



# The Citizen's Guide to the Nashville Budget

## Providing Better Information in Better Ways

By Robert Boydston and William Aaron

**Editor's note:** Each year GFOA bestows its prestigious Awards for Excellence to recognize outstanding contributions to the practice of government finance. This article describes the 2003 winning entry in the E-Government and Technology category.

**C**ongratulations, you finally have the budget completed! It is balanced, meets the needs of your citizens, addresses the priorities of your elected officials, keeps taxes low, pays for those rising health insurance costs, and maybe even provides a few dollars for employee raises. Through a painstaking budget process, you have built a financial plan that will turn public dollars into public services. It's a good budget, and a story worth telling. But how do you tell that story?

The Citizen's Guide to the Metro Budget is an expression of Metropolitan Nashville's customer-focused approach to providing better information in better ways to citizens and other stakeholders. It quickly makes budgetary information accessible to the public, using simple design techniques that are available to virtually any government with a Web site. In Nashville, the Citizen's Guide has expanded the audience for the Metro budget by more than 33 times—to more than 2,500 users.

The site uses the Internet to make government more transparent to its citizens. It describes the budget process, discusses plans and progress to advance Metro's priorities, shows how tax dollars work in the community, and provides easy access to departmental information on activities, performance, and finances. The site is designed for access from a dial-up modem, but has features that can take advantage of broadband speed. It is written between an eighth-grade to a 10th-grade reading level, but contains information useful to the public, elected officials, and administrators. This article describes how Nashville has used the Internet to enhance stakeholder understanding of and participation in the budget development process.

## ABOUT NASHVILLE

The Metropolitan Government (Metro) is the consolidated city-county government for Nashville, Tennessee's capital and second most populous city. Metro has a strong mayor form of government, with the mayor, vice-mayor, and 40 Metropolitan Council members elected on a nonpartisan basis. The finance director, who serves at the pleasure of the mayor, and the Office of Management and Budget (OMB) are responsible for developing Metro's \$1.3 billion budget and guiding the government's 55 agencies and elected officials through the budget preparation and approval process.

Metro's budget takes the form of an ordinance that is filed by May 25 and must be passed by June 30 for the fiscal year that begins July 1. Between these two dates, the recommended budget ordinance is supported by administration communications that include budget presentations, budget hearings, and the recommended budget book. After approval, the adopted budget is presented in a final budget book that is published in the summer or early fall.

## THE CHALLENGE — AND THE SOLUTION

For many years, the primary communication device about the Metro budget has been the recommended budget book, a 500- to 800-page document printed at the end of May and distributed to the Council in early June for their use in budget hearings with Metro agencies. Because of constraints of cost, time, and its useful

life, the recommended budget book is distributed only to the Council, certain Finance Department and agency personnel, the press, and a few locations for public inspection. Since the adopted budget always contains amendments from the recommended budget, a final budget book is published in August or September to describe the budget actually approved by the Council. At the same time, OMB publishes a 28-page budget-in-brief booklet that is often used when officials make budget presentations to public community groups.

The short timeframe for considering the budget gives the administration very little time for one-on-one interaction about the recommended budget with Council members, their constituents, and other stakeholders, most of whom have very limited public budgeting experience. Even when the mayor and the Council have similar priorities, the budget requires some level of mass distribution, as well as the ability for interested parties to find programmatic information on their own. Even though Metro's budget documents have received the GFOA Distinguished Budget Presentation Award for many years, a prudent marketing and information plan requires more than the traditional ability to download 10- to 20-megabyte Adobe PDF files of the complete budget books and ordinances. Until development of the Citizen's Guide, the budget was available only by downloading these large files or finding the rare printed documents.

In his first State of Metro address after being elected in 1999, Mayor Bill Purcell outlined this vision for Nashville: "As we move the technology of the city government into this century, we will include every resident. Every home and library computer can be a mini-courthouse. From reporting problems and needs to paying fees and fines, the average person can have access to their government 24 hours a day, 365 days a year." The new finance director and the new IT director shared an enthusiasm for electronic government. One of the first priorities brought to the new Metro-wide E-gov Committee was the Citizen's Guide to the Metro Budget. Other initiatives included the redesign and launch of the nashville.gov portal, an e-bid surplus property auction system, online vendor registration, and the NotiPHY public health emergency communication resource.

