

# Education Connections: Dollars and Sense

Presented by Melissa DeVita

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5:00 PM



# Bellevue School District School Finance 101

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## Topics

- Funding Sources
- Funding Uses
- Cost Drivers
- Supporting the School District

## Funding Sources – \$ Millions

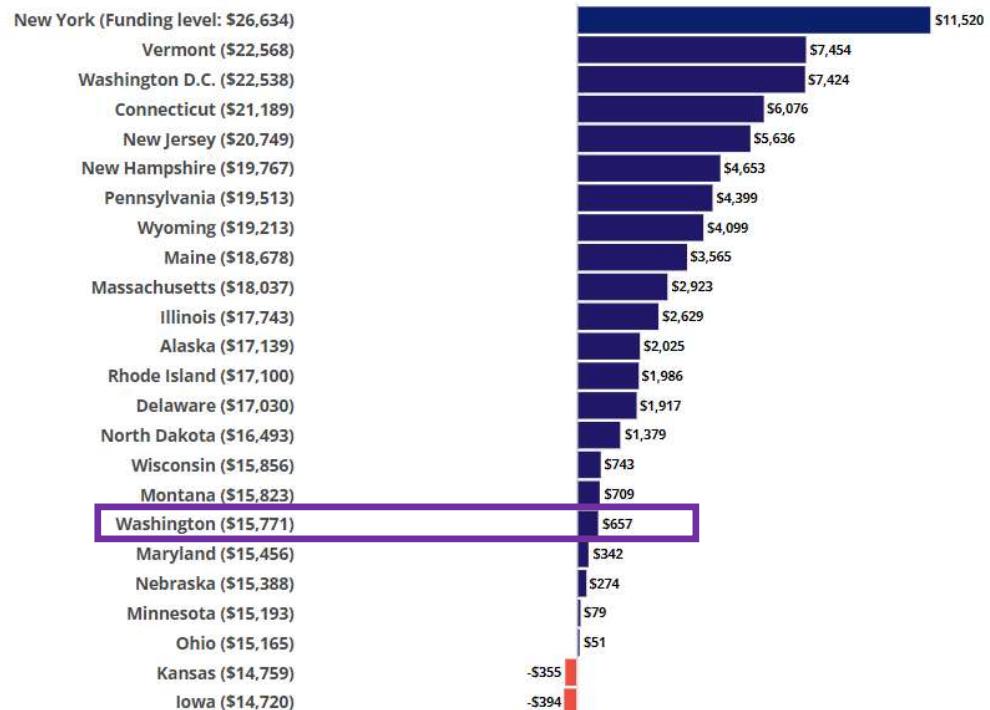
State Gov't (\$244.1 M)	Local Property Taxes (\$204.8 M)	Federal Gov't (\$29.9 M)	Donations/Grants/Tuition (\$18.0 M)
Prototypical School Model & Direct Use Funds	Education Programs & Operations Levy, Capital & Tech Levy and Debt Service	Direct Purpose Funds	Direct Purpose Funds or General Use
General Purpose \$190.8 Special Purpose \$53.3	EP & O Levy \$54.2 Capital & Tech \$43.0 Debt Service \$107.7	Special Education: \$4.8 ESSER Funds: \$12.0 Other Fed Funds: \$13.1	Donations: \$2.6 Tuition: \$6.1 Other Revenue \$9.3
<ul style="list-style-type: none"> <li>Teaching and Learning all programs</li> <li>Administration</li> <li>School Building Budgets</li> <li>Transportation</li> </ul>	<ul style="list-style-type: none"> <li>Supplement Basic Education</li> <li>Special Education Services</li> <li>Technology</li> <li>Re-pay Bonds</li> </ul>	<ul style="list-style-type: none"> <li>Special Education Services</li> <li>Recovery Program (Student well-being &amp; academic recovery)</li> <li>Food Services</li> </ul>	<ul style="list-style-type: none"> <li>Innovation</li> <li>Specific purpose</li> <li>Childcare/pre-school</li> <li>Food Service</li> </ul>

## How does WA state measure up?

- Based on 2019 funding levels, WA state is \$657 above the national average on a per pupil basis.
- In 2014, WA state was over \$2,000 below the national average on a per pupil basis.
- WA was ranked 38<sup>th</sup> out of 50 states, we are now ranked 19<sup>th</sup> out of 50 states

Source: Education Law Center analysis of U.S. Census Annual Survey of School System Finances, 2019

