



Livable City Year 2018–2019  
in partnership with  
City of Bellevue



## CITY OF BELLEVUE

In Partnership with the  
University of Washington

### BUDGET BOOK EVALUATION

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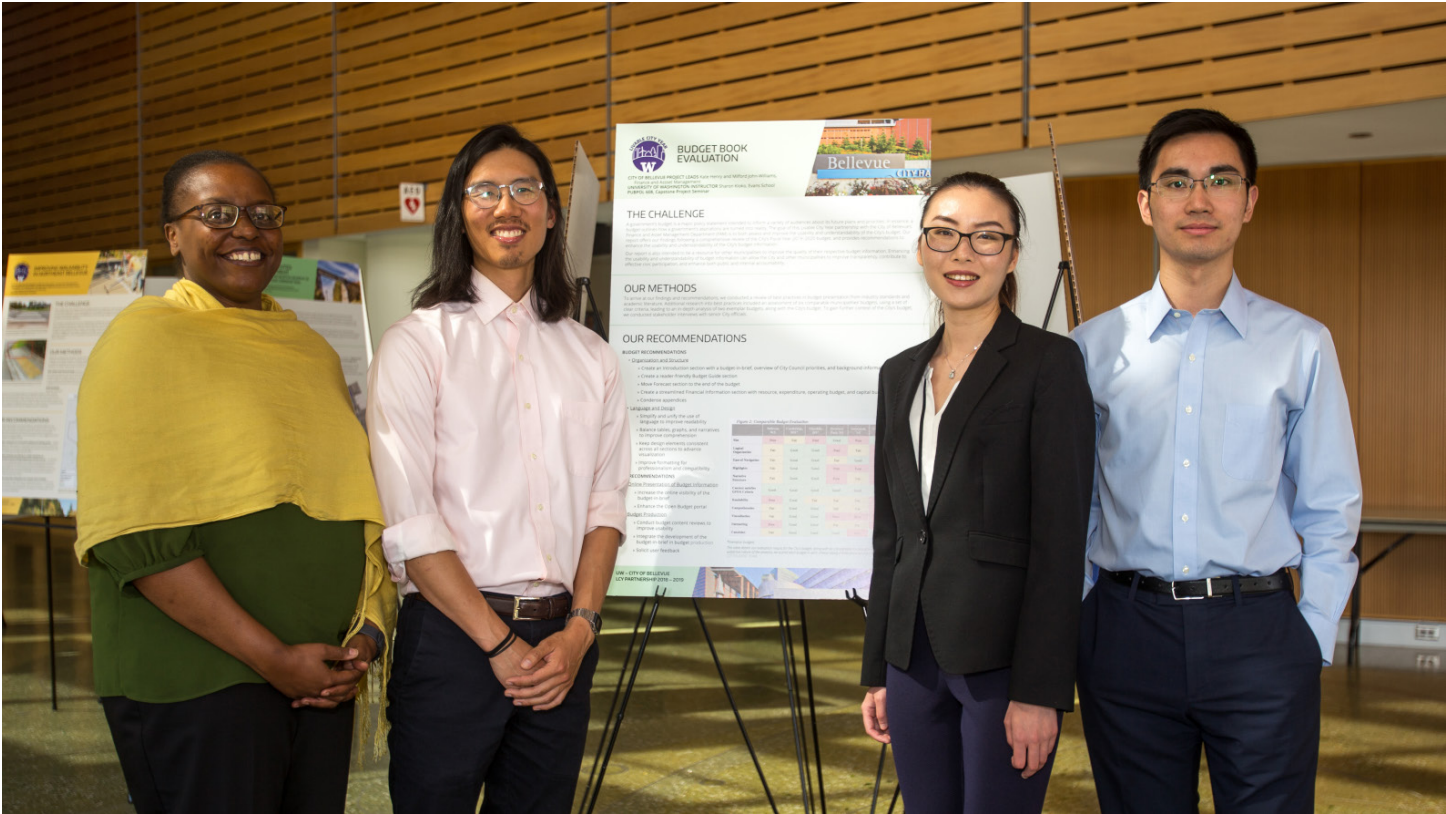
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Winter – Spring 2019



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[www.washington.edu/livable-city-year/](http://www.washington.edu/livable-city-year/)





The LCY team at Bellevue City Hall. From left to right: Evans School faculty member Sharon Kioko, Jay Shih, Weiyan “Amy” Zhang, and Wenyuan “Jack” Wang. TERI THOMSON RANDALL

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## ABOUT LIVABLE CITY YEAR

The University of Washington’s Livable City Year (LCY) initiative is a partnership between the university and one local government for one academic year. The program engages UW faculty and students across a broad range of disciplines to work on city-defined projects that promote local sustainability and livability goals. Each year hundreds of students work on high-priority projects, creating momentum on real-world challenges while serving and learning from communities. Partner cities benefit directly from bold and applied ideas that propel fresh thinking, improve livability for residents, and invigorate city staff. Focus areas include environmental sustainability; economic viability; population health; and social equity, inclusion and access. The program’s 2018–2019 partner is the City of Bellevue; this follows partnerships with the City of Tacoma (2017–2018) and the City of Auburn (2016–2017).

LCY is modeled after the University of Oregon’s Sustainable City Year Program, and is a member of the Educational Partnerships for Innovation in Communities Network (EPIC-N), an international network of institutions that have successfully adopted this new model for community innovation and change. For more information, contact the program at [uwlcyl@uw.edu](mailto:uwlcyl@uw.edu).



## ABOUT CITY OF BELLEVUE

Bellevue is the fifth largest city in Washington, with a population of more than 140,000. It’s the high-tech and retail center of King County’s Eastside, with more than 150,000 jobs and a skyline of gleaming high-rises. While business booms downtown, much of Bellevue retains a small-town feel, with thriving, woodsy neighborhoods and a vast network of green spaces, miles and miles of nature trails, public parks, and swim beaches. The community is known for its beautiful parks, top schools, and a vibrant economy. Bellevue is routinely ranked among the best mid-sized cities in the country.

The city spans more than 33 square miles between Lake Washington and Lake Sammamish and is a short drive from the Cascade Mountains. Bellevue prides itself on its diversity. Thirty-seven percent of its residents were born outside of the US and more than 50 percent of residents are people of color, making the city one of the most diverse in Washington state.

Bellevue is an emerging global city, home to some of the world’s most innovative technology companies. It attracts top talent makers such as the University of Washington-Tsinghua University Global Innovation Exchange. Retail options abound in Bellevue and artists from around the country enter striking new works in the Bellwether arts festival. Bellevue’s agrarian traditions are celebrated at popular seasonal fairs at the Kelsey Creek Farm Park.

Bellevue 2035, the City Council’s 20-year vision for the city, outlines the city’s commitment to its vision: “Bellevue welcomes the world. Our diversity is our strength. We embrace the future while respecting our past.” Each project completed under the Livable City Year partnership ties to one of the plan’s strategic areas and many directly support the three-year priorities identified by the council in 2018.



## BELLEVUE 2035: THE CITY WHERE YOU WANT TO BE

*Budget Book Evaluation* supports the *High Performance Government* target area of the Bellevue City Council Vision Priorities and was sponsored by the Department of Finance and Asset Management.



### HIGH PERFORMANCE GOVERNMENT

Bellevue is characterized by high-performance government. Our residents live in a safe, clean city that promotes healthy living. The perception of safety contributes to the success of businesses and neighborhoods. Police, fire and emergency personnel are seen by citizens every day, and we ensure that these services reflect high standards and pride.

People are attracted to live here because they see that city government is well managed. Our high quality of customer service ensures that residents realize a direct link between their tax dollar investments and the services they receive. We make public investments wisely, assuring taxpayers that we are living within our means, while also ensuring that we have superb infrastructure to support growing businesses and desirable residential opportunities. We have beautiful public buildings that residents point to with pride. Government plays its role in supporting the careful balance of neighborhoods, commercial and retail growth, diverse residential living opportunities, and amenities that characterize Bellevue. City leadership fosters careful, long-term planning, responsible financial policy, and thoughtful partnerships with businesses, the nonprofit sector, and the region.

We seek input from our residents and businesses, and this input informs city decision-making. We make decisions in a transparent manner. We support public engagement and connectivity. Bellevue does its business through cutting-edge technology. City government uses technology to connect with its residents, giving them voice in their community. Our boards, commissions, and other citizen advisory groups assist the City Council in providing superior leadership by representing the diverse interests of the city and providing thoughtful and creative ideas that assure sound policy direction and decisions.

Our residents care for Bellevue. They speak up and collectively work to address our mutual needs. In Bellevue, our commitment to public service is paramount. Our residents know that their local government listens, cares about, and responds to them.

## BELLEVUE 2035: THE CITY WHERE YOU WANT TO BE

*Bellevue welcomes the world. Our diversity is our strength.  
We embrace the future while respecting our past.*

The seven strategic target areas identified in the Bellevue City Council Vision Priorities are:



### ECONOMIC DEVELOPMENT

Bellevue business is global and local.



### TRANSPORTATION AND MOBILITY

Transportation is both reliable and predictable. Mode choices are abundant and safe.



### HIGH QUALITY BUILT AND NATURAL ENVIRONMENT

From a livable high-rise urban environment to large wooded lots in an equestrian setting, people can find exactly where they want to live and work.



### BELLEVUE: GREAT PLACES WHERE YOU WANT TO BE

Bellevue is a place to be inspired by culture, entertainment, and nature.



### REGIONAL LEADERSHIP AND INFLUENCE

Bellevue will lead, catalyze, and partner with our neighbors throughout the region.



### ACHIEVING HUMAN POTENTIAL

Bellevue is caring community where all residents enjoy a high quality life.



### HIGH PERFORMANCE GOVERNMENT

People are attracted to live here because they see that city government is well managed.

For more information please visit: <https://bellevuewa.gov/city-government/city-council/council-vision>



# EXECUTIVE SUMMARY

This report for the City of Bellevue's Finance and Asset Management Department (FAM) seeks to both assess and improve the usability and understandability of the City's budget. The City's budget is a major policy statement intended to inform a variety of audiences about its future plans and priorities. Within this report, we present our findings following a comprehensive review of the City's Fiscal Year 2019 - 2020 budget, and provide recommendations to enhance the usability and understandability of budget information.

To arrive at our 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 and understand historical usage of the City's budget, we conducted stakeholder interviews with senior City officials.

Given the scope of FAM's request, we organize our recommendations into two overarching categories—recommendations for the City's budget, and recommendations for FAM.

- **Budget Recommendations**
  - » *Organization and Structure*
    - Create an Introduction section with 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 section with revenue, 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 ease of comprehension
    - Keep design elements consistent across different 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

In closing, this report is also intended to be a resource for the City and 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.



The LCY team discusses their work with Carol Ross, Community Development, at the year-end event. (Background: Bellevue City Councilmember Jennifer Robertson in black blazer.) TERI THOMSON RANDALL

# INTRODUCTION

## PROJECT OVERVIEW

In the fall of 2018, the City of Bellevue’s Finance and Asset Management Department (FAM) partnered with the University of Washington’s Livable City Year program and the Evans School of Public Policy and Governance Student Consulting Lab to both assess and improve the usability and understandability of the City’s budget.

This report presents findings following a comprehensive review of the City’s Fiscal Year 2019-2020 budget, and provides recommendations to enhance the usability and understandability of budget information. We hope this report can serve as a resource for the City and other municipalities. Enhancing the usability and understandability of budget information will allow the City and other municipalities to improve transparency of budgetary information, contribute to effective participation through ensuring informed residents, municipal leadership,, and staff, and enhance both public and internal accountability (Yusuf and Jordan 2015).

## RESEARCH QUESTIONS

To achieve the objective of this project, we aim to answer the following research question: **What criteria can municipalities use when assessing the usability and understandability of their budget?**

To help refine our research, we considered the following sub-questions:

- What is the purpose of a budget?
- Who are the primary audiences and what do they care about, respectively?
- What are the features and characteristics of an ideal budget?

## BACKGROUND AND AUDIENCES

Budgets are major policy statements intended to inform a variety of audiences about a municipality’s future plans and priorities. The current primary audience for the City’s budget appears to be City elected officials and administrative staff. The City budget must provide this audience with useful decision-making information. In other words, budget information must be usable and understandable. From anecdotal information provided by FAM staff, internal audiences for the City’s budget currently find it difficult to locate important financial information or to fully comprehend the information presented.



Community participation at a City of Bellevue City Council meeting CITY OF BELLEVUE



Budgets are frequently used by businesses and creditors, as they seek to assess the long-term fiscal health of a municipality. As such, a high-quality budget can be used as a marketing or promotional tool for a municipality in pursuing its economic development or capital improvement goals.

