



# **Budget Study Session**

**January 28, 2026**

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Dr. Kurt Buttleman  
Assistant Superintendent of Finance  
[krbuttleman@seattleschools.org](mailto:krbuttleman@seattleschools.org)

The following is a PowerPoint presentation on the 2026-27 budget development process prepared for the January 28, 2026, Board Special Meeting.

# Budget Study Session

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**Date:** January 28, 2026

**Presenter(s):**

Superintendent Fred Podesta

Dr. Rocky Torres-Morales, Associate Superintendent

Bev Redmond, Chief of Staff

Dr. Mike Starosky, Assistant Superintendent of Academics

Dr. Sarah Pritchett-Goodman, Assistant Superintendent of Human Resources

Dr. Kurt Buttleman, Assistant Superintendent of Finance

Ted Howard, Accountability Officer

Carlos Del Valle, Assistant Superintendent of Technology & Optimization

Dr. Marni Asplund-Campbell, Assistant Superintendent of School Operations

Ellie Wilson Jones, Acting General Counsel / Sr. Asst. General Counsel

# Agenda



- 1. Aligning our budget to the Draft 2025-2030 Strategic Plan**
- 2. Update on the District's current budget situation**
- 3. Potential Savings and Efficiencies for 2026-27 and beyond**

# “What It IS and ISN’T”



## WHAT THIS BRIEFING IS

- A high-level overview of aligning the budget with the Draft 2025–2030 Strategic Plan.
- An update on SPS’s current financial situation and long-term fiscal outlook.
- A set of possible savings and efficiency options.
- A discussion tool for Board engagement and feedback.
- A preparatory briefing for decisions that will occur later in the 2026-27 budget cycle.

## WHAT THIS BRIEFING IS NOT

- Not a formal budget proposal.
- Not a list of recommended or approved cuts.
- Not a decision-ready package requiring Board action.
- Not a finalized plan for 2026-27.
- Not a restructuring proposal for schools or programs.
- Not a transportation change proposal.
- Not a legislative or advocacy platform.

# Strategic Plan Update



# SY25-30 SPS Goals and Guardrails

## District Goals (per Policy No. 0020):

### 2nd Grade Literacy

Increase the percentage of 2nd graders meeting foundational literacy standards by 10 percentage points from Spring 2025 to Spring 2030.

### 6th Grade Math

Raise the percentage of 6th graders ready for 7th grade math (per Smarter Balance Assessment results) by 10 percentage points between June 2025 and June 2030.

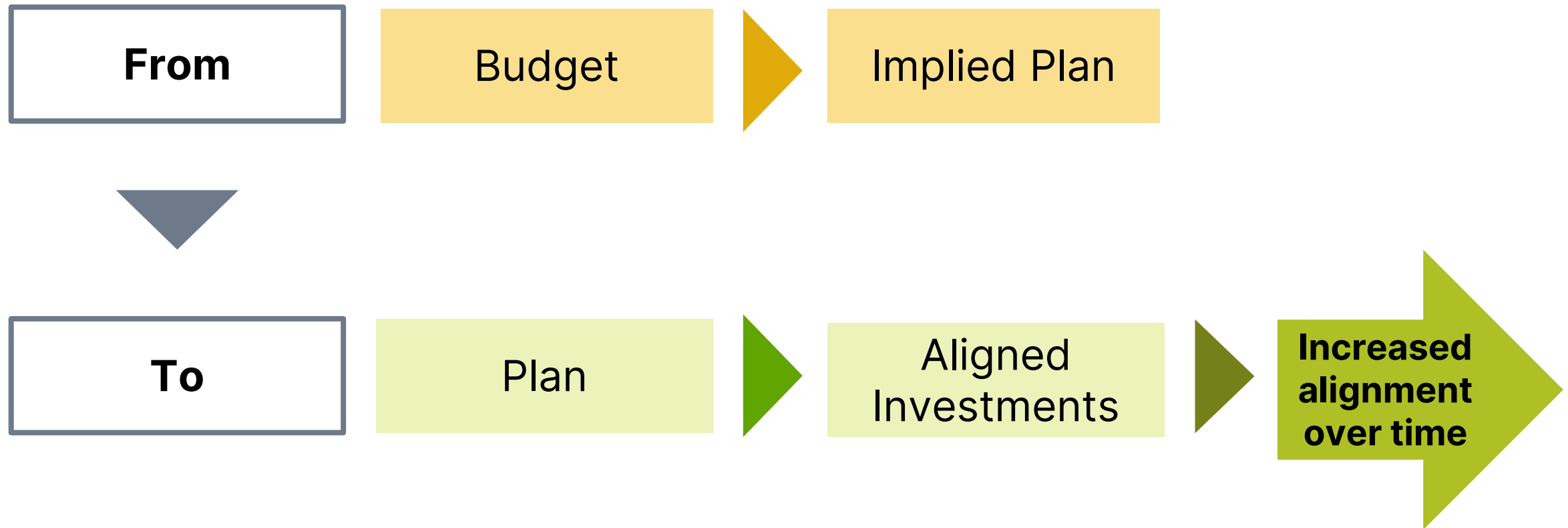
### Life Ready

Boost the percentage of graduates meeting WA State requirements and completing at least one postsecondary readiness activity (e.g., dual credit, work-based learning, FAFSA/WASFA, or program applications) by Spring 2030, based on a Spring 2025 baseline.

## District Guardrails (per Policy No. 0025)

1. The Superintendent will **not allow a student's school assignment, family income, race or ethnicity, need, or identity to determine access to high standards, rigorous programming, high-quality teaching, and supports.**
2. The Superintendent will not allow the **existence of any learning environments that do not promote physical and emotional safety.**
3. The Superintendent will not allow adult behaviors in school buildings and classrooms that are **misaligned with the anti-racist values of Seattle Public Schools**, including the use of curricula, materials, and practices that are inconsistent with those values.
4. The Superintendent will not make major decisions or bring major recommendations to the Board **without first implementing an engagement strategy that includes students, parents, teachers, and community members.**
5. The Superintendent will not **allow people, time, money, and other resources to be allocated in a manner inconsistent with student need.**

**Our approach to budgeting attempts to take the first steps from planning around resources to resourcing around a plan.**





# Overall Planning Timeline

2024 - 2025

## Goals and Guardrails Development

1. Set topline goals and guardrails
2. Develop interim metrics predictive of the topline goals and guardrails



Spring – Summer 2025

## Diagnostic Resource and Strategy Analysis

1. Paint comprehensive resource picture
2. Conduct System Strategy Return on Investment



Spring – Fall 2025

## Prioritizing and Building the Draft Plan

1. Prioritize
2. Convene taskforce and conduct any additional engagement
3. Develop guiding theory of action to achieve goals
4. Determine specific actions for central office, schools, and classrooms
5. Make tradeoffs to invest in strategies and initiatives



2025 – 2030\*\*

## Transition Leadership and Revise Plan\*\*

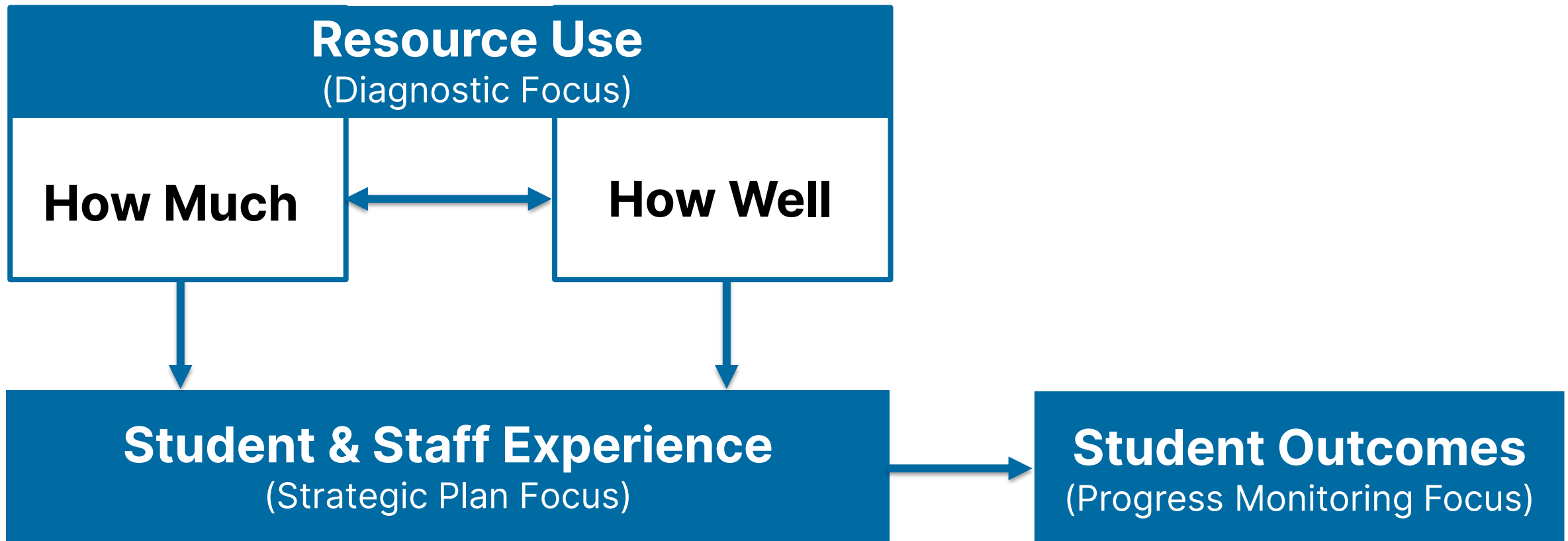
1. Execute leadership transition
2. Refine plan with future administration
3. Deepen feedback and engagement loops
4. Adjust multi-year implementation metrics and progress tracking

**\*\*subject to change\*\***



# Both “how much” and “how well” matters when talking about resources and outcomes

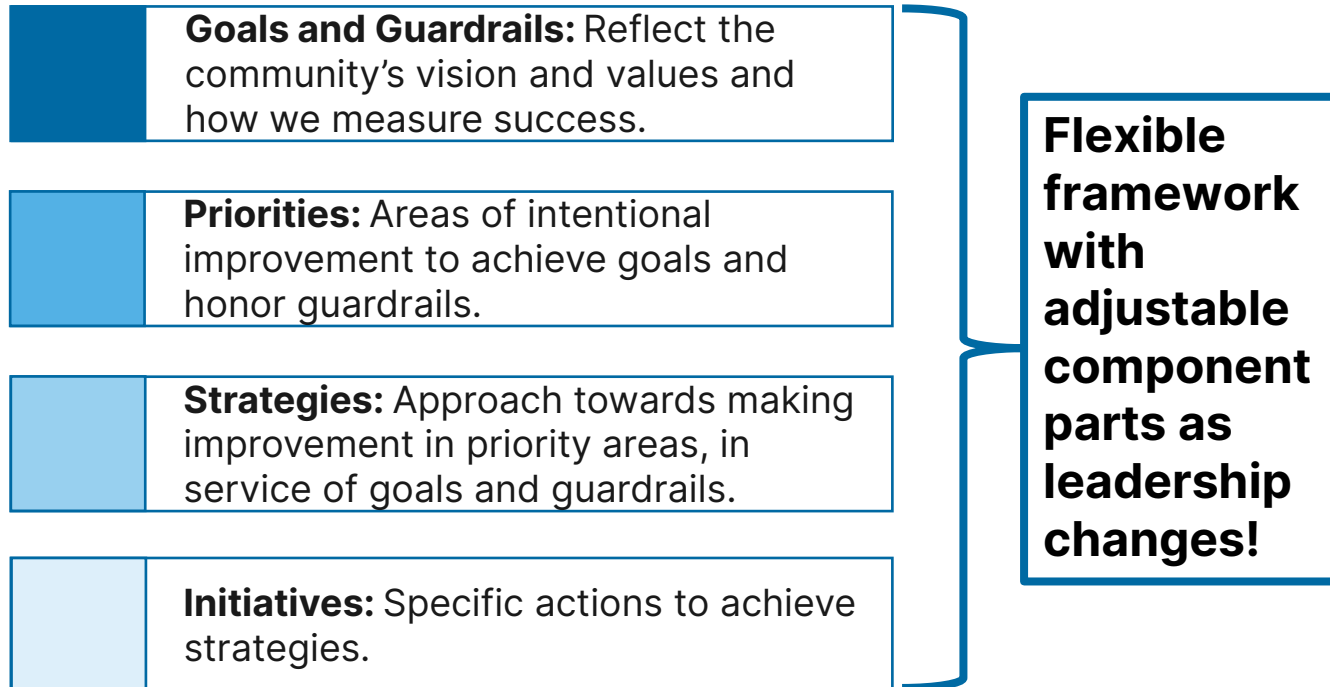
To sustainably achieve our goals, SPS must make resource decisions about “how much” and “how well” to ensure schools provide desired experiences for all students and staff.



