

Seattle Preschool Levy

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Department Overview

In November 2014, voters approved a four-year, \$58 million Seattle Preschool Services Levy to fund the Seattle Preschool Program (SPP) Action Plan. The purpose of the program is to expand access to affordable, high-quality preschool for Seattle's three- and four-year-olds so that they enter school prepared to succeed and the academic opportunity gap for children is eliminated. The levy funds a demonstration phase of the Seattle Preschool Program that began in 2015 and will grow to serve 2,000 children in 100 classrooms by 2018.

The SPP closely follows the recommendations of national experts and consultants who advised the City to develop an evidence-based program which builds on community partnerships and the existing network of preschool providers, is accessible to all families, and is realistic and practical.

Department of Education and Early Learning (DEEL) staff administer the Seattle Preschool Levy. The mission of DEEL is to ensure that 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 oversees implementation of the SPP by contracting for services with community providers, directly providing coaching for preschool directors and teachers, and investing in capacity building (e.g. tuition support for teaching staff to attain required educational credentials, facility construction and renovations, and other organizational supports).

Levy investments are intended to make sure that children are exhibiting appropriate developmental skills by the time they enter kindergarten. Children's growth is supported in all developmental domains including social/emotional health, physical development, cognitive skills, language, literacy, and math.

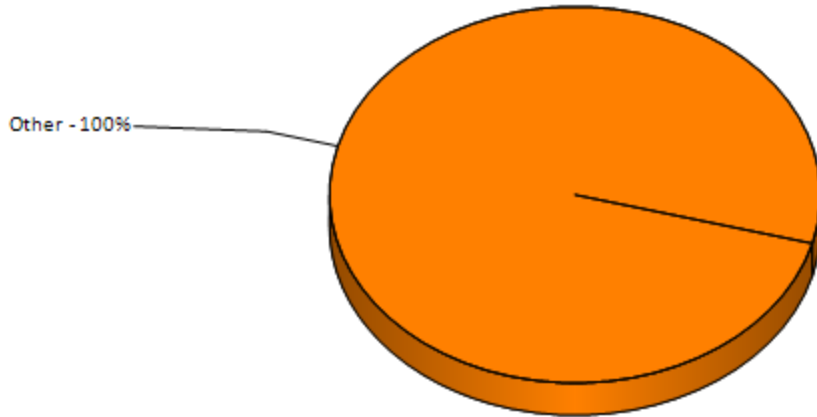
Budget Snapshot

Department Support	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
Other Funding - Operating	\$0	\$4,902,556	\$9,037,977	\$9,037,977
Total Operations	\$0	\$4,902,556	\$9,037,977	\$9,037,977
Total Appropriations	\$0	\$4,902,556	\$9,037,977	\$9,037,977
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

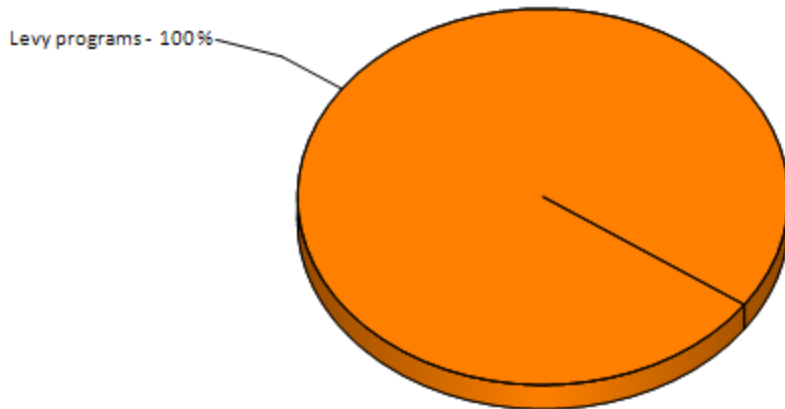
* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

Seattle Preschool Levy

2016 Proposed Budget - Expenditure by Category



2016 Proposed Budget - Revenue by Category



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Budget Overview

The Seattle Preschool Program builds on the foundation established by the City's investment of Families and Education Levy funds in the Step-Ahead program; the Child Care Assistance Program funded by the City's General Fund; the Early Childhood Education and Assistance Program funded by Washington state and managed by the City; and federal investments in Head Start. The key elements of SPP are based on the expertise of national consultants and researchers, Washington state experts involved with developing the state's early learning strategy, local providers and advocates, key stakeholders and policy makers. SPP reflects the best thinking about how to prepare children for school and eliminate the academic opportunity gap.

Levy services:

1. *School Readiness* funds 15 SPP classrooms in the 2015-16 school year serving up to 287 three- and four-year-olds and 39 SPP classrooms in 2016-17 serving up to 780 children.
2. *Program Support* funds professional development and training for approximately 30 lead teachers and assistants in 2015-16 and 78 in 2016-17.
3. *Capacity Building* funds tuition support for teachers to gain required credentials and facility construction, renovation, and improvements to increase access to quality classrooms.
4. *Research and Evaluation* funds:
 - o external evaluators to assess classroom environments and teacher/child interactions;
 - o training for teachers on how to appropriately assess child development;
 - o external evaluators to develop and begin a comprehensive evaluation strategy; and
 - o data system development to support quality improvement and evaluation.
5. *Administration* funds DEEL staff to provide oversight, administration and leadership for the development of the investments identified above. The levy requires continuous quality improvement, strong community partnerships, and transparency in the program's development.
6. *Contingency* funds provide flexibility for this new investment. SPP requires partnerships with existing programs and for those programs to contribute resources from their existing sources, as well as parent tuition based on a sliding fee scale. While estimates of these resources were based on working with existing providers and funders, the City included contingency funds in case actual recoveries or contributions fall short of expectations.