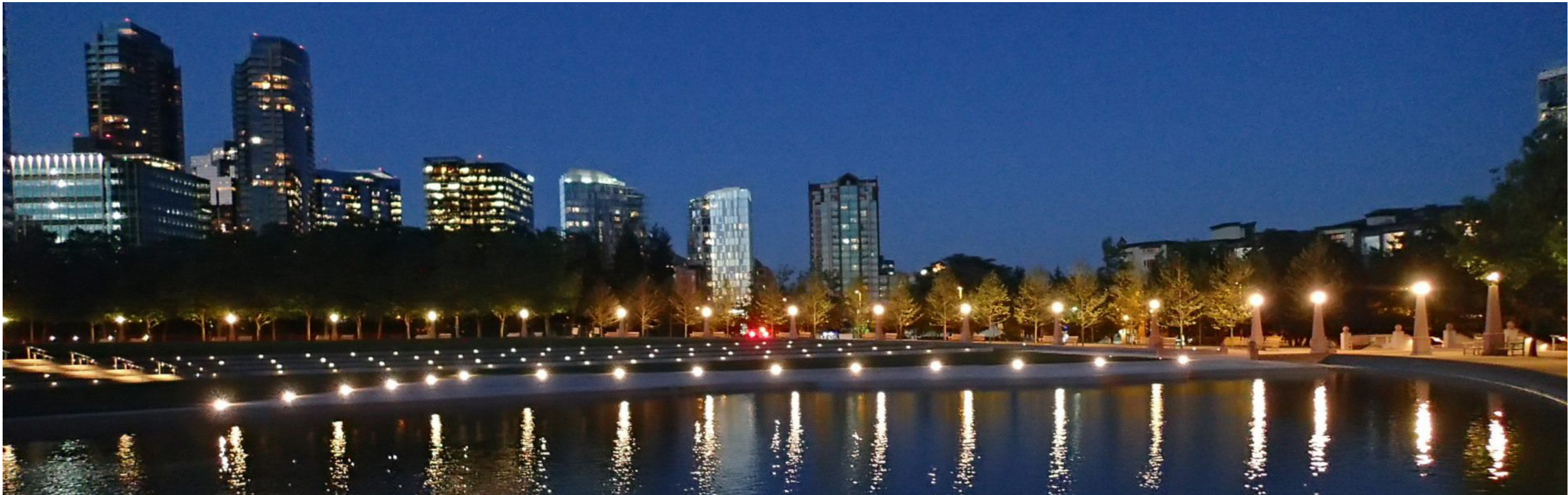
The most important audience for the budget is city residents. Nevertheless, evidence suggests that residents are generally dissatisfied and distrustful of financial information provided by their governments in the US (Van Daniker 2010). While residents believe that their governments are responsible for providing financial information in a way that is understandable, less than 20% of residents were satisfied with the actual financial information they received from their governments (Yusuf and Jordan 2017).

## RESEARCH METHODS

To formulate criteria that municipalities can use to assess the usability and understandability of their budget, we conducted a review of best practices in budget presentation. 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 and understand historical usage of the City’s budget, we conducted stakeholder interviews with senior City officials.

## LIMITATIONS

There are nearly 20,000 municipal governments in the US (US Census Bureau 2013). Given to time and capacity constraints, we were unable to review budgets of a representative sample of municipalities. As such, there are limitations as to the generalizability of our findings. What’s more, the scope of our project lacked a mechanism to capture the insights of city residents. However, as consumers with no previous experience with the City’s budget, we believe our perspectives can effectively simulate that of the general public.



*Downtown Park at night* CITY OF BELLEVUE

# LITERATURE REVIEW

## PURPOSE OF BUDGETS

In general, budgets can be viewed as policy documents of a government, which are used to demonstrate its policy priorities and how it expects to achieve its short- and long-term objectives. Put simply, budgets outline how a government’s plans and aspirations are turned into reality. Budgets represent a commitment to residents—detailing how resources are raised and allocated in the delivery of services (OECD 2014).

Budgets can also be used as a tool of management and planning in a budget period (annually or biennially). Budgets can be used both to develop performance measurement indicators and to track a government’s program outcomes (Kemp 2015).

Overall, budgets should fulfill the following three objectives: promoting financial transparency and accountability, enabling performance measurement, and ensuring mission alignment with reasonable use of available resources.

### THE THREE OBJECTIVES OF BUDGETS

- 1. Promote financial transparency and accountability
- 2. Enable performance measurement
- 3. Ensure mission alignment with reasonable use of available resources

In recent years, governments have been exploring the potential of financial information as a marketing or promotional tool. Demonstrating a strong financial position and efficient use of public resources can attract businesses and potential new residents. Compared to budgets from prior decades, current budgets are taking on more responsibility due to the application of public relations and marketing concepts in public-facing materials (Zavattaro 2013).

Put simply, budgets outline how a government’s plans and aspirations are turned into reality.

## CITIZEN PARTICIPATION AND THE RISE OF E-GOVERNMENT

In modern democracy, the role of residents in the budgeting process has largely expanded, as it is widely believed that the interaction between elected officials and residents in the decision-making period can increase the effectiveness of policy implementation.

The trend over the last few decades has been to encourage more involvement of residents in actual budgetary decisions so that governments are able to hold residents’ support for policies (Kim and Schachter 2013). Unfortunately, a large proportion of governmental reports and budgets are written at too high of a level for average residents to comprehend, or are difficult to access—limiting the participation of residents in the budgeting process (West 2005).

To achieve a sufficient level of citizen participation, governments are striving to make budgets easier to access and easier to understand for all residents. For governments, this is a good opportunity to educate residents by making guides and glossaries more readily available and accessible, which may further encourage a higher degree of participation (Lun 2004).

The idea of e-government, which was conceived to create convenience, accessibility, and interactions in the area of public service in the late 1990s, may provide a way forward in increasing the accessibility and transparency of budget information. E-government is a recent development in the history of the US public sector, and in fact, it was only in 2000 that the US federal government first established a series of online services (Moon 2002). Nevertheless, at all levels of government, there has been a trend toward leveraging e-government for the disclosure of government information (Evans and Campos 2013).

In recent years, some governments have attempted to leverage social media tools and Web 2.0 to enhance transparency and promote e-participation (Bonsón et al. 2012). Infographics and design elements are used to increase the intelligibility of financial budgets. Governments are incorporating features including multiple cues to enhance text-based information, multiple addressability to engage numerous stakeholders, and concurrency to encourage feedback and discussions to their presentation of financial information (Lodhia and Stone 2017).

With budgets becoming larger and more complex, residents are increasingly challenged in understanding the whole operation of their governments and, thereby, in providing useful feedback. While e-governments may provide more accessibility to residents, there are concerns regarding the representativeness of audiences reached. Residents with minimal access to the Internet may be excluded in the trend of paperless presentation (Justice, Melitski, and Smith 2006). Governments therefore face the challenge of achieving all the aforementioned objectives associated with budgeting, along with being able to present budget information to a variety audiences in an accessible way.



# BEST PRACTICES IN GOVERNMENTAL BUDGET PRESENTATION

According to the Government Finance Officers Association (GFOA), a professional association of state and local government finance officials, organizing a government budget using the following six components is recommended to reduce redundancy and allow for a logical flow of information:

- Introduction and Overview
- Financial structure, policy, and budget process
- Financial summaries
- Capital and Debt
- Departmental Information
- Glossary and Statistical Section

The GFOA recommends that budgets should be comprehensive and avoid excessive detail, have an simple and easy to use design, have consistency in presentation and formatting, and have a highlights or budget-in-brief section. (GFOA 2014).

## FEATURES OF IDEAL BUDGETS

1. Thorough narratives with well-thought-out summaries
2. A logical “flow” with consistent numbering nomenclature
3. Thoughtful charts and graphs
4. Clarity of content and execution

The California Society of Municipal Finance Officers (CSMFO) suggests that organizing a budget like a story, i.e., starting with an introduction, beginning, middle, end, and then finishing with necessary appendices. The CSMFO suggests that ideal budgets should have: thorough narratives with well-thought-out summaries, a logical “flow” to the budget’s content with consistent numbering nomenclature, thoughtful charts and graphs, and

clarity of content and execution. The CSMFO also suggests that budgets include a glossary of terms and business processes and have thoughtful implementation of performance measurement.

In other words, governments need to educate readers on what budgets are, how they are developed, what content is in the budget, what accounting and budget frameworks the government operates within, and what policies are governing the government’s actions. In terms of performance measurement, budgets should provide a clear picture of what the government is doing with its resources. An example of this is the linking of department goals clearly with citywide priorities, along with measuring outcomes rather than outputs (Catlett and Brown 2013).

## MEASURING ACCESSIBILITY

Among professional standards, we find a lack of detail on what constitutes readability and accessibility. Some researchers theorize that a lack of detailed guidance on readability is leading many finance professionals to interpret “easily readable” on their own, and therefore produce reports that do not effectively communicate to their intended audiences.

Some researchers theorize that a lack of detailed guidance on readability is leading many finance professionals to interpret “easily readable” on their own, and therefore produce reports that do not effectively communicate to their intended audiences.



Therefore, an emerging body of literature has focused on measuring the accessibility of financial budgets. Measures to assess the accessibility of financial information such as the Management's Discussion and Analysis of a Comprehensive Annual Financial Report (i.e., annual financial statements produced by state and local governments), financial statements of a state, municipal, or governmental entity include:

- Document size
  - » Page length
  - » Word count
- Readability
  - » Average number of sentences per paragraph
  - » Average number of words per sentence
  - » Average number of words per page
  - » Flesch-Kincaid grade level
  - » Number of charts and graphs

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**An ideal budget-in-brief section should be brief, visually appealing, widely distributed, and provide budgetary information relevant to the broader community.**

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Researchers also suggest that only focusing on a couple measures could be effective in improving accessibility. For example, reducing page length and word count with an increased use of visuals and shorter sentences would make a financial budget more accessible. Given similarities in these budgets, utilizing similar measures for a budget also seems to be appropriate to measure accessibility (Yusuf and Jordan 2017).

To meet the needs of a broader audience, studies suggest that, beyond the standard budget, providing citizen-centric sections, such as an effective budget-in-brief section specifically tailored to audiences who

lack a background in public finance, can allow for greater transparency, accountability, and citizen engagement. These audiences may not need all the information provided in the standard budget and may desire a simplified overview of the government's operations and finances.

These audiences may not need all the information provided in the standard budget and may desire a simplified overview of the government's operations and finances.

An ideal budget-in-brief section should be brief, visually appealing, widely distributed, and provide budgetary information relevant to the broader community. However, achieving wide distribution is the biggest barrier for widespread usage of budget-in-briefs, as it can be resource-intensive both to make a budget-in-brief accessible, and to create awareness within the general public. Governments typically utilize a passive distribution method with budget-in-brief sections, i.e., making them available on the government's website. While more active distribution, such as direct mailings or inclusion in newspapers, are more effective, they are also cost-prohibitive.

Ideas for addressing these challenges include: moving responsibility for developing and disseminating budget-in-brief sections to communications or public relations departments, and publicizing the existence of budget-in-brief sections at public meetings and in utility bill inserts. At the same time, government can increase the visibility of budget-in-brief sections on government websites and provide them in easy-to-print format (Yusuf and Jordan 2015).

# INFORMATION ARCHITECTURE: PRESENTING COMPLEX INFORMATION

Due to the aforementioned lack of guidance from industry standards on usability and understandability, we also reviewed best practices in the field of information architecture, with a specific focus on presenting complex information.

Information architecture (IA) is the practice of organizing, structuring, and labeling content in an effective and sustainable manner. The ultimate goal of IA is both to help users find information, as well as to complete tasks. Typically, information managers use the following four standardized components to develop effective information architecture frameworks:

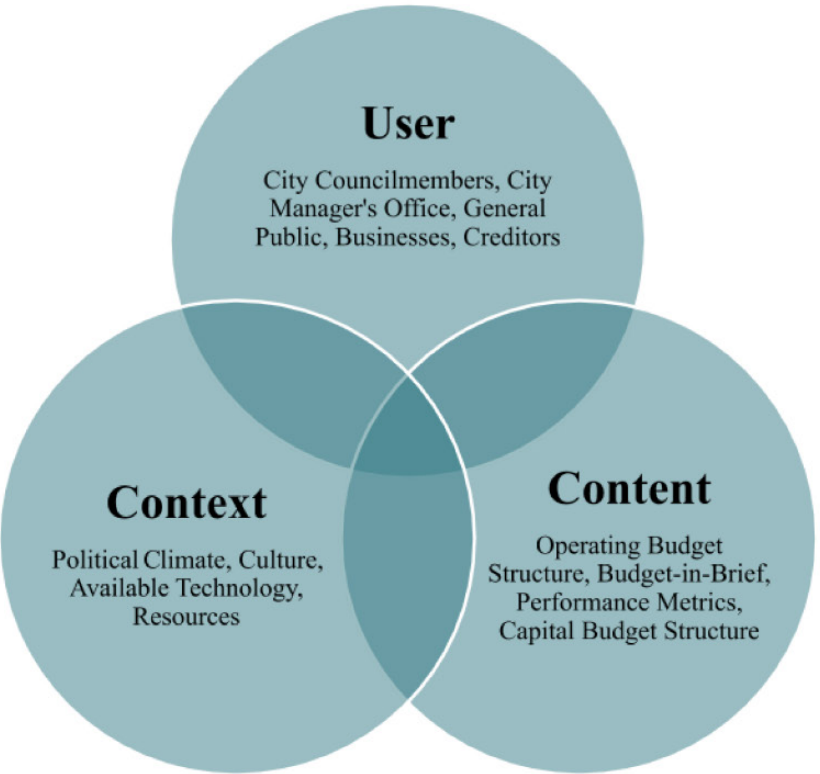
- **Organizational Structure:** How to categorize and structure information.
- **Labeling Systems:** How to represent information
- **Navigation Systems:** How users browse for information.
- **Search Systems:** How users look for information.