# Draft Strategic Plan in Development

Seattle Public Schools (SPS) is developing a draft Strategic Plan 2025-30 after nearly a year of input from community members and staff. Serving as SPS' guiding framework, the plan will aim to ensure excellence, equity, and opportunity for all students through 2030.

**The draft plan will articulate goals, priorities, strategies, and initiatives – each with their own distinct function.**



# We are prioritizing areas of improvement to overcome key challenges and build on opportunities that have surfaced in pursuit of our goals

## **Draft Priority Descriptions**

### **Rigorous and Inclusive Academic Experiences for Every Student**

Every SPS student has access to rigorous learning experiences aligned to standards at grade level or above, built from a coherent curriculum, clear learning pathways, and culturally responsive practices. Educators are equipped to accelerate student growth and close opportunity gaps.

### **Recruit, Develop, and Retain a Diverse and Effective Workforce**

Provide the resources, professional learning, coaching, and working conditions required to deliver on our vision for high-quality, differentiated instruction and supportive learning environments.

### **Unified Leadership and Systems of Accountability**

Build clear expectations and systems of support and accountability to ensure school and central office leaders are equipped to implement the district's vision of strong instruction and student success, through robust collaboration, consistent practice, and a commitment to continuous improvement.

### **Equip Schools with the Resources to Meet Student Needs**

Build district-wide sustainability, and ensure schools receive the consistent, equitable resources required for high-quality instruction, needed student supports, and supportive learning environments connected to our district vision for student success.

### **Build Trust, Engagement and Community**

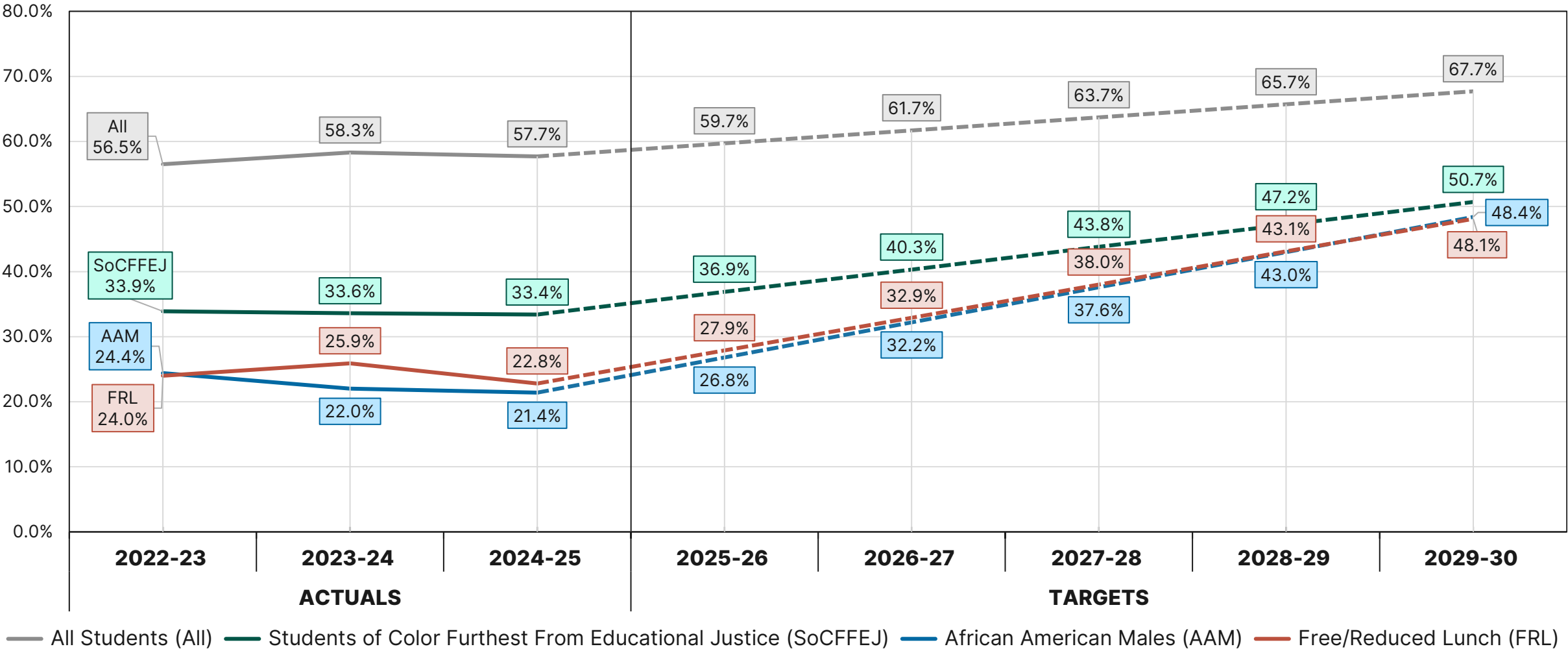
Equip staff to conduct meaningful and proactive engagement activities with students, staff, families, and community members that anchor in clear expectations, processes, and tools to promote transparency and build trust and support with the community.

**Work in the priority areas is intended to lead to goal attainment, with aligned investments, as shown on the following slides.**



# Topline measure w/ 5-year targets (Grade 2 MAP)<sup>3</sup>

**ELA Topline:** The percentage of students in second grade who meet or exceed key grade-level standards for foundational literacy skills



# Looking Ahead – Early Literacy

We are developing new initiatives to reinforce prior strategies and expand our focus into new priority areas

## Priority Area: Rigorous and Inclusive Academic Experiences

Strategy	Emerging Initiatives
High Quality Tier 1 Instruction and Aligned Assessment	<ul style="list-style-type: none"><li>Adopt a new <b>K-5 Curriculum</b> with stronger focus on knowledge building and vocabulary</li><li>Expand use of <b>Curriculum Embedded Assessments</b> to align instruction to timely student data</li><li>Reinforce <b>Universal Design for Learning</b> to ensure inclusive, accessible instruction for all students</li></ul>
Multi-Tiered Systems of Support	<ul style="list-style-type: none"><li>Improve <b>data systems and collaborative structures</b> for monitoring progress &amp; coordinating supports</li><li>Provide clear guidance for consistent school-based <b>implementation of Tier 2-3 supports</b></li></ul>

## Priority Area: Recruit, Develop, and Retain a Diverse and Effective Workforce

Strategy	Emerging Initiatives
Develop and Recruit High Quality Professionals	<ul style="list-style-type: none"><li>Align systems districtwide for consistent job-embedded <b>professional development</b></li><li>Connect observation <b>feedback and educator support</b> to instructional vision for achieving goals</li></ul>

## Priority Area: Unified Leadership and Systems of Accountability

Strategy	Emerging Initiatives
Performance Management	<ul style="list-style-type: none"><li>Establish <b>routines and structures for monitoring and accountability</b> at all levels to connect school and classroom practices to goals and guardrails</li></ul>

# Illustrative Early Literacy Investment Picture

**School- and Department-Level Initiatives**  
*Pilots, programs, and supports schools invest in directly to meet student and staff needs*

**Schools across the system are pursuing:**

- Continuous School Improvement Planning
- Innovative interventions and digital tools
- Additional staffing and collaborative structures (e.g. TLCs, interventionists) targeted towards early literacy improvement

**Departments are also invested in:**

- Principal training, supervision, and support
- Curriculum development, deployment, and coaching
- Early career teacher supports/programs
- Clearer guidance around MTSS, and interventions & supports for all students

**Intended (Strategic) Investments**

*SPS's largest investments in district-wide programs and initiatives*

**~\$15-20M**

*Updated K-5 Literacy Curriculum and Supports for Students and intended supports*

**All K-5 staff, all students**

**~\$3.7-7.5M**

*Expanding prekindergarten and summer learning*

**District-Wide Ongoing Foundational Investments**

*The indirect cost of school-based staff who primarily support the work of early literacy*

*\*Calculations are estimates based on SY 24-25 Personnel and Assignment data*

**~\$148M**

*K-2 Elementary Teachers, Interventionists, Instructional Assistants that provide direct instruction and small group support as well as School Leaders (Principals and Assistant Principals)*

**\$17M\***

*Ongoing cost of Preschool Programming*

*\*Grant and Levy-Funded*

**Central Office Supports**

*How central office is pursuing influencing the effectiveness of ongoing foundational investments*

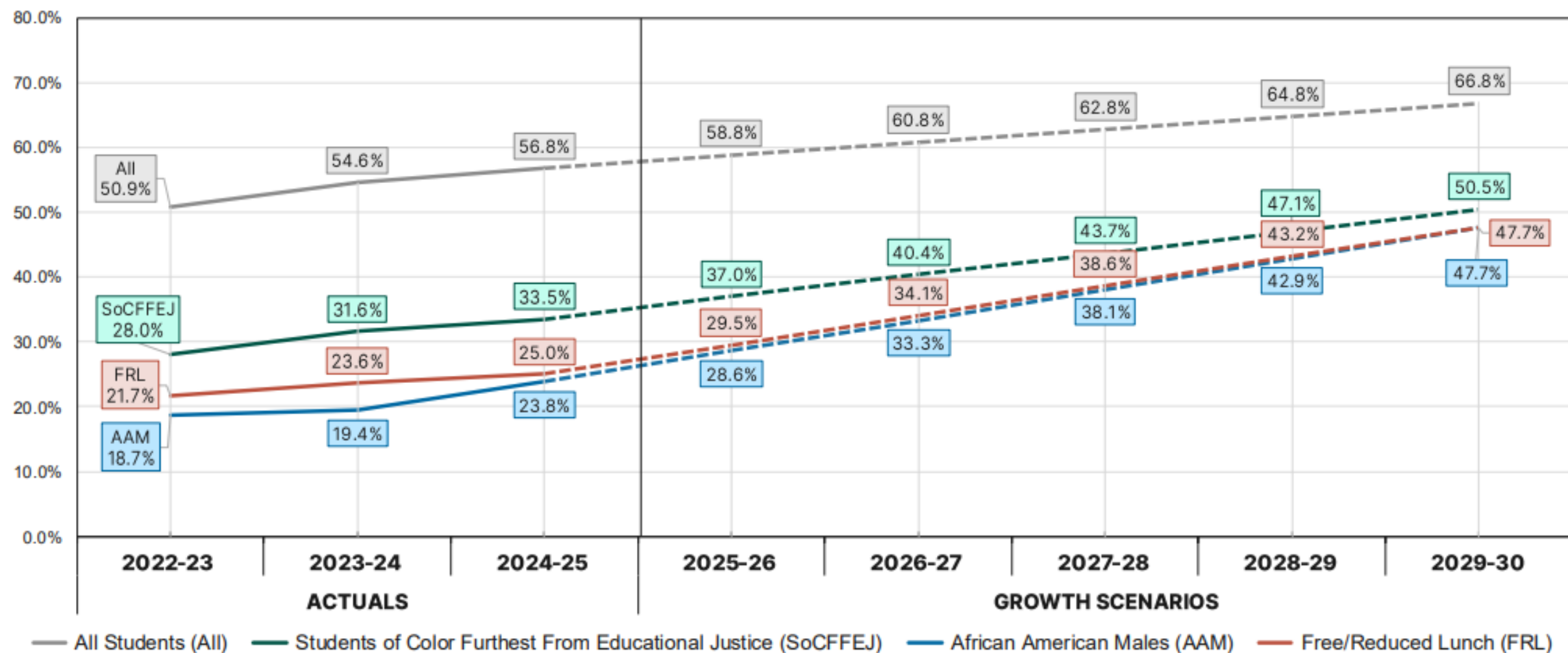
*Exploring Staffing allocation & funding formula changes*

