

# City Budget Office

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<http://www.seattle.gov/budgetoffice/>

## Department Overview

The City Budget Office (CBO) is responsible for developing and monitoring the City's annual budget, carrying out budget-related functions, overseeing fiscal policy and financial planning activities, policy analysis, and preparing legislation for City Council review. CBO provides strategic analysis relating to the use of revenues, debt, long-term issues, and special events. The office also provides technical assistance, training, and support to City departments in performing financial functions. The Innovation and Performance team is also in CBO, supporting and advancing initiatives by using data and design to solve problems.

## Budget Snapshot

	2019 Actuals	2020 Adopted	2021 Adopted
<b>Department Support</b>			
General Fund Support	7,203,501	7,283,554	7,145,311
<b>Total Operations</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
<b>Total Appropriations</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
Full-Time Equivalent Total*	36.00	36.00	36.00

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

## Budget Overview

The 2021 Adopted Budget decreases the City Budget Office's budget by \$278,200. The office's personnel budget is reduced by \$94,200, and \$270,000 in revenue is gained through reimbursements for staff work to other departments. The rest of the change is related to Citywide changes and personnel costs.

### City Council Changes to the Proposed Budget

The Council made no changes to the 2021 Proposed Budget.

## City Budget Office

### Incremental Budget Changes

#### City Budget Office

	Dollars	FTE
<b>2020 Adopted Budget</b>	<b>7,283,554</b>	<b>36.00</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(53,888)	-
Baseline Adjustments for Personnel Costs	9,823	-
<b>Proposed Operating</b>		
5% Reduction in General Fund reliance in the City Budget Office's budget	(94,178)	-
<b>Council</b>		
Reserve for Independent Economics and Forecasting Office	-	-
<b>Total Incremental Changes</b>	<b>\$(138,243)</b>	<b>-</b>
<b>Total 2021 Adopted Budget</b>	<b>\$7,145,311</b>	<b>36.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$(53,888)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

##### Baseline Adjustments for Personnel Costs

Expenditures \$9,823

This centrally administered change adjusts appropriations to reflect an annual wage increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, family medical leave, retirement, overtime and temporary labor. There is no increase assumed from 2021 to 2022. This does not include a 2021 salary increase for non-represented Executives, Managers and Strategic Advisors.

#### Proposed Operating

##### 5% Reduction in General Fund reliance in the City Budget Office's budget

Expenditures \$(94,178)

Revenues \$270,000

## City Budget Office

In response to adverse economic impacts from the COVID-19 pandemic, the City requested departments to reduce their reliance on General Fund resources in order to preserve critical public funding. The City Budget Office met the 5% reduction target with \$270,000 in revenues backed by reimbursements from other City departments for CBO staff work, as well as a reduction of \$94,200 in its personnel budget.

### Council

#### **Reserve for Independent Economics and Forecasting Office**

Expenditures -

This Council Action added \$150,000 of General Fund to Finance General as a reserve for partial year costs of establishing an independent economic and forecasting office through separate legislation. The funding is intended to be combined with personnel costs for positions currently included in the City Budget Office budget in 2021. Similar to the King County Office of Economic and Financial Research and the Washington State Economic Revenue Forecast Council staff, this office will provide confidential economic and tax research and resources to the Council and Mayor. Further, it will independently develop economic and revenue forecast information and present forecast results to the Mayor and Council and the same time.

This action also imposes a proviso on the Finance General appropriation:

"Of the appropriation in the 2021 Budget for Finance General (FG), \$150,000 may not be spent until an ordinance is created approving the establishment of an independent forecasting office."

And on the City Budget Office appropriation:

"Of the appropriation in the 2021 Budget for the City Budget Office (CBO), \$330,000 may not be spent until an ordinance is created approving the establishment of an independent forecasting office."

## City Budget Office

### Expenditure Overview

	2019 Actuals	2020 Adopted	2021 Adopted
<b>Appropriations</b>			
<b>CBO - BO-CB-CZ000 - City Budget Office</b>			
00100 - General Fund	7,203,501	7,283,554	7,145,311
<b>Total for BSL: BO-CB-CZ000</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
<b>Department Total</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
<b>Department Full-Time Equivalents Total*</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>

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### Budget Summary by Fund City Budget Office

	2019 Actuals	2020 Adopted	2021 Adopted
00100 - General Fund	7,203,501	7,283,554	7,145,311
<b>Budget Totals for CBO</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>

### Appropriations by Budget Summary Level and Program

#### **CBO - BO-CB-CZ000 - City Budget Office**

The purpose of the City Budget Office Budget Summary Level is to develop and monitor the budget, carry out budget-related functions, oversee financial policies and plans, support and advance Citywide innovation and performance measurement, and provide financial and other strategic analysis.

<b>Program Expenditures</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Adopted</b>
City Budget Office	7,203,501	7,283,554	7,145,311
<b>Total</b>	<b>7,203,501</b>	<b>7,283,554</b>	<b>7,145,311</b>
Full-time Equivalents Total*	36.00	36.00	36.00

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