With the support of the E-gov Committee, OMB initiated a project to prepare a citizen-oriented budget presentation that would make budgetary information more readily available to stakeholders. The goal was to expand budgetary conversation to all interested stakeholders via Metro's Web site, thus facilitating access to budgetary information through improved navigation aids. This initiative complemented a separate project to reformat the budget book. By presenting less raw accounting detail and more program

## Exhibit 1: Citizen's Guide Main Menu



information in a condensed, readable format, Metro hoped to shift the focus of budgetary conversation from object-of-expenditure detail toward the results of resource allocation decisions.

### SITE DEVELOPMENT

To develop the site, OMB assembled a diverse team that combined staff with number-crunching and communications skills with internal Web developers from the Information Technology Services Department and an external Web development vendor. The team also called on employees with special skills from other units as needed.

The process began in January 2002 with an off-site staff brainstorming session to find better ways to communicate budgetary information to the public via the Internet. Early conceptual work determined the direction of the site, and what its role and function would be in the budget process. Metro decided to focus on access to information—to get the biggest bang for the buck by providing stakeholders with access to appropriate levels of program, policy, and management detail without reinventing the wheel. Design work began in mid-February; by the end of May, both the Web site and the process required to load it had been thoroughly tested by the development team, OMB staff, and selected colleagues. On May 24, when the recommended budget book was sent to the printer, the same Acrobat files were tagged and loaded into the Web site's navigation system. The site was live to the public on May 28, a week before the printed book became available.

### SITE CONTENT

As deployed, the site includes links to satisfy a wide range of stakeholder needs. This section describes a few of the most noteworthy features of the Citizen's Guide.

**Summary Information.** The “30,000-foot view” of the budget includes links to the mayor's annual State of Metro address, concise discussions of Nashville's priorities, an explanation of the budget process, pie charts showing where the money comes from by source and where it goes by function, and the finance director's budget presentation to the Council. Another link takes the user to a discussion of the capital improvements budget, which follows a process that is parallel to, but separate from, the operating budget process. Users with broadband connections can take advantage of links to streaming video of budget presentations and Council budget hearings.

Links also lead to the OMB home page and Adobe PDF files of the budget book and ordinances. Finally, the “Contact Us” button offers a degree of interactivity by allowing users to make suggestions to and ask questions of OMB staff. Exhibit 1 shows what the main page of the Citizen's Guide looks like.

**Budget Aids.** The Citizen's Guide includes several features to help users better understand Nashville's budget process. An online glossary defines unfamiliar financial and budgetary terms, while a reader's guide describes how to use the site and read the printed budget book's departmental pages. The most recent enhancement is a narrated slide show describing the budget preparation process.

**Departmental Information.** Drop-down selection lists take the user to each department's operating and capital improvements budget. Each department's operating budget page includes an organization chart. Clicking on the boxes on the chart takes the user to that unit's pages in the budget book. Other links lead to pages that present the department's budget at a glance, budget highlights, performance measures, and capital improvements budget. Users can also find links to the department's home page and contact information for department management and budget staff, including e-mail links. Exhibit 2 is an example of a typical departmental page.

### KEY ISSUES

As Nashville conceptualized the Citizen's Guide, the project team had to work through several key issues, including orienta-

tion, accessibility, ease of use, and speed. This section details how each of these issues was resolved.

**Orientation.** The first question was whether the site should facilitate access to the line-item detailed financial information on the government’s enterprise business system. This option was not pursued because time constraints did not provide for a satisfactory way of getting detailed revenue and expenditure information from our enterprise business system through the Internet firewalls and to citizens in a non-technical format. In the end, we decided that the site should focus on access to major policy areas, not line-item accounting information.

**Accessibility.** Once we realized that the most important information was already presented in the budget book, the question became how to provide existing information in more effective ways. Even though the budget book contained all the relevant information on Nashville’s budget, few people had access to the book—a problem that was easily solved by the site’s very existence. A more challenging problem was that the lay reader found it difficult to locate information or otherwise make sense of the budget book. While the site still relies on the information in the budget book, enhanced navigation tools have substantially increased the value of this information.

The site approaches information from multiple directions. The user can view summary information on the city’s primary focus areas, and then drill into the relevant departmental budgets. Alternatively, the user can directly access departmental budgets from the drop-down menu. At the departmental level, the user

can see the department’s overall budget, or click on an organization chart to go to a specific unit’s narrative information in the budget book. Performance and financial information are similarly accessed.