*Restructured & Aligned Professional Learning*



# Topline measure with Baseline (Grade 6 SBA)

**Math Topline:** The percentage of Grade 6 students who achieve level 3 or 4 on the Smarter Balanced assessment.



# Looking Ahead – Middle School Mathematics

We are developing new initiatives to reinforce prior strategies and expand our focus into new priority areas

## Priority Area: Rigorous and Inclusive Academic Experiences

Strategy	Emerging Initiatives
High Quality Tier 1 Instruction and Aligned Assessment	<ul style="list-style-type: none"><li>Expand use of <b>Curriculum Embedded Assessments</b> to align instruction to timely student data</li><li>Reinforce <b>Universal Design for Learning</b> to ensure inclusive, accessible instruction for all students</li></ul>
Multi-Tiered Systems of Support	<ul style="list-style-type: none"><li>Improve <b>data systems and collaborative structures</b> for monitoring progress &amp; coordinating supports</li><li>Provide clear guidance for consistent school-based <b>implementation of Tier 2-3 supports</b></li></ul>

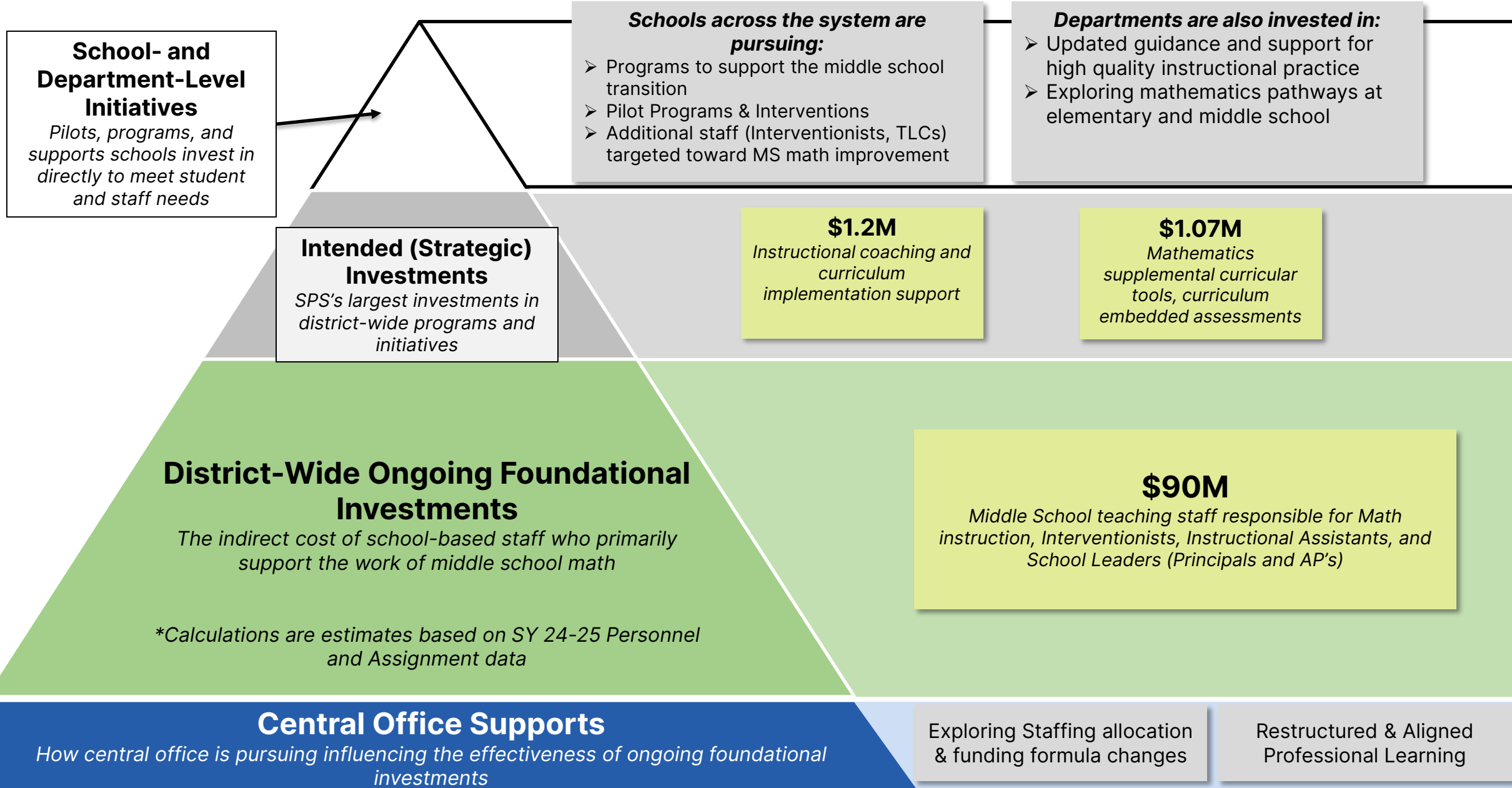
## Priority Area: Recruit, Develop, and Retain a Diverse and Effective Workforce

Strategy	Emerging Initiatives
Develop and Recruit High Quality Professionals	<ul style="list-style-type: none"><li>Align systems districtwide for consistent job-embedded <b>professional development</b></li><li>Connect observation <b>feedback and educator support</b> to instructional vision for achieving goals</li></ul>

## Priority Area: Unified Leadership and Systems of Accountability

Strategy	Emerging Initiatives
Performance Management	<ul style="list-style-type: none"><li>Establish <b>routines and structures for monitoring and accountability</b> at all levels to connect school and classroom practices to goals and guardrails</li></ul>

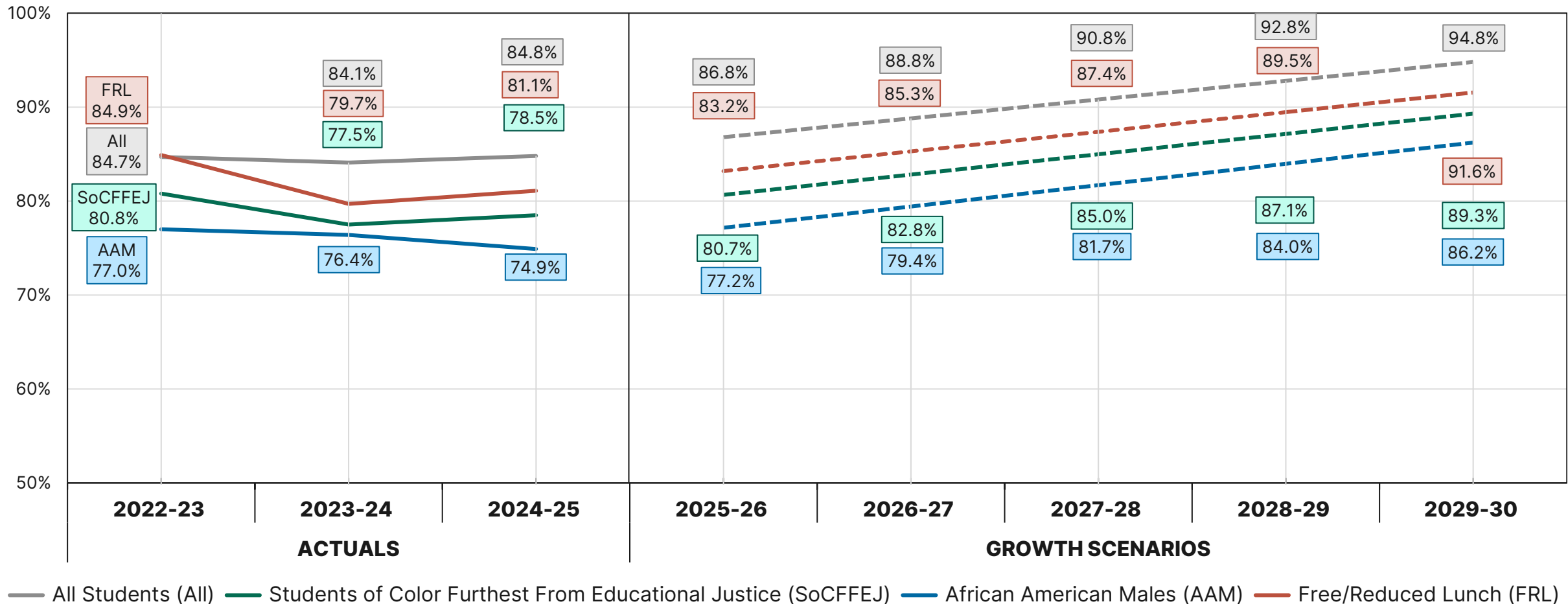
# Illustrative MS Math Investment Picture



# Topline measure with Baseline (Life Ready)

## Life Ready Topline

The percentage of students that graduate having completed Washington State graduation requirements consistent with their individual High School & Beyond Plan and having completed one of the following: Dual credit work in ELA, World Language, the Arts, Social Studies, STEM, or CTE OR a formal work-based learning experience, FAFSA/WASFA applications, or Applications to one or more college, work-based program, or other post-secondary program will increase from 84.8% in June 2025 to 94.8% in June 2030



# Looking Ahead – Life Ready Strategic Planning for 2026-27 Onwards

## Priority Area: Rigorous and Inclusive Academic Experiences

Strategy	Emerging Initiatives
<b>High Quality Tier 1 Core Instruction in High Schools</b>	<ul style="list-style-type: none"><li>• Prioritize high school instructional materials adoptions, particularly in ELA, Math, and Science, to promote credit attainment, improve graduation pathway completion, and ensure resources are culturally inclusive.</li></ul>
<b>Tier 2 Supports available for students within and outside the school day</b>	<ul style="list-style-type: none"><li>• Develop and implement high school expectations for Tier 2 supports regarding credit earning.</li><li>• Centrally coordinate credit recovery.</li><li>• Promote collaboration between small and comprehensive high schools in credit earning.</li></ul>
<b>Access to Life-Ready Coursework</b>	<ul style="list-style-type: none"><li>• Improve and refine dual credit offerings to improve pathways to postsecondary success (College in the High School access, advanced math pathways).</li></ul>
<b>Postsecondary Planning opportunities for students</b>	<ul style="list-style-type: none"><li>• Promote SchoolLinks implementation to make High School &amp; Beyond Planning more meaningful.</li><li>• Establish foundational expectations across high schools for college access support.</li></ul>