The 2016 Proposed Budget reflects the level of expenditure described in the financial plan adopted by the City Council in Ordinance 124509. The levy is expected to generate revenues of \$58,034,730 over four years. For 2016, the budget assumes \$15.1 million in revenue. Because programs are phased in, the adopted budget appropriates only \$9 million of the 2016 revenue. The City will hold excess funds in reserve for latter years when expenditures will exceed earned revenues.

Incremental Budget Changes

Seattle Preschool Levy

	2016	
	Budget	FTE
Total 2016 Endorsed Budget	\$ 9,037,977	0.00
2016 Proposed Budget	\$ 9,037,977	0.00

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Expenditure Overview

Appropriations	Summit Code	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
Administration Budget Control Level	IP500	0	1,711,616	2,116,001	2,116,001
Capacity Building Budget Control Level	IP300	0	1,342,346	2,597,576	2,597,576
Contingency Budget Control Level	IP600	0	138,690	243,338	243,338
Program Support: Professional Development and Training Budget Control Level	IP200	0	247,675	742,874	742,874
Research and Evaluation Budget Control Level	IP400	0	918,614	687,115	687,115
School Readiness Budget Control Level	IP100	0	543,615	2,651,073	2,651,073
Department Total		0	4,902,556	9,037,977	9,037,977
Department 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.

Revenue Overview

2016 Estimated Revenues

Summit Code	Source	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
411100	Taxes, Levies & Bonds	0	14,286,440	14,440,923	14,440,923
441930	Parent Tuition	0	140,860	683,368	683,368
	Total Levy programs	0	14,427,300	15,124,291	15,124,291
	Total Revenues	0	14,427,300	15,124,291	15,124,291
379100	Use of (Contribution to) Fund Balance	0	-9,524,744	-6,086,314	-6,086,314
	Total Levy programs	0	-9,524,744	-6,086,314	-6,086,314
	Total Resources	0	4,902,556	9,037,977	9,037,977

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Appropriations By Budget Control Level (BCL) and Program

Administration Budget Control Level

The purpose of the Administration Budget Control Level is to administer Seattle Preschool Program funds.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Administration	0	1,711,616	2,116,001	2,116,001
Total	0	1,711,616	2,116,001	2,116,001

Capacity Building Budget Control Level

The purpose of the Capacity Building Budget Control Level is to help preschool teachers, assistants, and directors meet the requirements of the Seattle Preschool Program and to provide support for facility development or remodeling.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Capacity Building	0	1,342,346	2,597,576	2,597,576
Total	0	1,342,346	2,597,576	2,597,576

Contingency Budget Control Level

The purpose of the Contingency Budget Control Level is to provide additional funding to Seattle Preschool Program programs if initial estimates of costs understated the need for resources, and to support quality improvement efforts that arise as the program is phased in.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Contingency	0	138,690	243,338	243,338
Total	0	138,690	243,338	243,338

Program Support: Professional Development and Training Budget Control Level

The purpose of the Program Support: Professional Development and Training Budget Control Level is to develop the skills of preschool teachers and directors and to provide support so that children are better prepared for school.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Program Support: Professional Development and Training	0	247,675	742,874	742,874
Total	0	247,675	742,874	742,874

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Research and Evaluation Budget Control Level

The purpose of the Research and Evaluation Budget Control Level is to assist Seattle Preschool Program programs in achieving their intended results and to support continuous improvement.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
Research and Evaluation	0	918,614	687,115	687,115
Total	0	918,614	687,115	687,115

School Readiness Budget Control Level

The purpose of the School Readiness Budget Control Level is to prepare children for school by providing access to full day preschool for Seattle families regardless of income.

	2014	2015	2016	2016
Program Expenditures	Actuals	Adopted	Endorsed	Proposed
School Readiness	0	543,615	2,651,073	2,651,073
Total	0	543,615	2,651,073	2,651,073

Preschool Levy Fund Table

Preschool Services Fund

	2014	2015	2015	2016	2016
	Actuals	Adopted	Revised	Endorsed	Proposed
Beginning Fund Balance	0	0	0	9,524,744	9,524,744
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	0	14,427,300	14,427,300	15,124,291	15,124,291
Less: Actual and Budgeted Expenditures	0	4,902,556	4,902,556	9,037,977	9,037,977
Ending Fund Balance	0	9,524,744	9,524,744	15,611,058	15,611,058
Reserve for Future Programming		9,524,744	9,524,744	15,611,058	15,611,058
Total Reserves		9,524,744	9,524,744	15,611,058	15,611,058
Ending Unreserved Fund Balance	0	0	0	0	0