To create these components, information managers must understand the “information ecology,” in other words, the interdependent nature of users, content, and context (Rosenfeld et al. 2002). For a municipality, we have identified some of the examples of users, context, and content.

“Information managers must understand the ‘information ecology,’ i.e., the interdependent nature of users, content, and context.”

— Louis Rosenfeld

# INFORMATION ECOLOGY



*Information ecology refers to the interdependent nature of users, content, and context, and how that affects how people create, distribute, understand, and use content. LCY STUDENT TEAM*

To truly meet the needs of intended audiences, budget producers need to understand the information ecology through stakeholder interviews, surveys, or testing. Once this information is collected and understood, budget producers can then focus on identifying and improving the budget’s organizational structure and labeling, navigation, and search systems to meet the intended audience’s needs.

# DATA COLLECTION

## DATA COLLECTION OVERVIEW

Our data collection efforts consist of two separate processes: stakeholder interviews and a budget review. Each process serves a different objective:

- The objective of our stakeholder interview process is to provide more context around how the City's budget is used within the City government.
- The objective of our budget review process is to identify best practices from exemplar budgets and identify areas of improvement for the City's budget.

## STAKEHOLDER INTERVIEW PROCESS

Given that the City's budget is primarily used by the City's administrative staff and elected officials, we find it necessary to understand the information ecology of the budget in the City government. To do this, we conducted several in-person interviews with senior staff members of the City Manager's Office and senior staff members of FAM.

## STAKEHOLDER INTERVIEW THEMES

According to insights from the FAM stakeholders we interviewed, the department's biggest areas of improvement in budget presentation are:

- **Concision of content.** The current budget is nearly 700 pages and is overwhelmingly large for most readers.
- **Ability to establish a coherent narrative.** Interviewees believe that an ideal budget should be a policy tool and have coherent content from the beginning to the end—requiring more connections of data and narratives between the executive summary and the rest of the budget.

However, there are significant challenges in addressing these areas of improvement. For example, the executive summary is created as a separate piece of content from the rest of the budget. The short timeline for producing the City's biennial budget only allows around six weeks for the budget division to produce the entire budget. This places a stronger

focus on getting the budget completed, rather than evaluating the effectiveness of the budget as a whole. This situation partially explains the disconnect between quality and style in the current budget.

Additionally, we discerned through our interviews that FAM does not do the following in producing its budget information:

- **Conduct usability or understandability assessments.**
- **Collect reader or consumer feedback.**

The lack of feedback from readers or consumers does not allow FAM to identify changes that might make the budget easier to read or consume. Additionally, due to timing issues, it can be a difficult task to make large changes to the budget instead of sticking to the established procedures.

Interviews with City Manager's Office staff also provided us with some interesting thoughts and perspectives on budget user experiences. Interviewees viewed the budget as serving as a(n):

- **Reference guide** for government officials.
- **Marketing and promotional tool** regarding the City's financial health and economic growth.
- **Educational tool** for citizens on important policy messages.

Additionally, interviewees tended to use the PDF version of budgets more often than a printed hard copy. Additionally, interviewees tended to use the PDF version of budgets more often than a printed hard copy. Interviewees expect an increasing demand for the online Open Budget portal—which communicates budget information in an easy-to-understand way through a visual interface—in the future, as more government employees and City Council members will be accustomed to using online data platforms. Interviewees additionally expect the Open Budget portal to satisfy divergent, individual needs, which requires the portal to support customized searches and to have a up-to-date database.



Some characteristics of an ideal presentation of budget information that our interviewees expressed were:

- **Being more dynamic and interactive.** Some interviewees had difficulty tracking specific funds or functions in the current budget.
- **Increased ability to view historical or growth trends.** Some interviewees expressed a desire for more ability to compare data across previous years to the current year.

These interviews helped us to have a general understanding of how the budget is created, put together, and consumed within the city government. The information collected during the interviews was very helpful in the identification of inefficiencies in both the budgeting process and the budget itself. In the meantime, we were inspired by the characteristics of an ideal budget that the interviewees had discussed. Some of the thoughts are integrated into our recommendations later in this report.

## BUDGET REVIEW PROCESS

In our budget review process, we focus on budgets from municipalities in the US, due to the similarity in services and programs provided by governments in this category. While the Revised Code of Washington (RCW) does have sections regarding the budgeting process in code cities, the code has very minimal requirements for budget presentation beyond requiring consolidated financial schedules and financial summaries, which is fairly standard practice among municipal budgets in the US. Therefore, we do not believe that the RCW would result in materially different budget presentation than in other states. Our budget review process includes two sequential steps:

## BUDGET REVIEW PROCESS

Step	Process	Description	Goal
1	Initial Budget Review	Initial review of six other municipalities' budgets across screening criteria to identify exemplar budgets for comparison with the City's current budget	Identify subset of budgets to further investigate
2	Budget Analysis	Thorough analysis of subset of two exemplar budgets and the City's budget	Identify best practices from exemplar budgets most relevant to the City's budget, as well as areas of improvement for the City's budget

LCY STUDENT TEAM

## SCREENING CRITERIA FOR INITIAL BUDGET REVIEW

To plan future development, the opportunities and risks facing a municipality should be taken into consideration in the form of budget presentation. regarding the budgeting process in code cities, the code has very minimal requirements for budget presentation beyond requiring consolidated financial schedules and financial summaries, which is fairly standard

Through consultation with FAM staff, we chose to focus on municipalities that have similar characteristics to Bellevue to find examples of best practices for the City's budget.

We have screened and selected budgets from six municipalities nationwide to form a pool of comparable budgets. The screening criteria include five indicators:

- Population**  
Population is an indicator of service demand and the direction of future development. Given the influence residents have on the quality of services provided in jurisdictions, we limited our screening to cities with an similar approximate population to the City.
- Number of Firms**  
The number of firms is a signal of the strength and activity of the local business community in an area. There are, however, limitations to this metric. For example, the number of firms does not capture the size or market share of the firms. Nevertheless, we believe that, for our purposes, the number of firms is a sufficient measure of economic activity.
- Proximity**  
The economic profile and development of an area is inherently shaped by proximity to major metropolitan centers. Major metropolitan centers can either lift up or drag down surrounding areas.
- Median Home Value**  
Median home value is a good indicator of the economic growth of an area. An area with a strong economy and opportunities for employment for residents will see stronger demand and higher median prices for housing stock.
- Income per Capita**  
Income per capita is a good indicator of the standard of living for an area. In addition, income per capita can provide insight into the economic growth of an area and if the benefits or negative aspects of economic development are being passed on to residents.

However, limitations do exist in the screening process. With more criteria measures, there are trade-offs in forming a large enough pool of highly-matched, comparable municipalities. As a result, some of the comparable municipalities have larger populations and some have lower median home values in relation to Bellevue, or vice versa. Nevertheless, we believe that our chosen screening criteria allows us to have the necessary robustness in the number of comparable municipalities for our budget review analysis.

LIST OF COMPARABLE MUNICIPALITIES

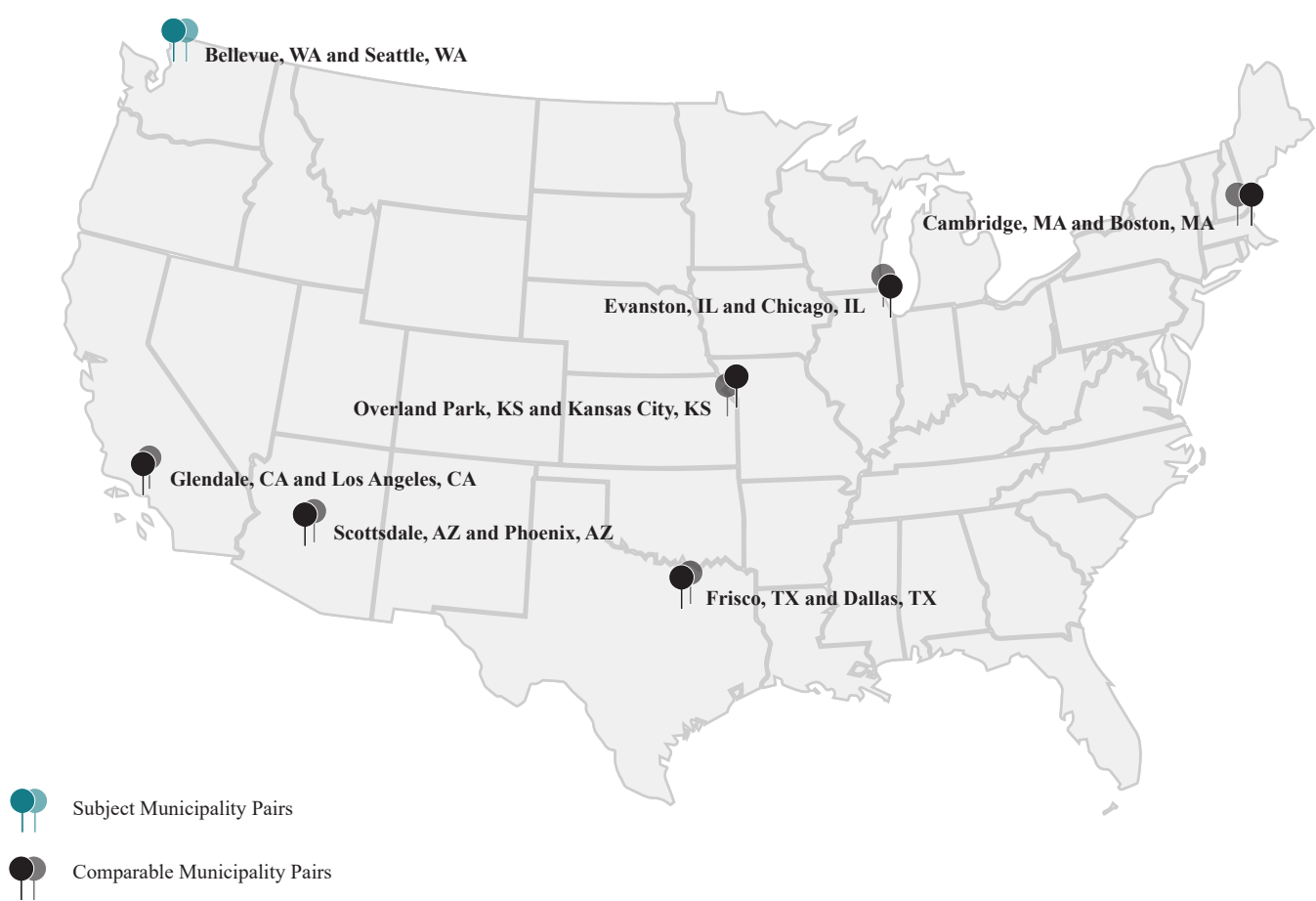
Municipality Name	Population	Number of Firms	Proximity	Median Home Value	Income Per Capita
Bellevue, Washington	144,444	16,841	Seattle	\$ 665,700	\$ 59,007
Glendale, California	203,054	29,153	Los Angeles	\$ 675,300	\$ 32,964
Evanston, Illinois	74,756	8,459	Chicago	\$ 356,600	\$ 43,945
Scottsdale, Arizona	249,950	36,625	Phoenix	\$ 433,500	\$ 56,794
Overland Park, Kansas	191,278	20,703	Kansas City	\$ 248,100	\$ 43,947
Cambridge, Massachusetts	113,630	13,156	Boston	\$ 670,200	\$ 52,552
Frisco, Texas	177,286	13,188	Dallas	\$ 335,900	\$ 48,910

This table details the comparable municipalities selected for our initial budget review through application of our screening criteria.  
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Notes:  
1. Population numbers are as of 2017.  
2. Numbers of firms are as of 2012.  
3. Median home value and income per capita are derived from American Community Survey 5-year estimates (2013 to 2017).  
4. All data above are retrieved from the Census Bureau on April 22, 2019.



MAP OF COMPARABLE MUNICIPALITIES



Comparable municipalities selected for our initial budget review, along with the closest major metropolitan center to each municipality, respectively.  
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Inman Square in Cambridge, Massachusetts TIM PIERCE



Kmart Metcalf Ave in Overland Park, Kansas MIKE KALASNIK



Aerial view of Evanston, Illinois ANONYMOUS



Downtown Park in Bellevue, looking West-Southwest to Lake Washington and Seattle. CURT SMITH (.CURT.)



Glendale, California, taken from Forest Lawn Memorial Park with the Verdugo Hills in the background. GARY B. EDSTROM A.K.A.GEDSTROM



Scottsdale Arts District in Scottsdale, Arizona BOBAK HA'ERI



The old water tower in downtown Frisco, Texas RAINCHILL














# EVALUATION CRITERIA

To further evaluate our pool of comparable city budgets and to identify the exemplar budgets among them, we formulated the following list of evaluation criteria.

Against our evaluation criteria, we evaluate budgets from each of the six comparable cities listed above. In following sections, we will identify two exemplar budgets as measured by each budget’s respective evaluation score and then detail our analysis of the exemplar budgets while comparing the exemplar budgets to the City’s current budget.