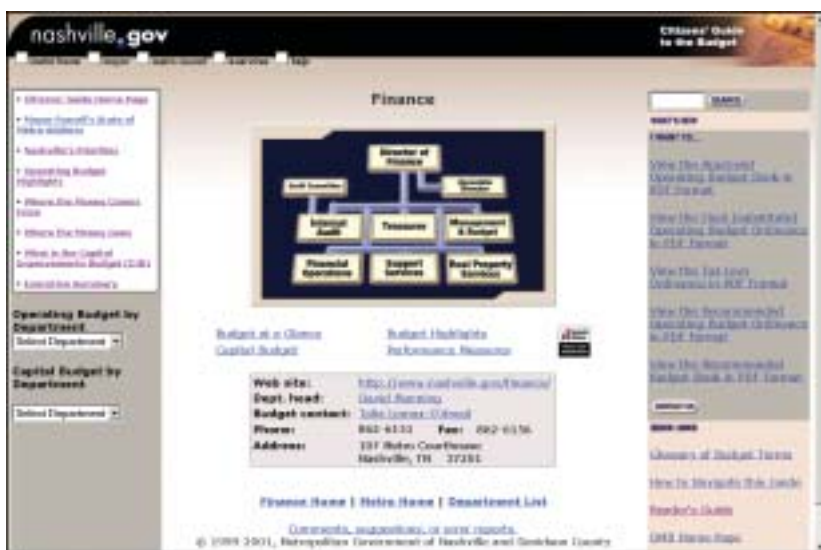
**Ease of Use.** A primary goal was two-click access to departmental budget information. The site was designed and tested for ADA compliance. Certain features were designed with non-technical users in mind, including user helps and a non-technical glossary. We also adhered to what we called the “Tyler test” of readability, which was aimed to ensure that the site’s text could be understood by one manager’s 6th-grade daughter. Finally, care was taken to spell out acronyms whenever possible.

**Speed.** Around the time the Citizen’s Guide was being developed, a major consumer magazine on personal computers reported that 80 percent of households nationwide still connected to the Internet by dial-up modem. To make the site useable to all users, Nashville provided the option of viewing the site with graphic-intensive Flash pages or simpler non-Flash pages. Although large bandwidth tools were available (such as streaming video of budget presentations and hearings), they were not needed to access most budgetary information. The data was divided into small pieces; for example, Acrobat files from the budget book were limited to a few departments, so that selecting a department would not require downloading the rest of the budget book. The development team tested the site extensively using 28.8K dial-up modems.

## SO WHAT?

Nashville has already reaped many benefits from its investment in the Citizen’s Guide. From a professional perspective, the site advances the GFOA recommended practice endorsing the National Advisory Council on State and Local Budgeting’s assertion that the budget process should involve and promote effective communication with stakeholders. It also advances the GFOA Distinguished Budget Presentation Awards program standards of promoting the budget as a policy document, financial plan, operations guide, and communications device. The site’s contributions to both budgeting and digital government have been recognized by a couple of professional organizations. In addition to the GFOA Award for Excellence, the Citizen’s Guide took fourth place in the Center for Digital Government’s 2003 Best of the Web program (in the category of Best City Government Applications).

## Exhibit 2: Departmental Page



More importantly, the Citizen's Guide has facilitated more and better conversation about Nashville's budget. Budgetary information is more accessible to Metro residents and interested stakeholders than ever before. More than 2,500 different users accessed the Citizen's Guide Web site in its first year—a significant improvement over the 75 printed copies of the budget book that were distributed prior to the site's creation. Hits have increased from 9,861 the first year to more than 18,000 this past year. Most viewers—77 percent—do not originate in the Metro network. As one Metro Council member said, "My constituents can now sit at home watching budget hearings on live television and look at the same materials I am reviewing." The site promotes government transparency by better communicating priorities and accomplishments to citizens, customers, and other stakeholders. In short, it tells citizens the story of what their government's budget is and how their tax dollars are at work in the community.

The site continues to improve. For fiscal 2004, Metro added information about the budget process. The site is also a key part of implementing Nashville's new "Results Matter" program-based, performance-informed budget. Governments looking for ways to better inform stakeholders about public budgeting and involve them in the development process might be well served by emulating some of the features of the Citizen's Guide. The site is accessible by clicking the link on Metro Nashville's home page at [www.nashville.gov](http://www.nashville.gov). ■

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