

Finance & Human Resources Departments

2019 Community Leadership Academy



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QUESTIONS

Human Resources Department

2019 Community Leadership Academy

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HR Department Overview



Citizens

City Council

City Manager



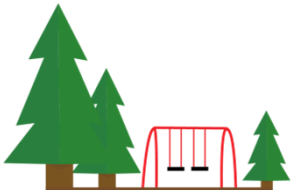
Municipal Court



Fire



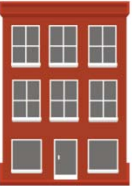
Police



Park & Recreation



Public Works



Community & Economic Development



City Clerk



Human Resources



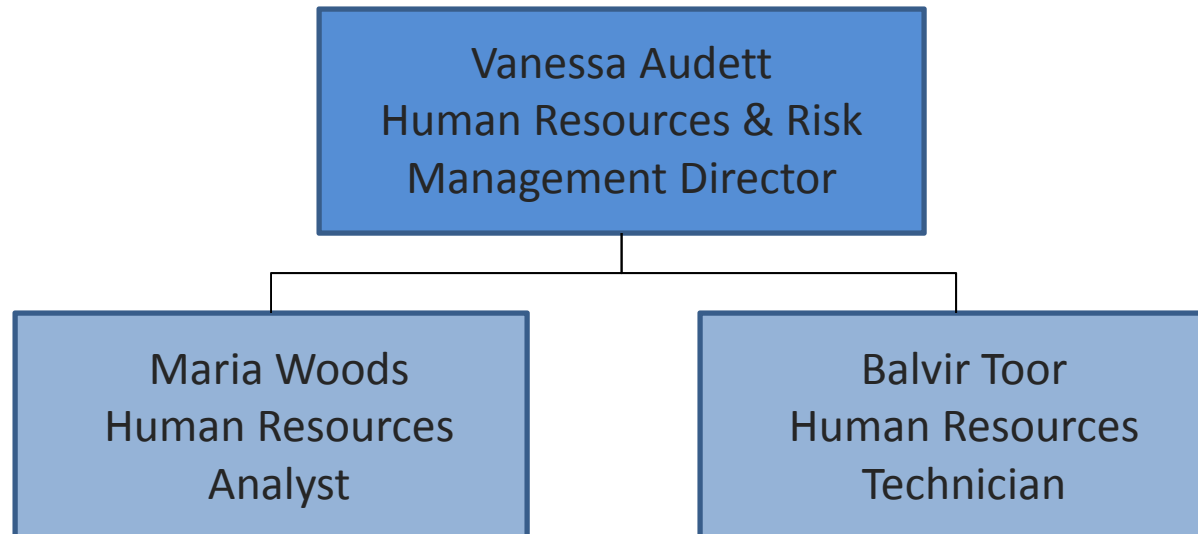
City Attorney



Finance and Systems



Human Resources & Risk Management Department 2019 Organization Chart



HUMAN RESOURCES AND RISK MANAGEMENT ROAD MAP



VISION

Human Resources and Risk Management is a strategic partner in building a highly skilled, diverse and motivated team of employees, working together, safely and responsibly to support achievement of City goals.

MISSION

The Human Resources and Risk Management Department models core City values and is a strategic partner developing and delivering innovative programs and services designed to support the mission of the City.



SUPPORTING CITYWIDE GOALS

CITY OPERATIONS

Continuously improve the effectiveness and efficiency of Human Resource and Risk Management programs and services.

LIFELONG LEARNING

Support and invest in lifelong learning and development of staff. Foster student learning and development through the Global Connections partnership.

DEPARTMENT GOALS

CREATE AN EXEMPLARY WORK ENVIRONMENT

Deliver effective, efficient and consistent human resources and risk management services. Enhance relationships with staff at all levels by modeling the City's values of service, integrity, teamwork and accountability.