## EVALUATION CRITERIA AND INDICATORS

Criteria	Indicators	Description
Size	 <ul style="list-style-type: none"><li>Number of pages</li><li>Number of pages excluding appendix</li></ul>	How large or small a budget’s size is to measure the volume of information presented
Logical Organization	 <ul style="list-style-type: none"><li>Logical “flow” to content</li></ul>	How logically content is organized to reduce redundancy and a user’s cognitive load
Ease of Navigation	 <ul style="list-style-type: none"><li>How well the table of contents describes the budget</li><li>How well users can navigate each section</li></ul>	How easily users may browse or move to or through information
Highlights	 <ul style="list-style-type: none"><li>Budget-in-brief section including transmittal letters, budget messages, and executive summaries</li></ul>	How well the highlights section provides quick, clear, and convenient access to major themes and summaries of budget information
Narrative Structure	 <ul style="list-style-type: none"><li>Content has a beginning, middle, and end</li></ul>	How clearly a budget has a discernible beginning, middle, and end so that the budget can offer a coherent narrative
Content Satisfies GFOA Criteria	 <ul style="list-style-type: none"><li>Awarded GFOA Distinguished Budget Presentation Award</li></ul>	Receipt of a GFOA award is an indicator of having industry standard content
Readability	 <ul style="list-style-type: none"><li>Use of plain language (evaluated by Flesch-Kincaid Grade Level Test)</li><li>Relative number of charts and graphs</li></ul>	How easy selected sections of a budget are to read as measured by the Flesch-Kincaid Grade Level Test and the relative number of charts and graphs
Comprehension	 <ul style="list-style-type: none"><li>Information can be understood easily and quickly</li><li>Inverted-pyramid writing, i.e., front-loading information and not burying the lede</li><li>Thoughtful summarization of each section</li></ul>	How easily users can understand the intended meaning of content and can draw the correct conclusions from the content
Visualization	 <ul style="list-style-type: none"><li>Thoughtful charts and graphs</li><li>Consistency in design elements</li><li>Use of infographics</li></ul>	How simple to read and easy to interpret visuals are, as well as whether they are consistently presented
Formatting	 <ul style="list-style-type: none"><li>Consistency in formatting</li><li>Compatibility to multiple platforms or formats</li><li>Use of bullets or lists</li></ul>	How well and how consistently a budget is formatted overall
Concision	 <ul style="list-style-type: none"><li>Avoiding duplicative information</li></ul>	How well a budget avoids repetition or duplication.












*This table details our criteria to evaluate the usability and understandability of each of the comparable municipalities’ budgets as well as the City of Bellevue’s budget. LCY STUDENT TEAM*

# ANALYSIS

## COMPARABLE BUDGET SELECTION

Through our initial budget review, we identified two exemplar budgets based on their criterion scores: that of the City of Cambridge, Massachusetts and that of the City of Glendale, California. Both budgets detail the chosen city's annual Fiscal Year 2018-2019 adopted budget. While the other budgets from our sample of comparable cities also did very well in certain criteria measures, they did not, on the whole, score as well as either the exemplar budgets, or the City's budget. Thus, we will only show the scores for the rest of the four comparable budgets and will not provide detailed analyses in our budget analysis below.

### SUMMARY OF BUDGET ANALYSIS AGAINST CRITERIA

		Bellevue, Washington	Cambridge, Massachusetts	Glendale, California	Overland Park, Kansas
 A	Size	Poor	Fair	Poor	Good
	Logical Organization	Fair	Good	Good	Poor
	Ease of Navigation	Fair	Good	Good	Fair
	Highlights	Fair	Good	Good	Poor
	Narrative Structure	Fair	Good	Good	Poor
	Content satisfies GFOA Criteria	Good	Good	Good	Good
	Readability	Poor	Good	Fair	Fair
	Comprehension	Fair	Good	Good	Fair
	Visualization	Fair	Good	Good	Poor
	Formatting	Poor	Good	Good	Fair
	Concision	Fair	Good	Good	Good

## BUDGET ANALYSIS

Our ‘Summary of Budget Analysis Against Criteria’ table, details our summary of our evaluation findings in comparing our six comparable municipalities’ budgets with the City's budget. Further below, we provide more detail regarding our findings for each criteria in our budget analysis, which compares two exemplar budgets from the City of Cambridge and the City of Glendale with the City's budget.

Scottsdale, Arizona	Evanston, Illinois	Frisco, Texas
Poor	Good	Fair
Fair	Poor	Poor
Good	Poor	Poor
Poor	Poor	Poor
Fair	Poor	Fair
Good	Good	Good
Fair	Poor	Fair
Fair	Poor	Poor
Poor	Poor	Poor
Fair	Poor	Poor
Poor	Good	Good

KEY

Good: Can be used as an example

Fair: Average performance among the budgets evaluated

Poor: Needs to be improved

*This table summarizes our analysis of comparable municipalities’ budgets, along with the City of Bellevue’s budget. Based on these results, we have identified the cities of Cambridge, Massachusetts, and Glendale, California, as having exemplary budgets. LCY STUDENT TEAM*



## SIZE

The Cambridge budget has a moderate size of 449 pages including a glossary that takes up 14 pages. The Glendale and Bellevue budgets are both relatively lengthy. The Glendale budget has 680 pages, including eight pages for a glossary of terms. The Bellevue budget spans 694 pages, including robust appendices that span 148 pages.



## LOGICAL ORGANIZATION

We find that the Cambridge budget has the most intuitive and focused structuring of content, of the budgets reviewed. Like the other budgets in our sample, the Cambridge budget begins with a budget highlights section, which we further detail in our Highlights analysis below. However, beyond the typical summary of the budget, the Cambridge budget has other important features that makes its logical organization more direct and easy to follow:

- **Strong overview of major themes and budget framework**, in the form of thoughtful visuals, at the very front of the budget. Cambridge's introduction also includes an overview of City Council goals and key initiatives within each goal, essentially front-loading information on how the budget addresses key priority areas, unlike the other two budgets, which feature this information in the middle of their structures.
- **Comprehensive, well-designed budget guide**, including example layouts of departmental and operating budget information with instructions on location of information.
- **Visually-driven benchmarks section that** shows how the City is performing in various strategic goals, almost entirely with well-designed graphs and charts.
- **Brief, thoughtful graphical summaries** of its operating and capital budgets and an overview of the budget process.
- **Detailed overview of revenue and expenditure sources** in the middle of the budget so that readers can pursue more detail at their discretion. Additionally, expenditures are integrated with departmental information to allow for increased concision.
- **Brief summary of the overall budget framework** at the end of the budget, this time in the form of financial schedules.

This structure allows each section to build on the last, and for content to flow in a relatively logical order.

Meanwhile, the Glendale budget is fairly strong in structure and organization as well, particularly relative the Bellevue's budget, including:

- **Being broken into seven, neatly titled sections.** However, the flow of the sections could have been improved. For example, sections on resources, appropriations, and financial summaries that could have been grouped together are interrupted by sections on strategic goals and departmental budgets, which also could have been paired together for more cohesion.

Lastly, Bellevue's budget struggles in producing a logical flow for the reader, particularly given its twelve sections. Major issues for content flow are:

- **Placement of capital budget information.** Capital budget information is sandwiched between two sections of operating budget information, which does not allow for readers to logically move from operating budget information to capital budget information.
- **Bifurcated operating budget content** with the operating budget information shown by outcomes and by department.
- **Placement of forecast information.** The sections of the budget that focus on the City's long-term outlook are also separate, with Bellevue's five-year forecasting section being disconnected from the seven-year Capital Investment Program section, and before the City's short-term budget information.
- **Disconnect between outcomes and strategic target areas.** Another issue is the lack of explanation regarding the difference between Bellevue's seven strategic target areas by which the Council Priorities are organized and its six community outcomes by which its operating budget is organized. Both operating and capital budget proposal information is organized via both systems, which can create confusion for an average reader without clear explanation.





### EASE OF NAVIGATION

Looking at the Cambridge budget, we believe the table of contents has a very clear and detailed hierarchical structure including:

- **Eight well-organized and simply-titled sections.** Each of the eight sections are titled clearly and broken down in sufficient detail to allow readers to get a feel for underlying content when quickly scanning the table of contents. A more detailed breakdown of subsections allows readers to more quickly locate the information they would like to find.

For example, the Cambridge budget’s presentation of departmental information breaks down subsections within actual departments, a unique feature relative to the other budgets we reviewed. This ended up breaking down departmental information into 37 different subsections, providing much more underlying detail than its peer budgets. Another feature is the titling of sections, as the Cambridge budget avoids usage of unnecessary acronyms. For example, instead of naming its capital budget a “CIP Plan,” the Cambridge budget named it as “Public Investment,” which provides a more apt and marketable label for capital projects.

The only issue we see for the Cambridge budget is that the page numbers in the table of contents are not continuous. Rather, the page numbers reset for each section, which may make it difficult for readers to navigate the budget by page number.

The Glendale budget also has a very strong table of contents with a clear and neat structure along with clear titling of sections. However, the sections are not broken out into as much detail as the Cambridge budget, with the Glendale table of contents being two pages, while the Cambridge table of contents stretches out to three pages.

The Bellevue budget has complete components, but contains too many chapters and has misleading chapter orders. The Bellevue budget has:

- **Unclear titling of sections.** It may not be immediately apparent to average readers what underlying content is, in sections such as the “Stakeholder Summary” or “2019-2025 CIP Plan.”
- **Minimal usage of subsections.** Sections such as the revenue or expenditure summaries are not broken down into smaller subsections, such as types of funding sources or types of operating expenditures.

- **Lack of logical flow in sections.** Relative to the other budgets we reviewed, it seems incongruous to combine a “Reader’s Guide” and “Glossary” in one chapter in the middle of the budget. Additionally, the “Forecast” section has been placed before the financial chapters. It seems unreasonable to forecast without first introducing the current financial position. Lastly, capital budget information has been placed between the two chapters of operating budget, which creates a lack of flow and a feeling of disconnectedness.

### HIGHLIGHTS

We find that the Cambridge budget highlights section does the best job of concisely laying out the underlying narrative of its respective city, as well as providing a high-level overview of the financial structure of the budget. Strong elements include:

- **Thoughtful charts and visuals,** such as tables, that explain significant budget changes from prior years.
- **Brief summaries of key initiatives** under each of Cambridge City Council’s twelve policy goals.

All these details make it easy for readers of all levels of financial expertise to understand how both the operating and capital budgets are allocated and funded, the priorities of the city as reflected by the key initiatives the city is invested and focused on, and challenges and opportunities facing the city in the next five years.

Meanwhile, we find that Glendale’s budget highlights section has several strong characteristics as well. Glendale’s budget highlights section did a good job of providing historical context for the current budget through:

- **Clear, well-designed visuals** with an emphasis on historical trend data.
- **Strong narrative on the City’s future outlook** to allow readers to understand current and future challenges and decision-making for the city.



However, the section was a bit text-heavy and was not as clear as Cambridge's budget highlights section in terms of summarizing key highlights and takeaways.

Lastly, Bellevue's budget highlights are very visually appealing, namely the executive summary, and relatively easy to digest for readers of all levels. However, while the executive summary provides strong high-level themes and challenges facing the City, it lacks detail regarding the financial framework of the budget and does not actually mirror the narrative structure of the greater budget.

NARRATIVE STRUCTURE

Perhaps not surprisingly, we again believe that the Cambridge budget is the strongest among the budgets in our sample in articulating a story to readers. As mentioned earlier, Cambridge's narrative structure is as follows:

- **Beginning:** concise, thoughtful overviews of major themes, priorities, budget structure, and performance measurement conveyed primarily through numerous thoughtful visuals along with some brief narratives.
- **Middle:** detail-filled financial information regarding the City's sources of revenues, its operating expenditures by department, and its capital expenditures by project, typically conveyed with text-filled narratives.
- **Ending:** brief summary of its operating expenditures, sources of revenues, capital expenditures, and attendant sources of revenues, conveyed through financial schedules.

Of the budgets in our sample, this summarization, detail, then summarization, structure has the closest feel to having a discernible beginning, middle, and ending.

Meanwhile, Glendale's budget has a fairly coherent structure, and includes:

- **A strong budget guide section** to allow for easy understanding of budget organization and financial policies.
- **Usage of historical trend data** throughout the budget to give context for the current budget in the larger history of the city.

However, the budget is not as cohesive in flowing from section to section and, therefore, runs into issues in providing a coherent narrative. Additionally, we feel that the Glendale budget, as well as the Bellevue budget, suffer from providing too much detail and being redundant in places, which obscures some of the major themes and narratives that the budgets are trying to convey.

CONTENT SATISFIES GFOA CRITERIA

All budgets have been awarded an GFOA Distinguished Budget Presentation Award for their prior period budgets.

READABILITY

To test readability, the Flesch-Kincaid Grade Level indicator is used to evaluate how difficult it is for average citizens to read each budget. The test is performed through an online checker called the Text Readability Consensus Calculator. For the convenience of making comparisons, the test is only conducted on selected parts of the budget that usually contain more narratives than tables and charts. Thus, four sections—Executive Summary, City Profile, Council Priorities, and Revenue Summary, with their equivalents—are chosen for the text readability test. The results are listed below.

Scottsdale and Frisco performed well in our readability test, however, their strong use of plain language was not sufficient to cover the major flaw in their usage, or lack thereof, of graphs and tables. Thus, we decided to keep our focus on Cambridge and Glendale budgets. Overall, Cambridge and Glendale are stronger than Bellevue in the readability test in their more widely-used and public-facing materials.



