

Sweetened Beverage Tax Fund - Financial Plan and Spending

2020 Quarter 2 Update - May 15, 2020

This annual financial report gives an overview of SBT funding proposed and spent on one-time and on-going activities. Given uncertainty and delays caused by the COVID-19 pandemic, this first report includes information through the 2020 adopted budget. **Any changes made since the 2020 budget was adopted are not included in this document.** Information on those changes will be provided separately as they become available.

DEPARTMENT AND FUND-LEVEL DETAIL

The information below provides department-level summaries of the detailed financial information shared in tab 2.

Budget assumptions, notes and terminology key are below.

	2019	2019	2019	2019	2019	2020
	Adopted	Carryforward (2018 unspent carried forward into 2019)	Revised (Final Budget)	Actuals (Expenditures)	Encumbrances (2019 funds committed in contracts)	Adopted
Sweetened Beverage Tax Fund - Totals	\$20,742,634		\$29,091,544	\$18,565,252		\$28,668,425
Department						
Office of the City Auditor (AUD)	\$500,000					\$500,000
Department of Education and Early Learning (DEEL)	\$9,984,798	\$3,867,081	\$14,176,879	\$7,417,155	\$7,228,377	\$9,239,793
Department of Neighborhoods (DON)						\$3,225,000
Finance and Administrative Services (FAS)						
Human Services Department	\$5,910,650	\$1,018,786	\$8,129,436	\$5,993,081	\$85,000	\$5,884,713
Office of Sustainability & Environment (OSE)	\$3,697,186	\$919,043	\$5,785,229	\$5,155,016	\$204,931	\$6,718,919
Seattle Parks and Recreation (SPR)	\$150,000	\$0	\$0	\$0		\$600,000
<i>Other/Set-aside/Reserved</i>						
Worker Retraining (Set-Aside) ¹	\$500,000	\$500,000	\$1,000,000	\$0		\$500,000
Revenue Stabilization Fund ²						\$2,000,000

Budget Notes

1. Per the ordinance, for the first five years that the tax is collected, up to \$1.5 million in total is reserved as funding for job retraining and placement programs for workers adversely impacted by the SBT
2. Revenue Stabilization reserve fund starting in 2020

PROGRAM-LEVEL DETAIL

The information below provides program-level detail on SBT funds. *Department key, notes, and budget assumptions are listed below the table.*

Program	Dept	2019	2019	2019	2019	2019	2020
		Adopted	Carryforward (2018 unspent carried forward into 2019)	Revised (Final Budget) ¹	Actuals (Expenditures)	Encumbrances (2019 funds committed in contracts)	Adopted
Total One-Time and Ongoing		\$20,742,634		\$28,091,544		\$18,565,252	\$26,668,425
Total One-Time		\$3,307,582	\$0	\$5,099,467		\$274,813	\$6,061,725
One-Time (First Five Years of Tax Collection), Per Ordinance							
SBT Evaluation	AUD	\$500,000					\$500,000
Seattle Preschool Capital Projects	DEEL						\$611,192
13th Year Promise Scholarship/Seattle Promise Endowment	DEEL	\$2,167,582	\$1,591,885	\$3,759,467	\$ 128,595	\$ 3,455,077	\$1,450,533
Set-up for tax administration	FAS	\$0					
Worker Retraining (Set-Aside)	Other	\$500,000					\$500,000
Subtotal		\$3,167,582	\$0	\$3,759,467		\$128,595	\$3,455,077
One-Time, Other²							
Community Advisory Board	OSE	\$140,000		\$140,000		\$146,218	\$100,000
Food Bank Facility Improvements	HSD			\$1,200,000		\$85,000	
P-Patch Community Gardens (CBA OSE-2-D-1)	DON						\$725,000
Connect families with childcare providers (CBA OSE-2-D-1)	DEEL						\$375,000
Provide families with diapers (CBA OSE-2-D-1)	DEEL						\$100,000
Food and meal microgrant program (CBA OSE-2-D-1)	HSD						\$735,000
SBT Program Evaluation Plan (CBA OSE-2-D-1)	OSE						\$225,000
Fresh Bucks Vouchers (CBA OSE-2-D-1)	OSE						\$225,000
Scratch cooking consultant (CBA OSE-2-D-1)	OSE						\$75,000
Water bottle filling stations in schools (CBA OSE-2-D-1)	OSE						\$140,000
Water bottle filling stations in community centers (CBA OSE-2-D-1)	SPR						\$300,000
Subtotal		\$140,000	\$0	\$1,340,000		\$146,218	\$85,000

