

# ATTACHMENT A: OVERVIEW OF ECERS-R AND CLASS

## Early Childhood Environment Rating System, Revised Edition (ECERS-R)

The Early Childhood Environment Rating System (Revised Edition) or ECERS-R is an observation instrument that assesses the quality of center-based preschool classrooms. The ECERS-R contains seven subscales including 1) Space and Furnishings, 2) Personal Care Routines, 3) Language-reasoning, 4) Activities, 5) Interaction, 6) Program Structure, and 7) Parents and Staff. The revisions to the original scale reflected changes that occurred in the early childhood field in the 18 years since the original ECERS was developed. The ECERS-R is the most widely used general assessment of preschool classroom quality. There are extensive data establishing that ECERS-R scores predict children's learning gains in preschool programs.<sup>1</sup>

### *How is the ECERS-R scored and what do the scores mean?*

ECERS-R is scored by trained observers using a specific protocol. Observers rate each item on a 5-point scale, from low to high. There is some debate about the value of the subscales and whether they measure five distinct aspects of quality, two general aspects (adult-child interactions and the general environment--activities, materials, and facilities) or a single global quality construct.

A score of 1 is defined as inadequate, 3 is defined as minimal quality, and 5 is defined as good (hence scores of 5 or above are good or better). One interpretation of these scores is that anything below a 3 is unacceptable and scores below 5 are not consistent with expectations for a high-quality program.

## The Classroom Assessment Scoring System (CLASS)

The Classroom Assessment Scoring System (CLASS™) is an observation instrument that assesses the quality of teacher-child interactions in center-based preschool classrooms. CLASS™ includes three domains or categories of teacher-child interactions that support children's learning and development: Emotional Support, Classroom Organization, and Instructional Support. Within each domain are dimensions which capture more specific details about teachers' interactions with children.

### *How is CLASS™ scored and what do the scores mean?*

CLASS is scored by trained and certified observers using a protocol. Following their observations of teacher-child interactions, CLASS™ observers rate each dimension on a 7-point scale, from low to high.

Scores of 1-2 indicate the quality of teacher-child interactions is low. Classrooms in which there is poor management of behavior, teaching that is purely rote, or that lack interaction between teachers and children would receive low scores.

Scores of 3-5, the mid-range, are given when classrooms show a mix of effective interactions with periods when interactions are ineffective or absent. Scores of 6-7 indicate that effective teacher-child interactions are consistently observed throughout the observation period.

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<sup>1</sup> Clifford, R. M., Reszka, S. S., & Rossbach, H. G. (2010). Reliability and validity of the early childhood environment rating scale. Unpublished manuscript. Chapel Hill: University of North Carolina.

# ATTACHMENT B: MATRIX COMPARING COMPREHENSIVE CURRICULA

Curriculum Model(s)	Balanced Initiation of Activities	Comprehensive Domains Supporting Early Learning Goals	Scaffold for Teachers	Related Practical and Valid Child Assessment System and Curriculum Fidelity Measure	Evidence Base for Child Outcomes	Local Models, Expertise and a Professional Development (PD) System
<b>HighScope, including Numbers Plus and Growing Readers</b>	Yes	Yes	Yes	Child Observation Record and Preschool Quality Assessment	All studies on the Perry Preschool plus the Curriculum Comparison Study provide longitudinal research. <sup>1</sup> In Preschool Curriculum Evaluation Research (PCER) studies, the HighScope model was the alternative in one randomized trial. The test curriculum outperformed the HighScope model but no researchers or PD consultants associated with HighScope were involved in the study. In The Head Start Family and Child Experiences Survey (FACES), HighScope outperformed other curricula in letter identification and social skills. Used in a number of successful state preK programs.	Well designed and tested training system with certification for classrooms and trainers. In addition, according to Washington State Department of Early Learning (DEL) PFA plan reviewers, this model is consistent with state initiatives.

<sup>1</sup> See also Frede, E., Austin, A, & Lindauer, S. (1993). The Relationship of Specific Developmentally Appropriate Teaching Practices in Preschool to Children’s Skills in First Grade. In S. Reifel (Ed.), *Advances in Early Education and Child Care*. Greenwich, CT: JAI Press.

**RECOMMENDATIONS FOR SEATTLE’S PRESCHOOL FOR ALL ACTION PLAN  
ATTACHMENT B: CURRICULUM COMPARISON MATRIX**

Curriculum Model(s)	Balanced Initiation of Activities	Comprehensive Domains Supporting Early Learning Goals	Scaffold for Teachers	Related Practical and Valid Child Assessment System and Curriculum Fidelity Measure	Evidence Base for Child Outcomes	Local Models, Expertise and a Professional Development (PD) System
<b>Opening the World of Learning (OWL)</b>	Yes	Most recent version includes all domains of learning developed by researchers who are national leaders in each domain.	Yes	There is a related child progress tool but information on its validity was not found. A curriculum implementation fidelity measure is available.	A study commissioned by the publishers found strong pre-post gains but not better than control curriculum. <sup>2</sup> A randomized trial funded by the Institute of Education Sciences (IES) is underway. Used as a curriculum model combined with a math-focused curriculum (Building Blocks) in Boston’s effective preK program.	Local models and expertise. In research, teachers found the PD system very useful. In addition, according to DEL PFA plan reviewers, this model is consistent with state initiatives.
<b>Creative Curriculum using all resources (e.g. teaching guides, intentional teaching cards, etc.)</b>	Yes	The theoretical base is comprehensive.	Use of all resources increases support for teacher decision-making. Teachers must be well-prepared to implement all domains effectively.	Yes, studies of inter-rater reliability, construct validity and concurrent validity are available. There is a curriculum implementation fidelity measure.	Mixed evidence. No randomized trials have found significant positive effects but good pre-post gains in a number of studies and one quasi-experimental study can be found on the Teaching Strategies website. This is the most widely used curriculum model in Head Start.	Most widely used model in Seattle according to the workgroup. PD available but does not have rigorous certification of trainers and classrooms.
<b>Curiosity Corner</b>	Yes	Yes	Scripted curriculum	No	PCER found mixed outcomes. The IES What Works Clearinghouse concluded there were medium to large effects on oral language but small on all others.	Not listed by the workgroup.

<sup>2</sup> Abdullah-Welsh, N., Schmidt, J., Hanh, S., Tafoya, A., & Sifuentes, M. (2009). *Evaluation of the Opening the World of Learning (OWL) Early Literacy Program: Final Report.*

**RECOMMENDATIONS FOR SEATTLE'S PRESCHOOL FOR ALL ACTION PLAN  
ATTACHMENT B: CURRICULUM COMPARISON MATRIX**

Curriculum Model(s)	Balanced Initiation of Activities	Comprehensive Domains Supporting Early Learning Goals	Scaffold for Teachers	Related Practical and Valid Child Assessment System and Curriculum Fidelity Measure	Evidence Base for Child Outcomes	Local Models, Expertise and a Professional Development (PD) System
<b>DLM Express with Building Blocks for Math</b>	Yes	Only if combined with DLM Express , Literacy Express and Open Court Reading	Scripted base curriculum supplemented with games (some computer based)	No	PCER found effects at preschool for math.	Not listed by workgroup
<b>DLM Express with Literacy Express and Open Court Reading</b>	Yes	Only if combined with DLM Express and Building Blocks	Scripted curriculum	No	PCER found effects at preschool and kindergarten for reading, phonological awareness and language.	Not listed by workgroup
<b>Literacy Express</b>	Yes	Yes	This is a fairly structured curriculum for both children and teachers. The lessons are very specific but many activities are still developed by teachers.	Unable to find information regarding related assessment tools.	Three studies reviewed by the What Works Clearinghouse show effects in oral language, print knowledge, and phonological awareness but no effects on cognition and math. Other studies not included show similar results.	Not listed by the work group. Used in California, Texas, New Mexico, and Florida.

**RECOMMENDATIONS FOR SEATTLE’S PRESCHOOL FOR ALL ACTION PLAN  
ATTACHMENT B: CURRICULUM COMPARISON MATRIX**

Curriculum Model(s)	Balanced Initiation of Activities	Comprehensive Domains Supporting Early Learning Goals	Scaffold for Teachers	Related Practical and Valid Child Assessment System and Curriculum Fidelity Measure	Evidence Base for Child Outcomes	Local Models, Expertise and a Professional Development (PD) System
<b>Tools of the Mind</b>	Yes	Yes and clearer focus on self-regulation than any other model.	Strongly scaffolded with specified method for differentiating supports as the teacher develops	No related child assessment tool but highly developed fidelity measure.	Both randomized control trial and quasi-experimental studies support the effectiveness for self-regulation over and above a high quality curriculum. One randomized control trial comparing Tools of the Mind to business as usual in Head Start found no differences in child outcome but as there were also no differences found in classroom practice and at the time no fidelity measure existed, it is questionable whether the curriculum was implemented with fidelity. One of the models used in New Jersey’s and Washington, DC’s successful preK programs.	No evidence of use in Seattle but Neighborhood House has expressed an interest.

**RECOMMENDATIONS FOR SEATTLE’S PRESCHOOL FOR ALL ACTION PLAN  
ATTACHMENT B: CURRICULUM COMPARISON MATRIX**

Curriculum Model(s)	Balanced Initiation of Activities	Comprehensive Domains Supporting Early Learning Goals	Scaffold for Teachers	Related Practical and Valid Child Assessment System and Curriculum Fidelity Measure	Evidence Base for Child Outcomes	Local Models, Expertise and a Professional Development (PD) System
<b>Montessori</b>	Somewhat depends on whether the International or American Model is followed. Child-paced but materials have “correct” ways to be used.	Reasoning and thinking skills focus more than content. Less focus on social skills than most curricula.	Well-established training.	Not for child progress but a tool for fidelity of the “Classic Montessori” approach was used in a recent research study.	Limited research base for preschool. Older curriculum comparison studies show inconsistent long-term results. A recent quasi-experimental comparison of “Classic Montessori”, “Supplemented Montessori” and “Conventional Preschool” showed positive results for the Classic model on pre-post gains in language, literacy, applied problems (math), and self-regulation. This last finding is especially interesting given that dramatic play is not typically a part of Classic Montessori and dramatic play is widely believed to be important in preschool development. <sup>3</sup>	Yes, however, evidence of adherence to the Classic model is not available for local programs.
<b>Reggio Emilia</b>	Yes, more child-centered than most, however.	The activities emerge from the children’s interests so coverage of all domains is dependent on the skills of the teacher to integrate them.	No defined structure for the teacher – dependent on teacher preparation in the approach as well as discussions with other teachers.	No	No efficacy research.	Yes

<sup>3</sup> Lillard, Angeline S. "Preschool children's development in classic Montessori, supplemented Montessori, and conventional programs." *Journal of school psychology* 50, no. 3 (2012): 379-401.

**RECOMMENDATIONS FOR SEATTLE'S PRESCHOOL FOR ALL ACTION PLAN  
ATTACHMENT B: CURRICULUM COMPARISON MATRIX**

Curriculum Model(s)	Balanced Initiation of Activities	Comprehensive Domains Supporting Early Learning Goals	Scaffold for Teachers	Related Practical and Valid Child Assessment System and Curriculum Fidelity Measure	Evidence Base for Child Outcomes	Local Models, Expertise and a Professional Development (PD) System
<b>Evidence-based Program for the Integration of Curriculum (EPIC)</b>	Yes	All domains except science are integrated.	Well-designed and articulated activities. Protocols for establishing teacher professional learning communities and coaching. The professional development model for replication is not yet well-established and no other replication of the model has yet taken place outside of the Philadelphia schools.	There is a validated assessment system that is curriculum embedded. However, there is not yet a curriculum fidelity measure.	Strong evidence base in one randomized trial conducted by the developer when compared to DLM Early Childhood Express.	No

# ATTACHMENT C:

## DOMAIN-SPECIFIC CURRICULA AND METHODS

Most of the curricula and methods listed below were suggested to the authors of this report by two of the expert reviewers. All have some evidence of at least short term positive outcomes for children in specific domains. Many are not actually curricula but approaches to implementing a common preschool activity or a teacher training approach. For example, Dialogic Reading and Interactive Book Reading are methods of conducting read aloud activities that have been adopted in many of the comprehensive curriculum models included in *Attachment B: Curriculum Comparison Matrix*. The Chicago School Readiness Project would more appropriately be considered an approach to providing consultation to teachers on social-emotional development and mental health and Incredible Years is a teacher training program. The Neuman and Cunningham study reports on the effects of a coaching model. Literacy Express is included in *Attachment B*. It should further be noted that most of these have not been replicated or brought to scale (with the exception of Building Blocks) nor have they been compared to each other, but rather have typically been evaluated by comparing the addition of the method to business as usual.

We have added Big Math for Little Kids to the math-focused curricula and Second Step and Positive Behavior Support for social emotional. Special attention should be brought to Second Step which was developed in Seattle and is widely used in Head Start programs nationally.

Note: The developers of Building Blocks are currently working with experts in early science and language/literacy to develop and test a comprehensive model. This and other emergent possibilities should be closely watched. For example, if the developers of Evidence-based Program for the Integration of Curriculum (EPIC) design a coherent method for professional development, this would be a candidate for adoption.

