

Education-Support Services Levy

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Department Overview

In November 2011, Seattle voters approved a \$231 million renewal of the Education-Support Services Levy, otherwise known as the Families and Education Levy, for the period of 2012-2018. The 2011 Families and Education Levy invests in early learning, elementary school, middle school, high school, and health programs to achieve three goals:

1. Improve children's readiness for school.
2. Enhance students' academic achievement and reduce the academic achievement gap; and
3. Decrease students' dropout rate and increase graduation from high school and prepare students for college and/or careers after high school.

Levy investments are aligned with the goals of Seattle Public Schools to double the number of students who enroll in post-secondary programs after high school and/or achieve a career credential.

Department of Education and Early Learning (DEEL) staff administer the Families and Education Levy. The mission of DEEL is to ensure all Seattle children have the greatest opportunity to succeed in school and in life and to graduate from school ready for college or a career. DEEL is responsible for developing the City's education policy and investment strategy to help children succeed in school, strengthen school-community connections, and increase access to high-quality programs supporting academic achievement. DEEL, the Department of Parks and Recreation, and Public Health - Seattle & King County all use levy dollars to implement programs and support levy goals and objectives.

Levy investments are made in programs that improve academic achievement. To that end, each program undergoes ongoing program evaluation to ensure it delivers on specific targeted outcomes intended to improve academic achievement. DEEL publishes annual reports detailing program targets (adopted by the Levy Oversight Committee) and program results.

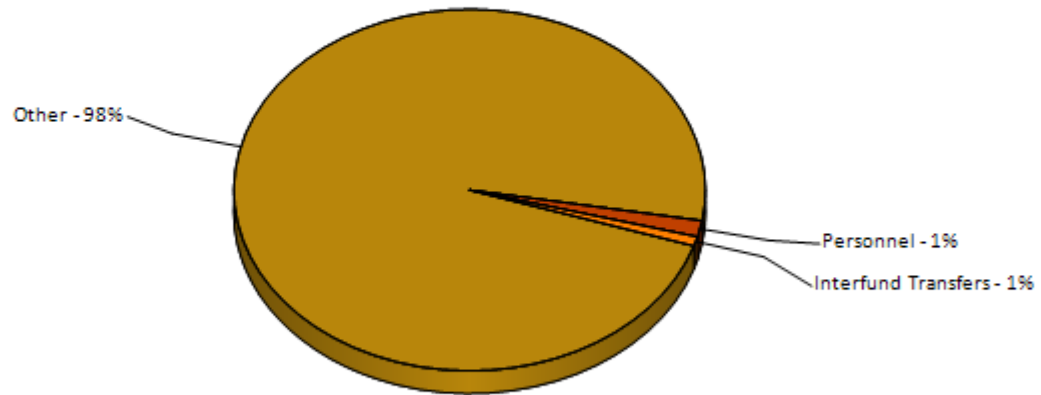
Budget Snapshot

Department Support	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Proposed
Other Funding - Operating	\$30,829,790	\$38,261,780	\$40,887,050	\$40,887,050
Total Operations	\$30,829,790	\$38,261,780	\$40,887,050	\$40,887,050
 Total Appropriations	 \$30,829,790	 \$38,261,780	 \$40,887,050	 \$40,887,050
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

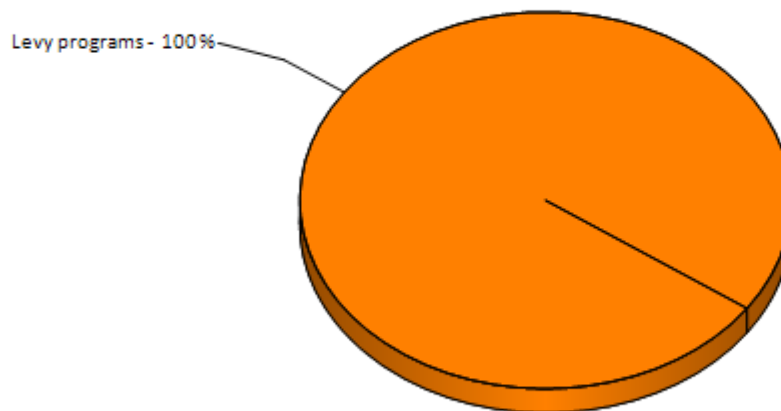
** FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.*

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2018 Proposed Budget - Expenditure by Category



2018 Proposed Budget - Revenue by Category



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Budget Overview

The 2011 Families and Education Levy substantially increases the overall funding available to support children and their families, both in- and out-of-school, to help all Seattle's children succeed academically. Outlined below is an overview of the six key program areas that were recommended by the 2011 Families and Education Levy Advisory Committee and funded in the levy:

1. School Readiness and Early Learning

- o In 2017-18 DEEL is serving 373 children in Step Ahead/Pathway with another 326 slots that were converted from Step Ahead to Seattle Preschool Program (SPP), for a total of 699 levy-funded slots. Since 2015, Step Ahead expansion funding has been used to prepare providers for the quality standards of SPP; as of fall 2017, 17 former Step Ahead classrooms have converted to SPP; those same former Step Ahead providers expanded with an additional seven classrooms for a total of 24 classrooms identified from former Step Ahead providers.
- o professional development for Step Ahead, Early Childhood Education and Assistance Program, Head Start, Comprehensive Childcare Program, and Family Friend & Neighbor sites;
- o health screenings for Step Ahead;
- o home visitation for 2-3-year-olds (160 families annually); and
- o support for families and children entering kindergarten each year.