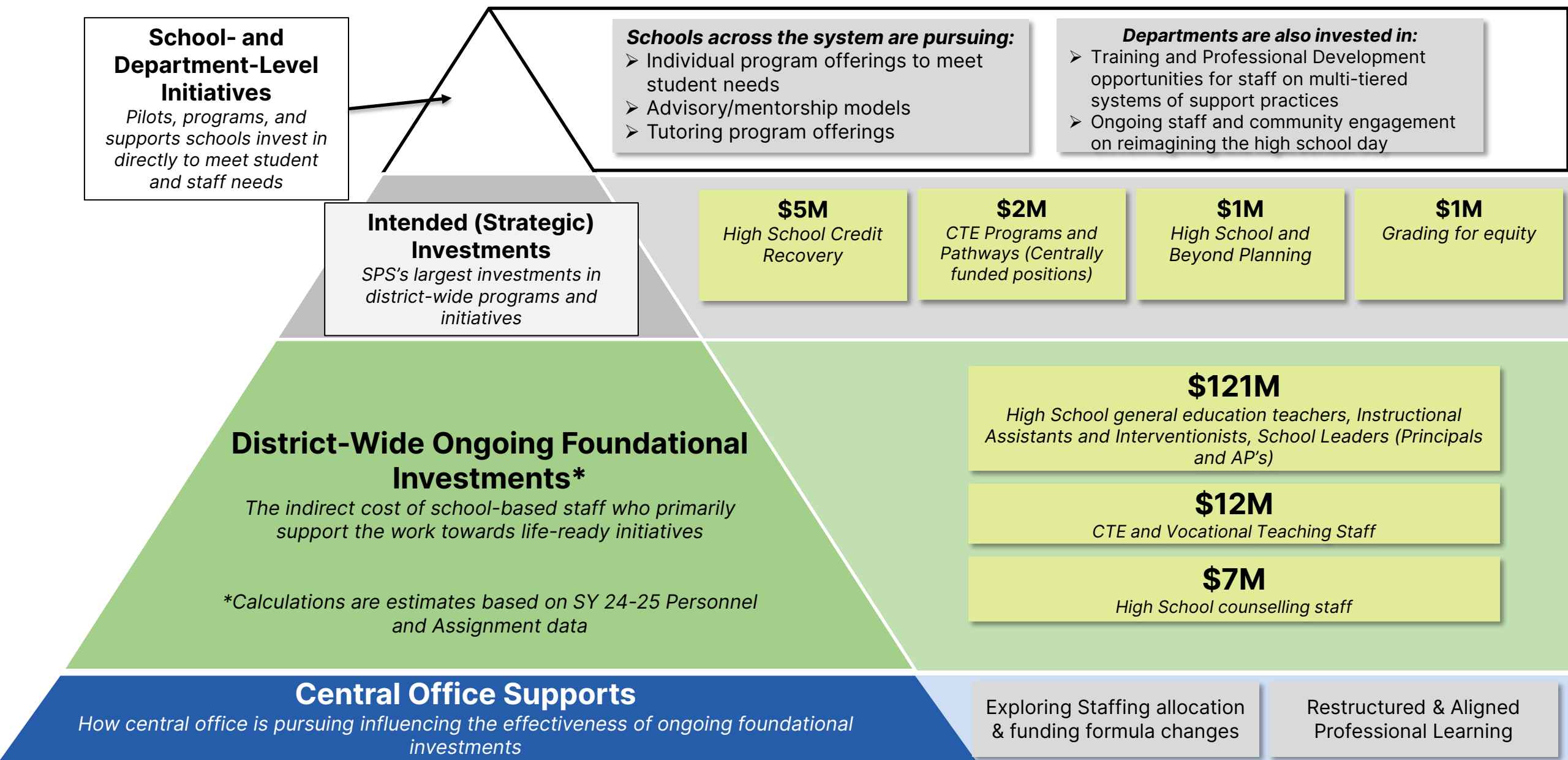
## Priority Area: Recruit, Develop, and Retain a Diverse and Effective Workforce

Strategy	Emerging Initiatives
<b>Develop and Recruit High Quality Professionals</b>	<ul style="list-style-type: none"><li>• Develop Career and Technical Education and other content area educators to support the Life Ready goal to increase High School &amp; Beyond Planning and to provide work-based learning to most SPS students.</li></ul>

## Priority Area: Unified Leadership and Systems of Accountability

Strategy	Emerging Initiatives
<b>Performance Management</b>	<ul style="list-style-type: none"><li>• Prioritize Life Ready metrics in SPS accountability systems beyond credit and dual credit earning to include High School &amp; Beyond plans and postsecondary data (e.g., first year completion rates from Promise.)</li></ul>

# Illustrative Life-Ready Investment Picture



Strategic Initiatives for SY26-27	Dollars	Scale of Impact
<b>Stronger systems and structures for building strong Multi-Tiered Systems of Support (MTSS).</b> Data-Driven professional learning communities, universal design for learning, curriculum embedded assessments are embedded as part of this.	\$\$	<b>All Schools</b>
<b>Updated Early Literacy Curriculum and Supports</b> to replace outdated current curriculum and build strong, consistent instructional practices among teachers across SPS.	\$\$\$	<b>All K-5 Students</b>
<b>Planning for a Revised Instructional Coaching Model across schools</b> to determine whether to continue with the current model of coaches for priority campuses, or to pursue alternative models across schools.	\$-\$\$\$ Depending on size of change	<b>All Schools</b>
<b>Expanded High Quality, Inclusive Preschool</b> to provide students with early learning experiences across the district that are accessible, meet the needs of all students, and set students up for success as they make the transition to Kindergarten.	\$\$\$ **Levy-Funded	<b>~1600 PreK Students</b>
<b>Recommendations to</b> improve student credit-earning opportunities and ensure all students access and succeed in high quality secondary experience across the system. This may result in changes to the school schedule, Credit Recovery, Advising, CTE programming, and improvements to High School and Beyond planning.	\$-\$\$\$ Depending on size of change	<b>All Comprehensive High Schools</b>



# Overall Planning Timeline

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Spring – Summer 2025

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2025 – 2030\*\*

## Transition Leadership and Revise Plan\*\*

1. Execute leadership transition
2. Refine plan with future administration
3. Deepen feedback and engagement loops
4. Adjust multi-year implementation metrics and progress tracking

**\*\*subject to change\*\***

# Board Feedback



- Do you have any questions or comments about the Draft Strategic Plan and implementation strategies/investments?

# Update on Current Budget Situation



# Current Budget Situation



- Seattle Public Schools has been making significant reductions in its budget the last few years to move towards a position of long-term financial sustainability.
- To balance the 2023-24 budget, the district reduced central office budgets, reduced contingencies, optimized grant and capital resources, reduced school allocations, changed start and end times at 12 schools, and used all \$42 million in the “Rainy Day” fund.
- For the 2024-25 budget, the District made additional reductions in central office and school budgets, implemented convenience and voluntary athletic fees, and borrowed \$27.5 million from its own capital program (to be repaid with interest).
- To balance the 2025-26 budget, the District made further reductions at Central Office, extended a portion of the loan for at least one more year, used the 2023-24 unrestricted fund balance, and increased state and local revenue.
- **For 2026-27, there are no significant one-time solutions available to help balance the budget. To stabilize the system going forward, system changes and/or an increase in resources are required.**

# Overall Resource Levels: Closing

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## Insight Summary

- Seattle's **high-cost structure and limited state funding create significant challenges for investing** in critical student services
- Spending patterns generally align with urban peers, but **transportation and special education stand out as significantly higher cost areas**
- SPS state **revenue is not sufficient to cover staffing costs** at competitive Seattle pay rates
- Local levy support allows SPS to fund **important student services and programs**
- **Additional revenue is critical** to ensure SPS can deliver the services and supports that strengthen the experiences of both students and staff.

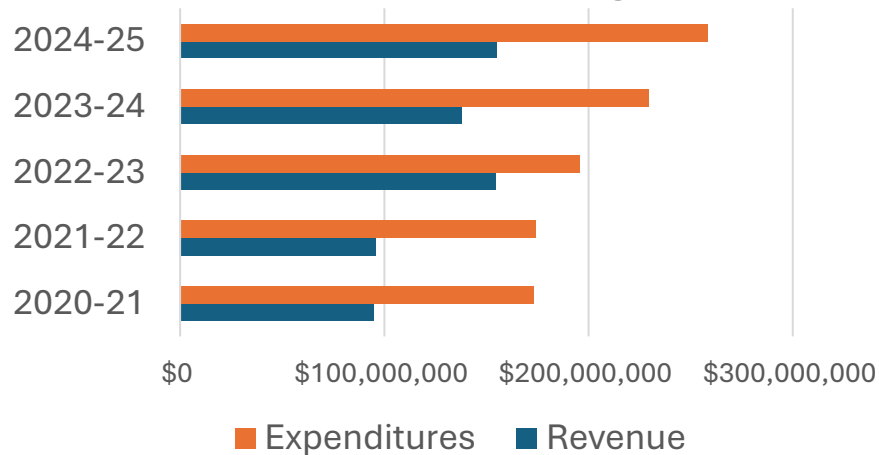
## Potential Action Implications

- Assess district portfolio and school configurations to **balance efficiency with student and staff experience**, addressing challenges like limited access to Specials, small teacher teams, and under-resourced.
- Develop a **multi-year fiscal strategy** that **aligns resources with student priorities**, accounts for enrollment decline, pursues additional revenue, and positions SPS to navigate its budget deficit while **protecting equity and instructional quality**
- **Advocate for additional revenue and explore cost reduction opportunities** in higher spending areas (e.g., special education and transportation) by reviewing district policy / practices