- Language/literacy:
  - Dialogic reading
  - CIRCLE curriculum
  - Interactive Book Reading
- Math:
  - Building Blocks
  - Pre-K Mathematics
  - Big Math for Little Kids
- Socio-emotional/self-regulation:
  - Preschool PATHS
  - Incredible Years
  - Second Step
  - Social-Emotional Intervention for At-Risk 4-Year-Olds
  - Positive Behavior Supports
- Combinations:
  - Language/literacy and socio-emotional: Head Start REDI (REsearch-based, Developmentally Informed)

# ATTACHMENT D: DETAILED FINANCIAL INFORMATION

## EXHIBIT D-1: PFA Program Costs by Calendar Year for Proposed Implementation Timeline (2014-2024, in Year of Expenditure Dollars)

### CALENDAR YEAR FINANCE DETAIL

#### Final Draft Proposed Phasing Timeline

Children Served	0	250	1,008	1,783	2,558	3,333	4,108	4,883	5,658	6,433	7,208
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Provider-Level Costs</b>											
<b>Labor Costs</b>											
Educator Labor	\$ 0.0 M	\$ 1.2 M	\$ 5.1 M	\$ 10.0 M	\$ 16.0 M	\$ 23.0 M	\$ 30.2 M	\$ 37.2 M	\$ 44.4 M	\$ 51.7 M	\$ 59.3 M
Administrative Labor	\$ 0.0 M	\$ 0.4 M	\$ 1.7 M	\$ 3.0 M	\$ 4.3 M	\$ 5.6 M	\$ 6.9 M	\$ 8.3 M	\$ 9.9 M	\$ 11.6 M	\$ 13.2 M
Family Support	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
Provider-based PD for Staff	\$ 0.0 M	\$ 0.0 M	\$ 0.1 M	\$ 0.1 M	\$ 0.2 M	\$ 0.2 M	\$ 0.3 M	\$ 0.4 M	\$ 0.4 M	\$ 0.5 M	\$ 0.6 M
<b>Facility Costs</b>											
Rent	\$ 0.0 M	\$ 0.2 M	\$ 0.9 M	\$ 1.6 M	\$ 2.3 M	\$ 3.0 M	\$ 3.8 M	\$ 4.7 M	\$ 5.5 M	\$ 6.4 M	\$ 7.4 M
Utilities & Maintenance	\$ 0.0 M	\$ 0.1 M	\$ 0.2 M	\$ 0.4 M	\$ 0.6 M	\$ 0.8 M	\$ 1.0 M	\$ 1.2 M	\$ 1.4 M	\$ 1.6 M	\$ 1.8 M
<b>Non-Personnel Costs</b>											
Transportation	\$ 0.0 M	\$ 0.0 M	\$ 0.2 M	\$ 0.3 M	\$ 0.4 M	\$ 0.6 M	\$ 0.7 M	\$ 0.8 M	\$ 1.0 M	\$ 1.2 M	\$ 1.3 M
Supplies	\$ 0.0 M	\$ 0.3 M	\$ 1.3 M	\$ 2.4 M	\$ 3.5 M	\$ 4.6 M	\$ 5.8 M	\$ 7.1 M	\$ 8.4 M	\$ 9.8 M	\$ 11.2 M
Curriculum	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.2 M	\$ 0.2 M	\$ 0.2 M
Business Services	\$ 0.0 M	\$ 0.1 M	\$ 0.2 M	\$ 0.4 M	\$ 0.6 M	\$ 0.8 M	\$ 1.0 M	\$ 1.2 M	\$ 1.5 M	\$ 1.7 M	\$ 2.0 M
<b>Profit and/or Reinvestment</b>											
At 2.5% of above costs	\$ 0.0 M	\$ 0.1 M	\$ 0.5 M	\$ 0.9 M	\$ 1.4 M	\$ 1.9 M	\$ 2.4 M	\$ 3.0 M	\$ 3.6 M	\$ 4.1 M	\$ 4.7 M
<b>SubTotal Provider Costs</b>	<b>\$ 0.0 M</b>	<b>\$ 2.5 M</b>	<b>\$ 10.2 M</b>	<b>\$ 19.0 M</b>	<b>\$ 29.2 M</b>	<b>\$ 40.5 M</b>	<b>\$ 52.2 M</b>	<b>\$ 64.0 M</b>	<b>\$ 76.3 M</b>	<b>\$ 88.8 M</b>	<b>\$ 101.7 M</b>
<b>Provider Costs for Special Populations</b>											
Add'l Assistant Teacher Salaries and Benefits	\$ 0.0 M	\$ 0.1 M	\$ 0.3 M	\$ 0.6 M	\$ 0.9 M	\$ 1.3 M	\$ 1.7 M	\$ 2.0 M	\$ 2.4 M	\$ 2.8 M	\$ 3.2 M
<b>Total Provider Costs</b>	<b>\$ 0.0 M</b>	<b>\$ 2.5 M</b>	<b>\$ 10.5 M</b>	<b>\$ 19.6 M</b>	<b>\$ 30.1 M</b>	<b>\$ 41.8 M</b>	<b>\$ 53.9 M</b>	<b>\$ 66.0 M</b>	<b>\$ 78.7 M</b>	<b>\$ 91.6 M</b>	<b>\$ 105.0 M</b>

**RECOMMENDATIONS FOR SEATTLE'S PRESCHOOL FOR ALL ACTION PLAN  
ATTACHMENT D: DETAILED FINANCIAL INFORMATION**

**EXHIBIT D-1 (continued): PFA Program Costs by Calendar Year for Proposed Implementation Timeline (2014-2024, in Year of Expenditure Dollars)**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>OFE Program Administration and Support</b>											
<b>Program Administration</b>											
OFE Staff Labor Costs	\$ 0.3 M	\$ 1.3 M	\$ 2.2 M	\$ 2.5 M	\$ 3.0 M	\$ 3.8 M	\$ 4.2 M	\$ 4.5 M	\$ 4.9 M	\$ 5.5 M	\$ 6.2 M
Overhead and Non-Labor Costs	\$ 0.1 M	\$ 0.2 M	\$ 0.3 M	\$ 0.4 M	\$ 0.4 M	\$ 0.5 M	\$ 0.6 M	\$ 0.6 M	\$ 0.7 M	\$ 0.7 M	\$ 0.8 M
Program Evaluation	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.1 M	\$ 0.3 M	\$ 0.3 M					
Provider Evaluation	\$ 0.0 M	\$ 0.0 M	\$ 0.1 M	\$ 0.1 M	\$ 0.2 M	\$ 0.2 M	\$ 0.3 M	\$ 0.3 M	\$ 0.4 M	\$ 0.5 M	\$ 0.5 M
Student Assessment	\$ 0.0 M	\$ 0.0 M	\$ 0.1 M	\$ 0.2 M	\$ 0.2 M	\$ 0.3 M	\$ 0.4 M	\$ 0.5 M	\$ 0.6 M	\$ 0.7 M	\$ 0.8 M
Data System	\$ 0.1 M	\$ 0.2 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.2 M	\$ 0.2 M
<b>Program Support</b>											
Professional Development for Educators	\$ 0.0 M	\$ 0.3 M	\$ 1.1 M	\$ 1.7 M	\$ 2.2 M	\$ 2.7 M	\$ 3.1 M	\$ 3.2 M	\$ 3.4 M	\$ 3.5 M	\$ 3.7 M
Health Support	\$ 0.0 M	\$ 0.2 M	\$ 0.6 M	\$ 1.0 M	\$ 1.5 M	\$ 2.0 M	\$ 2.5 M	\$ 2.9 M	\$ 3.4 M	\$ 3.9 M	\$ 4.4 M
Kindergarten Transition	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
<b>Total OFE Costs</b>	<b>\$ 0.5 M</b>	<b>\$ 2.3 M</b>	<b>\$ 4.5 M</b>	<b>\$ 6.1 M</b>	<b>\$ 7.9 M</b>	<b>\$ 9.9 M</b>	<b>\$ 11.5 M</b>	<b>\$ 12.5 M</b>	<b>\$ 13.8 M</b>	<b>\$ 15.3 M</b>	<b>\$ 16.8 M</b>
<b>Total Program Summary</b>											
<b>Program Costs</b>											
Provider Costs	\$ 0.0 M	\$ 2.5 M	\$ 10.5 M	\$ 19.6 M	\$ 30.1 M	\$ 41.8 M	\$ 53.9 M	\$ 66.0 M	\$ 78.7 M	\$ 91.6 M	\$ 105.0 M
OFE Costs	\$ 0.5 M	\$ 2.3 M	\$ 4.5 M	\$ 6.1 M	\$ 7.9 M	\$ 9.9 M	\$ 11.5 M	\$ 12.5 M	\$ 13.8 M	\$ 15.3 M	\$ 16.8 M
<b>Subtotal Program Costs</b>	<b>\$ 0.5 M</b>	<b>\$ 4.8 M</b>	<b>\$ 15.0 M</b>	<b>\$ 25.7 M</b>	<b>\$ 38.0 M</b>	<b>\$ 51.8 M</b>	<b>\$ 65.4 M</b>	<b>\$ 78.4 M</b>	<b>\$ 92.5 M</b>	<b>\$ 106.9 M</b>	<b>\$ 121.8 M</b>
<b>Program Revenues</b>											
Tuition	\$ 0.0 M	\$ 0.6 M	\$ 2.7 M	\$ 4.8 M	\$ 7.0 M	\$ 9.4 M	\$ 11.8 M	\$ 14.4 M	\$ 17.1 M	\$ 19.8 M	\$ 22.8 M
Head Start	\$ 0.0 M	\$ 0.3 M	\$ 1.2 M	\$ 2.0 M	\$ 3.1 M	\$ 4.6 M	\$ 6.1 M	\$ 7.5 M	\$ 8.3 M	\$ 8.5 M	\$ 8.7 M
ECEAP	\$ 0.0 M	\$ 0.2 M	\$ 0.8 M	\$ 1.7 M	\$ 3.0 M	\$ 4.3 M	\$ 5.0 M	\$ 5.1 M	\$ 5.3 M	\$ 5.5 M	\$ 5.7 M
Step Ahead	\$ 0.0 M	\$ 0.6 M	\$ 2.5 M	\$ 4.1 M	\$ 5.1 M	\$ 3.9 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
Families & Ed Levy Leveraged Funds	\$ 0.0 M	\$ 0.4 M	\$ 1.6 M	\$ 2.4 M	\$ 2.9 M	\$ 2.2 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
WCCC	\$ 0.0 M	\$ 0.1 M	\$ 0.4 M	\$ 0.8 M	\$ 1.3 M	\$ 1.8 M	\$ 2.0 M	\$ 2.1 M	\$ 2.1 M	\$ 2.2 M	\$ 2.3 M
CCAP	\$ 0.0 M	\$ 0.1 M	\$ 0.2 M	\$ 0.3 M	\$ 0.4 M	\$ 0.5 M					
CACFP	\$ 0.0 M	\$ 0.1 M	\$ 0.2 M	\$ 0.4 M	\$ 0.6 M	\$ 0.9 M	\$ 1.1 M	\$ 1.3 M	\$ 1.6 M	\$ 1.8 M	\$ 2.1 M
Other	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
<b>Subtotal Net Program Cost</b>	<b>\$ 0.5 M</b>	<b>\$ 2.4 M</b>	<b>\$ 5.4 M</b>	<b>\$ 9.2 M</b>	<b>\$ 14.5 M</b>	<b>\$ 24.3 M</b>	<b>\$ 39.0 M</b>	<b>\$ 47.7 M</b>	<b>\$ 57.7 M</b>	<b>\$ 68.6 M</b>	<b>\$ 79.9 M</b>

**RECOMMENDATIONS FOR SEATTLE'S PRESCHOOL FOR ALL ACTION PLAN  
ATTACHMENT D: DETAILED FINANCIAL INFORMATION**

**EXHIBIT D-1 (continued): PFA Program Costs by Calendar Year for Proposed Implementation Timeline (2014-2024, in Year of Expenditure Dollars)**

<b>Capacity Building Costs</b>											
Educators	\$ 0.0 M	\$ 0.1 M	\$ 0.4 M	\$ 0.4 M	\$ 0.5 M	\$ 0.5 M	\$ 0.3 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
Coaches	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
Organizational Capacity Building	\$ 0.0 M	\$ 0.0 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.1 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
Classroom Equipment & Supplies	\$ 0.0 M	\$ 0.1 M	\$ 0.4 M	\$ 0.4 M	\$ 0.4 M	\$ 0.4 M	\$ 0.2 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M	\$ 0.0 M
Facility Construction/Renovation	\$ 0.2 M	\$ 1.0 M	\$ 2.0 M	\$ 2.0 M	\$ 2.0 M	\$ 2.0 M	\$ 1.7 M	\$ 1.0 M	\$ 1.0 M	\$ 1.0 M	\$ 1.0 M
<b>Subtotal Capacity Building Costs</b>	<b>\$ 0.2 M</b>	<b>\$ 1.3 M</b>	<b>\$ 2.9 M</b>	<b>\$ 2.9 M</b>	<b>\$ 3.0 M</b>	<b>\$ 3.0 M</b>	<b>\$ 2.3 M</b>	<b>\$ 1.0 M</b>	<b>\$ 1.0 M</b>	<b>\$ 1.0 M</b>	<b>\$ 1.0 M</b>
<b>Total Net Program Cost</b>	<b>\$ 0.6 M</b>	<b>\$ 3.7 M</b>	<b>\$ 8.3 M</b>	<b>\$ 12.1 M</b>	<b>\$ 17.5 M</b>	<b>\$ 27.3 M</b>	<b>\$ 41.4 M</b>	<b>\$ 48.7 M</b>	<b>\$ 58.7 M</b>	<b>\$ 69.6 M</b>	<b>\$ 80.9 M</b>
<i>Cumulative Net Program Cost</i>	\$ 0.6 M	\$ 4.4 M	\$ 12.7 M	\$ 24.8 M	\$ 42.3 M	\$ 69.6 M	\$ 110.9 M	\$ 159.6 M	\$ 218.4 M	\$ 288.0 M	\$ 368.9 M
<i>Net Program Cost in 2014 Dollars</i>	\$ 0.6 M	\$ 3.6 M	\$ 8.0 M	\$ 11.3 M	\$ 15.9 M	\$ 24.3 M	\$ 36.0 M	\$ 41.4 M	\$ 48.7 M	\$ 56.5 M	\$ 64.1 M
<i>Cumulative Net Program Cost in 2014 Dollars</i>	\$ 0.6 M	\$ 4.3 M	\$ 12.3 M	\$ 23.5 M	\$ 39.5 M	\$ 63.7 M	\$ 99.7 M	\$ 141.1 M	\$ 189.8 M	\$ 246.3 M	\$ 310.4 M