2. Elementary School Academic Achievement includes funding for:

- o extended learning time and out-of-school time at 21 schools in each of the school years, 2017-18 and 2018-19;
- o summer learning for up to 1,200 students once the program is fully established (Summer learning will jump from 800 students in 2017 to 1,000 in 2018); and
- o family support for both high-risk elementary students and refugee/immigrant and Native American families and students.

3. Middle School Academic Achievement and College/Career Preparation includes funding for:

- o extended learning time and out-of-school time;
- o social, emotional, and behavioral support, college and career planning at four schools, case management for college and career planning for up to 600 students;
- o summer learning for up to 1,300 students at full implementation in 2018 (1,000 in 2017); and
- o out-of-school time transportation and sports.

4. High School Academic Achievement and College/Career Preparation includes funding for:

- o extended learning time & social, emotional, and behavioral support for ninth graders at five schools, college and career planning at five schools, case management for college and career planning for up to 400 students once the program is fully established (the program served 200 students in 2016-17 and 300 in 2017-18); and
- o summer learning for up to 500 students.

5. Student Health includes funding for:

- o school-based health centers (SBHCs) and nursing services at five middle schools and 10 high schools;
- o SBHC, nursing, and family engagement services at the Seattle World School;
- o SBHC services for students at the Interagency Academy;
- o health care, mental health interventions and community referrals for elementary school students at eight sites;
- o a quality control system for mental health providers; and
- o oral health services for 10 schools.

6. Administration and Evaluation

The levy provides funding for staff in the Department of Education and Early Learning to provide the same level of oversight, administration, and strategic guidance for levy-funded programs throughout the life of the levy. These staff members are responsible for building strong partnerships with Seattle Public Schools, community funders, and community providers to ensure successful program development and

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implementation. As part of this program, the levy funds ongoing research and evaluation, and staff use this data to make continuous program improvements. This provides a strong accountability structure for levy programs, including a data-sharing agreement with Seattle Public Schools and performance based contracts tied to achieving specific indicator and outcome goals.

The program areas described above represent the investment areas critical for children to achieve the educational milestones that will put them on a successful path from pre-school to post-secondary attainment. The Budget Control Levels mirror these program areas.

The 2018 Proposed Budget offers no changes from the 2018 Endorsed Budget. The 2018 Proposed Budget reflects the level of expenditure described in the 2011 Families and Education Levy financial plan approved by the City Council in [Ordinance 123567](#). Although the overall expenditure levels will remain according to the adopted financial plan, there will be minor shifts in the expenditure levels by Budget Control Levels (BCLs) in preparation for the upcoming conversion of the 2018 Adopted Budget for Summit Re-Implementation (SRI). SRI is a Citywide software update and centralization of the City's Summit accounting system that will begin in January 2018.

The levy can legally collect property taxes in the amount of \$231.6 million over seven years, from 2012-2018. In the first year, 2012, the amount levied was \$32.1 million. This amount is then inflated by 1% annually through 2018. In addition, from 2012 to 2018, the Levy fund was originally expected to earn \$4.9 million from interest earnings on its fund balance, resulting in a combined total revenue estimate of \$236 million.

The levy implementation plan expands program service delivery levels during each successive year to include a growing number of schools and children. Due to the limitation of 1% annual growth in levy amounts imposed by law, and to fund the expanded program levels in the latter years of the levy, the funding strategy appropriated less than the revenues collected in the early years and held those funds in reserve within the City's Education - Support Services Fund (displayed at the end of this section). Those reserves are used to fund higher program and administration expenses in the final years of implementation. The first year in which levy spending has exceeded revenues collected in the same year was 2016. All appropriated funds are also appropriated through the Department of Education and Early Learning (DEEL) operating fund. DEEL administers all levy appropriations.

Incremental Budget Changes

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	2018	
	Budget	FTE
Total 2018 Endorsed Budget	\$ 40,887,050	0.00
Baseline Changes		
Technical Health Care Change	\$ 0	0.00
Total Incremental Changes	\$ 0	0.00
2018 Proposed Budget	\$ 40,887,050	0.00

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Descriptions of Incremental Budget Changes

Baseline Changes

Technical Health Care Change

This is a net-zero transfer in funding to cover the health care rate increase from the 2018 Endorsed Budget to the 2018 Proposed Budget.