The Cambridge and Glendale budgets are:

- **Strong in communicating highlights** of the budgets to residents. Each respective budget’s budget messages have a lower requirement for readers’ educational levels.
- **Insufficient in explaining detailed financial data** compared to the Bellevue budget, as shown by their respective high scores in Revenue Summaries.

SAMPLE READABILITY TEST RESULTS

	Bellevue, Washington	Cambridge, Massachusetts	Glendale, California	Overland Park, Kansas	Scottsdale, Arizona	Evanston, Illinois	Frisco, Texas
Executive Summary or its Equivalent	15.6 College graduate and above	12.5 College	11.1 Eleventh grade	15.5 College graduate and above	9.7 Tenth grade	12.8 College	10.9 Eleventh grade
City Profile	15.2 College	9.8 Tenth grade	11.2 Eleventh grade	12.0 Twelfth grade	11.7 Twelfth grade	8.8 Ninth grade	8.2 Eighth grade
Council Priorities or its Equivalent	17.0 College graduate and above	14.8 College	17 College graduate and above	12.4 Twelfth grade	11.0 Eleventh grade	21.2 College graduate and above	13.2 College
Revenue Summary	8.0 Eighth grade	17.6 College graduate and above	17.1 College graduate and above	12.9 College	15.4 College	17.2 College graduate and above	11.4 Eleventh grade

*This table details our readability analysis by Flesch-Kincaid Grade Level for selected parts of each respective budget. This analysis provides a way to evaluate the relative difficulty of each section for an average citizen to read. LCY STUDENT TEAM*

The other important indicator of budget readability is the number of graphs and charts. Instead of using large tables that occupy several pages, the Cambridge budget:

- **Separates budget information into small tables and charts**, which increases the number of graphs and tables and lowers the difficulty for average residents to consume the data.

The Bellevue budget is:

- **Significantly harder to read** for an average person in the chapters that present big picture and important policy messages. This could set a high bar for the general public to understand how the City of Bellevue is going to develop both financially and politically.

Both the Bellevue and Glendale budgets have many large tables summarizing the budgets of each department. Apart from the information showing revenues and expenditures, the Bellevue budget also presents Council Priorities and a list of programs in table format. These tables can contribute to the decreased readability of the Bellevue budget compared to the Cambridge budget, as replacing too much narrative content with tables and charts would break the balance of text and graphs. In contrast to what Bellevue budget staff may believe, this can actually make information more scattered and harder to track.

COMPREHENSION

All three budgets analyzed perform well in providing summaries to walk readers through the key messages of each section, in terms of the form of brief overviews or infographics. Policy-related information is mostly front-loaded, while detailed data on revenues and expenditures are presented in the second half of the budgets. This helps to ensure that most consumers can get to the core content in the first place.

The Cambridge budget has:

- **A very helpful budget guide** to educate readers on how to quickly digest budget information in different sections.
- **Well-incorporated departmental information** in the budget by outcome section, which helps readers understand how resources are allocated for various purposes.





The Glendale budget also has a good budget guide, however, a lack of descriptions for large tables in revenues and expenditures makes it less comprehensible than the Cambridge budget.

Moreover, the Bellevue budget has:

- **Bisected operating budget information** with budget by department information and budget by outcome information in two separate, non-consecutive parts, which hinders the ability of readers with little knowledge of budgeting to grasp a more comprehensive notion of how resource allocation is connected to the Council Priorities.

The disconnect of sections in Bellevue budget is a major problem not only for comprehension, but also for several other criteria we have evaluated.

## VISUALIZATION

Looking at visuals and design elements of each budget, the Cambridge and Glendale budgets are the most consistent in these categories. These two budgets reached a higher level of visual balance in text and graphics relative to their peers. Strengths in the Cambridge and Glendale budgets include:

- **Breaking up long narratives with visuals**, such as photos and graphics, to help readers digest large pieces of budget information, especially in “Budget Message” and “Key Initiatives” or “Strategic Goals” sections.
- **Smaller, more consistent palettes of theme colors** to increase unity and consistency of content across all sections of each budget. Unlike the Bellevue budget, the Cambridge and Glendale budgets do not employ many colors to help differentiate content.



Looking closer at the Cambridge budget, we consider this budget to be the best in visualization as it has:

- **Easily digestible visuals** with comparatively small tables and graphs that express simple narratives, and do so with textual descriptions or explanations, which also can make it more compatible on portable devices.
- **Sophisticated visual design** with the City Council’s priorities having corresponding graphical icons that appear throughout the rest of the budget to indicate how various programs and services align with the Council’s priorities for the city.

The delicate design elements used throughout the Cambridge budget are eye-catching and can be very helpful to assist readers in understanding the underlying connections of content among different chapters.

The Bellevue budget is inconsistent in using design elements throughout the whole budget. This occurs because the “Executive Summary” is written separately from the rest of the budget in the budgeting process. Issues with the visualization of the Bellevue budget include:

- **Inconsistent design** in graphs, with those in the Executive Summary being more delicate and well-designed than those in the other sections of the budget.
- **Low-definition, over-saturated infographics** of cause and effect maps employed at the beginning of each section in “Preliminary Operating Budget by Outcome” section.
- **The use of various theme colors in different sections** can be viewed as an attempt to help readers differentiate chapters; however, it also increases the incoherence in style of design through the budget.



## FORMATTING

The Cambridge budget has excellent formatting. Some of the strengths in this area include:

- **Well-organized** tables and graphs.
- **Consistency** in font and layout of the narrative.
- **Breaking up paragraphs** into bulleted and numbered lists.

Most of the formatting features of the Cambridge budget are also true of the Glendale budget. The only deficiency is that in the Glendale budget, while most of the bar charts and pie charts have been well-designed, a large number of tables look very plain.

In contrast, the Bellevue budget has numerous issues with formatting, including:

- **Inconsistency** in color scheme, margin size, fonts, font size, and headers. For example, the background color for executive summary sections of the Forecast are green, while all other main accent colors, such as table heading backgrounds, are blue.
- **Significant design discrepancy** between the “Executive Summary” section and the rest of the document.
- **Narrative information contained in tables.** Tables are generally effective for comparing data points rather than long, narrative sections.
- **Inconsistent legibility** of text in the PDF version of the budget. Numerous sections have fonts that are twisted and visuals that are not in high definition and appear to be pixelated or blurry. For example, the Expenditure Summary header fonts are all twisted and the cause and effect maps in the Operating Budget by Outcome sections are quite pixelated.

## CONCISION

The Cambridge and Glendale budgets do not have much in the way of duplicative information and every section feels necessary rather than repetitive, however, the Cambridge budget is stronger in presenting a concise message.

Specifically, the Cambridge budget is:

- **Streamlined and cohesive** with thoughtful integration of various sections that would otherwise be stand-alone sections in the other budgets. Examples of this include integrating the departmental budgets with the City’s expenditure summary, which in both the Bellevue and Glendale budgets are two separate sections.

Meanwhile, the Bellevue budget has some structural issues that hinder its concision. Namely, the Bellevue budget has:

- **Bisected operating budget information** in two different, standalone sections. Strictly speaking, this is not duplicative information, because the Bellevue budget is providing readers with two perspectives of looking at operating budget information, either through outcomes or departments. However, the budget would be more concise and reader-friendly if one of the two operating budgets was integrated into a more condensed section, especially when considering the fact that the budget is already too long.
- **Dueling organization** of operating budget proposals. The Bellevue budget organizes budget proposals by seven strategic target areas to showcase the City Council’s priorities, while also organizing budget proposals by six outcome areas to showcase resident priorities. These organization categories are similar but do not actually overlap, which creates a duplicative presentation of budget proposal information.



# CITY OF BELLEVUE BUDGET EVALUATION

From our budget analysis above, we have identified several areas of improvement for the City of Bellevue’s budget. We structure improvement areas for the City’s budget into two main categories: organization and structure, and language and design.

## ORGANIZATION AND STRUCTURE

The City’s budget suffers from a lack of logical flow in its content—the various sections or chapters of the budget do not seem to build on each other or connect well. The most glaring example of this is the City’s capital budget or CIP being sandwiched between operating budget information, by outcome beforehand and by department afterwards. Presenting operating budget information in two formats, and as separate sections produces repetitive content and hinders the concision of the budget. In addition, major themes in the City’s budget-in-brief section are not mirrored or easily found in the rest of the budget, or vice versa, producing a noticeable disconnect between budget sections. Given our conversations with City staff, this may be due to the highlights section being produced concurrently with the rest of the budget, as well as by different authors.

Additionally, the City’s budget is lacking in ease of navigation, due to a fairly confusing table of contents. While the City has more chapters or sections than its exemplar peers, these chapters are confusing titled (e.g., “Stakeholder Summary” for public outreach information) and lack detailed subsection breakdowns of underlying content to allow for more usability to readers who prefer nonlinear reading patterns.

The lack of logical flow and ease of navigation also hinders the budget’s ability to create a narrative structure. The disjointed nature and flow of the content does not allow for major themes to surface and be developed through the budget. Again, this is exacerbated by the disconnect between the budget’s executive summary and the rest of the budget.

## LANGUAGE AND DESIGN

From our analysis, it is clear that the City’s budget struggles with readability of content, particularly in the more public-facing sections. Additionally, large portions of important sections, such as “Council Priorities” or “Operating Budget by Outcomes,” are made up of tables that span numerous pages, the largest of which spans 36 pages. While breaking content into tables or graphs is typically helpful for readability and comprehension, the overwhelming size of the aforementioned tables actually makes content harder to track. Beyond length, these tables often feature design decisions that increase, rather than decrease, the cognitive load for readers. For example, in the tables in the “Operating Budget by Outcomes” section, budget proposals are listed with proposal numbers (which are inherently unusable for the general public and potentially willfully introducing unnecessary complexity), a short narrative, priority ranking, and a list of performance measures tracked for five different years, among other pieces of information. The overall feeling is a dense chunk of information from which it is difficult to gain quick comprehension of content or extract main takeaways.

On top of that, the design elements of the City’s budget are fairly inconsistent. Again, the disconnect between the executive summary and the rest of the budget exists not only in content, but also in design and formatting. The executive summary is produced in conjunction with the City’s Information Technology Department, while the rest of the budget is purely produced by budget staff. Meanwhile, visuals in the rest of the budget also do not follow a specific color palette or design template, which helps contribute a sense of incoherence and inconsistency to the budget’s overall appearance. The formatting of non-visual information also lacks consistency, specifically in the form of different margin sizes, font sizes, color schemes, and usage of headers.



# BUDGET RECOMMENDATIONS

## BUDGET ORGANIZATION AND STRUCTURE RECOMMENDATIONS

Based on our criteria evaluation of the City’s budget, we make the following recommendations, in no particular order. We believe that the new recommended version of the budget structure is clearer for readers

### SIMPLIFIED TABLE OF CONTENTS FOR RESTRUCTURED BUDGET

#### Table of Contents

INTRODUCTION	X
TRANSMITTAL LETTER	X
BUDGET-IN-BRIEF	X
ABOUT BELLEVUE	X
COUNCIL PRIORITIES	X
BUDGET GUIDE	X
GUIDE TO THE BUDGET	X
BUDGET PROCESS	X
BASIS OF ACCOUNTING	X
FINANCIAL POLICIES	X
FINANCIAL INFORMATION	X
RESOURCES	X
EXPENDITURES	X
OUTCOME SUMMARY	X
OPERATING BUDGET	X
CAPITAL INVESTMENT PROGRAM	X
FORECAST	X
ECONOMIC OUTLOOK	X
GENERAL FUND FORECAST	X
DEVELOPMENT SERVICES FUND FORECAST	X
PARKS ENTERPRISE FUND FORECAST	X
UTILITIES FUND FORECAST	X
APPENDICES	X
GLOSSARY	X
PUBLIC OUTREACH SUMMARY	X

A visualization of our recommended version of the Table of Contents, which allows for a more hierarchical organization of content to increase ease of navigation. This visual does not include our recommended subsection breakouts, which are provided in a more detailed table of contents in Appendix B.  
LCY STUDENT TEAM

to follow and will allow for the total size of the budget to be greatly condensed. A more detailed table of contents with subsection breakouts to allow for increased ease of navigation is provided in Appendix B.

#### Create an Introduction section with budget-in-brief, overview of City Council priorities, and background information on the City

We feel that the current chapters of *“Transmittal Letter,” “Executive Summary,” “Council Priorities,”* and *“About Bellevue”* all provide background information and overviews of the rest of the budget. In the current version, splitting these sections makes the beginning of the budget feel more scattered to readers. To be concise and allow for ease of navigation, in the new version of the budget, we suggest combining these four chapters as an “Introduction” at the beginning of the budget. We also suggest renaming the *“Executive Summary”* section to “Budget-In-Brief” to more accurately capture the purpose of this section, as well as to allow for increased marketability to the general public as a stand-alone document.