**RECOMMENDATIONS FOR SEATTLE'S PRESCHOOL FOR ALL ACTION PLAN  
ATTACHMENT D: DETAILED FINANCIAL INFORMATION**

**EXHIBIT D-2: OFE Staffing Table for Proposed Implementation Timeline (2014-2024)**

<b>Staffing and Administration</b>											
	<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>	<b>SY 17-18</b>	<b>SY 18-19</b>	<b>SY 19-20</b>	<b>SY 20-21</b>	<b>SY 21-22</b>	<b>SY 22-23</b>	<b>SY 23-24</b>	<b>SY 24-25</b>
PFA Director	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PFA Assistant Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
PFA Finance/Admin Director (F/A)	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50	0.50	0.50
PFA Finance Manager (F/A)	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PFA Senior Finance Analyst (F/A)	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	1.00	1.00	1.00
PFA Contract Supervisor (F/A)	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	1.00	1.00	1.00
PFA Contract Specialist (F/A)	0.50	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	3.00	3.00
PFA Data & Evaluation Manager (D/E)	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	1.00	1.00	1.00
PFA Database Administrator (D/E)	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	1.00	1.00	1.00
PFA Data Analyst (D/E)	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PFA Management Systems Analyst (D/E)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PFA Comm & Outreach Coordinator (C/O)	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PFA Continuous QA Manager (QA)	0.25	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PFA Sr Education Specialist (QA) - PFA Coach	0.50	4.50	7.50	11.00	14.00	17.50	18.00	18.50	19.00	19.50	20.50
PFA Strategic Advisor (QA)	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
PFA Operations Manager (Ops)	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PFA Human Svcs Coord (Ops)	0.50	2.00	4.00	6.00	8.00	10.00	12.00	14.00	15.00	17.00	19.00
PFA Early Ed Specialist (Ops)	0.50	1.00	1.00	1.00	1.00	2.00	2.00	3.00	3.00	3.00	4.00
PFA Capacity Building Manager (CB)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
PFA Strategic Advisor (CB)	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
PFA Planning & Dev Specialist (CB)	0.50	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
PFA Permit Specialist (CB)	0.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
PFA Policy & Planning Manager (PP)	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
PFA Planning & Dev Specialist (PP)	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PFA Admin Staff Asst (Admin)	0.00	0.50	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
PFA Admin Specialist (Admin)	0.25	1.00	1.25	1.50	2.00	2.25	2.50	2.50	2.75	3.00	3.25
PFA PIO (F/A)	0.00	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
PFA Personnel (F/A)	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total PFA FTEs</b>	<b>7</b>	<b>21</b>	<b>26</b>	<b>32</b>	<b>42</b>	<b>49</b>	<b>51</b>	<b>55</b>	<b>58</b>	<b>63</b>	<b>67</b>

**EXHIBIT D-3: Average Per-Child Cost By Year (2015-2024, in 2014 Dollars)**

Per-Child Cost Summary in 2014 Dollars										
	<b>SY 15-16</b>	<b>SY 16-17</b>	<b>SY 17-18</b>	<b>SY 18-19</b>	<b>SY 19-20</b>	<b>SY 20-21</b>	<b>SY 21-22</b>	<b>SY 22-23</b>	<b>SY 23-24</b>	<b>SY 24-25</b>
Base Provider Cost/Child	9,631	9,839	10,340	10,831	11,196	11,254	11,348	11,369	11,347	11,352
Avg Program Support Cost/Child	1,796	1,515	1,376	1,284	1,254	1,113	1,030	962	915	884
Avg Program Admin Cost/Child	3,421	1,943	1,547	1,476	1,326	1,150	1,065	1,016	995	938

# **ATTACHMENT E: INTERACTIVE FINANCIAL MODEL ASSUMPTIONS AND DOCUMENTATION**

## **INTRODUCTION**

This document reviews the basic functioning of the Preschool for All Interactive Financial Model. The purpose is to define all programmable variables, describe the assumptions currently included in the model, the sources of all assumptions, and describe the general cost impacts associated with changing each variable.

## DOCUMENT ORGANIZATION

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## MODEL STRUCTURE OVERVIEW

### BASIC MODEL CONVENTIONS

There are several formatting conventions used throughout the model.

- **Orange cells contain user-programmable variables.** These are cells that can be changed by the user. These cells are all pre-filled based on the recommendations contained in the Final Draft Action Plan document.
- **White cells should not be changed.** These cells contain either formulas or values that support model operation or calculate key metrics.

This document focuses on describing the user-programmable variables, including the assumptions that underlie their current values as well as the impacts on the programmatic definition and costs that will result from the user making changes. All white cells in the model are protected to avoid being unintentionally changed. If the user needs to make a change to these cells, the password to unprotect model sheets is "pfamodel".

The model escalates all costs based on inflation assumptions. **Unless otherwise noted, all costs in the model are shown in year of expenditure dollars.**

### MODEL STRUCTURE

The model has three types of worksheets:

1. **Input Worksheets.** Input worksheets are labeled with *green tabs*. All orange input cells are located on these green worksheets. These sheets include:
  - **Program Dashboard.** The program dashboard contains the majority of the model's programmatic element inputs. Inputs are organized into sections related to implementation, instructional program features, non-instructional program features, Office for Education (OFE) administration, capacity building, and other miscellaneous costs.
  - **Base Inputs.** This worksheet contains inputs for basic financial assumptions, staff salary and benefit information, occupancy and supply costs, health support costs, and population demographic assumptions.
  - **Revenue Inputs.** The revenue inputs worksheet contains both the inputs and logic for blending and braiding existing funding sources and the recommended family co-pay model.
  - **Alternative Instructions.** This worksheet explains how to develop a new implementation alternative and make sure it is selected in the model.
  - **Alternative 1 through Alternative 5.** These worksheets contain the phasing and implementation scenarios that can be programmed by the user. Implementation assumptions include both the number of students served by year and OFE's administrative staffing levels by year.
  - **Master Lists.** This worksheet allows the user to enter additional types of delivery models and staff positions.
2. **Output Worksheets.** These worksheets are labeled with *red tabs*. They present the financial implications and other key metrics of the programmed programmatic elements. These worksheets include:
  - a. **SY\_FinanceSummary.** This worksheet contains the detailed description of program costs and revenues by school year.

- b. **CY\_FinanceSummary.** This worksheet contains the detailed description of program costs and revenues by calendar year.
  - c. **Exhibits.** This worksheet contains the charts and tables that are included in the Final Draft Recommendations document.
3. **Calculation Worksheets.** These worksheets are labeled with *grey tabs*. They contain all of the backend calculations for the program. These tabs should not be adjusted by the user.

## IMPLEMENTATION TIMELINE

This section covers variables and assumptions in the model related to phasing and timeline.

### 1. BASE MODEL YEAR

*Model Location:* Program Dashboard, beginning in row 2

BASE MODEL YEAR
Enter Model Start Calendar Year
2014

- **Enter Model Start Calendar Year.** Enter the first year of program implementation. Changing this variable drives the phase-in calendar for all other parts of the model beginning with the selected school year. All costs are inflated accordingly from current day figures using the appropriate inflation rates included on the Base Inputs tab.

### 2. SELECTED IMPLEMENTATION ALTERNATIVE

*Model Location:* Program Dashboard, beginning in row 8

1a. Selected Implementation Alternative	
Select:	Final Draft Proposed Phasing Timeline
	Alternative 1 10-Year Implementation Scenario
	Alternative 2 15-Year Implementation Scenario
	Alternative 3 20-Year Implementation Scenario
	Alternative 4 Alternative 4
	Alternative 5 Final Draft Proposed Phasing Timeline

- **Selected Implementation Alternative.** Select an implementation alternative from the drop-down list. The names of each alternative are provided in a drop down list. (Note: Alternative 5 is the implementation timeline being proposed in the Final Draft Action Plan).

This selection will automatically populate the number of children served per year, the number of children served by delivery model, and OFE staffing levels per year. These variables are all defined on the tabs named Alternative 1 through Alternative 5.

These entries are generated by the scenario selection above (1a) and should not be changed here. Changes to alternative scenarios can be made in the appropriate Alternative worksheet (1 through 5).

### 3. STUDENT PHASE-IN

Model Locations: Alternative 1 through Alternative 5, beginning in row 6

Slots per School-Year				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
3-Year-Olds	0	350	725	1,100
4-Year-Olds	0	400	800	1,200
<b>Total Children Served</b>	<b>0</b>	<b>750</b>	<b>1,525</b>	<b>2,300</b>
<i>Percent of 3-year-olds served:</i>	0%	5%	11%	16%
<i>Percent of 4-year-olds served:</i>	0%	7%	13%	19%
<i>Percent of total 3- and 4-year-olds served:</i>	0%	6%	12%	18%
<b>CLASSROOMS</b>	<b>0</b>	<b>44</b>	<b>89</b>	<b>135</b>

- **3-Year-Olds.** Number of slots allocated to 3-year-olds during given school year.
- **4-Year-Olds.** Number of slots allocated to 4-year-olds during given school year.

To enter a new scenario, the user should enter the number of 3-year-olds and 4-year-olds to be served per year under the alternative the user is designing. The model will automatically calculate the total number of children served, the percent of each age group being served (as compared to total Seattle population), and the number of classrooms this number of children would require.

**Note:** The distinction between the number of slots for 3- and 4-year-olds influences total classroom and instructional staff costs based on recommendations for maximum class size. The maximum class size is lower for classrooms with majority 3-year-old children, therefore a higher proportion of slots allotted to 3-year olds will result in overall higher instructional costs.

Delivery Model Breakout					
Delivery-Model Slots	SY 14-15	SY 15-16	SY 16-17	SY 17-18	SY 18-19
Center-based Care	0	250	575	900	1,107
Family Childcare	0	0	0	0	0
Head Start	0	150	250	400	600
ECEAP	0	100	200	400	632
Step Ahead	0	250	500	600	736
Public School Operated	0	0	0	0	0
<b>Remaining Slots to Assign</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Assumed percent of Head Start slots citywide</i>	0%	13%	22%	35%	53%
<i>Assumed percent of ECEAP slots citywide</i>	0%	26%	44%	74%	100%
<i>Assumed percent of Step Ahead slots citywide</i>	0%	43%	78%	85%	100%

Total number of slots for 3- and 4-year-olds listed in Section 1a can be specifically allocated according to delivery model type. Slots are automatically allocated to general center-based care, however this number is reduced by any manual allocation to other delivery models. Allocation to any of the listed delivery models is optional and no programmatic recommendations should be drawn from their inclusion in the list of allocation options.

The inclusion of Head Start, ECEAP, and Step Ahead programs in the list of delivery models does not imply they are mutually exclusive with center-based care. These programs are generally located in the centers, but it is important for the purpose of the model to define the number of slots that would be co-

enrolled with each of these programs for revenue estimation purposes. This is described in more detail in the section on Other Funding Sources.

- **Center-based Care.** Slots allocated to center-based providers for children that are not co-enrolled in one of the identified existing childcare programs (i.e., Head Start, ECEAP, or Step Ahead).
- **Family Child Care.** Slots allocated to family child care (FCC) providers.
- **Head Start.** Slots allocated to children who will be co-enrolled in Head Start.
- **ECEAP.** Slots allocated to children who will be co-enrolled in the state's Early Childhood Education Assistance Program (ECEAP).
- **Step Ahead.** Slots allocated to children who will be co-enrolled in Step Ahead.
- **Public School Operated.** Slots allocated to preschool programs operated by Seattle Public Schools (SPS).
- **Empty Options.** Additional delivery model options may be entered in the Master Lists worksheet under Delivery Models (Cells D9:D11). Any such slots can be allocated as for the other options above.

## GENERAL MODEL ASSUMPTIONS

This section covers variables and assumptions in the model related to inflation, escalation, and population characteristics.

### Base Financial Assumptions

#### 4. INFLATION AND ESCALATION

*Model Location: Base Inputs, beginning in row 3*

1. Inflation and Escalation	
<b>1a. General Inflation</b>	
General Inflation Rate	2.4%
<b>1b. Fixed Cost Allocation</b>	
Fixed Costs Allocated to PFA	79.2%
<b>1c. Specific Escalation Assumptions</b>	
Salary Escalation	2.4%
Building Lease/Ownership Cost Escalation	2.4%

- **General Inflation Rate.** Annual inflation rate applied to all costs over time other than those specifically noted below. Source: The Puget Sound Economic Forecaster, economicforecaster.com, "History and Ten-Year Forecast", December 2013.
- **Fixed Costs Allocated to PFA.** This value is used to scale fixed annual provider costs to account for facility use during the summer months. Fixed costs include rent, utilities, maintenance, insurance, professional services, and director and other provider administration staff costs. Increasing the discount factor (percentage) increases the overall provider costs. The assumption included in the

Final Draft Model is that 9.5 out of 12 months per year worth of fixed costs are allocated to PFA. The remainder of fixed costs is assumed to be paid for by the providers using the space before/after PFA and during the summer. This number will automatically adjust to 100% if a 260-day (full-year program) is selected on the Program Dashboard.

- **Salary Escalation.** Annual escalation assumption for all salaries in the model. The assumption included in the Final Draft Model is based on the 2002-2012 Metropolitan Area Occupational Employment and Wage Estimates for the Seattle-Bellevue-Everett, WA Metropolitan Statistical Area (MSA). This number happens to be the same as the general inflation rate.
- **Building Lease/Ownership Cost Escalation.** Escalation assumption for building occupancy costs, such as rent, mortgage, or lease. The assumption included in the Final Draft Model for this value is the same as the general inflation rate.

## Demographic Information

### 5. POPULATION ASSUMPTIONS

*Model Location: Base Inputs, beginning in row 178*

Average Annual Increase in Number of 3- and 4-Year Olds in Seattle	
Assumed Annual Increase	1.1%

- **Assumed Annual Increase.** Average annual growth rate (AAGR) of children under the age of five in Seattle. The default value is based on the change from 2005 and 2012 American Community Survey 1-year population estimates by age for 3 and 4 year olds.

Source: Using the 2005 ACS and the 2012 ACS 1-year estimate, Age and Sex Data (S0101/S0201) – AGE AND SEX: there were approximately 31,680 youth under 5 in 2005 (5.9% of the total population) and 34,265 in 2012 (5.4% of total population), resulting in a 1.127% growth rate per year.

5b. Special Populations	
Percent ELL	17.6%
Percent with IEP	7.9%

These values refer to the estimated percentage of children in Seattle in each population category and are used to calculate population projections across all years of program implementation. The total number of children in each population category drives costs for additional classroom support (in terms of assistant teachers or teaching aides) that result in an additional stipend amount for children in these categories.

- **Percent ELL.** Percentage of children who are English Language Learners (ELL). The number included in the Final Draft Model is based on the proportion of all kindergarten students in Seattle Public Schools during the 2011-12 school year.
- **Percent with IEP.** Percentage of children with an individualized educational program (IEP). The number included in the Final Draft Model is based on the proportion of all kindergarten students in Seattle Public Schools during the 2011-12 school year.