DEVELOP EFFICIENCIES AND NEW WAYS OF DOING BUSINESS

Implement lean process improvements and use tools and technology to their full potential to streamline personnel practices.

TRAINING AND DEVELOPMENT

Work collaboratively to identify the skills employees need to succeed. Provide employees with the training and support needed to develop and deploy those competencies.



*Can anyone name
five core functions of
a typical human
resources
department?*



Human Resources

- Regulatory Compliance
- HR Information Systems
- Recruitment & Selection
- Employee & Labor Relations
- Employee Recognition
- Training & Coaching
- Change Management
- Organizational Development
- Compensation & Benefits
- Community Outreach

Risk Management

- Insurance Policy Administration
- Building/Property
- Vehicle/Equipment
- Liability
- Asset Protection & Recoup
- Small Claims
- Safety & Training
- Safety Audits
- Worker's Compensation
- Emergency Management

Finance & Systems Department

2019 Community Leadership Academy

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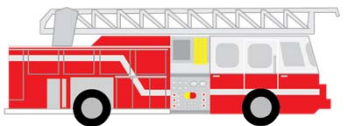


Citizens

City Council

City Manager

Contract Services
Public Safety



Fire



Police



Community & Economic
Development



Municipal Court



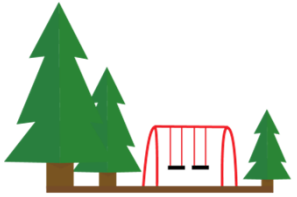
Human
Resources



Public Works



Legal



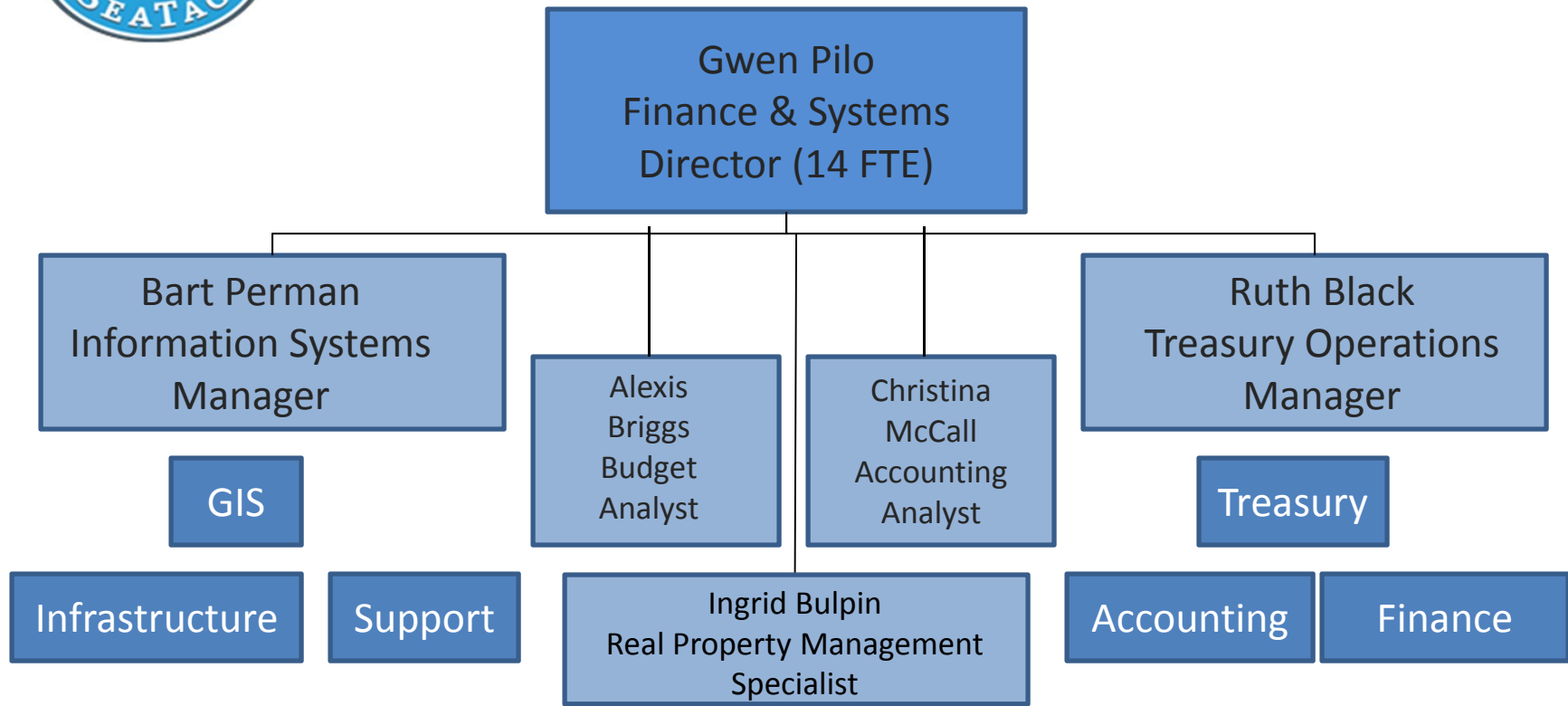
Parks, Community
Programs and
Services



Finance
and Systems



Finance & Systems Department 2019 Organization Chart





FINANCE AND SYSTEMS ROAD MAP

2019

VISION

To become the premier provider of integrated, long-term technology and financial services.

IS MISSION

