



# School Budget Development Instructions

## 2026-2027

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# ABOUT THE GOLD BOOK

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The School Budget Development Instructions (“Gold Book”) are developed annually by the Budget Office. It is both a reference document for budgeting guidelines and rules, as well as information for school leaders on key dates, processes, costs, and program requirements related to building a school budget. School leaders can use the Gold Book to develop budget priorities and manage school resources effectively.

The Gold Book does not provide specific information on school allocations or the Weighted Staffing Standards (WSS) funding model. This will be provided in late February in the Schools’ Funding Allocations book (“Purple Book”).

The Gold Book includes the following sections:

- A. General Guidance:** Key dates, process overview, and contacts.
- B. Understanding School Budget Allocations:** Information and guidance on WSS staff and non-staff allocations, waiver requests, adjustments to the WSS, partial FTE allocations, and fall carryforward adjustments.
- C. Budgeting Additional Resources:** Information for using the non-staff allocation, including guidelines for increasing staffing, budgeting for medical benefits, and budgeting non-staff items.
- D. Instructional and Districtwide Support Services:** Information on various program requirements and central department support options.
- E. Grants:** Information on grant requirements, uses, and procedures.
- F. Quick Reference Documents:** Average staff costs, common budget items, program purchase guides, and list of important forms.

# **GOLD BOOK CHANGES FOR 2026-27**

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## **ANNUAL UPDATES TO AVERAGE SALARY COSTS**

Average staff costs have been adjusted to reflect estimated compensation and benefit costs. These rates are *estimated for budgeting purposes* at the time of budget development and subject to change.

## **NO CARRYFORWARD OF WSS ALLOCATED BUDGETS**

Carryforward will not be provided for WSS Per-Pupil or Equity allocations. The only unspent balances that are eligible for carryforward into the following year are Self-Help and Substitute Reimbursement.

## **WSS STAFFING ADJUSTMENT (JUNE AND FALL PROCESSES)**

In prior years, schools were reviewed for possible staffing adjustments when enrollment shifts resulted in a gain or loss of two or more teachers. Beginning in 2026–27, district leaders will review all schools for potential teacher staffing adjustments.

## **CTE ALLOCATIONS**

Several changes have been made to CTE Teaching allocations to align with state funding. Review the CTE section for more information.

- CTE Teaching allocations will be provided to secondary schools based on the projected CTE enrollment for each school.
- Schools will no longer be able to use CTE and gen ed teaching allocations interchangeably.
- The CTE department will no longer fund additional CTE teachers through their central department budget; any additional allocations will be provided directly to schools and will be displayed on the Purple Page as an “above model” allocation.

## **MULTILINGUAL TEXTUAL MATERIALS**

In previous years, schools received a materials allocation for Multilingual Education of \$10 per eligible student for supplemental instructional materials. For 2026–27, this budget has been removed from the WSS model and will no longer be provided or preloaded into school budgets. Schools will continue to receive the allocation for interpretation and translations at \$13 per eligible student.

## **PTA GRANT FORM UPDATE**

The “Request for Advance Commitment to Expend Grant Funds” form can now be found within the School Budget Development Workbook. Each school can find their workbook in their School Budget Resources Teams folder. The form is located in the PTA Workbook tab. After completing the form, the grants department will route the form to the principal and PTA for signatures. Schools may staff on PTA grants after all parties sign the form.

## **FAMILIES, EDUCATION, PRESCHOOL, AND PROMISE (FEPP) LEVY**

Schools should develop 2026–27 budgets using current Levy investment levels as a planning assumption and note that adjustments may be required pending formal notification from the City on renewal allocations.

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## **A. GENERAL GUIDANCE**

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### **PURPOSE OF THIS SECTION:**

Section A outlines the school budgeting process, including the annual budgeting timeline and principals' core responsibilities when developing their school's budget. This section is intended to support principals as they navigate this process, meet collective bargaining requirements, and engage with staff and school community members.

### **CHAPTERS IN THIS SECTION:**

- School Budgeting Calendar
- Developing the School Budget
- Process for Resolution of Stakeholder Concerns
- Who to Contact – Finance & Human Resources

### **COMMON QUESTIONS ANSWERED IN THIS SECTION:**

- What is the school budget development process?
- Who should be involved in developing budget priorities at my school?
- When do I get my school's staff and funding allocation?
- Who can help me resolve financial questions?
- How do I address concerns from staff or community members about the budget process?
- What deadlines and milestones should I be preparing for?