	Minimum FPL	Maximum FPL	Percent of Children
Children < 110% FPL	0%	110%	15.2%
Children 110-130% FPL	110%	130%	2.3%
Children 130-185% FPL	130%	185%	4.8%
Children 185-200% FPL	185%	200%	4.3%
Children 200-250% FPL	200%	250%	6.3%
Children 250-300% FPL	250%	300%	6.3%
Children 300-400% FPL	300%	400%	10.3%
Children 400-500% FPL	400%	500%	8.8%
Children 500-750% FPL	500%	750%	22.5%
Children 750-1000% FPL	750%	1000%	12.0%
Children 1000-2000% FPL	1000%	2000%	4.0%
Children > 2000% FPL	2000%		3.0%

These values refer to the percentage of children in each income bracket according to federal poverty levels (FPL). Source for numbers included in Final Draft Model: B17024: AGE BY RATIO OF INCOME TO POVERTY LEVEL IN THE PAST 12 MONTHS - Universe: Population for whom poverty status is determined. 2012 ACS 1-Year Estimates.

## DOSAGE AND CLASS SIZE

### 6. DOSAGE

*Model Location: Program Dashboard, beginning in row 45*

Dosage						
Desired Hours Per Day Upon Full Implementation	6.0	<i>Half-day=4, School-day=6, Full-day=10</i>				
Student Contact Days Per Year	180	<i>School year = 180 days; Full year = 260 days.</i>				
Service Days, PTO, and Holidays	37	<i>15 service days, 15 days PTO, 7 paid holidays</i>				
	Enrollment Type	SY 14-15	SY 15-16	SY 16-17	SY 17-18	SY 18-19
Percent of kids in half-day (3.5 hours)		0%	0%	0%	0%	0%
Percent of kids in school-day (6 hours)		100%	100%	100%	100%	100%
Number half-day		0	0	0	0	0
Number school-day		0	750	1,525	2,300	3,075

- **Desired Hours Per Day Upon Full Implementation.** This is the recommended hours per day for the PFA program. The number included in the Final Draft Model is 6.0, as identified in the Final Draft Action Plan Recommendations document.
- **Student Contact Days/Year.** This selection represents the option between school year and full year preschool. The total number of preschool days drives provider labor and operational costs. The number included in the Final Draft Model is 180 (school-year), as identified in the Final Draft Action Plan Recommendations document.
- **Service Days, PTO, and Holidays.** This variable drives labor costs, because it identifies additional days per year for which educators are paid. The Final Draft Model includes an assumption of 15

service days (10 preservice days in the summer, and 5 service days throughout the year), 15 days of paid time off (PTO) (10 vacation days that are paid and 5 sick days), and 7 paid holidays.

- **Enrollment Type.**

- **Percent of kids in half-day (4 hours).** The percent of children enrolled in only half-day preschool. Adjusting this percentage reduces the required number of classrooms and instructional staff, thus reducing provider costs.
- **Percent of kids in school-day (6 hours).** The percent of children enrolled in school-day preschool is calculated as the remainder of children not enrolled in half-day care. The default assumption is for 100% of children in school-day preschool.

## 7. CLASS SIZE

*Model Location: Program Dashboard, beginning in row 56*

Class Size						
	Center-based Care	Family Childcare	Head Start	ECEAP	Step Ahead	School Operated
Majority 3-Year-Olds Maximum Class Size	16	12	16	16	16	16
Majority 4-Year-Olds Maximum Class Size	18	12	18	18	18	18
<i>Average class size</i>	<i>17</i>	<i>12</i>	<i>17</i>	<i>17</i>	<i>17</i>	<i>17</i>

- **Majority 3-Year- Old Maximum Class Size.** Maximum number of children per class per provider type when the majority of children are 3 year-olds. The program recommendation is for a smaller maximum class size of 16 for majority 3-year-old classes. This value determines the number of classrooms and instructional staff required therefore driving provider instructional and operational costs. Maximum class size can vary by delivery system to accommodate program requirements.
- **Majority 4-Year-Old Maximum Class Size.** Maximum number of children per class per provider type when the majority of children in a classroom are 4-year-olds. The program recommendation is for a maximum class size of 18 for 4-year-olds. As above, this value determines the number of classrooms and instructional staff required, therefore driving provider instructional and operational costs. Maximum class size can vary by delivery system to accommodate program requirements.

## PROVIDER STAFFING LEVELS

### 8. NUMBER OF INSTRUCTIONAL STAFF

*Model Location: Program Dashboard, beginning in row 62*

Number of Instructional Staff						
	Center-based Care	Family Childcare	Head Start	ECEAP	Step Ahead	School Operated
<b>All numbers are per classroom</b>						
Teacher	1	0	1	1	1	1
Family Child Care Provider		1				
Teacher Assistant	1	0	1	1	1	1
Teacher Aide	0	1	0	0	0	0
Floater	0.20	0.00	0.20	0.20	0.20	0.20
<i>Implied Teacher to Student Ratio</i>	<i>1/9</i>	<i>1/6</i>	<i>1/9</i>	<i>1/9</i>	<i>1/9</i>	<i>1/9</i>

The number of instructional staff in each of the following categories drives total educator costs. These values along with the total number of children served determine the total required number of instructional staff per year. Required instructional staff can vary by delivery system to accommodate program requirements.

- **Teacher.** The number of lead teachers required per classroom. The Final Draft Action Plan Recommendation is 1 per classroom.
- **Family Child Care Provider.** The number of family child care providers required per classroom. This value should only be applied to the Family Childcare delivery system. The Final Draft Recommendation is 1 per classroom at family childcare providers.
- **Teacher Assistant.** The number of teacher assistants required per classroom. The Final Draft Action Plan Recommendation is 1 per classroom, except at family childcare providers.
- **Teacher Aide.** The number of teacher aides required per classroom. The Final Draft Recommendation is 1 per classroom at family childcare providers.
- **Floater.** The number of floaters required per classroom. Floating instructional staff are center-based and generally support numerous classrooms. The default value assumes one floater for every eight classrooms. The assumption included in the Final Draft Model is 1 floater for every 5 teachers, or an average of 0.2 FTEs in floaters for each classroom in the PFA program.

Additional Assistant Teachers for Special Populations	
	Students Served
Add'l Assistant Teacher - IEP	18
Add'l Assistant Teacher - ELL	54
Add'l Assistant Teacher - ≤130% FPL (incl homeless/foster)	72

These variables represent the number of each type of student enrolled in the PFA program that would drive the need for one additional assistant teacher. These ratios are meant to represent averages systemwide. Many children will not drive the need for assistant teachers, as they may be the only child in their class with special support needs. However, in classrooms with multiple children from special populations, additional assistant teachers could support reduced teacher-student ratios.

Increasing the number of students served increases the total number of assistant teachers required, therefore increasing provider costs. The total number required is also driven by the projected number of children within each of these categories (see Base Inputs for more information on those estimates). Provider costs for special populations are listed as a separate line item in the Finance Summary.

- **Add'l Assistant Teacher – IEP.** The number of children with an individualized education program (IEP) that would drive the need for an additional assistant teacher.
- **Add'l Assistant Teacher – ELL.** The number of children who are English Language Learners (ELL) that would drive the need for an additional assistant teacher.
- **Add'l Assistant Teacher – ≤130% FPL (incl homeless/foster).** The number of children from households earning less than 130% of the FPL, including homeless and foster care children, that would drive the need for an additional assistant teacher.

The assumptions included in the Draft Financial Model for these ratios are based on the recommendations from the *Washington Preschool Program* November 2011 report.

## 9. EDUCATION LEVELS OF INSTRUCTIONAL STAFF

*Model Location: Program Dashboard, beginning in row 77*

Education Levels of Instructional Staff				
Percent Achieving Minimum by Year	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Teacher	30%	30%	45%	65%
Family Child Care Provider	30%	30%	45%	65%
Teacher Assistant	30%	30%	45%	65%
Teacher Aide	30%	30%	45%	65%
Percent of Teachers Above Minimum	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Percent with BA in ECE w/o Certification	90%	90%	80%	70%
Percent with BA in ECE w/Certification	10%	10%	20%	30%

- **Percent Achieving Minimum by Year.** Enter the percentage of the educator pool expected to meet the educational requirement as defined below. Percentages can be set per educator position and by year of implementation. Lower percentages of educators meeting at or above minimum requirements reduces the total educator cost per year, as the model will assume lower salaries.

The Final Draft Model assumes that approximately 30% of staff will be meeting educational requirements when the program starts, but that all staff will reach minimum education levels by SY 2019-20, as identified in the Final Draft Recommendations.

- **Teacher.** The minimum requirement is a Bachelor degree in Early Childhood Education (ECE) or a Bachelor degree in another field with certification/endorsement in ECE/P-3.
- **Family Child Care Provider.** The minimum requirement is a Bachelor degree in ECE or a Bachelor degree in another field with certification/endorsement in ECE/P-3.
- **Teacher Assistant.** The minimum requirement is an Associate degree in ECE or two years equivalent college-level course work in ECE meeting Core Competencies.
- **Teacher Aide.** The minimum requirement is an Associate degree in ECE or two years equivalent college-level course work in ECE meeting Core Competencies.
- **Percent of Teachers Above Minimum.**
  - **Percent with BA in ECE w/o P-3 Teaching Endorsement (not “certificated”).** This percentage represents the portion of teachers meeting the minimum education requirements who do not have certification teaching endorsement.
  - **Percent Certificated.** This percentage represents the portion of teachers that are above the minimum education requirements because they have a P-3 teaching certificate. Higher number of teachers who are assumed to have this education level results in higher base salary and therefore higher educator labor costs. The Final Draft Model assumes that about 10% of teachers will meet this level of education when the program starts, but that over time the salary incentives will result in about 70% of teachers in the system meeting this level.

## 10. NUMBER OF NON-INSTRUCTIONAL STAFF

Model Location: Program Dashboard, beginning in row 97

Family Support	Students		
	Served	On/Off	
Family Support Staff - children ≤130 FPL (incl homeless/foster)	36	0	1 = on, 0 = off
Family Support Staff - children 130.1-185 FPL	54	0	1 = on, 0 = off
Family Support Staff - children 185.1-200 FPL	72	0	1 = on, 0 = off
Family Support Staff - children 200.1-250 FPL	90	0	1 = on, 0 = off
Family Support Staff - children 250.1-300 FPL	108	0	1 = on, 0 = off
Family Support Staff - children 300.1-400 FPL	126	0	1 = on, 0 = off
Family Support Staff - children 400.1-500 FPL	144	0	1 = on, 0 = off
Family Support Staff - add'l for ELL	72	0	1 = on, 0 = off

- **Students Served.** Enter maximum number of children served (caseload) per family support specialist position. Caseload can be entered per income level and for ELL children to allow for lower caseloads for children with higher needs. The ratios included in the Final Draft Model are based on the recommendations in the *Washington Preschool Program* November 2011 report.
- **On/Off.** Toggle (0/1) entry to determine whether family support specialists are provided for each category of child. Toggling a category On (1) increases the provider labor costs relative to the total number of children in that category. Note that the Final Draft Model has all family support costs turned off, as they are not included in the Final Draft Action Plan Recommendations.

Provider Administration Staffing	Center-based	Family	School			
	Care	Childcare	Head Start	ECEAP	Step Ahead	Operated
<u>All numbers are per classroom</u>						
Director	1/5	0	1/5	1/5	1/5	1/5
Site Supervisor	1/10		1/10	1/10	1/10	1/10
Reception	1/10	0	1/10	1/10	1/10	1/10
Provider Other Staff	1/10	0	1/10	1/10	1/10	1/10

Enter the number of each administrative staff positions required per classroom for each delivery model. Fewer than 1 FTE position is assumed per classroom as administrative staff are presumed to be shared across multiple classrooms within a single facility. Changing the number of administrative staff required per classroom influences the provider administrative labor cost line item. All assumptions included in the model are based on a combination of input from existing providers and the experience of New Jersey's Abbott program, when applicable.

- **Director.** Center manager responsible for all instructional and administrative operation. Final Draft Model assumption is that there will be approximately 1 FTE director for every 5 classrooms in the PFA program.
- **Site Supervisor.** Supervisory instructional staff responsible for instructor coaching. Final Draft Model assumption is that there will be approximately 1 FTE site supervisor for every 10 classrooms in the PFA program. This reflects that some centers will have this position, while at other centers the Director may play this role.
- **Reception.** Final Draft Model assumption is that there will be approximately 0.5 FTE of general office support staff for every 5 classrooms in the PFA program. This reflects that some centers will have this position, while at other centers there may not be this role.
- **Provider Other Staff.** This line item reflects the need for additional staff or contracts to support business services such as accounting, payroll, IT, human resources, or finance. Final Draft Model assumption is that there will be approximately 0.5 FTE for every 5 classrooms in the PFA program.

This reflects that some centers will have this position while at some centers, they may not have this role, or may contract for amounts analogous to small portions of FTEs.

## 11. EDUCATION LEVELS OF NON-INSTRUCTIONAL STAFF

*Model Location: Program Dashboard, beginning in row 115*

Minimum Education Levels						
<b>Minimums for Long-term Implementation</b>		<b>Select Requirement</b>				
Director		At Minimum	At Minimum=BA, Above Minimum= MA			
Site Supervisor		At Minimum	At Minimum=BA in ECE, Above Minimum= Certificated			
Family Support Specialist		At Minimum	At Minimum=BA, Above Minimum= MA			
<b>Percent Achieving Minimum by Year</b>		<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>	<b>SY 17-18</b>	<b>SY 18-19</b>
Director		40%	50%	60%	70%	80%
Site Supervisor		40%	50%	60%	70%	80%
Family Support Specialist		40%	50%	60%	70%	80%

- Minimums for Long-term Implementation.** Select Below, At, or Above Minimum as a reference for educational requirements for each position. This definition is used to define the percentage requirements through implementation in the following section. Average salary by position increases with educational requirement, therefore Above Minimum results in higher overall administrative labor costs than At or Below Minimum categories.
  - Director.** The minimum reflects a Bachelor degree.
  - Site Supervisor.** The minimum reflects a Bachelor degree in Early Childhood Education.
  - Family Support Specialist.** The minimum reflects a Bachelor degree. NOTE: these positions are not turned on in the model. This only represents that requirement that would be in effect if the user turns on family support.
- Percent Achieving Minimum by Year.** Enter the percentage of non-instructional staff estimated to meet the educational requirement as defined above. Percentages can be set per position and by year of implementation. Lower percentages of staff meeting the minimum requirements reduces the administrative labor cost per year.