Provide innovative, integrated, and reliable technology solutions.

FINANCE MISSION

Provide timely, accurate and carefully considered financial solutions.

SUPPORTING CITYWIDE GOALS

CITY OPERATIONS

Provide integrated technology and financial systems to support the achievement of department defined goals and priorities.

REVENUE AND DEVELOPMENT

Continually improve upon the successes of today to ensure a balanced, healthy, and stable financial future for delivery of services.

DEPARTMENT GOALS

SUPPORT OTHER CITY-DEPARTMENT GOALS

Maintain system stability, availability and security. Coordinate, integrate and implement financial solutions.

FOSTER FINANCE & SYSTEMS EMPLOYEE ENGAGEMENT

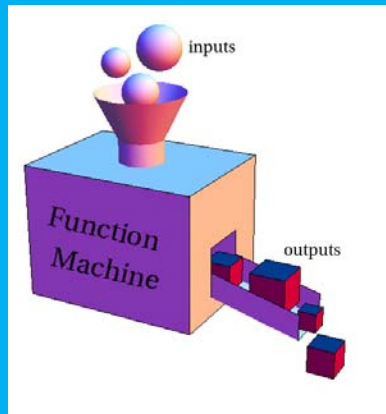
Foster an environment where team members are engaged, informed, empowered and recognized for their value.

Demystifying City Finances & Budgets



- Functions of Government Finance
- Budget Basics
- Your Property Taxes
- Setting Service Levels
- Budget Decision Making -You Make the Call

Functions of Government Finance



- Maintain Accounting and Reporting System
- Invest idle cash
- Prepare Budgets
- Issue Management Reports
- Analyze and Forecast
- Issue Debt, Pay bills, provide banking etc.
- Collect Some Taxes

Regulatory Requirements



Legality:

- State Constitution
- Revised Code of WA (RCW)
- SeaTac Municipal Code

Compliance:

State Auditor's Office

- Budget, Accounting Reporting System(BARS)
- Attorney General Opinions
- Annual Audits

Types of Funds



- **GENERAL FUND**
(AKA, CURRENT EXPENSE FUND)
- SPECIAL REVENUE FUNDS
- DEBT SERVICE FUNDS
- CAPITAL FACILITY FUNDS
- ENTERPRISE (Utilities) FUNDS
- INTERNAL SERVICE FUNDS

Budget Basics

TRUE OR FALSE?