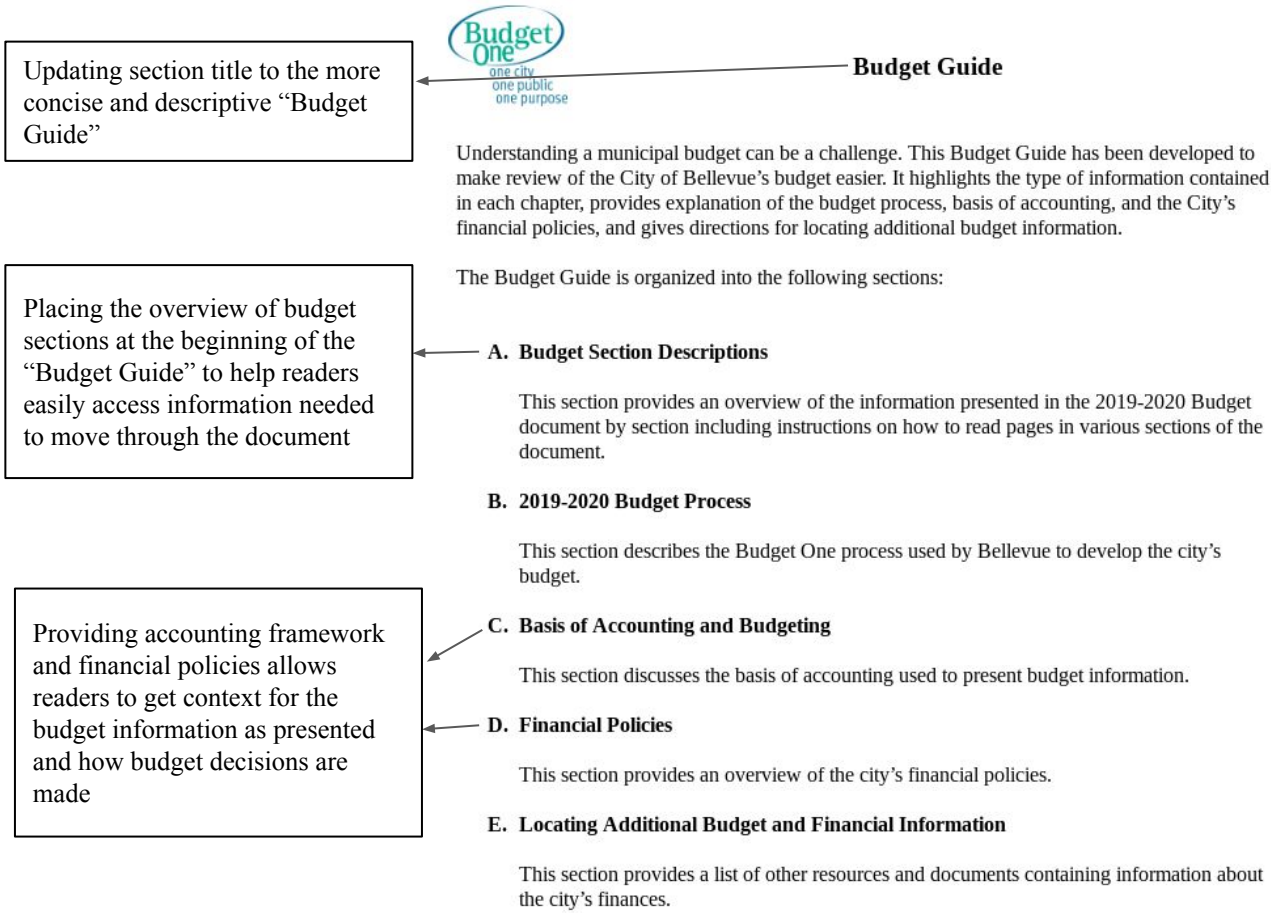
#### Create a reader-friendly Budget Guide section

We suggest renaming and reorganizing the existing *“Reader’s Guide and Glossary”* to “Budget Guide” following the “Introduction” chapter. Elevating the “Budget Guide” to the same hierarchical level as the “Introduction” and “Financial Information” will help readers understand the importance of this section and increase the accessibility of the content provided in this section. Within this new Budget Guide section, we suggest moving the existing “Budget Document” information to the beginning and renaming it to “Budget Section Descriptions”. The “Budget Section Descriptions” will provide an overview of the information in each of the five sections for of the budget to allow readers better understand the budget’s structure and underlying content. We also suggest adding instructions of how to read pages in various sections of the budget to the “Budget Section Descriptions” similar to the examples from Cambridge’s budget.

Providing financial policy information in the Budget Guide will help readers to understand the policies that govern the City’s financial actions and to delve into the financial section in subsequent chapters.

Next, we suggest moving the glossary to the appendix. Additionally, we suggest providing an overview of “*Comprehensive Finance Management Policies*,” “*Investment and Debt Policies*,” and “*Utilities Financial Policies*” information in a new section of the “*Budget Guide*” called “*Financial Policies*.” Providing financial policy information in the Budget Guide will help readers to understand the policies that govern the City’s financial actions and to delve into the financial section in subsequent chapters. As such, the “*Financial Policies*” overview should only provide high-level information to be valuable to readers of all levels. For example, for investment policies, we suggest only providing information such as objectives, scope, types of investment and diversification, weighted average duration and liquidity, and performance. Similarly, condensing should be done for other policy information—we suggest that the “*Financial Policies*” section be no more than 20 pages.

SAMPLE OVERVIEW OF RECOMMENDED BUDGET GUIDE SECTION



A sample overview of our recommended Budget Guide section, including elevated budget section descriptions and brief overviews of financial policies. LCY STUDENT TEAM

SAMPLE BUDGET SECTION DESCRIPTIONS



Budget Guide

A. Budget Section Descriptions

1. Introduction

This section begins with the City Manager’s Budget Transmittal Letter on the 2019-2020 Budget and the 2019-2025 CIP Plan, which highlights priorities and issues for both budgets. This section then presents the Executive Summary of the budget, which provides a high-level summary of the key components of the 2019-2020 Budget. This section also provides background information about the City of Bellevue and shows the Bellevue City Council’s three-year priorities for 2018-2020 within the Council’s seven strategic target areas in relation to proposals recommended for funding in this budget.

2. Budget Guide

This section begins with a short overview of the sections in the budget, which includes instructions on how to read pages in various sections of the budget. This section also provides an overview of the budgeting process, the basis of accounting used to present budget information, explanations of the city’s financial policies, and how to locate additional budget or financial information.

3. Financial Information

This section begins with an overview of resources and expenditures through graphic presentations of tax and fee revenue and spending by fund, department and outcome. Next, this section provides an overview of the city’s 2019-2020 Budget by each of city’s six community outcomes. This section then details departmental information including an organizational chart of each department’s major activities, information regarding the department’s objectives for the 2019-2020 Budget and major accomplishments in the 2017-2018 biennium. The section then finishes with information about the city’s CIP Plan, along with a balanced seven-year forecast through 2025.

4. Forecast

This section provides the city’s forecast for the resources (income) and service level expenditures (spending) for major city operations and enterprise funds. This forecast is a mid-range look into the future that tries to anticipate what spending and resources will be, and what actions the city may need to take now based on those predictions.

5. Appendix

This section contains a glossary providing the definition of terms and acronyms used in the document along with an overview of the 2019-2020 public outreach process leading up to the adoption of the budget.

A sample of our recommended Budget Section Descriptions to help readers easily identify and understand the organization of information in the entire budget. LCY STUDENT TEAM

GUIDE TO THE BUDGET

OPERATING BUDGET – DEPARTMENT OVERVIEW

1

**DEPARTMENT OVERVIEW**

The Finance Department, under the direction of the Assistant City Manager for Fiscal Affairs, is responsible for planning, implementation, oversight, integrity, and reporting of the City's operating and capital finances. The Finance Department maintains and advances the overall financial health of the City. It uses prudent financial planning and management to strike a balance between controlling spending and minimizing tax implications for residents with providing financial resources for a robust level of services and an ambitious capital plan for the Cambridge community.

The Finance Department's success is reflected by the City's longstanding AAA bond rating and FY17 Certified Free Cash balance of \$211.1 million, the largest Free Cash balance in the City's history. In addition, in FY18, 69% of residential taxpayers received a property tax bill that was lower, the same as, or only slightly higher (less than \$100) than the previous year. Cambridge continues to have one of the lowest residential and commercial property tax rates in the greater Boston area. At the same time, the City's excess tax levy capacity increased by approximately \$13 million to \$181 million in FY18. In FY19, the Department will continue to implement strategies to enhance the financial position of the City.

The Finance Department is comprised of eight divisions: Administration, Assessing, Budget, Information Technology, Personnel, Purchasing, Revenue, and Treasury. The Auditing Division also appears under the Finance umbrella, although the Auditor is appointed by the City Council. The mission, services, and major goals of each division are listed on the following pages.

2

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graph TD; Finance --> Administration; Finance --> Assessing; Administration --> Auditing; Administration --> InformationTechnology[Information Technology]; Administration --> Purchasing; Administration --> Treasury; Assessing --> Budget; Assessing --> Personnel; Personnel --> Revenue;
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3

**DEPARTMENT FINANCIAL OVERVIEW**

FINANCING PLAN BY SOURCE	FY17 ACTUAL	FY18 PROJECTED	FY19 BUDGET
CHARGES FOR SERVICES	\$561,775	\$558,950	\$558,950
INTERGOVERNMENTAL REVENUE	\$480,290	\$595,650	\$595,650
MISCELLANEOUS REVENUE	\$2,702,295	\$1,740,000	\$1,610,000
TAXES	\$21,238,200	\$17,659,895	\$16,419,630
<b>TOTAL BUDGETED REVENUE</b>	<b>\$24,982,560</b>	<b>\$20,554,495</b>	<b>\$19,184,230</b>
EXPENDITURES BY STATUTORY CATEGORY			
SALARIES & WAGES	\$11,643,240	\$12,169,260	\$13,412,495
OTHER ORDINARY MAINTENANCE	\$4,191,775	\$4,941,620	\$5,385,210
TRAVEL & TRAINING	\$263,795	\$289,900	\$323,725
EXTRAORDINARY EXPENDITURES	\$59,035	\$62,800	\$62,800
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$16,157,845</b>	<b>\$17,463,580</b>	<b>\$19,184,230</b>
FULL-TIME BUDGETED EMPLOYEES	94	97	97

Move Forecast section to the end of the budget, prior to appendices

In the current budget, chapter seven “Forecast” is in the middle of the budget. We suggest moving the “Forecast” section to the end of the budget, before the appendices. We believe it is more reasonable to provide projections after introducing the current financial position to readers. Understanding of the current financial position helps readers to then analyze the cause and effect of the forecast for the City's financial position or budget decision-making going forward.

Create a streamlined Financial Information section with resource, expenditure, operating budget, and capital budget information

In the current version, chapters eight through eleven all provide financial information. Chapter eight summarizes the City's resources and expenditures. Chapter nine and eleven display the operating budget by outcome and by department, respectively, and chapter ten displays the capital budget between the two versions of operating budget information. We suggest combining chapter eight, chapter ten, and chapter eleven and renaming them together as a “Financial Information” section.

The first part of the section will be “Resources” and “Expenditures.” We believe the current chapter nine, “Preliminary Budget by Outcome,” has some overlapping parts with the current chapter eleven, “Department Information.” In the new version, we suggest keeping the outcome overviews of each outcome from the “Preliminary Budget by Outcome” section and condensing into a briefer “Outcome Summary” section, which will follow “Resources” and “Expenditures.” We also suggest moving operating budget proposal description information to the Budget Detail document, a separate document that the City provides, which includes more detailed resource and expenditure summaries and schedules, along with personnel and fund information. This will allow for a reduction of 127 pages to the budget.

Next, in the new “Operating Budget” section, operating budget proposal information will be summarized and organized by department, while also linking each proposal back to its respective outcome area similar to how it is currently presented in the current “Department Information” section. As a note, this will not include the budget proposal descriptions, but instead will be overview lists of the budget proposals showing expenditure amount. This information will also be shown via additional visuals to increase usability. We believe the restructuring of the operating budget

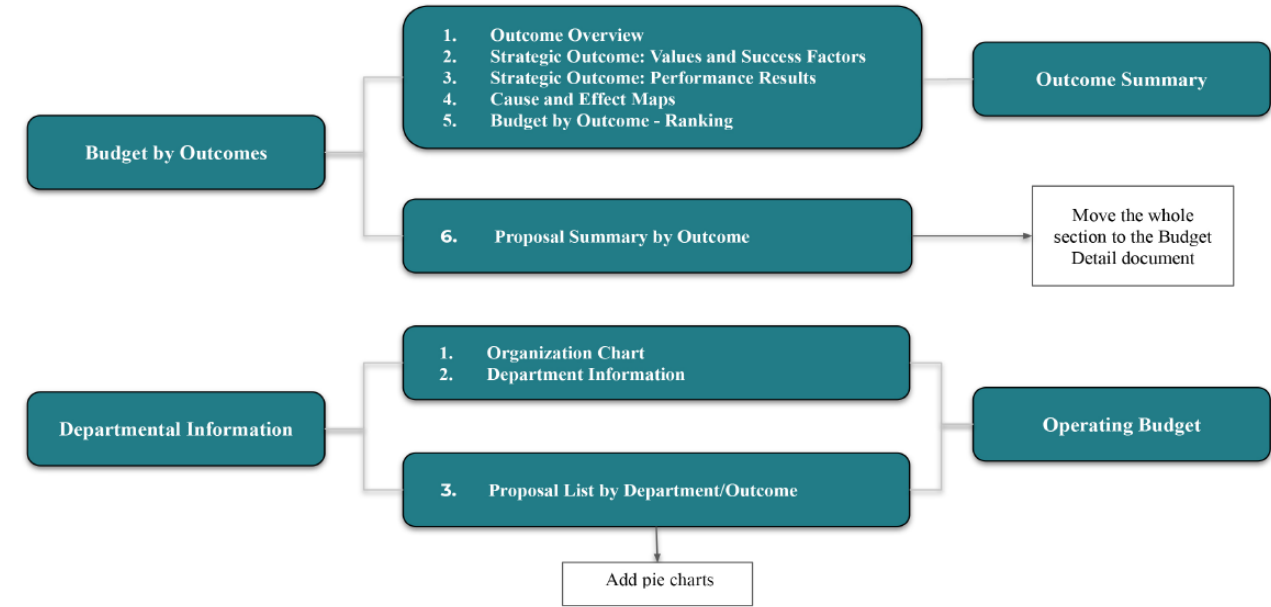
- 1
- Each departmental section of the operating budget begins with an overview of that department’s core work and functions.
- 2
- The departmental org chart reflects the way in which the department’s budget is organized and tells the reader which division pages will follow.
- 3
- This financial table displays revenue, expenditures, and full-time budgeted personnel for the entire department for the prior fiscal year (FY17 actuals), current fiscal year (FY18 projections), and budgeted fiscal year (FY19 budget). Personnel counts do not include part-time employees or grant-funded positions.



allows for greater highlighting of each outcome area and easier location of budget proposal information through organization by department.