## OFFICE FOR EDUCATION STAFFING LEVELS

### 12. OFE STAFFING

Model Locations: Alternative 1 through Alternative 5, beginning in row 35

Staffing and Administration					
	SY 14-15	SY 15-16	SY 16-17	SY 17-18	SY 18-19
PFA Director	0.50	1.00	1.00	1.00	1.00
PFA Assistant Director	0.00	0.00	0.00	0.00	0.00
PFA Finance/Admin Director (F/A)	0.25	0.25	0.25	0.25	0.50
PFA Finance Manager (F/A)	0.50	1.00	1.00	1.00	1.00
PFA Senior Finance Analyst (F/A)	0.00	0.00	0.00	0.00	0.50
PFA Contract Supervisor (F/A)	0.00	0.00	0.00	0.00	0.50
PFA Contract Specialist (F/A)	0.50	1.00	1.00	1.00	1.00
PFA Data & Evaluation Manager (D/E)	0.25	0.25	0.25	0.25	0.50
PFA Database Administrator (D/E)	0.00	0.00	0.00	0.00	0.50
PFA Data Analyst (D/E)	0.00	1.00	1.00	1.00	1.00
PFA Management Systems Analyst (D/E)	0.00	0.00	0.00	0.00	0.00
PFA Comm & Outreach Coordinator (C/O)	0.50	1.00	1.00	1.00	1.00
PFA Continuous QA Manager (QA)	0.25	1.00	1.00	1.00	1.00
PFA Sr Education Specialist (QA) - PFA Coach	0.50	4.50	7.50	11.00	14.00
PFA Strategic Advisor (QA)	0.00	0.00	0.00	0.00	0.50
PFA Operations Manager (Ops)	0.50	1.00	1.00	1.00	1.00
PFA Human Svcs Coord (Ops)	0.50	2.00	4.00	6.00	8.00
PFA Early Ed Specialist (Ops)	0.50	1.00	1.00	1.00	1.00
PFA Capacity Building Manager (CB)	0.50	0.50	0.50	0.50	0.50
PFA Strategic Advisor (CB)	0.00	0.00	0.00	0.00	0.50
PFA Planning & Dev Specialist (CB)	0.50	1.00	1.00	1.00	1.00
PFA Permit Specialist (CB)	0.00	1.00	1.00	1.00	1.00
PFA Policy & Planning Manager (PP)	0.00	0.00	0.00	0.00	0.50
PFA Planning & Dev Specialist (PP)	0.50	1.00	1.00	1.00	1.00
PFA Admin Staff Asst (Admin)	0.00	0.50	1.00	1.00	1.00
PFA Admin Specialist (Admin)	0.25	1.00	1.25	1.50	2.00
PFA PIO (F/A)	0.00	0.00	0.00	0.00	0.50
PFA Personnel (F/A)	0.50	0.50	0.50	0.50	0.50
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
	0	0.00	0.00	0.00	0.00
<b>Total PFA FTEs</b>	<b>7</b>	<b>21</b>	<b>26</b>	<b>32</b>	<b>42</b>

Number of OFE administrative staff required per position per implementation year. These figures are generated by the user. The Final Draft Action Plan Recommendation for staffing levels is located on the Alternative 5 worksheet. All of the staffing positions with orange cells are entered by the user. Final Draft numbers were developed based on conversations between the consultant team and OFE, as well as general experience in New Jersey, to determine reasonable assumptions for the staff needed to support program implementation.

Staffing positions with white cells are calculated based on preset relationships between these positions and the size of the PFA program in any given year. These relationships are described as follows:

- **PFA Assistant Director.** Assistant director comes on as 1 FTE once more than half of children in the City are being served by PFA. This reflects the need for additional support for the Director once the program is that large.
- **PFA Contract Specialist.** Ratio is set at one per 30 contracts, based on OFE's experience with positions of this type in existing programs.
- **PFA Senior Education Specialist (PFA Coach).** The starting relationship is set at one coach for every 10 classrooms in the early years of the program. This reflects a heightened need for coaching as capacity is being built up in the City. This relationship decreases to one coach for every 15 classrooms by SY 2020-21 and one coach for every 20 classrooms by SY 2028-29. This decrease in the ratio represents the lower need for coaching hours as Site Supervisors are able to provide more direct coaching to the teachers at their centers.
- **PFA Human Services Coordinator.** Ratio is set to one for every 400 children in the system.
- **PFA Early Education Specialist.** Ratio is set to one for every 25 contracts.
- **PFA Admin Specialist.** Ratio is set to one for every 20 other OFE staff members.

Ratio to Estimate Contracts	
Assumed Average Classrooms Per Contract	5.0

- **Assumed Average Classrooms Per Contract.** Average number of classrooms contracted for under each contract that PFA lets. This value drives staffing assumptions for contract specialists at OFE. Fewer classrooms per contract increases the number of contract staff required.

## PROVIDER COSTS

This section describes the variables and assumptions that drive costs at the provider level.

### Labor Costs

#### 13. SALARY SCALE TOGGLE

*Model Location: Base Inputs, row 19*

Salary Levels for Educators and Fully Loaded Costs for PFA Staff	
Select Salary Scale:	1 = Recommended Scale, 2 = Alternative Scale

- The model includes two separate salary scales for educator staff (teachers, teacher assistants, teacher aides, family support specialists, floaters, and family childcare providers). The recommended salary scale (enter 1 to select this scale) reflects the consultant's recommendations. The alternative salary scale is filled in with a scenario requested by the City that reflects lower wages. See the following sections for more detail on these scales and the sources of different pay levels.
- Recommended and alternative salary scales for educators and other provider staff are based on educational attainment (Below Minimum, At Minimum, and Above Minimum). These values are used to calculate provider educator and administrative labor costs according to the level of educational attainment required and the percentage of the labor pool expected to have met that requirement, per implementation year.

## 14. RECOMMENDED SALARY SCALE FOR INSTRUCTIONAL STAFF, DIRECTORS, AND SITE SUPERVISORS

*Model Location: Base Inputs, beginning in row 21 and column L*

	Recommended Salary Scale (2013-14 values)		
	12-Month Salary by Education Requirements		
	Below	At	Above
	Minimum	Minimum	Minimum
Teacher	\$30,000	\$48,800	\$60,000
Teacher Assistant	\$26,000	\$34,000	\$34,000
Teacher Aide	\$26,000	\$34,000	\$34,000
Director	\$52,900	\$58,650	\$64,515
Family Support Specialist	\$30,000	\$48,800	\$60,000
Floater	\$30,000	\$48,800	\$60,000
Site Supervisor	\$46,000	\$51,000	\$62,258
Family Child Care Provider	\$30,000	\$48,800	\$60,000

The table above outlines the assumptions for pay for teachers, teacher assistant/aides, directors, and site supervisors at different levels of qualifications based on the consultant's recommendation. These listed values are for a 12-month salary. The model automatically adjusts these salaries to the appropriate levels for a school-year based on the selected scenario on the Program Dashboard.

It's important to remember that the purpose of the model is to reflect the **average** amount that will be paid to PFA teachers in any given year. These values are not supposed to be prescriptive of how much any specific staff members should be getting paid. Individual pay will vary based on experience and qualifications.

- **Teachers**

- Below Minimum Education Requirement
  - 12-month Salary: \$30,000 (about \$14.42/hour)
  - Source: US Bureau of Labor Statistics (BLS) May 2012 Salary Survey for Seattle-Bellevue-Everett MSA. Job code 252011 for "preschool teachers except special education." Median hourly wage of \$13.69, escalated to 2014 dollars. Annual salary rounded to the nearest \$1,000 to reflect an average.
- At Minimum Education Requirement (Teacher with BA in ECE, but not certificated)
  - 12-month salary: \$48,800 (about \$23.46/hour)
  - Source: PSESD 13-14 salary schedule for non-certificated staff. Band C, step 05 (based on guidance from PSESD staff indicating this was their average employee). Rounded to reflect an average.
- Above Minimum Education Requirement (Certificated Teacher)
  - 12-month salary: \$60,000 (about \$28.85/hour)

- Source: SPS certificated staff salary schedule for teacher with BA+45 credits and 4 years of experience, which is also approximately the average base pay for an SPS teacher based on multiple external reports (such as KIRO news). Annual salary rounded to the nearest \$1,000 to reflect an average.
- **Teacher Assistants and Teacher Aides**
  - Below Minimum Education Requirement
    - 12-month salary: \$26,000 (about \$12.50/hour)
    - Source: Reflects May 2012 BLS average of multiple job codes that these types of staff are categorized as, escalated to 2014 costs.
  - At or Above Minimum Education Requirement (AA or higher)
    - 12-month salary: \$34,000 (about \$16.35/hour)
    - Source: PSESD 13-14 salary schedule for assistant teachers. Band I(a), step 05 (based on guidance from PSESD staff indicating this was their average employee).
    - Same salary assumptions for both levels because there is no need to pay for higher education levels in this position.
- **Director**
  - Below Minimum Education Requirement
    - 12-month Salary: \$52,900 (about \$25.43/hour)
    - Source: Set 10% below those meeting minimum education requirement.
  - At Minimum Education Requirement (BA and ECE certification equivalent, and expertise/coursework in business/educational leadership)
    - 12-month salary: \$58,650 (about \$28.20/hour)
    - Source: BLS May 2012 Salary Survey for Seattle-Bellevue-Everett MSA. Job code 119031 for "Education Administrators, Preschool and Childcare Center/Program." Median hourly wage of \$23.48, escalated to 2014 dollars and increased by 15% to reflect high-level duties of the Director position. Base amount is used for Site Supervisor.
  - Above Minimum Education Requirement
    - 12-month salary: \$64,515 (about \$31.02/hour)
    - Source: Set 10% above those meeting minimum education requirement.
- **Family Support Specialist**
  - Same salary assumptions as teacher.
  - Note: This position is not in effect on the Final Draft Model. If the user chooses to turn on family support, then this salary will be applied.
- **Floater**
  - Same salary assumptions as teacher.
- **Site Supervisor**
  - Below Minimum Education Requirement

- 12-month Salary: \$46,000 (about \$22.12/hour)
- Source: Set 10% below salary for site supervisors meeting minimum requirement.
- At Minimum Education Requirement (BA in ECE)
  - 12-month salary: \$51,000 (about \$24.52/hour)
  - Source: BLS May 2012 Salary Survey for Seattle-Bellevue-Everett MSA. Job code 119031 for "Education Administrators, Preschool and Childcare Center/Program." Median hourly wage of \$23.48, escalated to 2014 dollars. Annual salary rounded to nearest \$1,000.
- Above Minimum Education Requirement
  - 12-month salary: \$62,258 (about \$29.93/hour)
  - Source: Set halfway between the salaries for teachers and directors who are above the minimum education requirements.
- **Family Childcare Provider**
  - Same salary assumptions as teacher.

### 15. ALTERNATIVE SALARY SCALE FOR INSTRUCTIONAL STAFF

*Model Location: Base Inputs, beginning in row 21 and column 5*

The City requested an alternative salary scale based on OSPI's Base Salaries for Certificated Instructional Staff for School Year 2013-14.. This scale is filled in assuming:

- The same salaries for directors and site supervisors as the consultant's recommended salary scale.
- Teacher, floater, and family childcare provider salaries are based on the OSPI adopted scale.
- Teacher Assistant and Teacher Aide salaries are set in proportion to the relationship between teacher salaries of the recommended and alternative scales.

Note: The OSPI salary scale is an adopted allocation method that determines (1) the amount that OSPI allocates to schools per teacher and (2) a floor below which teachers of each educational level may not get paid. Actual pay at districts usually includes additional compensation for Time, Responsibility, and Incentives (TRI) that are locally bargained.

### 16. SUBSTITUTE DAYS PER TEACHER PER SCHOOL YEAR

*Model Location: Base Inputs, beginning in row 120*

Substitutes	
Substitute days per teacher per school year	10

- 10 days per school year based on needing to support 5 days of teacher sick time and 5 days of teacher service days during the school year. The total number of teachers in the system multiplied by the estimated number of substitute days per teacher drives the cost for substitute wages in the model. Each substituted day is assumed to be paid for 8 hours.

## 17. COST PER SUBSTITUTE HOUR

*Model Location: Base Inputs, row 33*

Substitute Hourly Cost	\$20.08
------------------------	---------

- The hourly cost for a substitute teacher is based on the Bureau of Labor Statistics' May 2012 Salary Survey for Seattle-Bellevue-Everett MSA. Code 253098 for "Substitute Teachers." Selected Median Hourly Wage of \$19.15 in 2012. Escalated to 2014 value using assumed annual escalation of 2.4%.

## 18. FAMILY ENGAGEMENT STIPEND

*Model Location: Program Dashboard, beginning in row 245*

Family Engagement (costs of providing a teacher stipend plus some money for materials)			
	SY 14-15	SY 15-16	SY 16-17
Cost Per Classroom	750		
Annual Cost	0	35,360	73,193

- Annual cost of supporting providers' family engagement activities, including a stipend for teacher time spent outside of normal work hours and funds for activity materials. Assumed at \$750 per classroom, growing with inflation over time. This amount is the City's policy decision and should be refined during implementation planning.

## 19. ADMINISTRATIVE STAFF SALARIES

*Model Location: Base Inputs, beginning in row 28*

Reception	\$26,000
Provider Other Staff	\$45,000

- Salaries for reception staff are set equal to the minimum salary for teacher assistants/aides. This reflects May 2012 BLS salary survey average of multiple job codes for childcare workers.
- Salaries for other provider staff are set at \$45,000 for a 12-month salary, which is an average of May 2012 BLS Salary Survey levels for multiple job codes for childcare administrative workers. As a reminder, this salary level represents an average for staff in accounting, IT, HR, finance, and payroll.
- Salaries for Directors and Site Supervisors are described above on page 16.