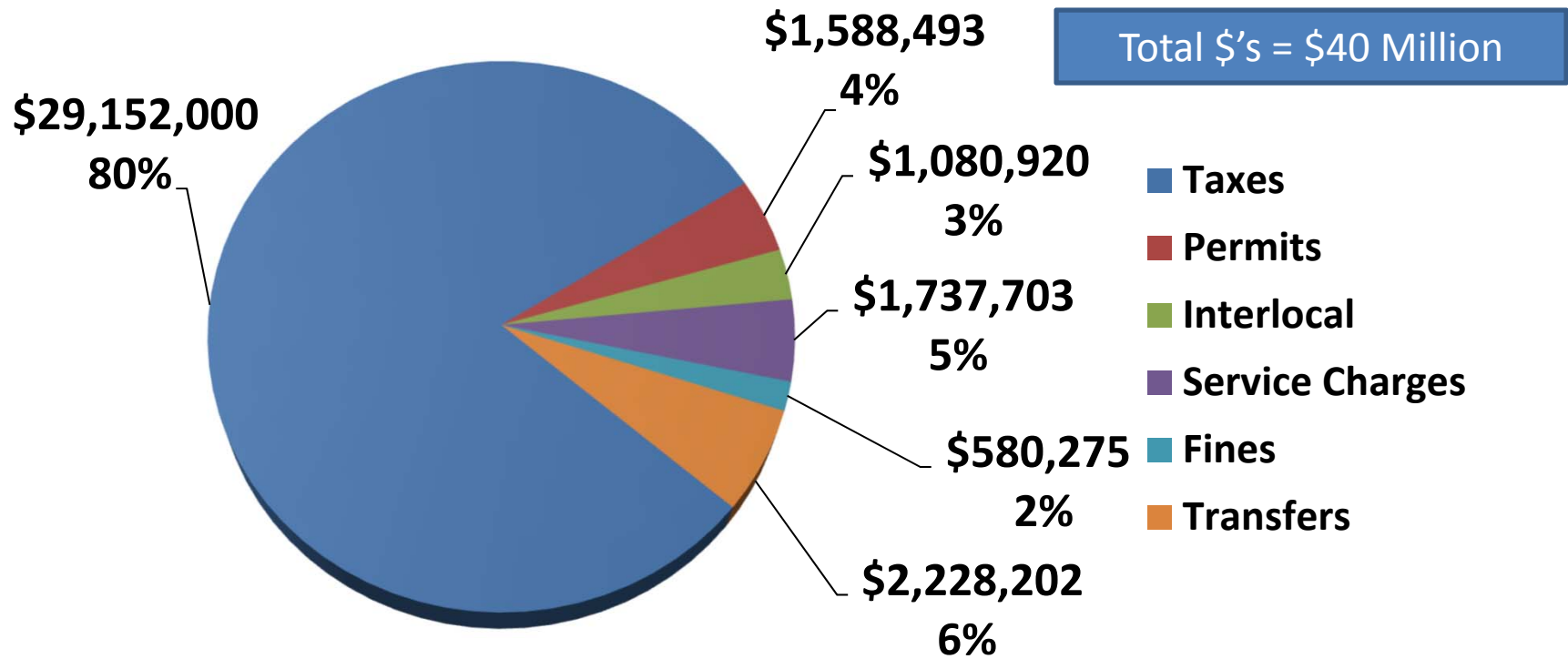
The City's budget is like my budget.