Expenditure Overview

Appropriations	Summit Code	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Proposed
2011 Families and Education Levy					
Administration and Evaluation Budget Control Level	IL702	1,555,911	1,580,113	1,613,236	1,613,236
Early Learning and School Readiness Budget Control Level	IL102	7,947,569	10,173,386	11,084,099	11,084,099
Elementary School Academic Achievement Budget Control Level	IL202	6,351,660	9,484,236	10,383,279	10,383,279
High School Academic Achievement and College/Career Preparation Budget Control Level	IL402	2,819,947	3,182,517	3,425,815	3,425,815
Middle School Academic Achievement and College/Career Preparation Budget Control Level	IL302	5,696,551	7,184,799	7,564,130	7,564,130
Student Health Budget Control Level	IL502	6,458,152	6,656,729	6,816,491	6,816,491
Department Total		30,829,790	38,261,780	40,887,050	40,887,050
Department Full-time Equivalents Total*		0.00	0.00	0.00	0.00

* 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.

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Revenue Overview

2018 Estimated Revenues

Summit Code	Source	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Proposed
	Interest Earnings	810,377	811,131	663,642	663,642
	Taxes, Levies, & Bonds	33,249,649	33,597,548	33,934,150	33,934,150
	Unrealized Gains (Losses)	-281,705	0	0	0
	Total Levy programs	33,778,321	34,408,679	34,597,792	34,597,792
	Total Revenues	33,778,321	34,408,679	34,597,792	34,597,792
371000	Use of (Contribution to) Fund Balance	-2,948,531	3,853,101	6,289,258	6,289,258
	Total Levy programs	-2,948,531	3,853,101	6,289,258	6,289,258
	Total Resources	30,829,790	38,261,780	40,887,050	40,887,050

Appropriations By Budget Control Level (BCL) and Program

Administration and Evaluation Budget Control Level

The purpose of the Administration Budget Control is to monitor that funds are used to achieve the Levy's goals of school readiness, academic achievement, reduced dropout rates and increased graduation rates, and student preparedness for college and/or careers after high school.

	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Proposed
Program Expenditures				
Administration and Evaluation	1,555,911	1,580,113	1,613,236	1,613,236
Total	1,555,911	1,580,113	1,613,236	1,613,236

Early Learning and School Readiness Budget Control Level

The purpose of the Early Learning and School Readiness Budget Control Level is to ensure that children enter Seattle's schools ready to learn by increasing access for low-income families to higher quality and more extensive educational child care, and expanding the number of current early childhood education programs.

	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Proposed
Program Expenditures				
Early Learning and School Readiness	7,947,569	10,173,386	11,084,099	11,084,099
Total	7,947,569	10,173,386	11,084,099	11,084,099

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Elementary School Academic Achievement Budget Control Level

The purpose of the Elementary School Academic Achievement Budget Control Level is to improve Seattle's elementary school-aged children's ability to achieve academically by investing in quality academic support programs.

	2016	2017	2018	2018
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Elementary School Academic Achievement	6,351,660	9,484,236	10,383,279	10,383,279
Total	6,351,660	9,484,236	10,383,279	10,383,279

High School Academic Achievement and College/Career Preparation Budget Control Level

The purpose of the High School Academic Achievement and College/Career Preparation Budget Control Level is to improve Seattle's high school-aged children's ability to achieve academically, complete school, and be prepared for college and/or careers after high school by investing in quality academic support programs.

	2016	2017	2018	2018
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
High School Academic Achievement and College/Career Preparation	2,819,947	3,182,517	3,425,815	3,425,815
Total	2,819,947	3,182,517	3,425,815	3,425,815

Middle School Academic Achievement and College/Career Preparation Budget Control Level

The purpose of the Middle School Academic Achievement and College/Career Preparation Budget Control Level is to improve Seattle's middle school-aged children's ability to achieve academically, complete school, and be prepared for college and/or careers after high school by investing in quality academic support programs.

	2016	2017	2018	2018
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Middle School Academic Achievement and College/Career Preparation	5,696,551	7,184,799	7,564,130	7,564,130
Total	5,696,551	7,184,799	7,564,130	7,564,130

Student Health Budget Control Level

The purpose of the Student Health Budget Control Level is to reduce health-related barriers to learning so that students can achieve academically, complete school, and be prepared for college and/or careers after high school by investing in school-based health programs located at Seattle Public Schools.

	2016	2017	2018	2018
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Student Health	6,458,152	6,656,729	6,816,491	6,816,491
Total	6,458,152	6,656,729	6,816,491	6,816,491

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Education Levy Fund Table

2011 Families and Education Levy (17857)

	2016 Actuals	2017 Adopted	2017 Revised	2018 Endorsed	2018 Proposed
Beginning Fund Balance	50,224,991	49,308,245	52,383,056	45,455,144	48,529,955
Accounting and Technical Adjustments	-790,466	0	0	0	0
Plus: Actual and Estimated Revenues	33,778,321	34,408,679	34,408,679	34,597,792	34,597,792
Less: Actual and Budgeted Expenditures	30,829,790	38,261,780	38,261,780	40,887,050	40,887,050
Ending Fund Balance	52,383,056	45,455,144	48,529,955	39,165,886	42,240,697
Reserve Against Fund Balance	52,383,056	45,455,144	48,529,955	39,165,886	42,240,697
Total Reserves	52,383,056	45,455,144	48,529,955	39,165,886	42,240,697
Ending Unreserved Fund Balance	0	0	0	0	0