## 20. INSTRUCTIONAL AND ADMINISTRATIVE STAFF BENEFITS

Model Location: Base Inputs, beginning in row 72

Role	Percent Receiving		Non-Mandatory Benefits
	Mandatory Benefits	Non-Mandatory Benefits	
Teacher	10%	100%	23%
Teacher Assistant	10%	100%	23%
Teacher Aide	10%	100%	23%
Director	10%	100%	23%
Reception	10%	50%	23%
Provider Other Staff	10%	25%	23%
Family Support Specialist	10%	100%	23%
Floater	10%	100%	23%
Site Supervisor	10%	100%	23%
Substitute Hourly Cost	0%	0%	0%
Family Child Care Provider	10%	0%	0%

- **Mandatory Benefits.** Average percent on top of salary necessary to support mandatory benefits, as shown below.

FICA	6.20%
Medicare	1.45%
Unemployment	2.00%
Workers Compensation/Industrial	0.30%
Subtotal Mandatory Benefits	9.95%

- **Percent Receiving Non-Mandatory Benefits.** Percent of staff receiving benefits beyond mandatory costs, per position type. Educator positions are set to 100% to reflect that the Final Draft Action Plan Recommendations include providing competitive benefits to educators. Reception staff are shown at 50% to reflect that these positions may include part-time workers that do not receive benefits. Other provider staff are shown at 25% to reflect that these positions may include part-time workers and also contracts for some services, and therefore these solutions won't be required to pay benefits.
- **Non-Mandatory Benefits.** The total benefit percentage on top of staff salaries is assumed to be 33% in order to be competitive with other employment opportunities. Data was gathered on PSESD and SPS salary and benefit information and rounded to reflect a reasonable average assumption.

## 21. PROVIDER-BASED PROFESSIONAL DEVELOPMENT

Model Location: Base Inputs, beginning in row 124

Professional Development	
Annual Non-Coaching T&TA Per Student	65

- This line item represents additional training and technical assistance (T&TA) for educators and other staff in addition to the coaching and curriculum-specific courses provided by OFE. This may include activities such as attending conferences and trainings. The Final Draft Model assumption of \$65 per student is based on the average of data received from early learning provider interviews, but

discounted to reflect the higher level of professional development that will be provided by PFA compared to current professional development support these providers receive from the City.

## Facility Costs

### 22. RENT, UTILITIES, AND MAINTENANCE

*Model Location: Base Inputs, beginning in row 163*

Facility Operating Costs				
Delivery Models	Lease or Ownership		Maint.	Utilities
	SF/Child	Annual Cost/SF	Annual Cost/SF	Annual Cost/SF
Center-based Care	65	16.00	2.00	2.00
Family Childcare	65	16.00	2.00	2.00
Head Start	65	16.00	2.00	2.00
ECEAP	65	16.00	2.00	2.00
Step Ahead	65	16.00	2.00	2.00
Public School Operated	65	16.00	2.00	2.00
	65	16.00	2.00	2.00
	65	16.00	2.00	2.00
	65	16.00	2.00	2.00

Facility operating costs refer to the occupancy and maintenance of a provider's physical space. Assumptions are designed to be a reasonable estimate of the citywide average, and do not represent any specific childcare center.

- Lease or Ownership.** These values refer to the monthly rent or mortgage cost for facility occupancy, including property taxes.
  - SF/Child.** Average ratio of total building square feet (SF) per student at an average provider. The Final Draft Model assumption of 65 SF/child is based on interviews with multiple early learning providers. Effective ratios varied significantly between providers. This number should account for all classroom, storage, bathroom, shared, and administrative space necessary to support one student.
  - Annual Cost/SF.** Rent or mortgage cost per square foot. The Final Draft Model assumption of \$16 per SF was based on Anne Mitchell's analysis in support of the 2013 *Modeling the Cost of Quality in Early Achievers CENTERS and FAMILY CHILD CARE* report. This analysis was based on interviews with and data collection from multiple early learning providers. This number was ground-truthed through interviews with several Seattle providers during PFA Action Plan development, who had costs ranging from \$15-\$20 per SF depending on location.
- Maint. Annual Cost/SF.** Annual cost per square foot for facility maintenance (including basic repairs, landscaping, janitorial services, and annualized costs of capital improvements). The Final Draft Model assumption of \$2 per SF was based on Anne Mitchell's analysis in support of the 2013 *Modeling the Cost of Quality in Early Achievers CENTERS and FAMILY CHILD CARE* report. This analysis was based on interviews with and data collection from multiple early learning providers. This number was ground-truthed with interviews with several Seattle providers during the PFA process, who provided budget information.

- **Utilities Annual Cost/SF.** Combined annual cost per square foot for all utilities, including water, sewer, garbage, electric, telephone, and internet. The Final Draft Model assumption of \$2 per SF was based on Anne Mitchell's analysis in support of the 2013 *Modeling the Cost of Quality in Early Achievers CENTERS and FAMILY CHILD CARE* report. This analysis was based on interviews with and data collection from multiple early learning providers. This number was ground-truthed with interviews with several Seattle providers, who provided budget information.

## Non-Personnel Costs

### 23. TRANSPORTATION

*Model Location:* Program Dashboard, beginning in row 129

Transportation	
Cost per student	1,500
Percent of Children Needing Transportation	10%

- **Cost per student.** The average per child cost for providing transportation to and from provider location. The default figure was determined as an average current cost for transportation services according to several Seattle and Puget Sound preschool providers. This value is added to the Provider Non-Personnel Costs line item according to the total number of children served and the Percent of Children Needing Transportation.
- **Percent of Children Needing Transportation.** Enter the assumed percentage of children requiring transportation service to and from providers. The Final Draft Model assumes a percentage of 10%, which was estimated based on conversations with providers as well as expert consultants.
  - This number is not a recommendation, but rather represents the likely percent of children who may need transportation services in order to attend preschool. The City can make a policy decision about whether or not they want to support transportation services.
  - This number does not represent costs for children with special needs. Those accommodations are assumed to be paid for by Seattle Public Schools, as required by law.

### 24. PROVIDER SUPPLIES, MATERIALS, AND SERVICES

*Model Location:* Base Inputs, beginning in row 139

Delivery Models	Annual Cost Per Child					
	Education					Prof. Services
	Food Service	Kitchen Supplies	Supplies & Equipment	Misc. Expenses	Insurance	
Childcare Centers	1,000	50	200	100	125	50
Family Childcare	1,000	50	200	100	125	50
Head Start	1,000	50	200	100	125	50
ECEAP	1,000	50	200	100	125	50
Step Ahead	1,000	50	200	100	125	50
Public School Operated	1,000	50	200	100	125	50
	1,000	50	200	100	125	50
	1,000	50	200	100	125	50
	1,000	50	200	100	125	50

These entries refer to non-personnel line item costs for an average preschool center including classrooms, offices, and kitchen. All default estimated expenses are based on Anne Mitchell's analysis in support of the 2013 *Modeling the Cost of Quality in Early Achievers CENTERS and FAMILY CHILD CARE* report. Those costs were estimated using actual budget data from providers in 10 states and later

adapted to Washington state (and specifically the Seattle region) following interviews with local providers. Each value refers to the annual cost per child, thus changes in these base costs will scale with the number of slots (children) enrolled per year.

- **Food Service.** Costs for all meals and food service staff.
- **Kitchen Supplies.** Cost for common kitchen supplies, including all supplies necessary to provide meals except food.
- **Education Supplies & Equipment.** Cost for classroom supplies and equipment, Assumes \$150 of consumables per year and replacement cost of \$1,000 per classroom per year for long-term materials based on 5-year replacement cycle.
- **Misc. Expenses.** Includes provider costs such as supplies, office materials, advertising, employee travel, and employee morale.
- **Insurance.** Cost for liability and building insurance. \$1 per SF of building for building insurance, plus \$75 per child for liability insurance.
- **Prof. Services.** Costs for professional services, such as consulting, tax, or legal services.

## 25. CURRICULUM

*Model Location: Base Inputs, beginning in row 127*

Curriculum Costs	
Tracking tool Training Cost/Child Per Year	15
Supplies/Materials Cost Per Student	10

This section reflects the curriculum costs to the provider.

- **Tracking Tool Training Cost Per Child Per Year.** Average cost per child based on Teaching Strategies GOLD (TSG) costs. This does not imply that the provider must use this system, but represents a reasonable average cost per child that will vary by provider and selected product.
- **Supplies/Materials Cost Per Child Per Year.** Average cost per child based TSG costs. This does not imply that the provider must use this system, but represents a reasonable average cost per child that will vary by provider and selected product.

## Profit and/or Reinvestment

### 26. PROFIT AND/OR REINVESTMENT ALLOWANCE

*Model Location: Program Dashboard, beginning in row 126*

Profit and/or Reinvestment Allowance	
Percent Allowable Above Costs:	2.5%

- **Percent Allowable Above Costs.** Additional percent of total provider costs to be included in provider subsidy for profit and/or reinvestment. The Final Draft Model number of 2.5% is based on the allowance for the current Step Ahead program.

## Costs for Special Populations

Costs for special populations are based on the salaries for assistant teachers as denoted in the instructional staff salary section on page 16.

## OFE PROGRAM ADMINISTRATION

### OFE Staff Labor

#### 27. OFE ADMINISTRATIVE STAFF COMPENSATION SCALE

*Model Location: Base Inputs, beginning in row 36*

PFA Director	\$199,006
PFA Assistant Director	\$170,600
PFA Finance/Admin Director (F/A)	\$170,600
PFA Finance Manager (F/A)	\$156,309
PFA Senior Finance Analyst (F/A)	\$115,930
PFA Contract Supervisor (F/A)	\$113,994
PFA Contract Specialist (F/A)	\$98,428
PFA Data & Evaluation Manager (D/E)	\$169,658
PFA Database Administrator (D/E)	\$112,160
PFA Data Analyst (D/E)	\$156,309
PFA Management Systems Analyst (D/E)	\$106,606
PFA Comm & Outreach Coordinator (C/O)	\$156,309
PFA Continuous QA Manager (QA)	\$156,309
PFA Strategic Advisor (QA)	\$144,513
PFA Operations Manager (Ops)	\$156,309
PFA Human Svcs Coord (Ops)	\$90,531
PFA Early Ed Specialist (Ops)	\$98,428
PFA Capacity Building Manager (CB)	\$156,309
PFA Strategic Advisor (CB)	\$144,513
PFA Planning & Dev Specialist (CB)	\$110,172
PFA Permit Specialist (CB)	\$96,645
PFA Policy & Planning Manager (PP)	\$156,309
PFA Planning & Dev Specialist (PP)	\$110,172
PFA Admin Staff Asst (Admin)	\$95,040
PFA Admin Specialist (Admin)	\$76,163
PFA PIO (F/A)	\$144,513
PFA Personnel (F/A)	\$156,309

All compensation levels in the above table were provided directly by OFE and reflect the position title, band, and step that they believe is reasonable for each staff member. These amounts reflect total compensation, including benefits and payroll taxes. No additional benefits are applied to these listed compensation amounts.

## Overhead and Non-labor Costs

### 28. OFE OVERHEAD AND NON-LABOR COSTS FOR OFE PROGRAM STAFF

*Model Location: Program Dashboard, beginning in row 172*

Overhead and Non-Labor	
Accounting	100,000
IT	3,443
Rent	5,000
Phones	900
Fleet	775
Misc Supplies	2,500

All of the estimates below were provided by OFE and grow with inflation:

- **Accounting.** Cost per year for program accounting contracted for through the Department of Neighborhoods.
- **IT.** Cost for in-house IT support per program FTE.
- **Rent.** Office occupancy cost per program FTE.
- **Phones.** Cost of telephone systems per program FTE.
- **Fleet.** Cost of transportation fleet operations and maintenance per program FTE.
- **Misc. Supplies.** Cost of miscellaneous office supplies per program FTE.

## Program Evaluation

### 29. EXTERNAL EVALUATION CONTRACT

*Model Location: Program Dashboard, beginning in row 191*

Evaluation and Assessment			
<b>Program Evaluation</b>			
Annual outside evaluation contract cost	250,000		
	<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>
Contract In Effect = 1	0.0	0.0	0.0

- **Annual external evaluation contract cost.** Annual cost for external evaluation of PFA program. Under the proposed implementation timeline this cost does not come into effect until 2018. After 2025, outside evaluation reduces in frequency to every two years. The Final Draft Model estimate of \$250,000 per evaluation is based on consultant's best estimate of a reasonable cost for this type of study, based on previous experience.

### 30. FCC PILOT STUDY

Model Location: Program Dashboard, beginning in row 229

Annual Cost of Operating the FCC Pilot Program Study (note: costs of serving the children are captured in regular slot costs)			
	SY 14-15	SY 15-16	SY 16-17
Study Begins Concurrently w/Overall Evaluation	0	0	0
Study Begins in Year 1	0	87,500	87,500
SELECT SCENARIO TO BE IN EFFECT			
	SY 14-15	SY 15-16	SY 16-17
Study Begins Concurrently w/Overall Evaluation	0	0	0

- Annual cost of operating the Family Child Care (FCC) Pilot Study.** This cost refers only to the cost of the study, not to the per child cost of preschool provision through Family Child Care providers. Preschool costs per child are assumed to be part of the existing slot-based costs calculated throughout the model.

The model provides two options for FCC pilot study implementation:

- Study Begins Concurrently with Overall Evaluation.** If the FCC Pilot study is conducted concurrently with and as part of the same contract as the full Outcomes Evaluation, we estimate the cost at \$30,000 over a two year period. This is the consultant recommended path. The cost is shown as \$30,000 spread evenly over the 2018-19 and 2019-20 school years.
- Study Begins in Year 1.** If the City opts to conduct this pilot prior to inception of the full Outcomes Evaluation or to collect information from parents about satisfaction generally or benefits of having a child in FCC vs center-based care, we estimate the costs of a stand-alone study to be \$150,000 – \$200,000. The model shows this as a cost of \$175,000 spread evenly over the 2015-16 and 2016-17 school years.

### 31. SCIENTIFIC ADVISORY BOARD

Model Location: Program Dashboard, beginning in row 250

Scientific Advisory Board			
	SY 14-15	SY 15-16	SY 16-17
Annual Cost	0	10,748	11,001

- Assumes six local and national experts on the Scientific Advisory Board who will each receive \$1,000 per year honorarium and about \$750 per year in travel costs. Both amounts grow with inflation over time.