# SCHOOL BUDGETING CALENDAR

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<b>February 24</b>	School allocations for 2026-27 are distributed to schools and SPOT system is updated with allocations.
<b>February 25 – March 6</b>	Staffing workshops
<b>March 4</b>	Waiver requests are due by 6:00 p.m. to <a href="mailto:waivers@seattleschools.org">waivers@seattleschools.org</a> .
<b>March 5</b>	SPS waiver review
<b>March 6</b>	SPS decisions on WSS waivers communicated to principal, HR business partner, budget department, and Regional Executive Director of Schools.
<b>March 13 (anticipated)</b>	SEA decisions on SEA waivers communicated to principal, HR business partner, budget department, and Regional Executive Director of schools.
<b>March 16 – 25</b>	Budget Arenas - Complete entry of staff and non-staff budgets in SPOT.
<b>March 25</b>	Last day to submit school budgets in SPOT.

# DEVELOPING THE SCHOOL BUDGET

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The school principal is responsible for preparing and submitting a school budget that aligns with the school's Continuous School Improvement Plan (CSIP) and Racial Equity Action Plan, complies with all collective bargaining agreements (CBAs), and follows the requirements of each funding source. With support and guidance from the school's Building Leadership Team (BLT), the principal works to ensure school staff, community members, and families are included in the budget development process.

Collaboration with the school community is key in school budget development. All school staff, parents, and community members should be authentically involved in decision-making using the school's decision-making matrix. Students should be involved in budget development at the middle school and high school levels. Regional Executive Directors can help principals with collaboration techniques to ensure all interests are engaged in the school's budget development.

## Process Overview

1. School teams determine priorities and develop budget scenarios.
2. Plan for resource increases or decreases based on school enrollment trends.
3. Adjust and finalize budget based on final school allocation.
4. Attend staffing workshops to prepare staff budget.
5. Submit the finished school's budget during the staffing arena meeting.

## STEP 1: DETERMINE BUDGET PRIORITIES AND DEVELOP BUDGET SCENARIOS

In January and February, principals should work with their BLT, Regional Executive Director, Human Resources Business Partner, and the Budget Office to:

- Attend trainings and gather information to help with budgeting.
- Use the school's CSIP and Racial Equity Action Plan\* as a guide for budget priorities, informed by student outcome data.
- Develop budget scenarios that anticipate school allocations.
- Review the past year's budget and expenditures to create a plan for non-staff budgets (see "Budgeting for Non-Staff Items").

\*Racial equity analysis in budget decisions is a requirement of the CBA ([Certificated CBA 2025-2026](#)), as is the participation of a Racial Equity Team in budget decision-making if a team is present in the school. Some questions to answer to help ensure school resources are equitably distributed include:

- How does this proposed spending impact our ability to achieve our racial equity goals?
- Who will bear the burden of a proposed spending reduction or position cut?
- How can the budget be balanced in a way that protects efforts to work towards racial equity?
- Does this decision prioritize staff comfort above student need?
- Are ideas about scarcity grounded in the reality of our funding, or are resources only limited to some groups or requests and not others?

Contact the Department of Racial Equity Advancement with any questions about or for assistance with the Racial Equity Analysis Tool.

## **STEP 2: BEGIN COMPLETING SCHOOL BUDGET DEVELOPMENT WORKBOOK**

Principals receive access to their school's budget development workbook in January, which allows them to begin planning their school's staffing and how they will use their non-staff allocations. The workbook brings together WSS allocations, enhanced staffing funded by grants, non-staff items, and Parent-Teacher Association (PTA) documentation. Principals can cost positions in the workbook, facilitating grant staffing and enhanced staff position planning. Completing the workbook before staffing workshops and budget arenas enables the Budget Department, HR, and the Grants Department to review and support principals to complete the staffing and budgeting process. Each school's workbook is loaded with current staffing data, as well as salary information for the coming school year.

## **STEP 3: PLAN FOR ADDITIONAL RESOURCES**

Schools may use grants to enhance WSS allocations to meet their program needs. Grant funding, or a commitment from a donor to provide funding later, must be approved through the grants office before the grant can be included in a school's budget. Refer to the "Grant Process and Guidelines" section for further guidance

**There is a new process and form for PTA grants.** Budget development workbooks replace the PTA Advanced Commitment Form, which means schools with PTA grants *must* complete the workbook in order to have their PTA grant processed.