TRUE

Balancing the Budget

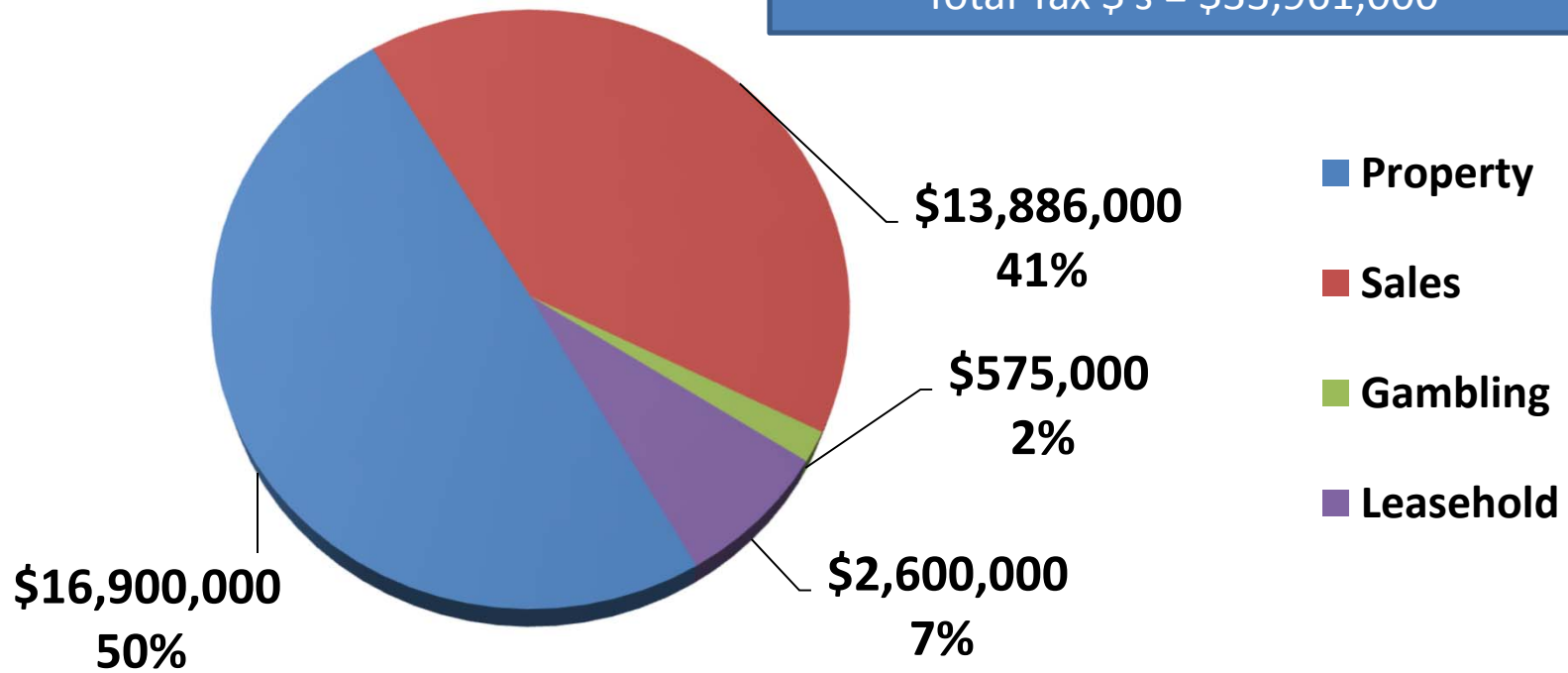
- Basic Budget Compared to Available Revenues
 - Estimate Revenue
 - Minus Basic Budgeting Expenditures
 - If 0 = Balanced Budget
 - <0 = Cuts needed
 - >0 = Available for additional Services or Reserves