## Provider Evaluation

### 32. PROVIDER EVALUATION

Model Location: Program Dashboard, beginning in row 197

Provider Evaluation	
Cost per classroom per year	1,000

- Cost per classroom per year.** Average annual cost per classroom for Early Childhood Environment Rating Scale (ECERS) and Classroom Assessment Scoring System (CLASS) evaluation. Default value of \$1,000 is based on OFE average cost for the 2013-14 school year.

## Student Assessment

### 33. STUDENT ASSESSMENT

*Model Location: Program Dashboard, beginning in row 197*

Student Assessments	
PPVT Cost Per Child	60
TSG Cost Per Child	25
ASQ/ASQ-SE Cost Per Child	0

- **PPVT Cost Per Child.** Annual cost per child to license and administer Peabody Picture Vocabulary Test (PPVT). \$60 per child is based on current cost of PPVT tests for 1,500 children in Seattle Early Education Collaborative (SEEC) sites.
- **TSG Cost Per Child.** Annual cost per child to license and administer TSG preschool assessment tool. \$25 per child cost is based on 2013-14 costs of TSG, including licenses and provider trainings.
- **ASQ/ASQ-SE Cost per Child.** Annual cost per child to license/buy/administer the Ages and Stages Questionnaire (ASQ) and the Ages and Stages-Social/Emotional Questionnaire (ASQ-SE). The City requested that this line item be included for future use. Currently, there are no costs associated with this amount in the model.

## Data System

### 34. DATA, ENROLLMENT, AND ASSIGNMENT MANAGEMENT

*Model Location: Program Dashboard, beginning in row 180*

Data System	SY 14-15	SY 15-16	SY 16-17
Baseline Data System Development and Maintenance	200,000	61,415	62,863
Enrollment Management System	50,000	20,472	20,954
Assignment Management System	50,000	20,472	20,954
Data System User License Costs	0	3,583	6,967

- **Baseline Data System Development and Maintenance.** Cost per year to develop and maintain an early learning data management system to store child, provider, and program assessment information. The first year assumes \$200,000 in potential development costs, based on preliminary conversations with the Department of Early Learning (DEL) that owns and administers Early Learning Management System (ELMS) that could be adopted for PFA use. This amount is assumed to pay for two contract FTEs working on customizing ELMS. Subsequent years assume \$60,000 in ongoing system maintenance costs, growing with inflation over time.
- **Enrollment Management System.** Cost per year to develop and maintain a data system to manage child enrollment information. The first year assumes \$50,000 in needed development or modification costs. Subsequent years assume \$20,000 in ongoing system maintenance costs, growing with inflation over time.
- **Assignment Management System.** Cost per year to develop and maintain a data system to manage the process that assigns children to providers. The first year assumes \$50,000 in needed development or modification costs. Subsequent years assume \$20,000 in ongoing system maintenance costs, growing with inflation over time.

- **Data System User License Costs.** This represents the costs of purchasing user licenses for the providers in the PFA program to access the data system and enter information. The model assumes \$350 per provider per year, growing with inflation over time. This is based on current OFE licensing costs for similar software.

## OFE PROGRAM SUPPORT

### Professional Development for Educators

#### 35. COACHING STAFF COMPENSATION

*Model Location: Base Inputs, row 49*

PFA Sr Education Specialist (QA) - PFA Coach	\$108,364
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The compensation level for coaches was provided directly by OFE and reflects the position title, band, and step that they believe is reasonable for this position. This amount reflects total compensation for 1 FTE. No additional benefits are applied to this compensation amount.

#### 36. COACHING STAFF OVERHEAD

*Model Location: Program Dashboard, beginning in row 172*

Administration costs for coaching staff are the same as for all other OFE staff. Please see page 25.

#### 37. COURSES FOR EDUCATORS AND SITE SUPERVISORS

*Model Location: Base Inputs, beginning in row 131*

Curriculum Training Course, Cost per Teacher	5,500
Max Participants per year in Curriculum Course	80
Train the Trainer Cost per Participant	6,250
Max Participants per year in Train the Trainer Course	20

These costs reflect costs for OFE to host courses to train teachers and site supervisors on curriculums and on effective training techniques.

- **Curriculum Training Course, Cost Per Teacher.** Cost per teacher is based on cost of course and release time for the current program for HighScope trainings operated by the City. This estimate does not include the stipends that the current program provides for each educator.
- **Max Participants Per Year in Curriculum Course.** The model assumes a maximum of 80 teachers will take the PCC course each year. In early years when there are fewer than 80 teachers in the PFA program, the actual number of teachers is used. If the FCC pilot is implemented, some of these slots will likely be filled by FCC providers.
- **Train the Trainer, Cost Per Participant.** This course is for site supervisors to learn to become effective trainers so they can support the educators at their centers. Cost per participant is based on the current trainings operated by the City.
- **Max Participants Per Year in Train the Trainer Course.** The model assumes a maximum of 20 people will take the Train the Trainer course each year. In early years when there are fewer than 20 supervisors in the PFA program, the actual number of supervisors is used.

## Health Support

### 38. HEALTH SUPPORT CONTRACT SIZE

*Model Location: Program Dashboard, beginning in row 91*

Health Support		
	Children/ 1 FTE	Coaches/ 1 FTE
Public Health Nurse	650	
Mental Health Specialist	650	
Nutrition Specialist		4

The ratios below are generally based on the current OFE contract with Public Health Seattle & King County (PHSKC) for the Step Ahead program; however the ratios are increased due to the narrower recommended scope of services.

- **Public Health Nurse.** This ratio represents the number of children that drive an increase in 1 FTE public health nurses on the contract. The Final Draft Model assumption is that the contract will include 1 FTE public health nurse for every 650 children enrolled in PFA.
- **Mental Health Specialist.** This ratio represents the number of children that drive an increase in 1 FTE mental health specialist on the contract. The Final Draft Model assumption is that the contract will include 1 FTE mental health specialist for every 650 children enrolled in PFA.
- **Nutrition Specialist.** This ratio represents the number of PFA coaches that drive an increase in 1 FTE nutrition specialist on the contract. The Final Draft Model assumption is that the contract will include 1 FTE nutrition specialist for every 4 coaches employed at OFE.

### 39. HEALTH SUPPORT CONTRACT COMPONENTS

*Model Location: Base Inputs, beginning in row 152*

Health Support Contract Components	
Public Health Nurse Salary	85,000
Mental Health Specialist Salary	65,000
Nutrition Specialist Salary	80,000
Benefits	24%
Direct Charges	20%
Services and Other Charges	1%
Supplies	1%
Indirect (Administrative Overhead)	15%

Health support costs are estimated based on the existing 2013-14 PHSKC contract for the Step Ahead program, adjusted based on conversations with PHSKC and OFE staff regarding how that contract may translate into health support for PFA. Listed salary costs are for a single FTE. The total number of FTEs is driven by the ratios described in the previous section.

- **Public Health Nurse Salary.** Annual salary for one public health nurse. Amount is based on the salary in the 2013-14 Step Ahead contract, rounded to the nearest \$5,000.
- **Mental Health Specialist Salary.** Annual salary for one mental health specialist. Amount is based on the salary in the 2013-14 Step Ahead contract, rounded to the nearest \$5,000.

- **Nutrition Specialist Salary.** Annual salary for one nutrition specialist. Amount is based on the salary in the 2013-14 Step Ahead contract, rounded to the nearest \$5,000.
- **Benefits.** Cost of personnel benefits based on percent of total annual salary. Ratio of 24% is based on the 2013-14 Step Ahead contract.
- **Direct Charges.** Direct charges to other departments at PHSKC to support the employees paid for under this contract. Ratio of 20% based on the 2013-14 Step Ahead contract. Percentage is applied to total personnel costs (salaries plus benefits).
- **Services and Other Charges.** Cost for other non-labor costs, such as membership fees, used by health support staff. Ratio of 1% based on the 2013-14 Step Ahead contract. Percentage is applied to total personnel costs (salaries plus benefits).
- **Supplies.** Cost for office and miscellaneous supplies used by health support staff. Ratio of 1% based on the 2013-14 Step Ahead contract. Percentage is applied to total personnel costs (salaries plus benefits).
- **Indirect (Administrative Overhead).** Indirect cost to support administrative overhead. Ratio of 15% is based on estimate by PHSKC for a contract with PFA. Percentage is applied to total personnel costs (salaries plus benefits).

## Kindergarten Transition

### 40. ANNUAL COST OF SUPPORTING KINDERGARTEN TRANSITION

*Model Location: Program Dashboard, beginning in row 241*

Kindergarten Transition				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Annual Cost	0	0	0	0

The City requested that a line item be added to enter kindergarten transition costs. The Final Draft Model does not assume that the PFA program will support any costs related to kindergarten transition.

## CAPACITY BUILDING COSTS

This section describes the variables and assumptions included in the model related to capacity building support.

## Personnel and Organizations

### 41. PERSONNEL AND ORGANIZATIONAL CAPACITY BUILDING

*Model Location: Program Dashboard, beginning in row 209*

Personnel and Organizations			
<b>Supporting Educational Attainment for Educators</b>	<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>
Annual Funding Amount	0	424,786	442,137
<b>Supporting PD of Coaching Staff</b>	<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>
Annual Funding Amount	2,559	20,983	20,431
<b>Organizational Capacity Building</b>	<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>
Annual Funding Amount	0	100,000	102,358

The magnitude of capacity building activities is a policy decision for the City. The model assumes the following:

- **Supporting Educational Attainment for Educators.** Assumes \$10,000 in funding per teacher requiring support. Number of teachers requiring support is estimated at 70% of PFA teachers entering system each year plus 10 educators from providers “on track” to become PFA providers. These costs are assumed to continue for the first five years of program implementation. Amounts grow with inflation.
- **Supporting PD of Coaching Staff.** Annual funding provided to support professional development of PFA coaching staff, including continuing education, conferences, etc. Assumes \$4,000 per new coach per year for the first five years, plus \$1,000 per coach per year ongoing, growing with inflation.
- **Organizational Capacity Building.** Annual funding provided to support organizational development activities of preschool providers. Assumes \$100,000 per year for the first five years of program implementation, growing with inflation.

### 42. COST TO SUPPORT DEPARTMENT OF EARLY LEARNING IN EARLY ACHIEVERS RATINGS

*Model Location: Program Dashboard, beginning in row 239*

Annual cost to support DEL in Early Achievers Ratings			
	<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>
Annual Cost	0	0	0

The City requested that this line item be added in case the City wants to see the impact of paying for additional Early Achievers Rating capacity at the state level. The Final Draft Model does not assume costs for this line item.

## Facilities

### 43. FACILITY CAPACITY BUILDING

*Model Location: Program Dashboard, beginning in row 219*

Facilities			
<b>Equipment and Supplies for New Classrooms</b>	<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>
Annual Funding Amount	0	345,459	361,463
<b>Facility Construction/Renovation</b>	<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>
Annual Funding Amount	500,000	2,000,000	2,000,000

The magnitude of capacity building activities is a policy decision for the City. The model assumes the following:

- **Equipment and Supplies for New Classrooms.** Annual funding provided to equip classrooms that are new to PFA with necessary supplies and fixtures to meet quality requirements. The model assumes an average of \$7,500 per classroom. The average assumes that some newly built classrooms will require up to \$20,000 in startup costs, while others will require more minor refurbishment or supply purchases to bring them up to PFA level.
- **Facility Construction/Renovation.** Annual funding provided to construct or renovate facilities to meet preschool classroom requirements. Amounts entered in the Final Draft Model are based on consultant expertise. Actual amounts should be a policy decision by the City.

## PROGRAM REVENUES

This section describes the variables and assumptions for revenues that will support the PFA program.

## Tuition

### 44. SLIDING SCALE TUITION MODEL

Model Location: Revenue Inputs, beginning in row 163

Family Copays			
	Minimum	Maximum	Annual Copay
	FPL	FPL	Amount (2014)
Children < 110% FPL	0%	110%	0
Children 110-130% FPL	110%	130%	0
Children 130-185% FPL	130%	185%	0
Children 185-200% FPL	185%	200%	0
Children 200-250% FPL	200%	250%	200
Children 250-300% FPL	250%	300%	500
Children 300-400% FPL	300%	400%	1,000
Children 400-500% FPL	400%	500%	2,000
Children 500-750% FPL	500%	750%	4,000
Children 750-1000% FPL	750%	1000%	6,000
Children 1000-2000% FPL	1000%	2000%	8,000
Children > 2000% FPL	2000%		9,000

- **Minimum FPL (federal poverty level).** Minimum bounds of the income category for which the annual co-pay applies.
- **Maximum FPL.** Maximum bounds of the income category for which the annual co-pay applies.
- **Annual Co-pay Amount (2014).** Annual family co-pay per child for the corresponding income category. The total revenue generated from family co-pays is determined by the co-pay amount and the number of children within that income category. Co-pays for families below 200% are set at \$0, as required in the resolution. Co-pays above that level are generally based on the recommendations from the *Washington Preschool Program* November 2011 report, and adjusted based on the input from the consultant team.
- Actual copay amounts implemented will depend on policy decisions by the City. The Final Draft Recommendations document describes the challenges and policy questions of a sliding scale tuition model that should be taken into consideration.

## Other Funding Sources

### 45. HEAD START

*Model Location: Revenue Inputs, beginning in row 5*

Head Start (US DHHS)				
	Current	Growth		
Slots in Seattle	1,128	0.0%		
Dollars per Slot	9,500	2.4%		
Portion Not Supporting PFA	35%			
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Slots Citywide	1,128	1,128	1,128	1,128
Slots for PFA	0	150	250	400
FD Slot Cost	6,175	6,321	6,470	6,622
Total PFA Funding from Head Start	0	948,092	1,617,415	2,648,888

- **Slots in Seattle.** This is the total number of available Head Start slots in the city.
  - **Current.** Current number of Head Start slots in Seattle.
  - **Growth.** Projected growth per year in the number of slots in Seattle. To be conservative, the Final Draft Model assumes no growth in Head Start slots.
- **Dollars Per Slot.** Provider subsidy per slot.
  - **Current.** This is the current average per-slot cost provided to Head Start grantees in Seattle.
  - **Growth.** Projected annual growth in provider subsidy. Default estimate is general inflation rate.
- **Portion Not Supporting PFA.** Percentage of provider subsidy not included as a revenue source for PFA. This portion represents costs associated with the Head Start program that do not overlap and are therefore not additive with PFA program costs, such as family support and some health services. The remaining portion of the provider subsidy is accounted for as revenue within the PFA program, based on the number of slots for PFA children. The Final Draft Model estimates this portion at 35%, based on experiences at New Jersey's Abbott Program ranging from 20-45%. The actual amount will vary depending on provider.