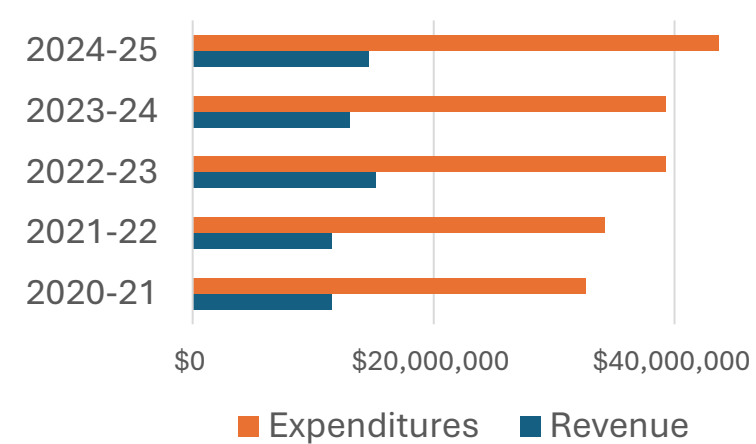
# Areas of Significant Funding Gaps



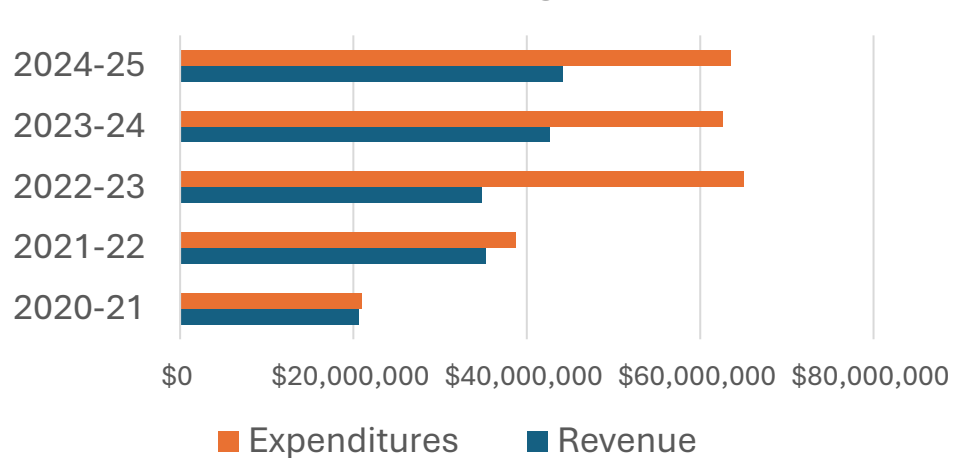
## Special Education Funding Gap



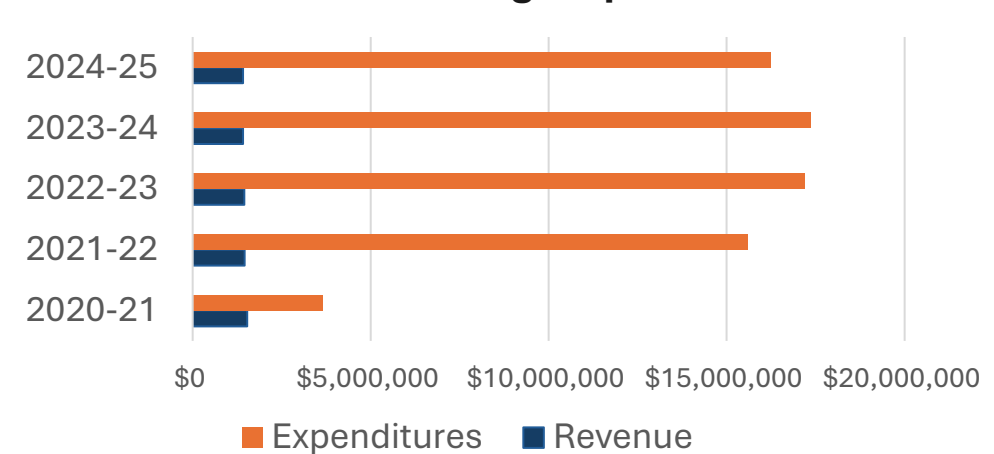
## Multilingual Funding Gap



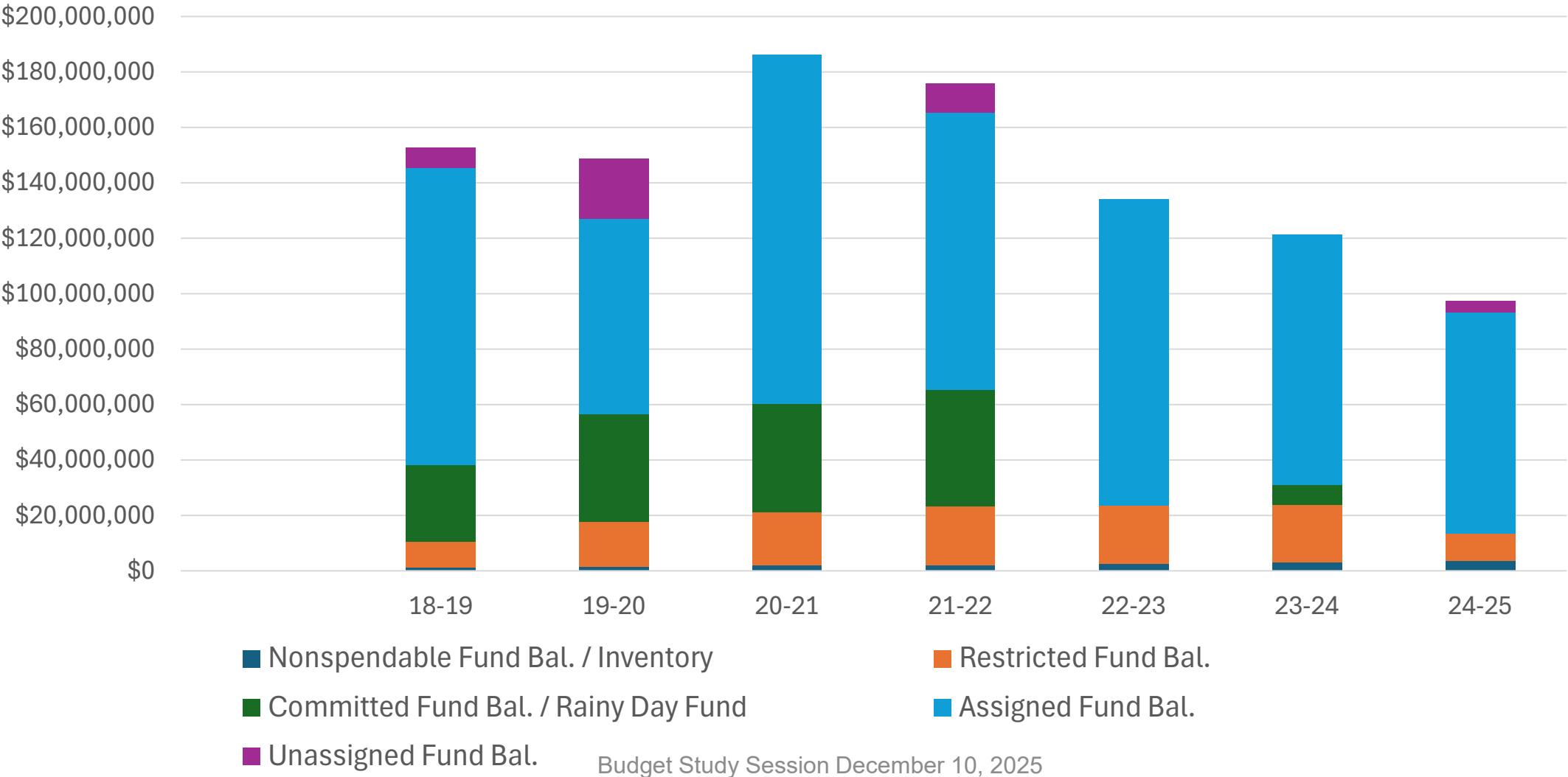
## Transportation Funding Gap



## Substitutes Funding Gap



# General Fund Balance – 7 Year Trend





# Long-Term Financial Outlook (GF)



Fiscal Year	2025-26	2026-27	2027-28	2028-29
Total Resources	\$1,263,005,823	\$1,309,488,293	\$ 1,347,009,666	\$1,374,830,829
Total Expenditures	\$1,352,858,641	\$1,397,068,685	\$1,443,809,287	\$1,477,347,923
Contribution To/From Fund Balance	\$(89,852,818)	\$(87,580,392)	\$(96,799,621)	\$(102,517,094)

# Long-Term Challenges & Opportunities



- Absent structural changes, the structural deficit will persist
- Anticipated increases in Legal, Utilities, Insurance, Transportation, Special Education, School Mitigation Funds, etc.
- Significant funding gaps in Transportation, Special Education, Multilingual, and Substitute costs
- Enrollment is projected to continue to decline
- Uncertainty around Federal Funding
- Multiple expiring labor agreements
- Strategic Plan Task Force and community engagement
- Rebuild Rainy Day Fund

# There are strategies SPS can explore to act on these insights

Key Insight	Related Goals & Guardrails	Potential Strategies
Potential misalignment of school funding levels, need, and the desired student and staff experiences	All Goals Guardrail 5	<ul style="list-style-type: none"> <li>➤ Review relationship between other need characteristics and outcomes to identify other potential need measures</li> <li>➤ Articulate the student and staff experiences that SPS desires for all schools</li> <li>➤ Review and realign resource allocation practices to ensure funding is distributed more transparently and equitably across schools</li> </ul>
Unsustainable district operations given current fiscal deficit conditions	All Goals Guardrail 5	<ul style="list-style-type: none"> <li>➤ Assess district portfolio and school configurations to balance efficiency with student and staff experience</li> <li>➤ Develop a multi-year fiscal strategy that aligns resources with student priorities</li> <li>➤ Explore cost reduction opportunities in higher spending areas (e.g., special education and transportation)</li> </ul>
Variation in student access advanced coursework	Goal 3 Guardrail 1	<ul style="list-style-type: none"> <li>➤ Expand and align pathways into advanced coursework by strengthening middle-grade readiness</li> <li>➤ Improve quality and equity of instructional resources</li> <li>➤ Increase coherence in academic practices by clarifying expectations for MTSS and related frameworks</li> </ul>
Inequitable student access to experienced educators	Goals 1 & 2 Guardrail 5	<ul style="list-style-type: none"> <li>➤ Focus retention and assignment strategies on directing effective teachers to classrooms where they can most impact student performance</li> <li>➤ Strengthen attraction and retention strategies through targeted supports for teachers with fewer than three years of experience</li> <li>➤ Support teacher development by improving access to coaching, coordinating instructional support roles, and reassessing spending on instructional materials</li> </ul>
Inconsistent and/or inadequate support for school leaders given variation in leader experience and ambiguity around school autonomy	All Goals Guardrails 1 and 5	<ul style="list-style-type: none"> <li>➤ Differentiate support for principals based on experience and school need</li> <li>➤ Strengthen school supervision structures by moving toward lower supervisor-to-principal ratios</li> <li>➤ Improve coherence and accessibility of Central Office support by clarifying roles, improving coordination across departments, and making it easier for principals to access the right expertise.</li> </ul>
Challenges with strategy implementation driven by organizational incoherence & lack of clarity of ownership	All Goals Guardrails 4 and 5	<ul style="list-style-type: none"> <li>➤ Clarify ownership and accountability across departments</li> <li>➤ Streamline central office support structures by reducing duplication, coordinating services across departments</li> <li>➤ Build on bright spots to strengthen consistency by scaling models like HR and Early Literacy</li> </ul>

# Leadership Presentations







# Teaching & Teaching Support



# Teaching & Teaching Support



General Fund Expenditures by Activity	2025-26 Budget
Teaching Activities	\$782,735,147
Teaching Support	\$174,656,944
Principal's Office	\$69,974,436
<b>Total</b>	<b>\$1,027,366,527</b>

- **Teaching** – Teaching includes expenditures for teachers, educational assistants, extracurricular activities, and teaching supplies.
- **Teaching Support** – Teaching support includes librarians, counselors, psychologists, health services, security officers, playground and lunch supervisors, coaches, and student safety personnel. Also included are textbooks, curriculum, instructional technology, professional development, assessment, and curriculum development.
- **Principal's Office** – Principal's office (also called unit administration) includes principals, assistant principals, school office support, and school office supplies.

# Selected Resource Diagnostic Findings





# SPS budgeted \$22k per pupil in SY2425, more than comparison districts even after controlling for regional cost difference



## Context

For this analysis, we selected national peer districts with similar enrollment levels and demographics as Seattle. The comparisons are not intended to imply certain levels spending are “good” or “bad,” but rather to serve as point of inquiry.