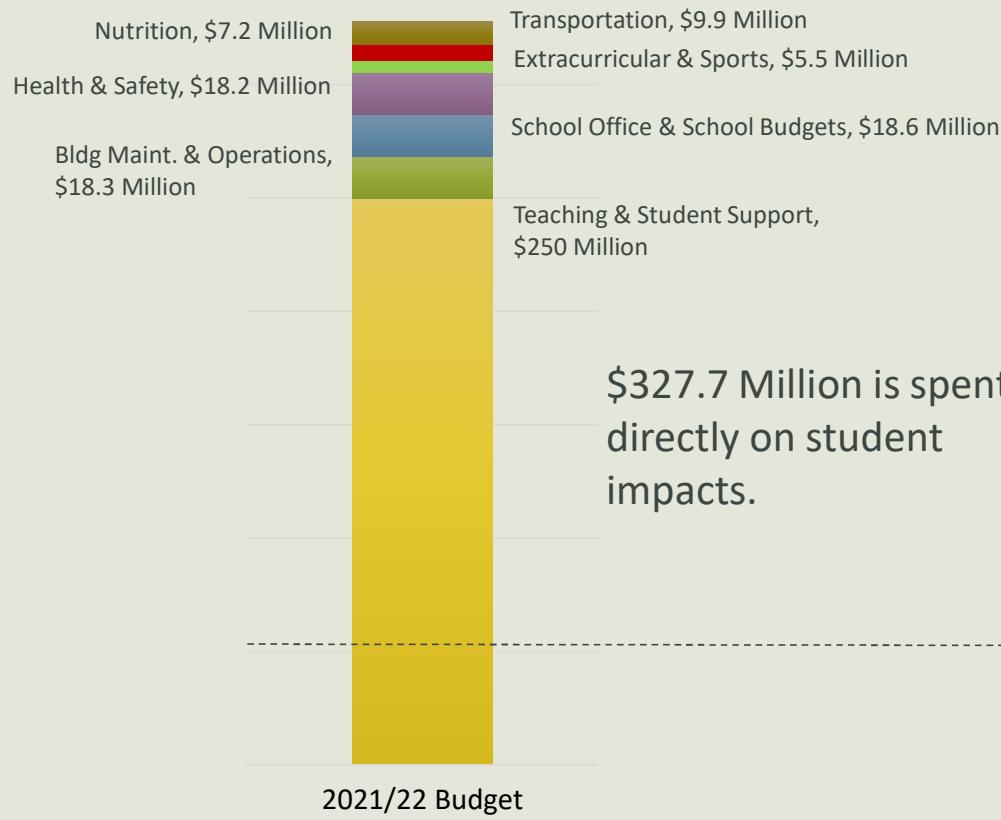
● Funding level is higher than the National Average   ● Lower



# Funds

General Fund (\$376 M)	Capital Projects Fund (\$204.8 M)	Debt Service Fund (\$29.9 M)	ASB Fund (\$18.0 M)
Day-to-day operations	Technology, improvement projects, and construction	Principal and Interest on Bonds	School based funds for student activities
<ul style="list-style-type: none"><li>• State Appropriations</li><li>• Educational Program &amp; Operations Levy</li><li>• Federal Gov't</li><li>• Donations, Grants, Tuition</li></ul>	<ul style="list-style-type: none"><li>• Sale of Bonds</li><li>• Capital and Technology Levy</li></ul>	<ul style="list-style-type: none"><li>• Local tax collections</li></ul>	<ul style="list-style-type: none"><li>• Donations</li><li>• Student ASB Fees</li></ul>
Prototypical School Model & Direct Use Funds	Education Programs & Operations Levy, Capital & Tech Levy and Debt Service	Direct Purpose Funds	Direct Purpose Funds or General Use