2019 General Fund Revenue Budget



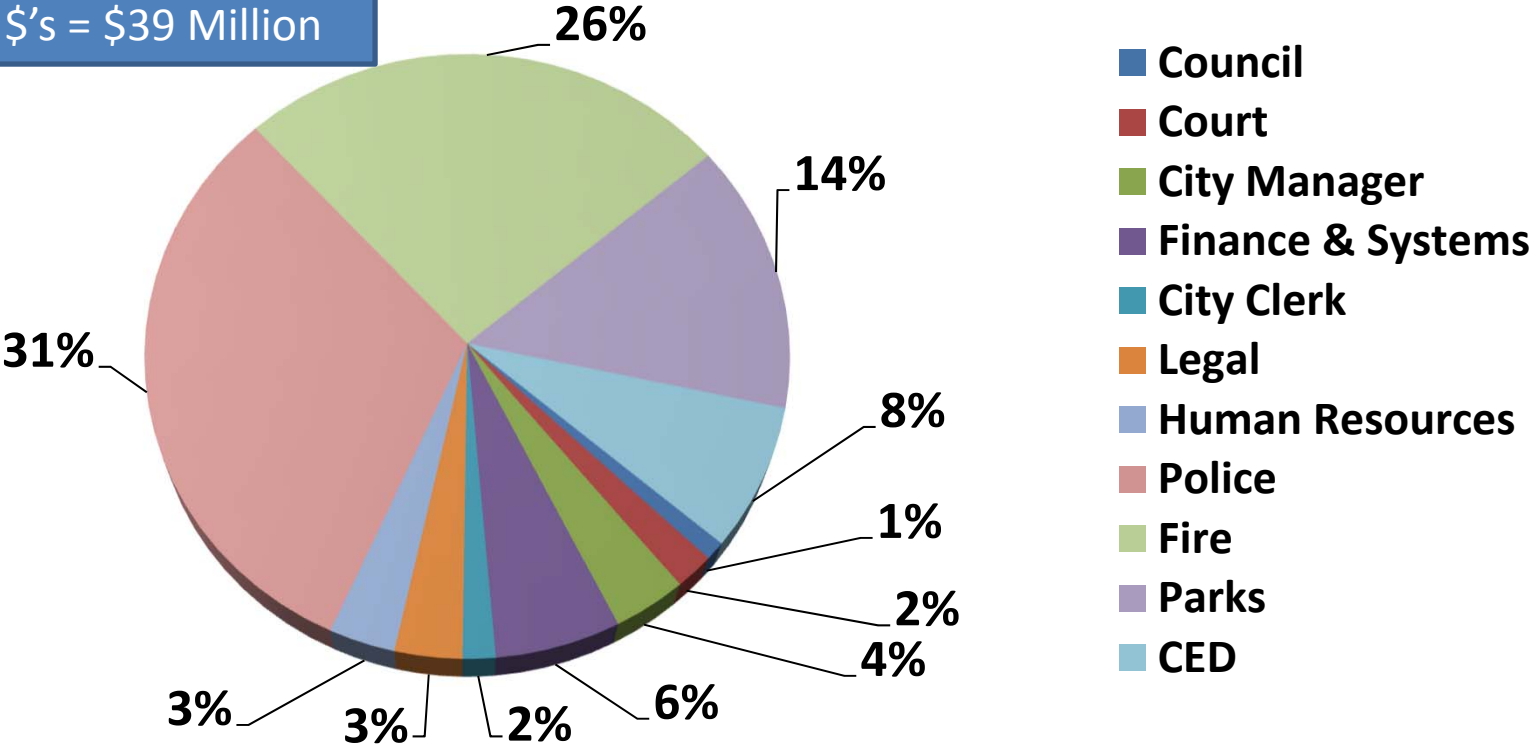
2019 General Fund Taxes by Source

Total Tax \$'s = \$33,961,000



2019 General Fund Uses by Department

Total \$'s = \$39 Million

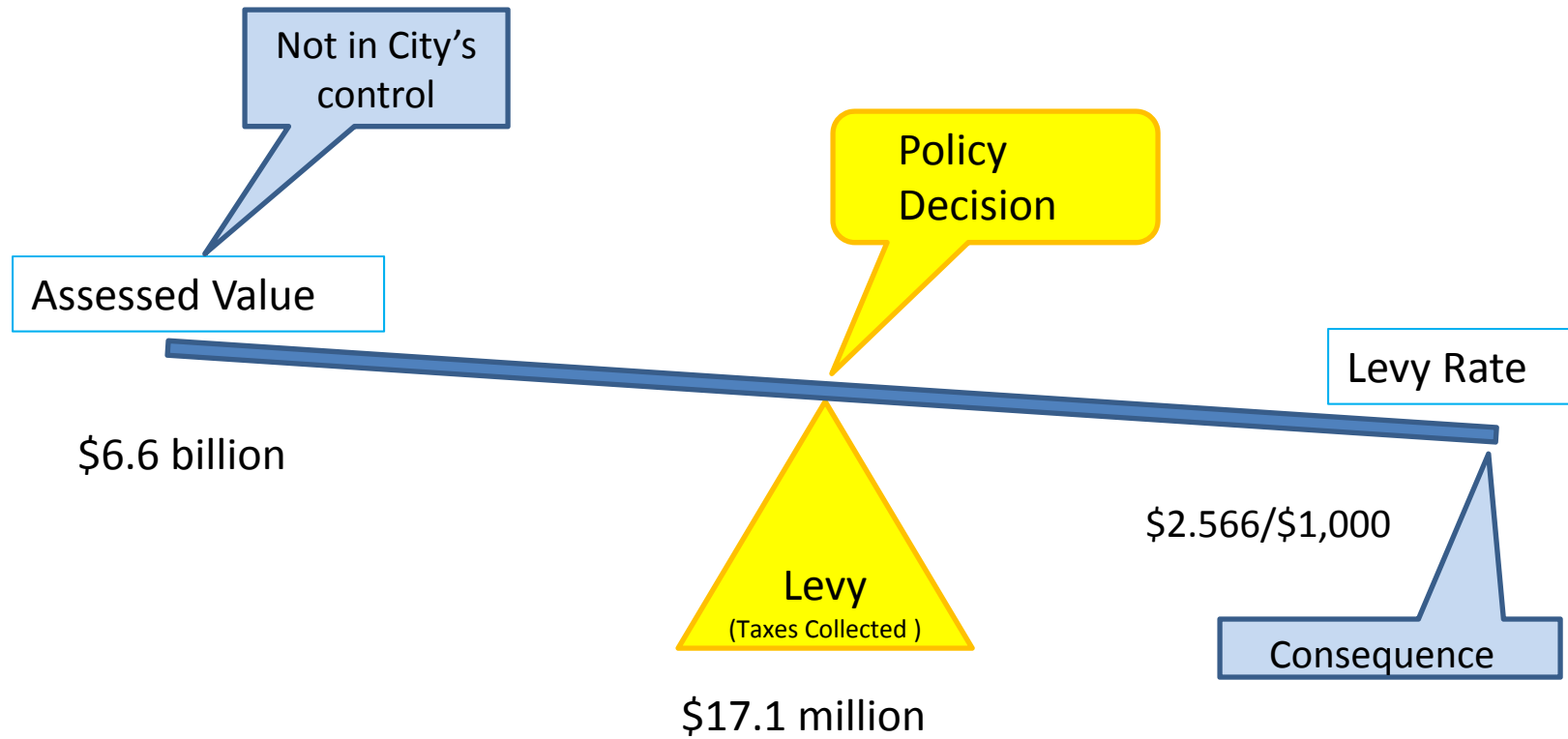


Property Tax

FACT or FICTION

- When the value goes up, the City gets more revenue
- If the City raises property taxes by 1% my entire tax bill will go up by 1%
- The City determines the tax rate, the Assessor determines the value, and the City gets whatever revenue results
- My taxes go up every year

FACTS



$$\text{Levy} / \text{Assessed Valuation} = \text{Levy Rate}$$

Homeowner Calculation Example

$$\begin{array}{r} \text{Avg home value} \\ \underline{\$239,723} \\ \text{Assessed valuation} \\ \$1000 \end{array} \times \begin{array}{r} \text{Levy Rate} \\ \$2.56 \end{array} = \begin{array}{r} \text{SeaTac property} \\ \text{taxes} \\ \$614 \end{array}$$

- Actual increase (or decrease) really depends on the actual change in a particular property's assessed valuation
- HOWEVER, we know we pay much more in property taxes. Where does it go?