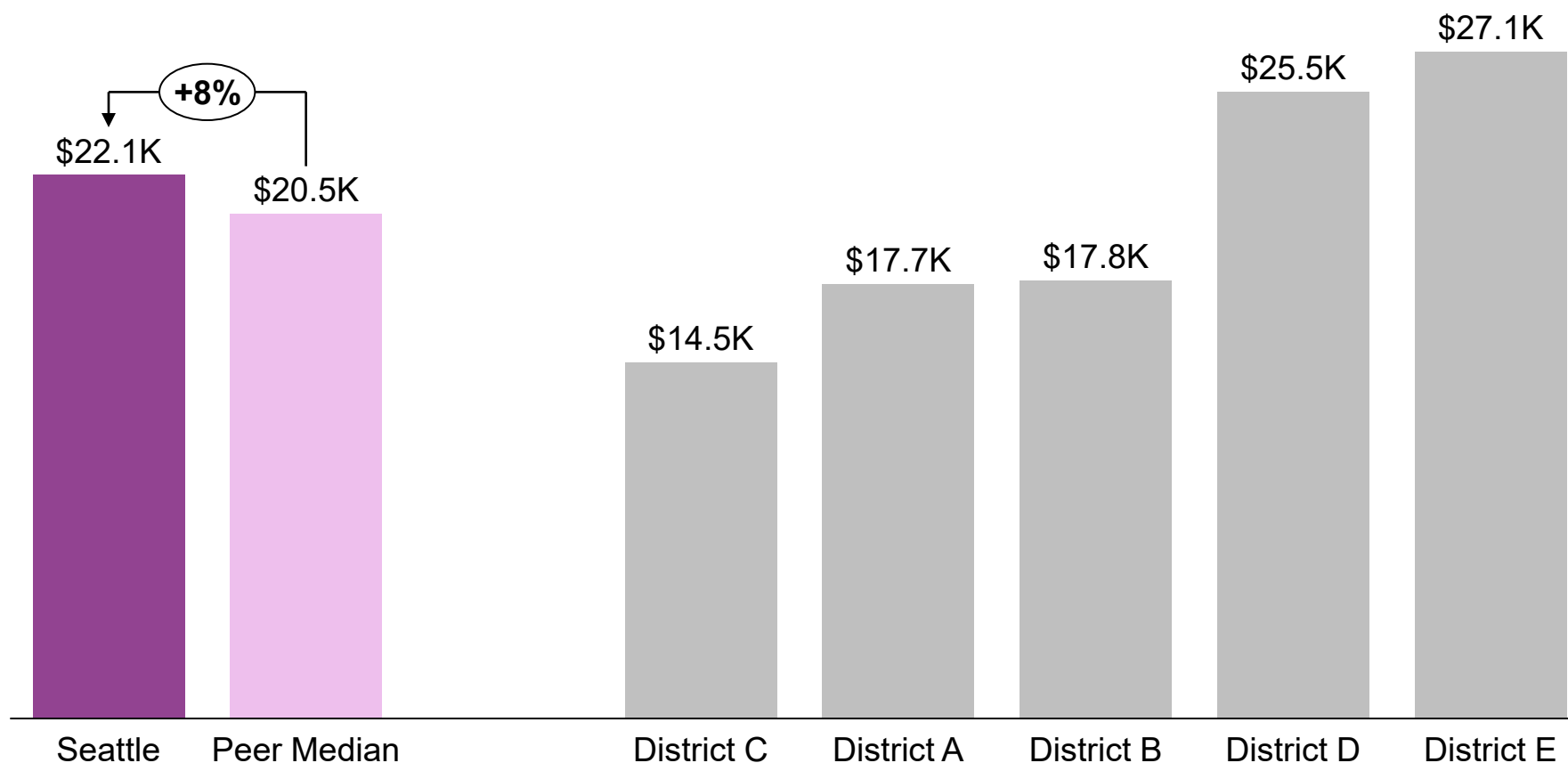
Districts and regions can have differences in cost of living. **Our methodology adjusts for that by using the Comparable Wage Index for Teachers (CWIFT) from the National Center for Education Statistics.**



## Explore

Even after adjusting for regional costs of difference, Seattle’s budgeted per pupil expenditures are higher than national peer districts. Seattle spends about 8% more per pupil than national peer districts.

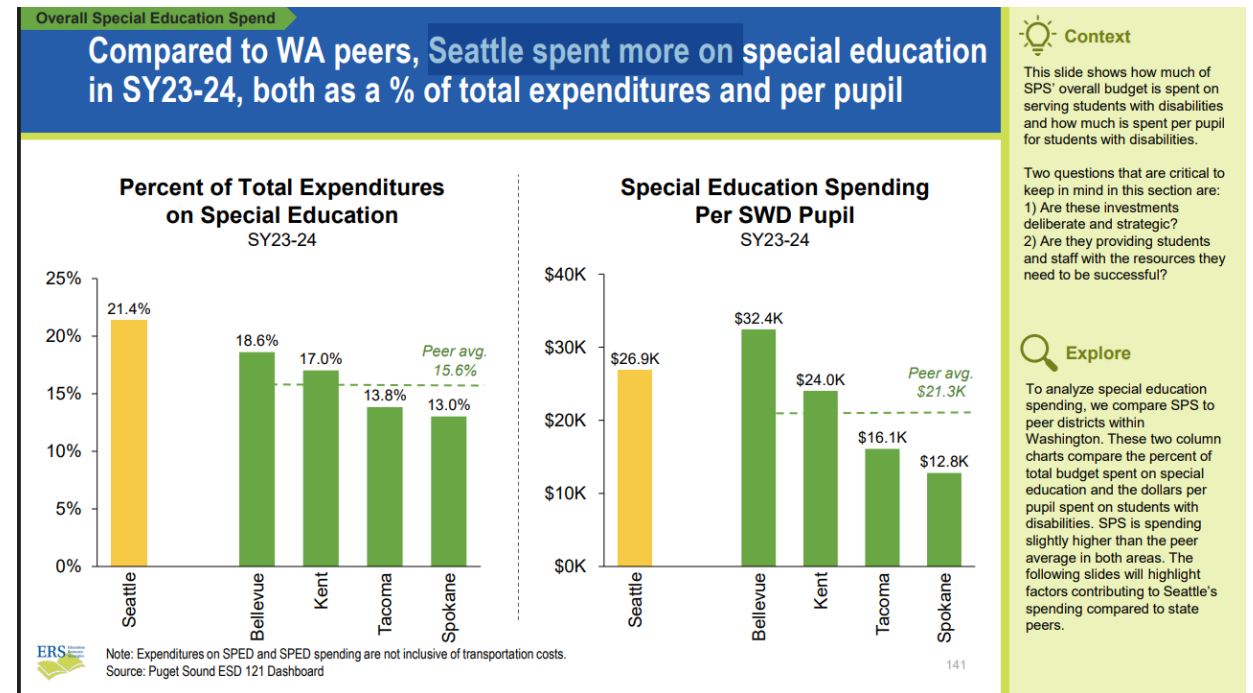
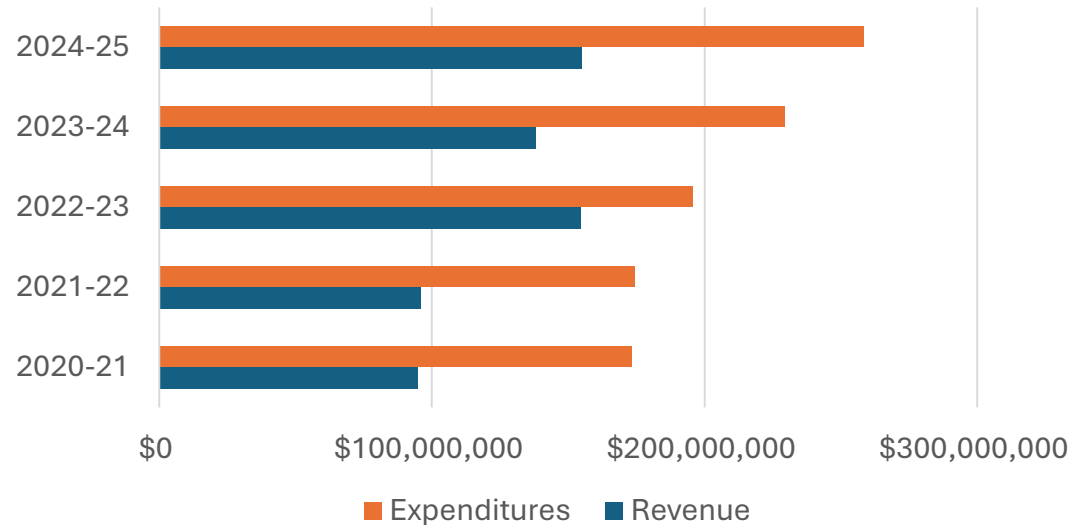
### Per Pupil Spend SY24-25



# Special Education Spend



## Special Education Funding Gap



Source: Slides141 from the online version of the ERS Report  
<https://www.seattleschools.org/wp-content/uploads/2025/09/Diagnostic-ReportwithCover.pdf>

# High instructional aide (IA) staffing is a significant driver of relative instruction spend variation, especially for Special Education IAs



## Context

The state of Washington does *not* provide funding for bilingual instructional aides through its prototypical model, though any students served primarily through these aides still benefits the district financially due to lower cost per staff member. In total, Seattle spends about \$10M on bilingual aides. These choices, though costly, can improve the experiences of students if utilized well.

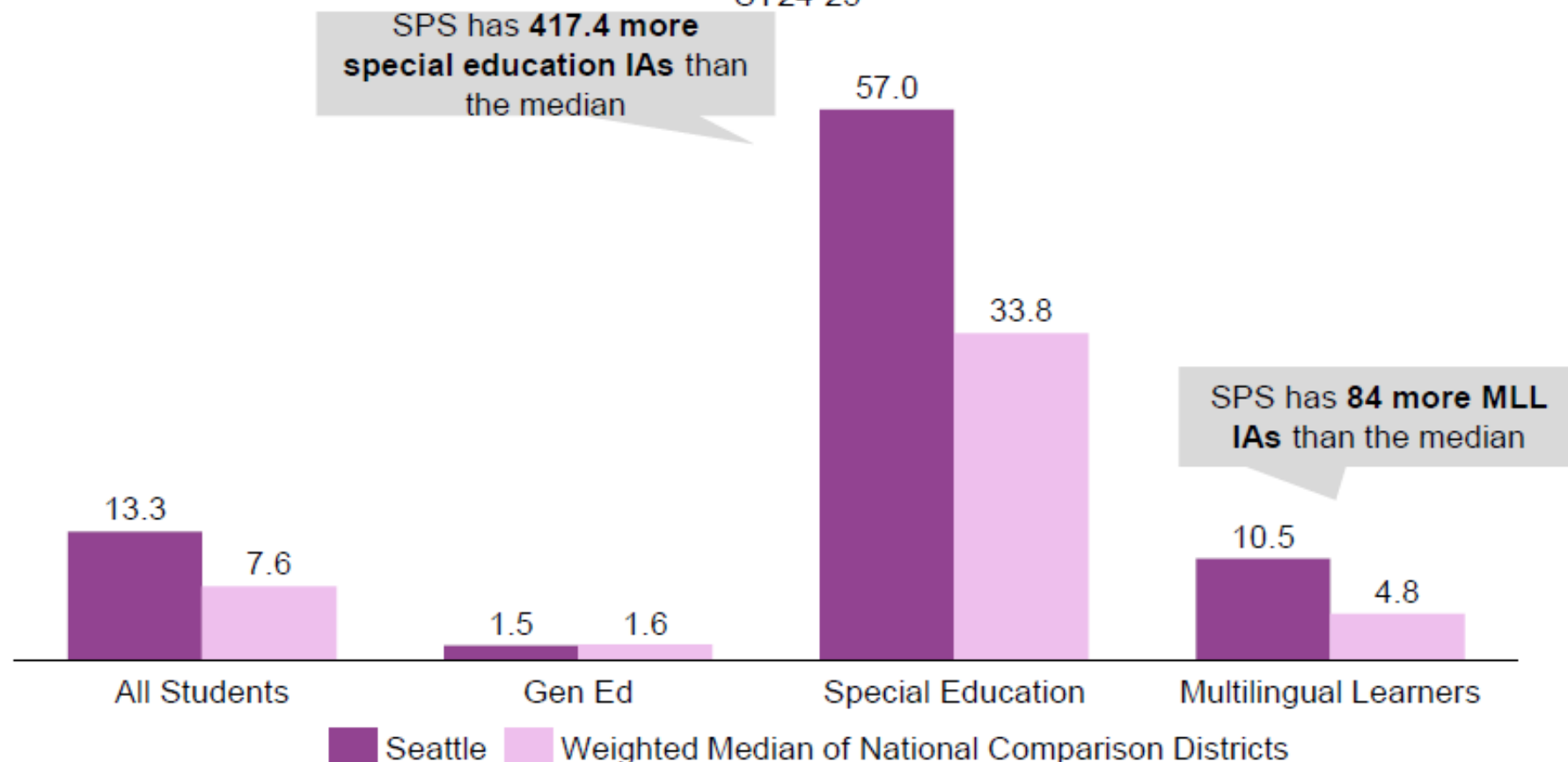


## Explore

Seattle employs more bilingual and special education instructional aides than other large urban districts—about twice as many, even after adjusting for differences in the number of English learners and students with disabilities. In contrast, general education instructional aide staffing is nearly identical between Seattle and its national peers. We will explore special education staffing in more detail later in this presentation,