## Funding Uses – General Fund



**87% of \$376.3 Million in the 2021/22 General Fund Budget is spent directly on students.**

\$48.6 Million is spent on District-wide support and administration

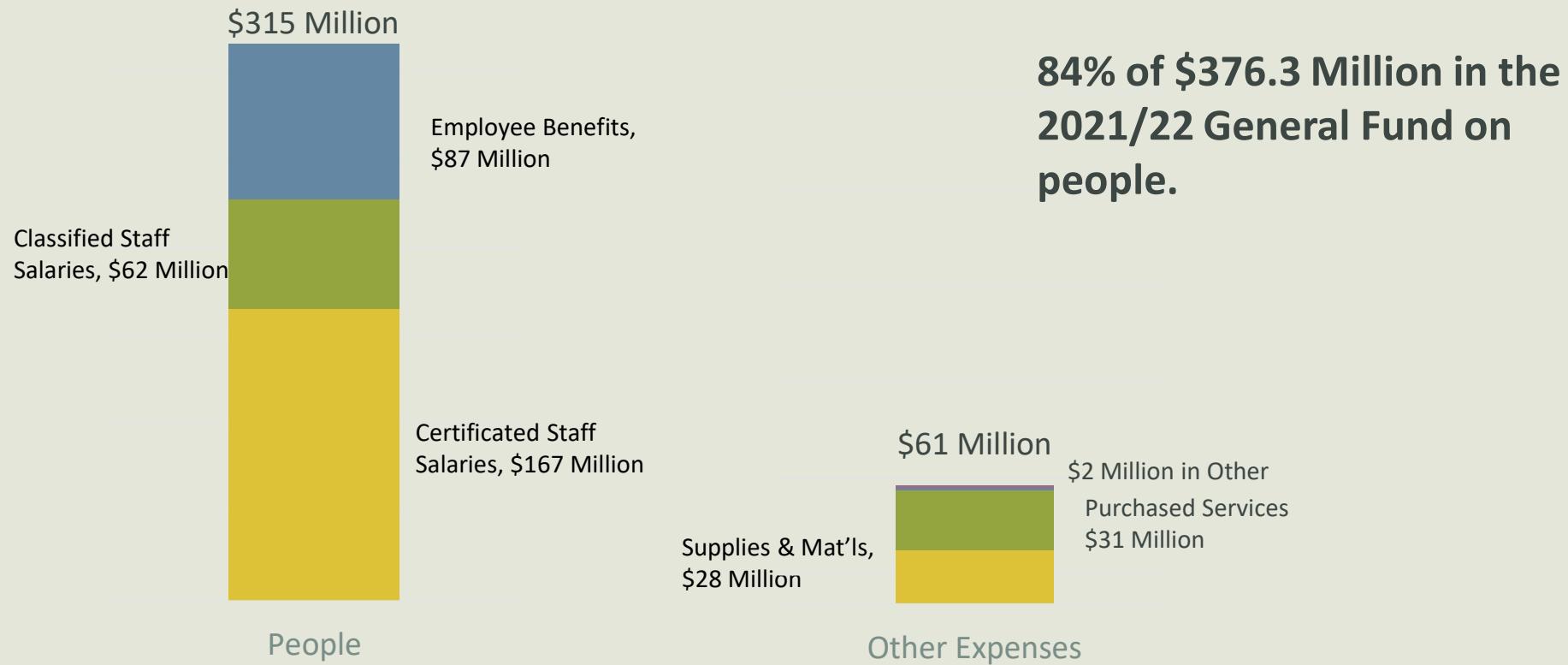
District Administration,  
\$11.6 Million



