

# City Budget Office

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## Department Overview

The City Budget Office (CBO) is responsible for developing and monitoring the City's annual budget, carrying out budget-related functions, and overseeing fiscal policy and financial planning activities. CBO provides strategic analysis relating to the use of revenues, debt, long-term issues, and special events. The department also provides technical assistance, training, and support to City departments in performing financial functions.

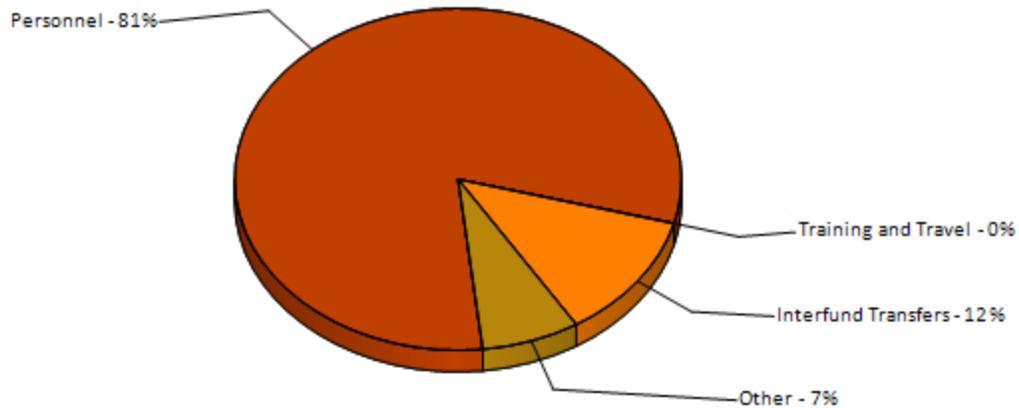
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Adopted	2016 Endorsed
General Fund Support	\$4,038,530	\$4,614,910	\$5,606,325	\$5,650,211
<b>Total Operations</b>	<b>\$4,038,530</b>	<b>\$4,614,910</b>	<b>\$5,606,325</b>	<b>\$5,650,211</b>
<b>Total Appropriations</b>	<b>\$4,038,530</b>	<b>\$4,614,910</b>	<b>\$5,606,325</b>	<b>\$5,650,211</b>
Full-time Equivalent Total*	28.50	29.50	33.00	33.00

\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# City Budget Office

## 2015 Adopted Budget - Expenditure by Category



### Budget Overview

The 2015 Adopted and 2016 Endorsed Budget has few changes for CBO. The primary one is a transfer of three revenue and forecasting staff from the Finance and Administrative Services (FAS) Department to CBO, which is intended to more closely align the ongoing forecasting work of these staff with the budgeting work in CBO. In addition, this team will help develop, implement and manage a new Economic and Revenue Forecast Advisory Council (ERFAC), which will have a joint Executive and Legislative branch membership of staff that will advise the City on revenue policies.

Other changes in this budget include the reclassification and increment of a halftime administrative position to a fulltime analyst position, an increase to CBO's budget to address some salary equity considerations, and technical changes to reflect internal service cost and Citywide inflationary increases.

#### City Council Changes to the Proposed Budget

The Council shifted \$30,000 of revenue-backed expenditure authority from City Light to the City Budget Office to fund administrative costs for the City Light Review Panel.

# City Budget Office

## Incremental Budget Changes

### City Budget Office

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 4,614,910</b>	<b>29.50</b>	<b>\$ 4,614,910</b>	<b>29.50</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 282,618	0.00	\$ 292,136	0.00
<b>Proposed Changes</b>				
Transfer of Forecasting Staff to CBO	\$ 430,293	3.00	\$ 430,293	3.00
Reclassify and increase existing position	\$ 60,000	0.50	\$ 60,000	0.50
Salary Adjustments	\$ 150,000	0.00	\$ 150,000	0.00
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 527	0.00	-\$ 527	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 39,031	0.00	\$ 73,399	0.00
<b>Council Changes</b>				
Transfer spending authority for the City Light Review Panel	\$ 30,000	0.00	\$ 30,000	0.00
<b>Total Incremental Changes</b>	<b>\$ 991,415</b>	<b>3.50</b>	<b>\$ 1,035,301</b>	<b>3.50</b>
<b>2015 Adopted/2016 Endorsed Budget</b>	<b>\$ 5,606,325</b>	<b>33.00</b>	<b>\$ 5,650,211</b>	<b>33.00</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$282,618**

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, central cost allocations, retirement, healthcare, workers' compensation, and unemployment costs. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

# City Budget Office

## Proposed Changes

### **Transfer of Forecasting Staff to CBO - \$430,293/3.00 FTE**

This item transfers 3.0 FTE from the Finance and Administrative Services Department's (FAS) Finance Division to the City Budget Office. The staff in this group produce the City's revenue forecasts and related economic work, which will now be more closely aligned with the budget office functions. In addition, this group will staff a new Economic and Revenue Forecast Advisory Council (ERFAC), which will be a joint Executive and Legislative body reviewing and advising the City on economic policies and actions.

### **Reclassify and increase existing position - \$60,000/.50 FTE**

This item turns an existing 0.5 FTE administrative specialist III position into a full time strategic advisor II position, allowing CBO to better staff the City on policy and budget issues.

### **Salary Adjustments - \$150,000**

This item increases CBO's budget authority to address some pay equity considerations.

## Proposed Technical Changes

### **Citywide Training and Travel Reallocation - (\$527)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **Final Citywide Adjustments for Standard Cost Changes - \$39,031**

Citywide technical adjustments made in the "Proposed Phase" reflect changes due to inflation, central cost allocation, retirement, healthcare, workers' compensation, and unemployment costs. These adjustments reflect updates to preliminary cost assumptions established in the "Baseline Phase."

## Council Changes

### **Transfer spending authority for the City Light Review Panel - \$30,000**

The Council established the City Light Review Panel in 2010 to assist the utility in developing a Strategic Plan and to provide an independent review of the Plan to the Mayor and Council. Now in its fourth year, the Council determined the panel can move from Seattle City Light managing their administrative costs, to the panel managing them with oversight from the City Budget office. This change adds \$30,000 to the City Budget Office to accomplish this. This expenditure will continue to be funded with rate-payer revenues.

## City Council Provisos

There are no Council provisos.

# City Budget Office

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Adopted</b>	<b>2016 Endorsed</b>
City Budget Office Budget Control Level	CZ000	4,038,530	4,614,910	5,606,325	5,650,211
<b>Department Total</b>		<b>4,038,530</b>	<b>4,614,910</b>	<b>5,606,325</b>	<b>5,650,211</b>

<b>Department Full-time Equivalents Total*</b>	<b>28.50</b>	<b>29.50</b>	<b>33.00</b>	<b>33.00</b>
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## Appropriations By Budget Control Level (BCL) and Program

### City Budget Office Budget Control Level

The purpose of the City Budget Office Budget Control Level is to develop and monitor the budget, carrying out budget-related functions, oversee financial policies and plans, and provide financial and other strategic analysis.

<b>Program Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Adopted</b>	<b>2016 Endorsed</b>
City Budget Office	4,038,530	4,614,910	5,606,325	5,650,211
<b>Total</b>	<b>4,038,530</b>	<b>4,614,910</b>	<b>5,606,325</b>	<b>5,650,211</b>
Full-time Equivalents Total*	28.50	29.50	33.00	33.00

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