## **STEP 4: ADJUST FOR FINAL SCHOOL ALLOCATION**

WSS allocations provide staff resources designed to meet student to staff ratio requirements for Basic Education, Career and Technical Education (for secondary schools), Multilingual, and Special Education students. The WSS allocation also provides non-staff funding to schools, including a per-pupil allocation and an equity allocation. This funding is used to pay for school operations, such as supplies, extra time, professional development, hourly support, and stipends. It can also be used to increase staffing. In addition to the WSS resources, school allocations may include federal and state grant allocations such as Title I and Learning Assistance Program (LAP).

When a school receives their allocation page with Weighted Staffing Standards (WSS) allocations for the upcoming year, they should carefully review the information. The page should be used by a school to communicate any necessary changes and adjust the planned budget. After the allocations are released, the page will be loaded into each school's budget development workbook so principals can ensure their staffing plan fits with their allocation and make necessary adjustments.

**Submit waiver requests:** After reviewing the staffing allocations and specific school priorities, schools may request a waiver to alter one or more of their allocated positions to better fit the needs and programs at the school. See "Waiver Process for WSS Allocations" for more information.

## **STEP 5: ATTEND STAFFING WORKSHOPS**

Each principal is scheduled for a staffing workshop meeting with their HR business partner to review the school's initial staffing plans. The purpose of the staffing workshop is to:

- Assign WSS allocations to positions for staff in the district's staffing and budget database, SPOT ([School Planning Online Tool](#)).
- Discuss vacancies resulting from early notification of retirements or resignations.
- Make any known category, grade level, or content area transfers.
- Make any known full-time equivalency (FTE) increases or decreases.
- Discuss any planned waiver requests, and general staffing strategies and scenarios.
- Identify the paperwork and any other actions needed to submit the final staffing and budget.

**Principals should bring their completed budget development workbook to the staffing workshop.**

## **STEP 6: FINALIZE THE BUDGET IN ARENA MEETINGS**

Each principal is scheduled for a staffing arena meeting with their HR business partner to finalize and submit their 2026-27 budget in SPOT. The purpose of the meeting is to:

- Assign any final WSS allocations to staff positions.
- Assign available grant funding to positions and other planned spending.
- Displace staff without funded positions.
- Adjust budgeting for waiver requests that are approved or denied.
- Budget per-pupil and equity dollar allocation (e.g., supplemental pay, stipends, supplies, contract services).
- Submit the "Statement of Assurance" and any other required documentation to HR.
- Submit the final budget in SPOT.

**Plan to bring the school's final staffing and budget plan as agreed upon by the BLT, along with:**

- A completed and signed "Statement of Assurance" and any other required documentation
- Their completed budget development workbook
- Finalized PTA grants that are signed by all parties

# PROCESS FOR RESOLUTION OF STAKEHOLDER CONCERNS

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In the event any stakeholder feels that authentic participation in the budget development process has not occurred:

1. The stakeholder should describe the process concern and the requested action to address the concern on the "[Stakeholder Identification of Budget Process Concern](#)" form. This document can be found on the internal MySPS Budget Office webpage under "Budget Forms."
2. The stakeholder should share their process concern, orally and in writing, with their principal to seek a resolution. The principal is responsible for reviewing the process concern, explaining the process used, and clarifying how the process supported the budget development.
3. If the issue(s) or concern(s) is/are not resolved at the principal level, the stakeholder is advised to notify the building representative, Seattle Education Association (SEA) representative, and/or parent representative and send a completed form to their director of schools, with a copy to SEA.
4. The appropriate Regional Executive Director of Schools will verify that the process concern was discussed with the principal and determine whether:
  - Enough information is available to consider the impact of the proposed budget on the remaining employees, the school, and the district to approve or deny the plan submitted by the school; or
  - If a meeting with the principal, the stakeholder, and the union representative is needed to seek a resolution.
5. If resolution is not reached in this meeting, the appropriate Regional Executive Director of Schools, after consideration of the issues raised in the meeting, will make the final decision.

*Note: Seattle Association of Educational Office Personnel (SAEOP) represented staff working within an administrative department should collaborate with their supervisor or program manager, in place of a principal, to seek resolution. If the issue is not resolved, the "Stakeholder Identification of Budget Process or Concern Form" should be submitted to the Assistant Superintendent of Finance and the Associate Superintendent of Student Supports, or a parallel decision-maker in the organization, with a copy to SEA.*

# WHO TO CONTACT – FINANCE & HR

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Contacting the correct department in the Finance Division or Human Resources ensures questions will be addressed as quickly as possible. Please use Outlook Address Book to find the most up-to-date contact information for the employees listed.