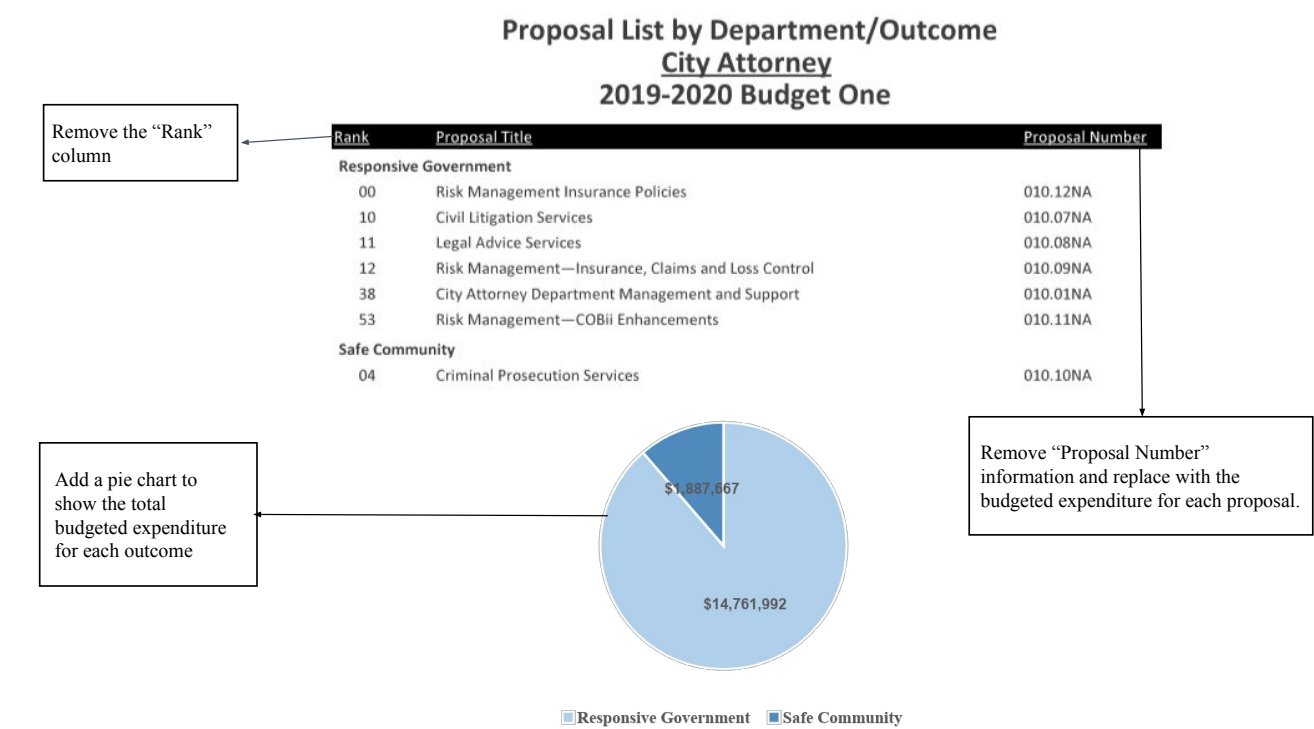
The former “2019-2025 CIP Plan” section provides information about the longer-term capital investment budget of the City, and thus we suggest putting it at the end of the “Financial Information” section. We also suggest renaming this section, “Capital Investment Program” to allow readers not familiar with public finance to have better understanding of content in this section.

OVERVIEW OF OPERATING BUDGET INFORMATION RESTRUCTURE



A visualization of how operating budget information will be organized in our budget restructure. LCY STUDENT TEAM

SAMPLE OF PROPOSAL LIST BY DEPARTMENT AND OUTCOME



A visualization of our suggested changes to the budget proposal by department list in our new Operating Budget section LCY STUDENT TEAM

Condense Appendix section

We suggest condensing the existing Appendix section to reduce their overwhelming nature. With our suggestion of providing an overview of the financial policy sections in the “Budget Guide,” the “Comprehensive Finance Management Policies,” “Biennial Budgets RCW 35A.34,” “Investment and Debt Policies,” and “Utilities Financial Policies” information can all be moved to the Budget Detail document. Additionally, the “FTE” and “Fund Description” information can be removed, as this is already reflected in the current Budget Detail document. We believe the information provided by these six sections will not affect the understandability and usability for a general reader. As such, the Budget Detail document should be used for this more detailed budget information, which might not be relevant to most readers. In addition, we suggest moving the current chapter

six, “*Stakeholder Summary*,” to the appendix. The current “*Stakeholder Summary*” section mainly shows the results of performance surveys and resident outreach. While this is important information to showcase, resident participation in the budget process, and we believe it does not fit in the actual organizational structure of the budget, and rather, should be provided as supporting information in the appendix. Additionally, we suggest renaming this section to “*Public Outreach Summary*” to more clearly reflect the underlying content to readers. With this new condensed version of the Appendix section, the length of this section will be greatly shortened from nearly 150 pages to less than 20 pages.

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With this new condensed version of the Appendix section, the length of this section will be greatly shortened from nearly 150 pages to less than 20 pages.

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## BUDGET LANGUAGE AND DESIGN RECOMMENDATIONS

Based on our evaluation results, we also formulated several recommendations for language and design improvements for the Bellevue budget. Below, we detail our recommendations, in no particular order:

### **Simplify and unify the use of language to improve readability**

We identified complex language in the sections conveying key policy messages and disconnect between Strategic Target Areas and Outcomes as major problems in readability. Thus, we suggest replacing some of complicated words with simple ones, and breaking long sentences into shorter ones in the budget’s more public-facing sections, such as the “Budget-In-Brief” and the “Transmittal Letter” sections. In the meantime, the categories in the “Council Priorities” section needs to be clarified and connected to avoid confusion for ordinary readers. Using the same titles or providing a brief description regarding the relationship between the seven Strategic Target Areas and the six Outcomes are highly recommended strategies. Government budgets are often criticized to be too high-level for average Americans to understand easily, so it can be beneficial—from the perspective of increasing transparency and accountability—if the bar for consuming budgets is intentionally lowered.

### **Balance tables, graphs, and narratives to improve ease of comprehension**

We also suggest decreasing the use of large tables in the budget, particularly those that offer large narratives. The imbalance of tables, graphs, and narratives is quite significant, especially in the “Council Priorities” section. It is common to demonstrate financial summaries with tables that can occupy several pages, but using the same presentation style for policy priorities can be inappropriate from a storytelling angle. Apart from what the council priorities are, readers also expect to know why and how these priorities should be implemented, which is not covered by the current budget. In this sense, we suggest changing the “Council Priorities” section to be more narrative-based. In addition, we also recommend breaking some of the larger financial charts into smaller ones. Although the current version is acceptable, downsizing large tables and increasing the number of small tables or graphs will be helpful for readers to digest financial information. We suggest that each table is accompanied with one or two paragraphs explaining key messages.

SAMPLE OF REWORKED COUNCIL PRIORITIES



Council 3-year Priorities

In May 2018, the Bellevue City Council revised the Vision, Strategic Target Areas, and 3-year Council Priorities. Below, the table is sorted by the Strategic Target Areas, highlighting the 3-year Priorities.

City Council Priority:

Strategic Target Area: Economic Development

- Support and provide leadership in the Regional Economic Development Alliance to attract international and national business, and investment to the region. Leverage involvement to produce investment in Bellevue’s identified growth corridor and near transit hubs.
- Actively pursue business retention and growth at the local level, including diverse small, medium and large business with an emphasis on high-tech, tourism and international trade.

Transportation and Mobility

- Continue to execute on our transportation capital plans for future growth and mobility of the city. Use the funding provided by the Neighborhood Safety Connectivity and Congestion Levy to improve the safety, transportation and quality of life in neighborhoods.
- Advocate with state DOT and regional agencies for acceleration of the I-405 Corridor Program, completion of SR 520, including Bellevue projects (i.e. NE Sixth Street, 124th Avenue Northeast Interchange, braided ramps, Coal Creek Parkway).
- Continue to fund, design and build projects within the Downtown Transportation Plan, Wilburton Connection and BelRed.
- Continue the oversight of light rail constructions and ensure that we implement an effective strategy for construction mitigation for neighborhoods, traffic and business.

High Quality Built and Natural Environment

- Execute Phase One of the Affordable Housing Strategy Implementation Program.
- Complete construction of Phase One of Meydenbauer Bay Park by 2018 and the Downtown Park Gateway by the end of 2019 and synchronize with the Grand Connection as possible. Include celebration of the connection of downtown to the waterfront.
- Advance implementation of the Smart City Strategy, including advanced transportation technology and autonomous, connected, electric and shared vehicle technologies.
- Strategically implement the neighborhood planning process.
- Review the progress of the Environmental Stewardship Initiative and analyze additional steps that the city may wish to take to achieve environmental goals.
- Update the Parks and Recreation Master Plan to include an analysis of the level of service for a growing population and the creation of a financial strategy for these services.

Bellevue: Great Places Where You Want To Be

- Create a civic center plan integrating City Hall, the metro property, convention center expansion and the transit center.
- Continue to advance the Grand Connection as the signature gathering place. Establish the preferred crossing of I-405 and begin design discussions with the state Department of Transportation; build public support by completing city projects in the early implementation plan; educate key public and private funders on the unique opportunities available; and integrate the vision of the Grand Connection into the Wilburton plan.
- Work with the county and Sound Transit to ensure that the Eastside Rail Corridor (ERC) from Renton to the Wilburton Trestle is completed; complete the section of the trail from Kirkland to the OMFE; complete the interim connection through the Spring District; and begin to establish community connection points to the ERC.

Keep design elements consistent across different sections to advance visualization

As we discussed previously, the inconsistent use of design elements is a major flaw in the visual design of the Bellevue budget. The well-designed budget-in-brief section actually increases the sense of disconnection through the whole budget, since the rest of the budget sections are quite simple in their use of infographics and diagrams. Our recommendation here is to apply the visual design process from the “Budget-In-Brief” section to the rest of the budget. In terms of time constraint, FAM can consider creating different templates for charts and graphs in advance, to simplify the process of design. Also, this approach could help the City avoid a lot of inconsistency in the format of design elements like font, color, use of legends, and data labels, which would save time for adjustments. Moreover, the use of icons for city council goals across the Cambridge budget has established a good example of how small visual elements can improve budget presentation and how different chapters are connected to each other. Therefore, creating and applying visuals like icons representing Strategic Target Areas for the Bellevue budget is highly recommended.

Improve formatting for professionalism and compatibility

We have noticed inconsistency in the use of colors, margin size, fonts, font size, and headings. We have also noticed some twisted fonts in the PDF version of the City’s budget. The infographics showing cause and effect maps are of low definition with blurry words. In addition, the printed version of the budget did not leave enough space for bookbinding, such that some words are missing or unclear. Although these are not large issues that can have an effect on readers’ understandings of the budget, they certainly can influence how comfortable the reading experience is. Consistent fonts and clear graphs are a must for formal budgets. Also, with the change in reading habits of the general public in recent years, more emphasis needs to be placed on improving the display on portable devices to make the budget compatible for reading on laptops, tablets, and even phones. Therefore, we suggest improving the formatting of the budget for professionalism and compatibility.