## Instructional Aide FTE / 500 Students by Student Type

SY24-25





**Range of Savings:**  
**\$0 - \$10M**

## **Realignments being considered at this time:**

- Refocus, prioritize staffing investments in line with new Draft Strategic Plan
- Reorganize CAI structure to align and improve coherency of services
- Focus professional development on new curriculum implementation, focus PD priorities to directly impact and support teaching
- Realignment of centrally funded programs and positions to focus on drafted Goals
- Changes to the way Career & Technical Education is organized at the central office and offered at the schools to be more focused on graduation pathways
- How preschool and expanded learning is provided across the district

## **Realignments not being considered at this time:**

- Efficiencies for literacy, mathematics and science were explored but are not recommended due to foundational alignment of Strategic Plan Goals / investments

# Schools & Services



## **Realignments being considered at this time:**

- Focus staffing priorities on direct services to students
- Academic Intervention Specialists in High Schools: Explore impact of reduction to half-time
- Explore non-comprehensive high school administrative structure

**Range of Savings:  
\$0 - \$10M+**

## **Realignments not being considered at this time:**

- Targeted class size increases
- Reduction in school discretionary funding
- Portfolio of schools

# Board Feedback



- Are we moving in the right direction on tying our budget to our priorities?





# Operations – Central Admin. & Other Support Activities



# Central Administration and Other Support Activities



General Fund Expenditures by Activity	2025-26 Budget
Other Support Activities	\$249,429,245
Central Administration	\$76,062,869
Total	\$325,492,114

- **Other Support Activities** – Other support activities include the cost of building operations, including grounds, building maintenance, custodial services, utilities, property management, property and liability insurance, technology services, printing, mailroom services, procurement, and warehouse services. This group also includes the expenses for school buses, and the food and operations of the district lunch and breakfast program.
- **Central Administration** – Central administration includes the Superintendent, Deputy Superintendent, and the Board of Directors. Also included are business and human resource services, communications, legal costs, and the supervision of the central departments mentioned above in Other Support Activities.



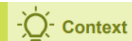
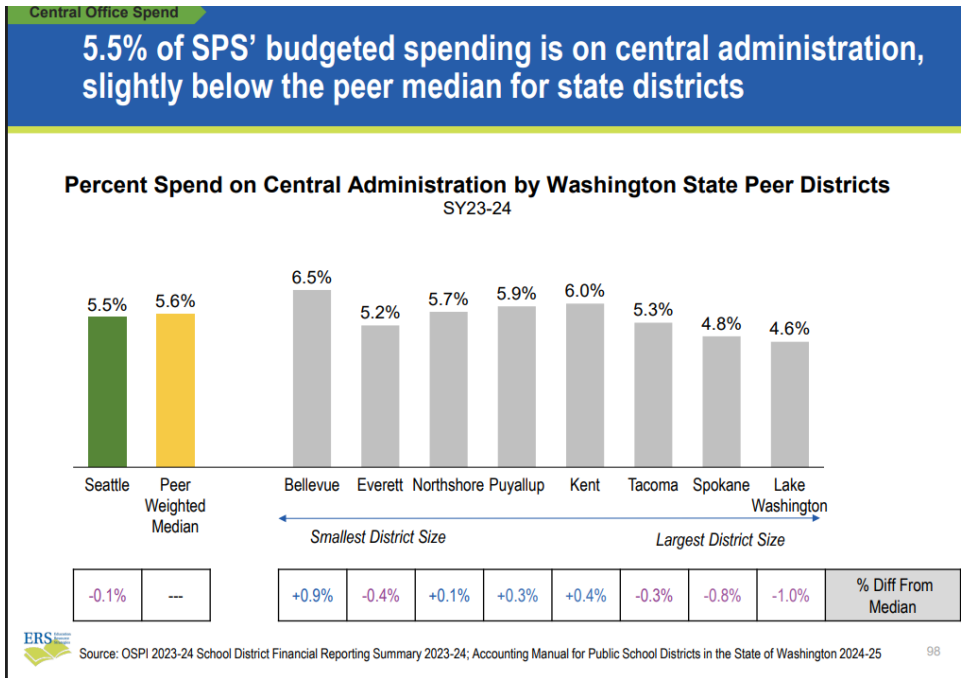
## Insight Summary

- Seattle's total spend for Central Office (percent of total district budget) is similar to national and state peers when using the respective metrics (L&M and Central Administration)
- While total Central Office spend is in line with peers, Seattle's Central Office spends more on socioemotional supports, physical health services, special population supports, and data processing and information
- Principals and district staff expressed differing views on whether the Central Office operates with coherence, coordination, and alignment, suggesting opportunities for improvement in these areas. For example, professional learning supports are dispersed across multiple departments, requiring strong collaboration to ensure effective delivery.

## Potential Action Implications

- Seattle's total Central Office spend is on par with state and national peers. Seattle may consider opportunities to redesign departments and functions to drive efficiency and effectiveness.
- Professional learning supports, which are currently dispersed across multiple departments, represent an opportunity for Central Office redesign to enhance both their impact and the effectiveness of service delivery.
- Coherence, coordination, and alignment within the Central Office emerged as challenges in discussions with both school and district leaders. To address this, Seattle's Central Office could develop a stronger internal vision and establish more effective collaborative and coordinated structures and services to ensure departments work in a unified direction.

# ERS: Central Office Spend



## Context

The previous slide evaluated Seattle's spend on district management against other large urban districts, and this slide compares Seattle to its most similar peers in Washington state using a similar metric—central administration.



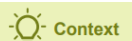
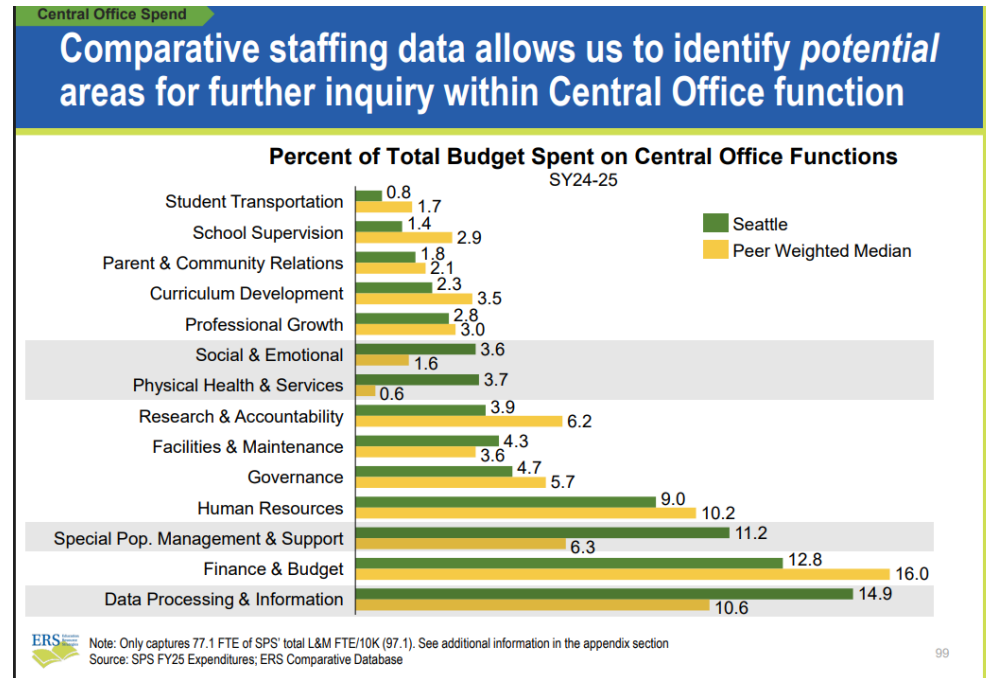
## Explore

Seattle spends practically the same on central administration as other Washington districts, roughly at 5.5% of total budget. Washington districts range from 4.5% to 6.5%.



## Consider

Even if spending patterns are similar to state peer districts, there may still be an opportunity to identify resourcing efficiencies. Nationally, some districts have identified opportunities to leverage third party providers, increase managerial spans of review, consolidate duplicative contracts or licenses, or discontinue low impact initiatives or contracts.



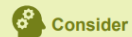
## Context

Seattle spends similar to Washington peers and national comparisons for Central Office, but there might still be pockets of opportunity for streamlining in specific district functions. This slide examines Seattle's Central Office spend on all its functions to identify areas of unusually high spend.



## Explore

Seattle is lower than national comparison districts in several Central Office functions, but places of higher spend include socioemotional supports, physical health services, special population supports, and data processing and information.



## Consider

Please note that higher spending isn't inherently negative—it may reflect efforts to meet specific student or operational needs. In the areas where Seattle is spending more, what needs might the district be addressing? Are there any areas that seem like opportunities to better redistribute resources?