#### 46. EARLY CHILDHOOD EDUCATION ASSISTANCE PROGRAM (ECEAP)

Model Location: Revenue Inputs, beginning in row 17

ECEAP (WA DEL)				
	Current	Growth through 2019	Growth After 2019	
Slots in Seattle	330	17.6%	1.1%	
Dollars per Slot	7,331	2.4%	2.4%	
Portion Not Supporting PFA	20%			
	<b>SY 14-15</b>	<b>SY 15-16</b>	<b>SY 16-17</b>	<b>SY 17-18</b>
Total Citywide Slots	330	388	457	537
Slots for PFA	0	100	200	400
Subsidy	5,865	6,003	6,145	6,290
Total PFA Funding from ECEAP	0	600,310	1,228,932	2,515,822

- **Slots in Seattle.** This is the total number of available ECEAP slots in the city.
  - **Current.** Current number of ECEAP slots in Seattle.
  - **Growth through 2019.** Projected growth per year in the number of slots in Seattle through 2019, based on DEL's proposed expansion plan.
  - **Growth after 2019.** After 2019, the number of ECEAP slots is estimated to grow at the same rate as the number of preschool-aged children in Seattle.
- **Dollars Per Slot.** Provider subsidy per full-day ECEAP slot.
  - **Current.** This is DEL's proposed slot cost for full-day ECEAP starting in 2015. This only reflects the portion of the day supported by ECEAP. Working Connections Child Care (WCCC) revenues are addressed in the next section.
  - **Growth.** Projected annual growth in provider subsidy. Default estimate is general inflation rate.
- **Portion Not Supporting PFA.** Percentage of provider subsidy not included as a revenue source for PFA. This portion represents costs associated with the ECEAP program that do not overlap and are therefore not additive with PFA program costs. The remaining portion of the provider subsidy is accounted for as revenue within the PFA program, based on the number of slots for PFA children. The Final Draft Model estimates this portion at 20% to reflect current administrative ECEAP costs kept by the contracting agency (City of Seattle). The actual amount will vary depending on provider.

## 47. WORKING CONNECTIONS CHILD CARE (WCCC)

Model Location: Revenue Inputs, beginning in row 29

Working Connections Child Care (WA DSHS and WA DEL)				
	Current	Growth		
Current Slots	770	1.1%		
Percent Full Day	67.5%			
Percent Half Day	32.5%			
Average dollars per slot	2,912	2.4%		
Portion Not Supporting PFA	20%			
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
ECEAP Co-Enrollment	0	100	200	400
Subsidy	0	2,385	2,442	2,500
ECEAP WCCC Co-Enrollment Funding	0	238,492	488,313	999,819
Other Part-Day PreK WCCC Slots	520	458	397	268
Other Part-Day PreK WCCC Slots in PFA	0	118	174	199
Subsidy	1,165	1,192	1,221	1,250
Funding for these slots	0	140,733	212,045	249,018
Other Full-Day PreK WCC Slots	250	221	191	129
Other Full-Day PreK WCC Slots in PFA	0	57	84	96
Subsidy	1,165	1,192	1,221	1,250
Funding for these slots	0	67,760	102,096	119,898
TOTAL WCCC	0	306,253	590,408	1,119,716

- **Current Slots.** This is the total number of available WCCC slots in the city.
  - **Current Slots.** Current number of WCCC slots for preschool-age children in Seattle, according to the Department of Social and Health Services (DSHS).
  - **Growth.** Projected growth per year in the number of slots in Seattle. Default assumption is the same growth rate as for preschool-age children in Seattle.
- **Percent Full-Day.** This is the current number of WCCC slots in Seattle that are for full-day.
- **Percent Half-Day.** This is the current number of WCCC slots in Seattle that are for part-day.
- **Average Dollars Per Slot.** Provider subsidy per half-day WCCC slot.
  - **Current.** This is DEL's proposed slot cost for half-day WCCC subsidy amount starting next year. This only reflects the portion of the day supported by WCCC.
  - **Growth.** Projected annual growth in provider subsidy. Default estimate is general inflation rate.
- **Portion Not Supporting PFA.** Percentage of provider subsidy not included as a revenue source for PFA. This portion represents costs associated with the WCCC program that do not overlap and are therefore not additive with PFA program costs. The remaining portion of the provider subsidy is accounted for as revenue within the PFA program, based on the number of slots for PFA children. The Final Draft Model estimates this portion at 20% to reflect current administrative WCCC costs kept by HSD. The actual amount will vary depending on provider.

WCCC revenues are estimated three different ways:

- **ECEAP Co-enrollment.** The model assumes that each child receiving the full-day ECEAP subsidy will also receive the part-day WCCC subsidy, which would support a 6-hour day under DEL's expansion plan. The model assumes revenue from these children equal to the combined ECEAP

plus part-day WCCC reimbursement amounts, minus the 20% non-additive portions of those rates.

- **Other Part-Day PreK WCCC Slots.** The model assumes that any remaining WCCC part-day preK slots will also be enrolled in PFA over the next five years. The model assumes the part-day rate as revenue to support PFA, minus the 20% non-additive portion of those rates.
- **Other Full-Day PreK WCCC Slots.** The model assumes that any remaining WCCC full-day preK slots will also be enrolled in PFA over the next five years. The model assumes the only 50% of the full-day rate as revenue to support PFA, minus the 20% non-additive portion of those rates. The remaining 50% of the full-day cost is assumed to be used by families to pay for wraparound care.

#### 48. CHILD CARE ASSISTANCE PROGRAM

*Model Location: Revenue Inputs, beginning in row 51*

Child Care Assistance Program (Seattle HSD)				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Three- and Four-Year-Olds Getting CCAP	110	111	112	114
Rate of PFA co-enrollment	0	48	88	97
Average Annual CCAP Stipend	7,116	7,284	7,456	7,631
Portion of stipend not supporting PFA	50%	50%	50%	50%
Total Funding for PFA	0	175,835	327,618	369,952

- **Three- and Four-Year-Olds Getting CCAP.** Number of three- and four-year-old children receiving CCAP subsidy per year. There are 110 3- and 4-year-olds served in Seattle. The number of slots is assumed to grow at the same rate as the growth in preschool age children in Seattle.
- **Rate of PFA co-enrollment.** Percentage of children receiving CCAP stipend who are also enrolled in PFA. Increasing this rate increases the overall revenues generated from this funding program. The Final Draft Model assumptions are based on consultant estimates of uptake rates.
- **Average Annual CCAP Stipend.** Average annual CCAP stipend per child, as provided by City of Seattle HSD in 2014.
- **Portion of stipend not supporting PFA.** Percentage of CCAP stipend not included as a revenue source for PFA. This portion represents costs associated with child care that are not shared/do not overlap with PFA program costs and/or should be available to pay for wraparound care. The Final Draft Model assumes 50% overlap. The remaining portion of the stipend is accounted for as revenue within the PFA program, based on the number of children co-enrolled in PFA.

## 49. STEP AHEAD

*Model Location: Revenue Inputs, beginning in row 74*

Step Ahead (Seattle OFE)				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Slots Citywide	512	576	640	704
Slots for PFA	0	250	500	600
Total Funding	3,675,097	4,264,968	4,883,272	5,526,199
Dollars for PFA	0	1,851,115	3,815,056	4,709,829

The portion of Step Ahead funding assumed to be supporting PFA is equal to the ratio between all Step Ahead slots in the City and the Step Ahead slots assumed to be co-enrolled in PFA in the selected implementation alternative.

- **Total Funding.** Total amount of funding for Step Ahead according to OFE budgeting for the next five school years. Step Ahead funding ends in School Year 2019-20 due to the expiration of the Families and Education Levy.

## 50. FAMILIES AND EDUCATION LEVY LEVERAGED FUNDS

*Model Location: Revenue Inputs, beginning in row 81*

The following revenue sources are available through the 2018-19 school year as funded by the 2013 Families and Education Levy. Each revenue stream within the Levy was estimated individually, based on conversations between the consultant team and City staff. Each set of assumptions is described below. In all cases, the "Total Available Dollars" line item is from the City's Levy budget sheet.

Subsidies				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	730,478	848,845	972,920	1,101,945
Percent for PFA	0%	0%	0%	0%
Dollars for PFA	0	0	0	0

- **Subsidies.** These Levy funds are not assumed to support PFA.

Professional Development				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	723,024	821,907	925,527	1,033,135
Percent for PFA	0%	43%	78%	85%
Dollars for PFA	0	356,730	723,068	880,513

- **Professional Development.** These Levy funds are assumed to support PFA in proportion to the percentage of Step Ahead slots co-enrolled with PFA.

Assessment				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	284,081	304,865	326,606	349,014
Percent for PFA	0%	43%	78%	85%
Dollars for PFA	0	132,320	255,161	297,455

- **Assessment.** These Levy funds are assumed to support PFA in proportion to the percentage of Step Ahead slots co-enrolled with PFA.

Early Learning Health				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	497,682	509,960	522,709	535,426
Percent for PFA	0%	43%	78%	85%
Dollars for PFA	0	221,337	408,366	456,329

- **Early Learning Health.** These Levy funds are assumed to support PFA in proportion to the percentage of Step Ahead slots co-enrolled with PFA.

PCHP				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	542,408	555,790	569,685	583,544
Percent for PFA	0%	0%	0%	0%
Dollars for PFA	0	0	0	0

- **PCHP (Parent Child Home Program).** These Levy funds are not assumed to support PFA.

Program Support - Step Ahead				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	225,210	230,766	236,535	242,290
Percent for PFA	0%	43%	78%	85%
Dollars for PFA	0	100,159	184,793	206,497

- **Program Support-Step Ahead.** These Levy funds are assumed to support PFA in proportion to the percentage of Step Ahead slots co-enrolled with PFA. This bucket of funds includes support for marketing, recruitment, TSG, QRIS, and classroom start up materials.

Program Support - Program Staff (at OFE)				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	66,194	67,827	69,523	71,214
Percent for PFA	0%	43%	78%	85%
Dollars for PFA	0	29,439	54,315	60,694

- **Program Support-Program Staff (at OFE).** These Levy funds are assumed to support PFA in proportion to the percentage of Step Ahead slots co-enrolled with PFA.

Program Support - Program Staff (at HSD)				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	375,101	384,355	393,964	403,548
Percent for PFA	0%	43%	78%	85%
Dollars for PFA	0	133,456	246,227	275,146

- **Program Support-Program Staff (at HSD).** These Levy funds are assumed to support PFA in proportion to the percentage of Step Ahead slots co-enrolled with PFA. Supporting revenues are discounted by 20% to reflect the need for these funds to support HSD staff not related to Step Ahead.

Program Support - Admin (staff, supplies) at HSD				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	390,415	453,986	520,301	581,792
Percent for PFA	0%	43%	78%	85%
Dollars for PFA	0	157,634	325,188	396,676

- Program Support-Admin (staff supplies) at HSD.** These Levy funds are assumed to support PFA in proportion to the percentage of Step Ahead slots co-enrolled with PFA. This line item pays for staff at HSD as well as the building, etc. that they're in. This staff works on administration on Step Ahead contracts, subsidies, kindergarten transition, and parent child home program. Supporting revenues are discounted by 20% to reflect the need for these funds to support HSD staff not related to Step Ahead.

Program Support - Admin (staff, supplies) at OFE				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Total Available Dollars	106,628	118,788	131,544	143,333
Percent for PFA	0%	43%	78%	85%
Dollars for PFA	0	51,557	102,769	122,159

- Program Support-Admin (staff supplies) at OFE.** These Levy funds are assumed to support PFA in proportion to the percentage of Step Ahead slots co-enrolled with PFA.

## 51. CHILD AND ADULT CARE FOOD PROGRAM (CACFP)

*Model Location: Revenue Inputs, beginning in row 61*

Child and Adult Care Food Program (USDA)				
	2013			
Rate for Children above 185% FPL	0.70	<i>Includes breakfast, lunch, snack</i>		
Rate for Children 130-185% FPL	4.61	<i>Includes breakfast, lunch, snack</i>		
Rate for Children Under 130% FPL	6.11	<i>Includes breakfast, lunch, snack</i>		
Subsidies	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Rate for Children above 185% FPL	0	0	0	0
Rate for Children 130-185% FPL	0	30,834	64,174	99,070
Rate for Children Under 130% FPL	0	147,705	307,415	474,575

These rates determine the total subsidy for providers from the USDA Child and Adult Care Food Program (CACFP). Per child rates are based on household income. Total subsidies are calculated based on population projections by household income (Base Inputs).

The source for current rates is the USDA, for rates effective July 1, 2013 – June 30, 2014.

The Final Draft Model assumes that providers will leverage this support for children up to 185% of FPL. Based on provider interviews, the administrative cost of securing these funds for children above 185% outweighs the actual subsidy amount received, and therefore providers do not generally try to recover this amount. The Final Draft Model therefore assumes no CACFP support for children above 185% FPL.

## 52. NEW FUNDING SOURCES

*Model Location: Revenue Inputs, beginning in row 141*

New Fund 1				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
INSERT FUNDS BY YEAR	0	0	0	0
New Fund 2				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
INSERT FUNDS BY YEAR	0	0	0	0
New Fund 3				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
INSERT FUNDS BY YEAR	0	0	0	0

Spaces available for the inclusion of currently undefined revenues toward the PFA program, as required by the consultant agreement for this project. Entering revenues in these line items will reduce the net cost to the City of the PFA program.

## 53. FACILITIES

*Model Location: Revenue Inputs, beginning in row 155*

Grant and Loan Programs				
	SY 14-15	SY 15-16	SY 16-17	SY 17-18
Local/State Capacity Building Funds	0	0	0	0

Spaces available for capacity building funds directed toward the construction or renovation of new preschool facilities. The Final Draft Model assumes no support in this area. Entering revenues on this line will reduce the net cost to the City of the PFA program.