Our suggested presentation of Council Priorities information restructures content to be more narrative-based to better present key policy priorities.  
LCY STUDENT TEAM



# FAM RECOMMENDATIONS

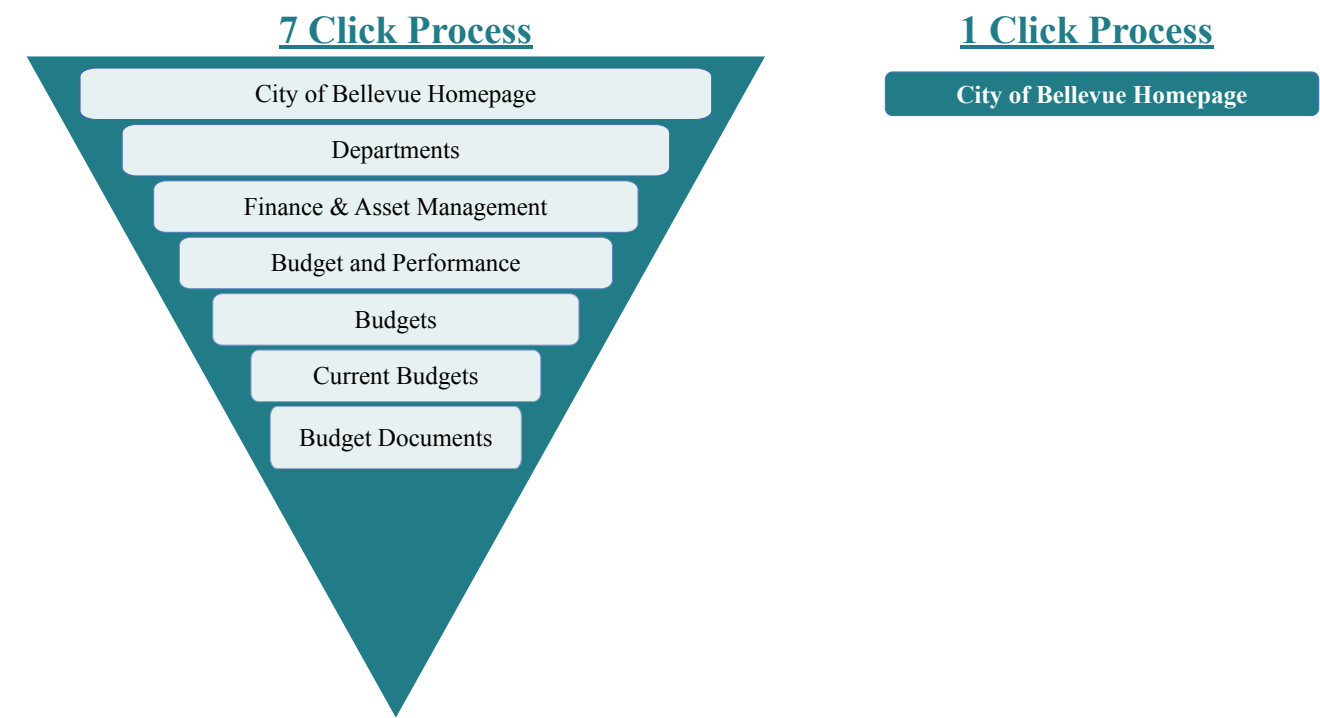
## ONLINE PRESENTATION OF BUDGET INFORMATION RECOMMENDATIONS

Beyond recommendations for the City’s budget, we also offer recommendations for the online presentation of budget information outside of the budget. Below, we detail our recommendations, in no particular order:

### Increase the visibility of the Budget-In-Brief

The City can include links to the “[Budget-in-Brief](#)” section of the budget on the City’s homepage, as the budget-in-brief is specifically created to provide a high-level overview of the City’s budget information for readers of all levels. With many City officials already utilizing the budget-in-brief as the most public-facing piece of budget information, we recommend that this section become the most visible piece of budget information on the City’s website, so that residents can easily access this information on their own. Currently, to access the budget and the budget-in-brief, it takes a user seven clicks through six levels of navigation from the City’s homepage. Increasing the accessibility of the budget-in-brief, and thereby budget information, could increase resident engagement and fulfill the City’s transparency and accountability goals.

## CURRENT AND SUGGESTED ONLINE NAVIGATION PROCESS



A visualization of the current process to access the Budget-In-Brief section from the City of Bellevue’s homepage, which takes seven clicks. We suggest placing the Budget-in-Brief on the City’s homepage, which would take one click to access. LCY STUDENT TEAM

**Enhance the Open Budget portal**

We suggest that FAM build out the Open Budget portal, which we previously mentioned, to offer data points beyond the current budget period and allow users to gain a historical context for current operating and capital budget information. We believe residents and decision-makers alike would benefit from being able to explore trends in various variables, such as revenue sources, operating expenses, or capital expenditures. Additionally, other enhancements for the Open Budget portal that could improve user experiences include:

- Allowing visualization of both resources and expenses on the same chart (e.g., showing revenue sources and operating expenses for the City's General Fund).
- Showing "How's it Spent?" and "How's it Funded?" information in aggregate, not just by fund type.
- Providing brief descriptions of variables, such as funds, outcomes, and proposals.
- Including major themes from the transmittal letter and budget-in-brief in the introduction section of the portal.

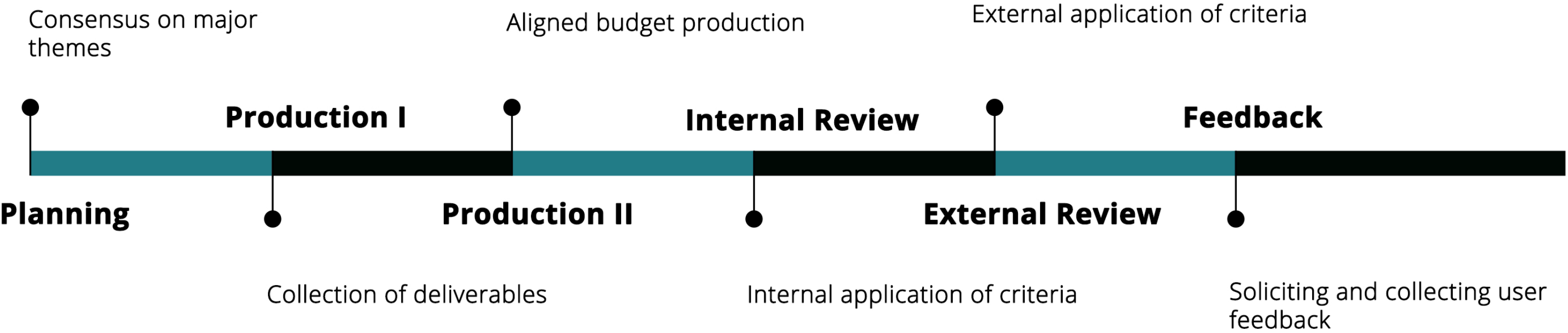
**BUDGET PRODUCTION RECOMMENDATIONS**

Additionally, we also have recommendations for the budget production process. Below, we detail our recommendations, in no particular order:

**Conduct budget content reviews to improve usability**

Based on our conversations with FAM staff and our stakeholder interviews, there is a lack of a standardization for methods of reviewing and assessing the usability and understandability of the budget, both in comprehensive form and for individual sections. We suggest creating a designated reviewer or team of reviewers, if possible, to apply our evaluation criteria to the budget and allow for the necessary amount of time for reviewal, edits, or revisions to be made. We recommend including reviewers from outside of the budget staff, such as staff from the City Manager's Office Communications Team, due to their expertise in developing materials to be consumed by the general public.

**SUGGESTED BUDGET PRODUCTION PROCESS**



*A visualization of our suggested budget production process, including integrated development of the Budget-In-Brief, budget content reviews, and solicitation of user feedback. LCY STUDENT TEAM*

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We suggest creating a designated reviewer or team of reviewers, if possible, to apply our evaluation criteria to the budget.

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**Integrate the development of the Budget-In-Brief in budget production**

According to our stakeholder interviews, the production of the budget-in-brief and the rest of the sections of the budget occur in parallel. Additionally, the budget-in-brief is produced by a single, separate author while the rest of the budget is produced by budget division staff, which may explain the relative lack of cohesion between the budget-in-brief and the rest of the budget. We suggest integrating the production of both sections to produce a more cohesive budget. Ideas to do so include: the budget-in-brief being produced after the rest of the budget is created, agreement on major themes and narrative structure prior to the production phase, or consistent check-ins by authors during the production phase to ensure that content is in alignment.

**Solicit user feedback**

FAM does not currently track or collect user feedback on the presentation of budget information. To continue to improve usability and understandability of budget information, it is important to track user feedback and understand user needs. We suggest that the department begin offering users avenues to express feedback regarding how budget information is presented. FAM could offer satisfaction surveys that ask residents to assess their satisfaction with budget information, indicate their priorities in types of budget information, and identify areas of improvement for the presentation of budget information, if any. Satisfaction surveys could be integrated into the existing budget survey that is conducted every two years, offered via the City's website in the same location as budget information, or referenced in the budget to raise awareness. Some sample questions to collect user feedback include:

- Please rate your overall experience with the City's budget
  - » On a scale of one to five, from very dissatisfied to very satisfied
- What kind of information were you looking for in this budget?
- Please rate how easy it was for you to find this information
  - » On a scale of one to five, from very difficult to very easy
- Please provide feedback on any areas of the budget where you were not completely satisfied. Specifics and suggestions for improvement are greatly appreciated.
- Please tell us about any additional information that is currently not shown in the budget that you believe would be helpful and informative.

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To continue to improve usability and understandability of budget information, it is important to track user feedback and understand user needs.

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# CONCLUSION

This report provides recommendations to improve the City’s budget in two main aspects: budget structure and organization, and language and design. Additionally, this report provides FAM recommendations to improve the online presentation of budget information and recommendations to improve the budget production process.

We acknowledge that our project does have some limitations. As mentioned previously, capacity and time frame did not allow for the use of a more representative sample of budgets for our analysis, which may limit the generalizability of our findings. On the other hand, the recommendations provided focus on higher-level, structural changes rather than changes to specific content for the City’s budget, which may allow for wider applicability across governments.

We also stress that the findings we present in our report are not exclusive to the City. Many municipalities that we reviewed in our analysis suffered from similar issues in the lack of usability and understandability in presentation of budget information. Therefore, we believe that other municipalities around the US can benefit from utilizing our recommendations to improve the effectiveness of their budget information. Pursuing enhanced usability and understandability of budget information, in both the present and the future, will allow the City and other municipalities to improve transparency, contribute to effective participation by ensuring informed residents and municipal leadership and staff, and enhance both public and internal accountability.



*Project Lead Kate Henry (left), Finance and Asset Management, and Nathan McCommon, Deputy City Manager (second from left), speak with the LCY team at the year-end celebration. (Background: Councilmember Janice Zahn in blue blazer.) TERI THOMSON RANDALL*

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# APPENDICES

## APPENDIX A - INTERVIEW PROTOCOL

Location \_\_\_\_\_

Date/time \_\_\_\_\_

Researchers conducting session \_\_\_\_\_

My name is \_\_\_\_\_ and I will be facilitating this interview.

Thank you for taking the time to speak with us today. We are current graduate students with the Evans School of Public Policy & Governance at University of Washington who have been working with the Finance & Asset Management Department to evaluate the current City of Bellevue budget document and to provide recommendations on improving the usability and understandability of budget information. We understand that the budget document is intended to be a major policy document that informs City of Bellevue residents as well as City of Bellevue elected officials and administrative staff about the City's future plans and priorities. As a \_\_\_\_\_ we value your opinions and experiences of using the budget document. We want to get a better understanding of how you use the budget document in your work. Additionally, given how you use the budget document, we seek to understand what about the document works for you and what does not. The information collected from this interview will be shared with Finance and Asset Management Department of City of Bellevue.

This interview will include the following questions, and the total time is estimated to be 30 minutes each.

If there are no further questions, let's get started with the first question.

[Note: the interview will use phrases such as "Tell me more," "Could you give me an example?," and "Could you explain that?" as prompts to solicit more detailed information when needed.]

### Questions for the Budget Producer:

1. Could you please describe how you use the biennial budget document in your role?
2. Could you please describe the process for putting together the biennial budget document?
3. Does the process more inform the budget document or does the budget document more inform the process? Why?

4. What procedures or criteria are used to assess the budget document?
  - » What procedures or criteria, if any, are used to guide or assess the extent to which the budget document is accessible to audiences of staff, policymakers, and the general public?
5. Do you track and collect feedback from budget document users or audiences?
6. From your perspective, if you were to imagine an ideal budget document for your role, what are the characteristics it would have? Why?

### Questions for Budget Consumer A:

1. Could you please describe how you use the biennial budget document in your role as an assistant city manager?
2. Given how you use the budget document in your role, in what ways is the current budget document easy to use, if at all? Why?
3. In what ways is the current budget document difficult to use in your role, if at all? Why?
4. To what extent is the budget document used or referenced outside of the budgeting process?
5. From your perspective, if you were to imagine an ideal budget document for your role, what are the characteristics it would have? Why?
6. Given your work with City Councilmembers, what is your sense of what they find easy to use about current or past budget documents, if at all? Why?
7. What is your sense of what City Councilmembers find difficult to use about current or past budget documents, if at all? Why?
8. What do you believe City Councilmembers are looking for from a budget document? Why?



**Questions for Budget Consumer B:**

- 1. Could you please describe how you use the biennial budget document in your role as a Deputy City Manager? Additionally, how does the City Manager’s Office use the budget document?
- 2. Given your work with various City departments, what is your sense of how the budget document is used among departmental leadership and staff?
- 3. Given how the budget document is used in your role and among the departments you oversee, in what ways is the current budget document easy to use, if at all? Why?
- 4. In what ways is the current budget document difficult to use in your role and among the departments you oversee, if at all? Why?
- 5. To what extent is the budget document used or referenced outside of the budgeting process?
- 6. From your perspective, if you were to imagine an ideal budget document for your role, what are the characteristics it would have? Why?

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