order to directly and indirectly find out the level of knowledge and understanding of the respondents about the municipal budgeting and the factors affecting it, a traditional method was used – an organized survey with the help of a questionnaire (Rust et al., 2004). The survey was conducted covering all municipalities of Latvia in order to find out the level of awareness of the population about the municipal budgeting process. Preparing to use this method involves seven steps.

1. Determining the degree of standardization and openness of the questionnaire. Taking into account the purpose of the survey and the characteristics of the respondents, the authors of the paper chose a standardized open questionnaire. This means that all respondents were asked the same questions in the same order, which ensures an unbiased comparison of answers.
2. Determination of the survey method. The survey was created on the "Google Forms" website. The survey questionnaire with the non-probability method (Kristapsone & Kamerade, etc. 2011, p. 71), using the personal contacts of the authors of the work, was sent via e-mails to the respondents, who further shared this link. The authors followed up so that all regions of Latvia were covered, from 47 counties, including the state cities, which after the administrative territorial reform ensure coverage of all counties. The population of Latvia between the ages of 18 and 74, which is 1.5 million, was defined as the general population. The answers of 175 respondents were received, which is 93% reliability and 7% error, and the results can be considered representative.
3. Determination of obtaining the necessary information. Since the questions include the respondents' personal experience, they are able to answer the questions raised. In order to increase the level of interest, the authors of the paper showed in the introduction of the questionnaire that filling out the questionnaire with summative analysis can contribute to the improvement of the municipal budget process.
4. Formulation of the question. Each wording of the question is a difficult task, because the wrong wording can cause respondents to refuse to answer or provoke them to answer incorrectly. To avoid such problems, the authors of the work followed the recommendations of specialists (Payne, 1978, pp. 158–176; Erdos, 1983, pp. 102–105).
5. Sequence of questions. The sequence of questions is also an important stage, as it affects the respondent's interest in answering the questions accurately. To avoid such mistakes, the authors of the work followed special recommendations (Payne, 1978, pp. 158–176; Erdos, 1983, pp. 102–105).
6. Determining the form of the answer. In order to be able to give a quantitative assessment and perform a relevant analysis, the questions were formulated with multiple choice answers.
7. Statistical methods of processing and analysing consumer survey ratings. For questions with possible multiple answer options, the percentage of the response in the total sum of the answer options was calculated. 77% women, 23% men participated in the survey, 73% have higher education, 25% secondary, 2% primary education. Respondents can be divided by age groups – 28% aged 45 to 54, 24% aged 35 to 44, 21% aged 25 to 34, 13% aged 55 to 63, 8% aged 15 to 24 years old, 6% older than 64 years. Of all respondents, 66% are employees, 12% municipal employees, 9% employers, 7% students, 6% pensioners or recipients of other benefits.

By place of residence, the majority, or 43%, are from Cesu county, 13% from Riga, and the rest from other Latvian municipalities and state cities. In the introductory question – are the respondents informed about the long-term goals and set priorities of each county, the majority of 87% answered positively, while 13% of the respondents did not know. To the question – do you know where you can get information about the long-term goals and priorities of the municipality, 53% claimed that they know, but 47% still do not know where to get it. 83% of respondents agree that municipal policy is related to the municipal budget, 17% believe that politics has nothing to do with the budget.

Turning to specific questions about the municipal budget, only 19% of the respondents know the amount of the annual budget of their municipality. The result can be assessed as bad and it confirms the statement that the majority of citizens do not know how big their municipal budget is. To the question – does the municipality have sufficient funds, observing the completed works? 11% answered – completely enough, 26% thought that it was not enough and the majority of respondents (63%) thought that it was partially enough. You can always wish for more budget funds, but funds are sufficient for basic functions.

Regarding the availability of municipal budget information, the respondents could choose several answers and the most popular place is the e-environment: the municipality's website, the municipality, where the budget can be viewed in paper format (see Figure 1). Taking into account that the municipalities distribute a monthly regional newspaper, the number of respondents was determined noted the municipal newspaper as the place where the budget is presented.

There were respondents who indicated that the budget is published on social networks, on the website of the

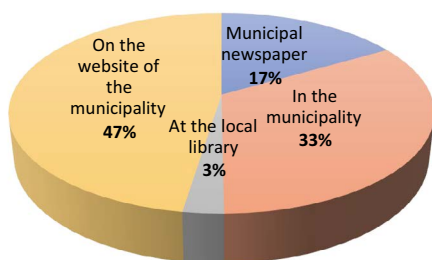


Figure 1. Sources of information about the municipal budget (author's calculations based on the survey results)

State Treasury, and it is also known about through video conferences. The statement that most residents do not know where to study the municipal budget is confirmed.

In the group of questions about citizens' involvement in the creation of the municipal budget, the majority – 70% or 119 respondents did not know that it is possible for them to participate in the meetings of the financial committee of the municipality and council meetings in order to influence the creation of the budget with their suggestions. 15% or 26 respondents out of 175 answered in the affirmative to the following question – have you participated in the creation of the municipal budget, which on the one hand is a small proportion, but on the other hand shows the real situation. Very few people are willing to take the initiative and donate their time to influence the budget process. At the same time, it is positive that half of the respondents, 49%, still believe that it is possible for the public to influence the creation of the municipal budget.