Curriculum & Teaching Support,  
\$37 Million

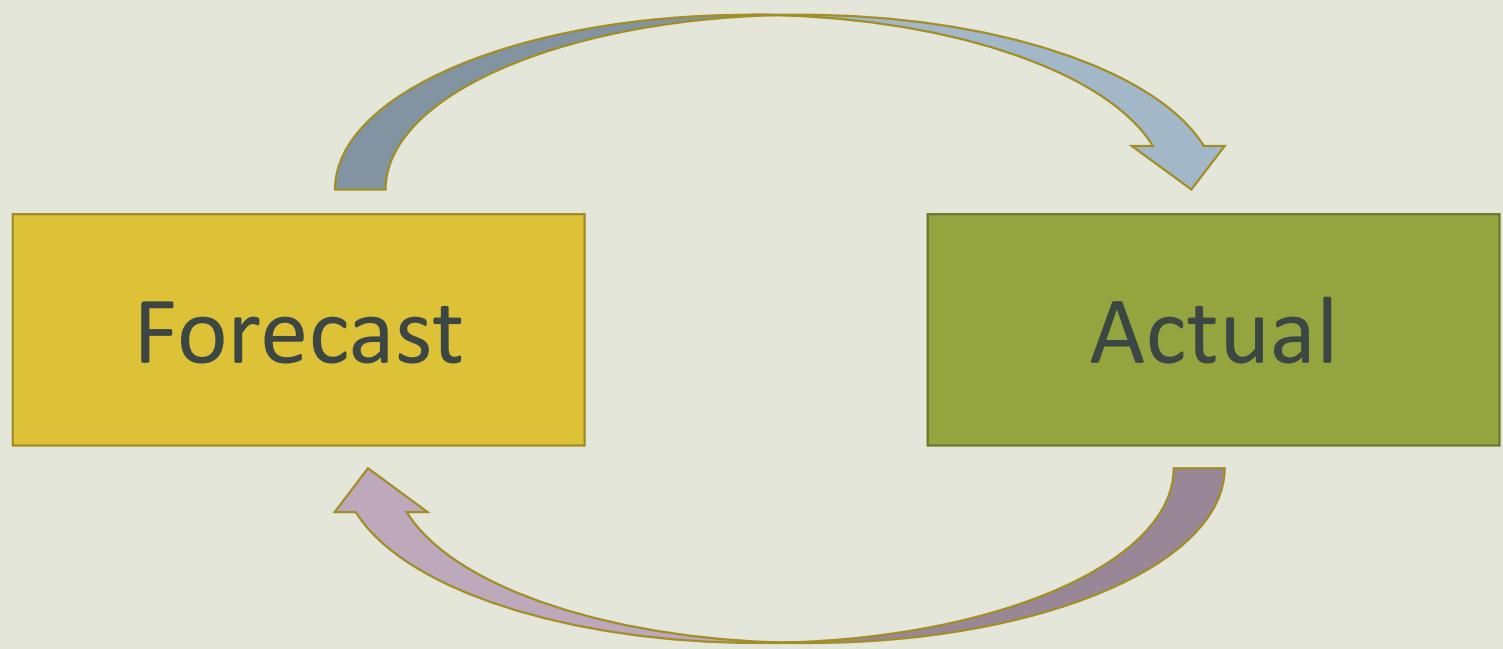
2021/22 Budget

## Funding Uses – General Fund



## Cost Drivers

- Enrollment
- Class size
- Staffing



# Supporting the School District

## Local Education Program and Ops Levy

### State does not fully fund education

- Special Education
- 7 periods a day
- Class sizes
- Nurses

### Creating Opportunities for students

- After-school activities
- Music, Art, Band and Orchestra at Elementary Schools
- Athletics

### Supports student well-being

- Nurses
- Counselors
- Behavior Supports

## Bellevue Schools Foundation

### Innovation

- Computer Science at Elementary Schools
- Robotics

### Equity & Access

- Pre-school Tuition
- Culturally Responsive Literature

### Student Well-being

- Signs of Suicide
- Mental Health Assessments

### High Quality Instruction

- Nat'l Board Certifications
- Expanding Opportunities in the Arts

# Supporting the School District

## Local Capital and Tech Levy

### Student Access to Technology

- Laptops and Tablets
- Learning software programs
- Integrated digital curriculum

### Classroom Technology & Training

- Technology that supports learning in classrooms
- Professional development for educators

### Supporting District Infrastructure

- Student Information and grading systems
- Human Resource and Accounting systems
- Technical Infrastructure

### Maintain & Update School Buildings

- Large maintenance and improvement projects (roofs, carpet, painting, ventilation)
- Update buildings for safety and other needs

## Renewing Local Tax Levies

Local tax levies expire every 4 years unless renewed by the voters

Per \$1,000 of AV* (Est.)	Local School Tax Rates				
	EP & O	Capital & Tech	Total Local Levies	Bond	Total
2021	\$0.54	\$0.67	\$1.21	\$1.39	\$2.60
2022	\$0.51	\$0.63	\$1.14	\$1.40	\$2.54
2023	\$0.75	\$0.58	\$1.33	\$1.21	\$2.54
2024	\$0.75	\$0.56	\$1.31	\$1.23	\$2.54
2025	\$0.75	\$0.55	\$1.30	\$1.24	\$2.54
2026	\$0.75	\$0.54	\$1.29	\$1.24	\$2.53

### School Taxes:

- Local
  - Levies
  - Bond Repayment
  - Levy an amount
  - Total Rate:  $\$2.60/\$1,000$  of Assessed Value
- State School Tax
  - Tax Rate:  $\$3.09/\$1,000$  of Assessed Value
  - Levy a rate

# Local School Taxes in King County



School District	2021 Tax Rate Per \$1,000 AV*
Seattle (No Bonds)	\$1.84
Mercer Island	\$1.71
Lake Washington	\$2.57
<b>Bellevue</b>	<b>\$2.60</b>
Issaquah	\$3.63
Renton	\$3.47
Northshore	\$3.63
Shoreline	\$4.18
Kent	\$3.82
Auburn	\$5.20

For a Bellevue home valued at \$1 million, the cost for these two public school levies is \$1,330 a year.



Please remember to vote on February 8, 2022

Questions and Thoughts.....