Since 1994, the Taiwanese state has initiated community-building projects in the hope of nourishing bottom-up participation in local communities. These projects to some extent brought about changes in local organizations and the identities of communities. After twenty years of operation, however, these projects were generally regarded as not “participatory” enough. To deepen democratic participation, in 2015, the Taiwanese state introduced the practice of participatory budgeting (PB) in several communities, where residents gather to discuss and decide how to spend public money. I will examine how the PB projects guided by the ideas of deliberative democracy actually work in two villages with different trajectories of community-building.