Answers were offered to the question how would the respondents like to participate in the creation of the municipal budget and they had the opportunity to suggest their ideas, which are summarized in Table 1.

Table 1. Respondents' wishes to participate in the creation of the municipal budget (author's calculations based on the survey results)

Choice of answers	Number of responses
1. I do not want to participate in the budgeting process	71
2. I want to participate in working groups with suggestions	32
3. I would like to express suggestions in writing individually to the municipality	49
4. I want to participate in the meeting of the finance committee and discuss the issues orally with the members	16
5. I want to participate by expressing my opinion in a poll organized by the municipality	3
6. Participated in rallies	2
7. I don't know how to express an opinion	2

The table shows that the majority (71 respondents) of those surveyed do not want to participate in the budgeting process, but 49 would like to express their suggestions in writing, 32 respondents would like to work in working groups, and 16 would discuss the suggestions with council members in commissions and council meetings. Three respondents are ready to express suggestions in municipal polls, 2 would express their opinion in rallies and 2 respondents have no idea how to participate in budgeting. It can be concluded from this that the respondents either trust the specialists of their municipality or are inactive citizens. Therefore, the statement that citizens do not participate in the development of the budget will be confirmed, but if they do, it is guided by personal interests.

Of all the respondents, the majority – 57% have not studied municipal budgets, 26% have studied individual sections of the budget, and 18% have delved into municipal finances. Of those who have not studied the budget, 37% are not interested in it, 31% do not have time, 16% do not know where to look for and study the budget, and 16% have some other reason.

In the subsequent research, the answers were given by those respondents who have studied the municipal budget, 87 respondents' answers were received, and several answers could be chosen. 43 people were interested in the budget of specific events, 42 people – the budget of individual institutions and structural units, 39 people – the municipal budget as a whole, 25 people – the explanation of the budget, 24 people – the amount of obligations and one person – the budget adoption process itself.

To the question – where is the most convenient place to get information about the local government's budget, the majority of respondents answered that it is on the local government's website (see Table 2), which can be explained by technological solutions and the level of digital competences of society.

The survey asked questions about the comprehensibility of the budget components. Respondents could rate

Table 2. Where is the most convenient place to get information about the municipal budget (source: author's calculations based on the survey results)

Choice of answers	Number of responses
1. In the library	1% (1)
2. In the municipal budget planning computer program	3% (2)
3. In the municipal newspaper	15% (13)
4. On the website of the municipality	74% (63)
5. In the municipality	6% (5)
6. Nowhere	1%(1)
7. In the library	1% (1)

Table 3. Evaluation of the components of the municipal budget (source: author's calculations based on the survey results)

	Very incomprehensible	Rather incomprehensible	Rather understandable	Rather understandable	I did not study
Budget as a whole	10	14	36	16	11
Budget numerical information	9	19	35	13	11
Accounts Payable	8	21	30	12	16
Explanation on the budget	5	22	32	14	14

budget information on a Likert scale. The majority of respondents rated the budget as a whole and its components, which municipalities usually make known to the citizens, as average – rather understandable (see Table 3).

From the above, it can be concluded that the proposed hypothesis that the information expressed in the budget is poorly understood by the citizens, is not confirmed, as most of the respondents evaluate it as rather understandable.

Of the respondents who are interested in the municipal budget, 75% do not regularly follow its changes, while 25% do.

Conclusions

1. The hypothesis that the budget is only a formal document known only to municipal employees will not be confirmed. In the study, 87 respondents (49% of the respondents) answered that they were interested in the budget, while only 21 respondents worked in the municipality. So not only those working in the municipality are interested in the municipal budget.
2. Although a relatively large part – 71 respondents or 41% of the respondents do not want to participate in the municipal budget process, it must be concluded that the majority of the respondents – 104 respondents (59%) are willing to do so or would do so. It is completely understandable that this behaviour is motivated by personal considerations. The second hypothesis is also not confirmed.
3. The statement that most residents do not know where they can study the municipal budget is not true, as the respondents indicated places where the municipality shares information about the budget.
4. The majority of respondents do not know the size of their municipality's budget, as only 19% of all respondents answered affirmatively. In this area, municipalities should come up with creative ideas, information and education is necessary.

5. One could not agree with the statement that the information presented in the budget is difficult to understand, because in general the respondents have assessed it as rather comprehensible. It has been observed that the 2022 budget is reflected on the regional websites in an easier to understand form, with the help of infographics, but does not contain complete information.
6. Communication with residents should be improved by providing an outline of how participation in public discussions, council meetings, as well as submissions, whistle-blowing reports and complaints is possible.
7. Municipalities can use the experience of other colleagues for public involvement in the municipal budgeting process with diverse and creative methods.
8. In order to improve communication and promote the goals of an open municipality, a user-friendly website is indispensable, which allows information to reach the citizen, makes it meaningful to place it on the website, the amount of information contained on the page should be visible and its structure should be designed in such a way as to make the page easier to view.

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