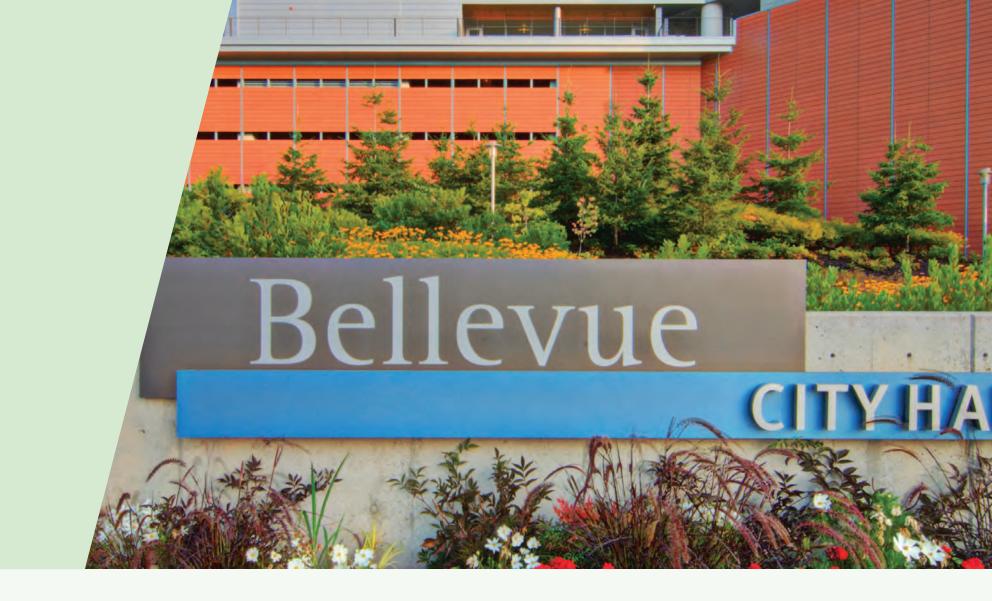# BUDGET BOOK EVALUATION

CITY OF BELLEVUE PROJECT LEADS Kate Henry and Milford John-Williams, Finance and Asset Management
UNIVERSITY OF WASHINGTON INSTRUCTOR Sharon Kioko, Evans School
PUBPOL 608, Capstone Project Seminar

THE CHALLENGE

A government's budget is a major policy statement intended to inform a variety of audiences about its future plans and priorities. In essence, a budget outlines how a government's aspirations are turned into reality. The goal of this Livable City Year partnership with the City of Bellevue's Finance and Asset Management Department (FAM) is to both assess and improve the usability and understandability of the City's budget. Our report offers our findings following a comprehensive review of the City's Fiscal Year 2019–2020 budget, and provides recommendations to enhance the usability and understandability of the City's budget information.

Our report is also intended to be a resource for other municipalities to improve the quality of their respective budget information. Enhancing the usability and understandability of budget information can allow the City and other municipalities to improve transparency, contribute to effective civic participation, and enhance both public and internal accountability.

OUR METHODS

To arrive at our findings and recommendations, we conducted a review of best practices in budget presentation from industry standards and academic literature. Additional research into best practices included an assessment of six comparable municipalities' budgets, using a set of clear criteria, leading to an in-depth analysis of two exemplar budgets, along with the City's budget. To gain further context of the City's budget, we conducted stakeholder interviews with senior City officials.

OUR RECOMMENDATIONS

BUDGET RECOMMENDATIONS

- Organization and Structure
    - » Create an Introduction section with a budget-in-brief, overview of City Council priorities, and background information on the City
    - » Create a reader-friendly Budget Guide section
    - » Move Forecast section to the end of the budget
    - » Create a streamlined Financial Information section with resource, expenditure, operating budget, and capital budget information
    - » Condense appendices
- Language and Design
    - » Simplify and unify the use of language to improve readability
    - » Balance tables, graphs, and narratives to improve comprehension
    - » Keep design elements consistent across all sections to advance visualization
    - » Improve formatting for professionalism and compatibility

FAM RECOMMENDATIONS

- Online Presentation of Budget Information
    - » Increase the online visibility of the budget-in-brief
    - » Enhance the Open Budget portal
- Budget Production
    - » Conduct budget content reviews to improve usability
    - » Integrate the development of the budget-in-brief in budget production
    - » Solicit user feedback

Figure 2: Comparable Budget Evaluation

	Bellevue, WA	Cambridge, MA*	Glendale, BA*	Overland Park, KS	Scottsdale, AZ	Evanston, IL	Frisco, TX
Size	Poor	Fair	Poor	Good	Poor	Good	Fair
Logical Organization	Fair	Good	Good	Poor	Fair	Poor	Poor
Ease of Navigation	Fair	Good	Good	Fair	Good	Poor	Poor
Highlights	Fair	Good	Good	Poor	Poor	Poor	Poor
Narrative Structure	Fair	Good	Good	Poor	Fair	Poor	Fair
Content satisfies GFOA Criteria	Good	Good	Good	Good	Good	Good	Good
Readability	Poor	Good	Fair	Fair	Fair	Poor	Fair
Comprehension	Fair	Good	Good	Fair	Fair	Poor	Poor
Visualization	Fair	Good	Good	Poor	Poor	Poor	Poor
Formatting	Poor	Good	Good	Fair	Fair	Poor	Poor
Concision	Fair	Good	Good	Good	Poor	Good	Good

*Exemplar budgets

This table details our evaluation results for the City's budget, along with six comparable municipalities' budgets. Acknowledging the subjective nature of the analysis, we scored each budget in each criteria along a three-point scale from Good to Poor.
LCY STUDENT TEAM