Property Tax Distribution

In 2019, the City receives only 22% of the total property tax bill for SeaTac residents.

2019 Property Tax Distribution \$11.33 per \$1,000 of Assessed Valuation (levy code #2210)

KC Flood District \$.10

Port of Seattle \$.12

Emergency Medical Svcs \$.22

KC Library \$.37

King County \$1.22*

State School Fund \$2.63

City of SeaTac \$2.57

School District #401 \$3.89

Sound Transit \$.21

***Note: King County can be broken down further as follows:**

<u>Regular levies:</u>		<u>Lid Lift:</u>	
Current expense	0.6109	Parks	0.1293
Inter-County River	0.0001	Zoo/Open Space/Trls	0.0000
Veteran's Aid	0.0051	Veterans/Human Svcs	0.0935
Mental Health	<u>0.0115</u>	AFIS	0.0350
Subtotal Non-Voted	0.6276	Children/Family Justice Ctr.	0.0428
		Radio Communication	0.0539
		Best Start For Kids	<u>0.1143</u>
		Total Reg Levies	1.0964
		Transportation	0.0486
		Marine District	0.0101
		Conservation Futures	0.0343
		Bond Fund Unlimited	<u>0.0297</u>
		Total King County	1.2191

Source: King County Department of Assessments

Setting Service Levels

TRUE OR FALSE?

All City services are discretionary.

FALSE

Setting Service Levels

When setting Service Levels:

- ❖ Prioritize
- ❖ Consider Policies
- ❖ Council Goals



**BUDGET
EXCERCISE**

Congratulations!

You have just been
elected to the City of
Everlasting Sunshine's
City Council.

Welcome to the budget
process...

BUDGET EXCERCISE

The Good News:

The Preliminary Proposed Budget is balanced and meets minimum service levels.

BUDGET EXCERCISE

The Bad News:

A number of funding requests were excluded in order to present a balanced Budget.

BUDGET EXCERCISE

Your Job as City Council:

- ❖ Review the Decision Cards
- ❖ Reach consensus on:
 - ✓ Priorities
 - ✓ Funding
- ❖ Report out

	<u>Revenue</u>	<u>Expense</u>	<u>Type</u>
Decision Cards:			
Property Appraisal for Sale of City-Owned Property	15,000	3,500	One-time
Replace Slope Mower		10,000	One-time
City Managers Office Paperless Solution		2,500	One-time
Replace Spray Park Water Filtration System		3,000	One-time
Land Improvements to generate Lease Revenue		10,000	One-time
1% Property Tax Increase	1,000		On-going
6% Utility Tax	3,000		On-going
State Mandated Public Safety Courses		15,000	On-going
Grant for State Mandated Public Safety Courses	10,000		On-going
Prior Year Ending Fund Balance	25,000		One-time
Total	<u>\$ 54,000</u>	<u>\$ 44,000</u>	

Impacts to Future Years Revenues/Expenditures

1% Property Tax Increase	1,000		On-going
6% Utility Tax	3,000		On-going
City Manager Office Paperless Savings		(500)	On-going
State Mandated Public Safety Courses		15,000	On-going
Grant for State Mandated Public Safety Courses	10,000		On-going
Land improvements revenue (2018) on-going	8,500		On-going
	<u>\$ 22,500</u>	<u>\$ 14,500</u>	

Get Involved with your budget

- Be informed
- Participate
 - Write a Letter
 - Attend Public Hearings and Meetings
 - Address the Council

Thank you for attending.