# Central Admin & Other Support Efficiencies



# District Efficiencies



## Efficiencies being considered at this time:

- Reduce Senior Administration (~ \$1.5M)
- Continue the hiring freeze and take advantage of vacant positions savings by eliminating lower priority roles (~ \$1M)
- Further reductions in central office services
- Impacts of changes to external funding (Federal, State, City Levy)
- Impacts of any organizational changes
- Efficiencies related to operational functions of the district

**Range of Savings:**  
**\$0 - \$6.5M**

# Compensation Savings



**Range of Savings:**  
**\$0 - \$9M**

## **Efficiencies being considered at this time:**

- Continue Furlough days for Non-represented staff (~ \$587k)
- Continue suspension of leave cash out (~ \$660k)
- Identify 260-day positions within departments that could be reduced 223 days for Non-represented staff or a general reduction of FTE within departments (TBD)
- Effective IPD for Non-represented staff (~\$750k)

## **Efficiencies not being considered at this time:**

- Across the board salary reductions (1% ~ \$7M)



## Changes being considered at this time:

- Implement mandatory athletic fees (~\$2.6M)
- Reduce programs
- Identify alternative funding
- Identify additional transportation and game day efficiencies

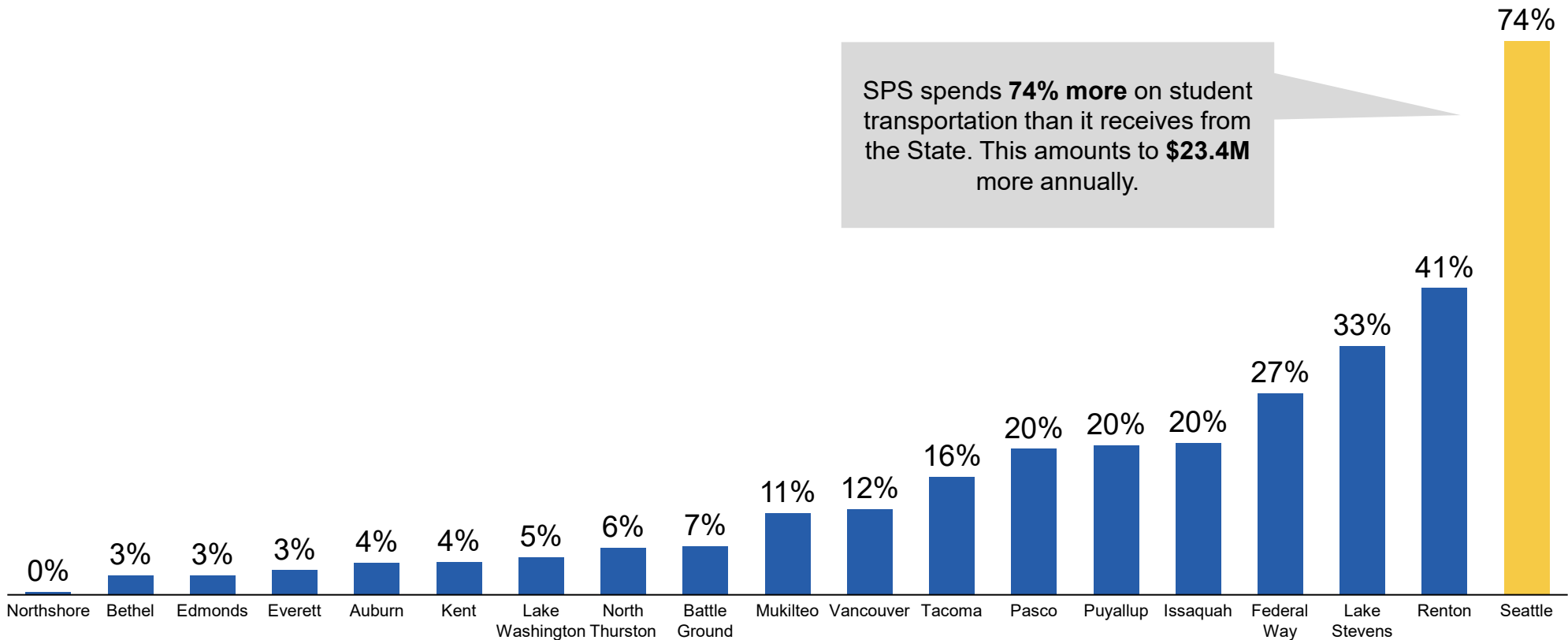
**Range of Savings:**  
**\$0 - \$3.6M**

# Transportation Efficiencies



# SPS' additional spend on transportation beyond the state allocation greatly exceeds other Washington districts

**% Spending on Transportation Above State Allocation**  
SY24-25



## Context

SPS receives funding for student transportation from WA state. The state considers a variety of factors like land area, average distance driven, the number of destinations, and overall ridership levels to determine district funding.

## Explore

For SY23-24, SPS received \$38.4M from WA state for student transportation. However, in SY24-25 SPS spent \$58.9M – 74% more than it received in funding from WA state for a total of \$23.4M.

## Consider

SPS's transportation investments go beyond what the state funds, but they provide critical benefits for students and families. The district extends service to specialized programs for equitable access, and later secondary start times support adolescent sleep needs even though two busing tiers add significant cost. Contracting with two yellow bus providers has also ensured strong on-time performance for students, though at a higher price.



# Transportation Efficiencies



## Efficiencies being considered at this time:

Adjust school start times and move to a single carrier

- Increase fleet utilization and leverage volume pricing
- Net savings: ~5M to ~\$13M

**OR**

Change distribution of bus assignments to leverage volume pricing

- Net savings: ~\$1.5M to ~\$6M

Increase Inclusive Special Education Transportation

- Collaborate with Special Education team to ensure that students are receiving transportation that meets their learning needs in the least restrictive environment
- Net savings: ~\$500k

## Efficiencies not being considered at this time:

Eliminate Option School General Education Transportation

- Eligible students would still receive IEP or McKinney-Vento transportation
- Net savings: ~\$2M

**Range of Savings:**  
**\$0 - \$13M**

# Technology Efficiencies



# DoTS Cost Saving Initiatives



## Enterprise Resource Planning (ERP) Platform

- Cloud Cost Benefits (vs. On-Premise)
- Energy Cost Reduction
- Reduced Technical Debt & Risk
- Faster Upgrades & Lower Lifecycle Costs
- Procurement, HR, and Finance Streamlining

**Range of Savings:**  
**\$0 - \$TBD**

## Cell Phone Contract Revision RFI

- Service Cost Reduction
- Operational Efficiency Gains
- Security Office Capability Expansion
- Alignment with eligible E-Rate categories to offset data-related expenditures

## HVAC at Central Data Center

- Energy Cost Reduction
- Operational Efficiency Gains

# Summary of 2025 Enrollment Study



## From January 2025 Enrollment Study:

- Caregivers of current and former SPS students like SPS's community, friendliness, caring and dedicated teachers, and convenience and close proximity to home — “a sense of belonging.”
- Top reasons mentioned by caretakers to remain enrolled in SPS were related to the quality teaching and a sense of belonging.
- Caretakers who disenrolled their students from SPS overwhelmingly cited concerns about the quality of education and the curriculum as top reasons — and the availability of a better option.

# Steps Taken to Address Enrollment



- Increased access to choice assignments and earlier notification of choice assignments
- Stronger Preschool to Kindergarten pathway
- Community Enrollment Sessions
- Updated enrollment/choice timeline to increase budget and staffing stability and consistency

# Board Feedback



- What questions / comments do you have about the operational efficiencies that are being considered?
- Is there anything missing?



# Next Steps





# Major Work Streams



	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug
Centralized School Support Budget Process												
FEPP Levy vote												
Superintendent Transition												
Strategic Plan Development / Implementation												
Legislative Session												
Community Engagement on 2026-27 Budget												
School Staffing Process												
Staffing Adjustments												
Comprehensive geographic equity plan												
Bargaining with Labor Partners												
Board Budget Processes												
Internal Progress Monitoring												
Safety Plan												



# Board Budget Development Next Steps



- Transition Ad Hoc Budget Committee to Standing Committee
- **February – March:** Draft budget proposal / Draft Educational Program Adjustment Resolution per Board Policy No. 0060
- **March – June:** Updates to Board on budget process
- **July 1:** Public meeting on the proposed 2026-27 Budget
- **August:** Board Meeting to adopt 2026-27 Budget

# Communication & Engagement



- Board Ad Hoc Budget Committee potentially transitioning to standing Finance & Audit Committee
- Strategic Plan Task Force
  - Upcoming public survey to include budget information
  - November 2025 meeting dedicated to budget
- Upcoming Superintendent Engagement Sessions
- School Day Task Force

# There are strategies SPS can explore to act on these insights

Key Insight	Related Goals & Guardrails	Potential Strategies
Potential misalignment of school funding levels, need, and the desired student and staff experiences	All Goals Guardrail 5	<ul style="list-style-type: none"> <li>➤ Review relationship between other need characteristics and outcomes to identify other potential need measures</li> <li>➤ Articulate the student and staff experiences that SPS desires for all schools</li> <li>➤ Review and realign resource allocation practices to ensure funding is distributed more transparently and equitably across schools</li> </ul>
Unsustainable district operations given current fiscal deficit conditions	All Goals Guardrail 5	<ul style="list-style-type: none"> <li>➤ Assess district portfolio and school configurations to balance efficiency with student and staff experience</li> <li>➤ Develop a multi-year fiscal strategy that aligns resources with student priorities</li> <li>➤ Explore cost reduction opportunities in higher spending areas (e.g., special; education and transportation)</li> </ul>
Variation in student access advanced coursework	Goal 3 Guardrail 1	<ul style="list-style-type: none"> <li>➤ Expand and align pathways into advanced coursework by strengthening middle-grade readiness</li> <li>➤ Improve quality and equity of instructional resources</li> <li>➤ Increase coherence in academic practices by clarifying expectations for MTSS and related frameworks</li> </ul>
Inequitable student access to experienced educators	Goals 1 & 2 Guardrail 5	<ul style="list-style-type: none"> <li>➤ Focus retention and assignment strategies on directing effective teachers to classrooms where they can most impact student performance</li> <li>➤ Strengthen attraction and retention strategies through targeted supports for teachers with fewer than three years of experience</li> <li>➤ Support teacher development by improving access to coaching, coordinating instructional support roles, and reassessing spending on instructional materials</li> </ul>
Inconsistent and/or inadequate support for school leaders given variation in leader experience and ambiguity around school autonomy	All Goals Guardrails 1 and 5	<ul style="list-style-type: none"> <li>➤ Differentiate support for principals based on experience and school need</li> <li>➤ Strengthen school supervision structures by moving toward lower supervisor-to-principal ratios</li> <li>➤ Improve coherence and accessibility of Central Office support by clarifying roles, improving coordination across departments, and making it easier for principals to access the right expertise.</li> </ul>
Challenges with strategy implementation driven by organizational incoherence & lack of clarity of ownership	All Goals Guardrails 4 and 5	<ul style="list-style-type: none"> <li>➤ Clarify ownership and accountability across departments</li> <li>➤ Streamline central office support structures by reducing duplication, coordinating services across departments</li> <li>➤ Build on bright spots to strengthen consistency by scaling models like HR and Early Literacy</li> </ul>

# Discussion & Feedback



# Key Takeaways



- The district continues to have a structural financial deficit.
- SPS is developing a new Strategic Plan and aligning its investments to support its goals.
- The district is identifying where to increase investment and where to scale back, both short- and long-term.
- SPS is reviewing multiple options to realign resources and improve efficiency.
- Community engagement will continue to be an integral part of the implementation of the draft Strategic Plan.
- The district is balancing long-term stability with short-term impacts to families.
- The District is protecting legally and contractually required services and focusing dollars where needs are greatest to sustain equitable outcomes.

# Board Feedback



- As we transition to a new Superintendent, what are your thoughts on how this will impact decision making for the 2026-27 budget?
- How would you like options and impacts presented moving forward?



# Thank you!

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**Date:** January 28, 2026

**Presenter(s):**

Superintendent Fred Podesta

Dr. Rocky Torres-Morales, Associate Superintendent

Bev Redmond, Chief of Staff

Dr. Mike Starosky, Assistant Superintendent of Academics

Dr. Sarah Pritchett-Goodman, Assistant Superintendent of Human Resources

Dr. Kurt Buttleman, Assistant Superintendent of Finance

Ted Howard, Accountability Officer

Carlos Del Valle, Assistant Superintendent of Technology & Optimization

Dr. Marni Asplund-Campbell, Assistant Superintendent of School Operations

Ellie Wilson Jones, Acting General Counsel / Sr. Asst. General Counsel