Total Ongoing		\$17,435,052		\$22,992,077	\$18,290,439		\$20,606,700
Food Access and Health Promotion							
Food and Meal Services	HSD						
<i>Customer Access to Services</i>	HSD	\$0		\$0	\$0		\$22,910
<i>Food Banks & Home Food Delivery</i>	HSD	\$2,294,125		\$2,294,125	\$2,430,485		\$1,019,499
<i>Meal Programs (YFE and ADS)</i>	HSD	\$1,352,725	\$157,834	\$1,510,559	\$968,226		\$984,498
<i>Older Adult Programs</i>	HSD	\$173,538	\$162,000	\$335,538	\$68,523		\$173,538
<i>Food Opportunity Fund</i>	HSD	\$473,500		\$473,500	\$725,871		\$473,500
<i>Childcare Nutrition</i>	HSD	\$415,646		\$415,646	\$508,924		\$821,801
<i>Food & Nutrition Administration (HSD indirect)</i>	HSD	\$200,413		\$200,413	\$200,413		\$397,688
<i>Countermarketing Campaign</i>	HSD	\$236,523	\$236,523	\$473,046	\$106,480		\$473,047
Food Distribution and Systems Support	HSD						
<i>Food Distribution (transportation of food to food banks)</i>	HSD	\$660,200	\$377,199	\$1,037,399	\$956,585		\$581,583
<i>Food System Support (bulk buying, peer-to-peer learning network)</i>	HSD	\$103,980	\$85,230	\$189,210	\$27,574		\$201,649
Fresh Bucks	OSE	\$2,658,996	\$919,043	\$4,747,039	\$4,301,842	\$86,300	\$5,125,996
Healthy Food in Schools	OSE	\$466,544		\$466,544	\$281,619	\$86,199	\$466,544
Food Policy	OSE	\$274,108		\$274,108	\$257,746	\$25,750	\$203,841
CAB Administration	OSE	\$157,538		\$157,538	\$167,591	\$6,682	\$157,538
Healthy Food Fund Community Grant Program	DON						\$2,500,000
Recreational programming	SPR	\$150,000					\$300,000
Subtotal		\$9,617,836	\$0	\$12,574,665	\$11,001,879	\$204,931	\$13,903,632
Early Learning, Education, Child Development							
Coaching and Training	DEEL	\$1,140,314		\$1,130,314	\$652,045		\$997,862
Health and Developmental Supports	DEEL	\$1,411,010	\$1,303,196	\$2,714,206	\$380,597	\$2,319,792	\$1,411,010
Family Child Care Support	DEEL	\$215,820	\$56,250	\$282,070	\$107,401	\$178,656	\$265,820
Child Care Assistance Program	DEEL	\$2,310,654		\$2,635,654	\$2,519,788		\$2,931,125
SBT Central Administration	DEEL	\$605,365		\$605,365	\$584,659		\$522,251
K-12 Programs ³	DEEL		\$465,750	\$465,750	\$460,017		
Home Visiting ⁴	DEEL	\$2,134,053	\$450,000	\$2,584,053	\$2,584,053	\$1,274,852	\$575,000
Subtotal⁴		\$7,817,216	\$2,275,196	\$10,417,412	\$7,288,560	\$3,773,300	\$6,703,068

Budget Assumptions and Notes

1. There are a couple instances (cells E50 and E62) where the revised budget number includes additional funds added through a supplemental budget. There are notes indicating these additions to clarify.
2. During the 2019 budget session Seattle City Council passed 2020 budget actions that allocated one-time funds to specific programs based on recommendations from the SBT Community advisory Board.
3. The K-12 Programs include Summer Melt, Our Best, Innovation High School, Culturally Specific Summer Learning. These programs were funded by SBT in 2018 and 2018 funding carried forward in 2019. However, in 2019, these programs were no longer funded by SBT.
4. Home Visiting programs (Parent Child Home Program, Nurse Family Partnership) were funded by SBT in 2018 and 2019. Starting in 2020, these programs are no longer supported by SBT funds.

Department Key

AUD: Office of the City Auditor

DEEL: Department of Early Learning and Education

FAS: Finance and Administration

OSE: Office of Sustainability and Environment

HSD: Human Services Department

SPR: Seattle Parks and Recreation Department