

# 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, 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, evaluation, and design to solve problems.

## Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Proposed
<b>Department Support</b>				
General Fund Support	7,682,047	8,215,845	8,711,842	9,845,299
Other Funding - Operating	1,055,722	-	175,212	177,844
<b>Total Operations</b>	<b>8,737,769</b>	<b>8,215,845</b>	<b>8,887,054</b>	<b>10,023,143</b>
<b>Total Appropriations</b>	<b>8,737,769</b>	<b>8,215,845</b>	<b>8,887,054</b>	<b>10,023,143</b>
Full-Time Equivalents Total*	43.00	45.00	45.00	47.00

\* 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

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### Incremental Budget Changes

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	2024 Budget	FTE
<b>Total 2024 Endorsed Budget</b>	<b>8,887,054</b>	<b>45.00</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	122,442	-
<b>Proposed Operating</b>		
Payroll Expense Tax Evaluation Staff and Capacity	1,013,647	2.00
<b>Total Incremental Changes</b>	<b>\$1,136,089</b>	<b>2.00</b>
<b>Total 2024 Proposed Budget</b>	<b>\$10,023,143</b>	<b>47.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$122,442

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.

#### Proposed Operating

##### Payroll Expense Tax Evaluation Staff and Capacity

Expenditures \$1,013,647  
 Position Allocation 2.00

The City's 2023-2024 Proposed Mid-Biennial Budget Adjustments appropriates approximately \$301 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which \$7 million is allocated to the administration and evaluation of the Payroll Expense Tax. This ongoing item adds \$1,013,647 of payroll tax in the General Fund to the Innovation and Performance (IP) team within the City Budget Office for: two evaluation advisors (\$354,647), two-year evaluation consulting services (\$500,000 per year), evaluation design and reporting services (\$60,000), and community outreach (\$40,000) needed to conduct evaluation and reporting on the effectiveness of Payroll Expense Tax programs. With this change, the payroll tax administration budget funds two evaluation advisors for approximately \$200 million in payroll tax funded programs.

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These additional consultant evaluation resources are critical to evaluate the impact of the payroll tax on jobs and the local economy per the Seattle Municipal Code. The funding also supports two staff evaluators and outreach and reporting services, initially proposed in the last budget cycle, to assess the effectiveness of the new programs and ensure that the tax proceeds are allocated to areas that are delivering positive impact to our communities.

This item also provides \$59,000 to increase administrative staffing capacity to fully-fund an existing part-time-funded position in IP. The additional capacity is needed due to the increase in IP staffing related to administration and evaluation of the Payroll Expense Tax.

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## 2023-24 Proposed Mid-Biennial Budget Updates - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Proposed Changes	Grand Total
City Budget Office	00100 - General Fund	8,711,842	1,133,457	9,845,299
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	14500 - Payroll Expense Tax	175,212	2,632	177,844
<b>City Budget Office Total</b>		<b>8,887,054</b>	<b>1,136,089</b>	<b>10,023,143</b>
<b>Grand Total</b>		<b>8,887,054</b>	<b>1,136,089</b>	<b>10,023,143</b>