## **BUDGET OFFICE**

### **Executive Director of Budget**

Linda Sebring

### **Manager of School Budgets**

Pat Roe

### **Budget Advisors**

Leah Harari

Claire McMorris

Damian Morden-Snipper

### **Questions and Assistance**

[BudgetDepartment@seattleschools.org](mailto:BudgetDepartment@seattleschools.org)

## **ACCOUNTING SERVICES**

### **Director of Accounting Services**

Kristy Magyar

### **Invoice & Payment Questions**

[AccountsPayable@seattleschools.org](mailto:AccountsPayable@seattleschools.org)

### **Journal Entries & Expenditure Transfers**

[AccountingOffice@seattleschools.org](mailto:AccountingOffice@seattleschools.org)

### **Invoicing External Entities**

[AccountsReceivable@seattleschools.org](mailto:AccountsReceivable@seattleschools.org)

### **SchoolPay, Fundraisers, & ASB**

[ASB@seattleschools.org](mailto:ASB@seattleschools.org)

### **Deposits & Red Bags**

[CashOffice@seattleschools.org](mailto:CashOffice@seattleschools.org)

### **Asset Tagging & Equipment**

[AssetManagement@seattleschools.org](mailto:AssetManagement@seattleschools.org)

### **Personal Services Contracts**

[PSContracts@seattleschools.org](mailto:PSContracts@seattleschools.org)

### **Questions and Assistance**

[AccountingOffice@seattleschools.org](mailto:AccountingOffice@seattleschools.org)

## **PAYROLL**

### **Payroll Manager**

Elana Reuben

### **Questions and Assistance**

[Payroll@seattleschools.org](mailto:Payroll@seattleschools.org)

## **PROCUREMENT/PURCHASING**

### **Procurement Manager**

Nick Ioanna

### **Warehouse/Distribution Manager**

A.J. Dederer

## **HUMAN RESOURCES**

### **Manager of Employment Services**

Katherine Kleitsch

### **School HR Business Partners**

Theresa Hale

Diane Liu

Lily Mabbott

Hellen Mwithiga

Zakiya Tyson

### **Substitute and Athletics HR Business Partner**

Peter Hawley

### **Stipends**

[Stipends@seattleschools.org](mailto:Stipends@seattleschools.org)

### **Hourly Hiring**

[HourlyHires@seattleschools.org](mailto:HourlyHires@seattleschools.org)

### **Substitutes**

Monica Menchaca

### **Classification and Compensation**

[HRCompensation@seattleschools.org](mailto:HRCompensation@seattleschools.org)

### **Questions and Assistance**

[HR@seattleschools.org](mailto:HR@seattleschools.org)

## **GRANTS**

### **Director of Grants**

Dr. Pamela Faulkner

### **Title I and LAP Coordinator**

Min Yee

### **PTA and Local Grant Coordinator**

Alison Wong

## **B. UNDERSTANDING SCHOOL BUDGET ALLOCATIONS**

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### **PURPOSE OF THIS SECTION:**

Section B explains school budget allocations and what principals can expect in terms of staffing, non-staff funding, and enrollment-based adjustments. It outlines the rules, flexibility, and intent of the Weighted Staffing Standards model, allowing school leaders to use allocations effectively, understand how and when staffing adjustments might occur, and manage partial FTE considerations.

### **CHAPTERS IN THIS SECTION:**

- Weighted Staffing Standards (WSS) Model
- Adjustments to WSS Staffing Allocations
- Partial FTE Allocations in Secondary Schools
- Waiver Process for WSS Allocations
- Prior Year Carryforward

### **COMMON QUESTIONS ANSWERED IN THIS SECTION:**

- How are my school's staff and non-staff allocations calculated?
- Why did my allocations change from last year?
- When should I request a staffing waiver?
- Will I receive carryforward?
- How and when are allocation adjustments made during the year?

# WEIGHTED STAFFING STANDARDS (WSS) MODEL

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The Weighted Staffing Standards (WSS) model is reviewed annually by a committee of principals and central office leaders to provide each school with a staffing allocation designed to meet staff to student ratio requirements for Basic Education, Career and Technical Education, Multilingual, and Special Education programs. Additionally, the WSS model includes funding that schools use to operate their building throughout the year.

Details on the 2026-27 WSS model are included in the 2026-27 Schools' Funding Allocations document ("Purple Book"), available in late February on the [Budget Office web page](#).

## ALLOCATIONS BASED ON ENROLLMENT

The WSS allocates staffing and non-staff budget to schools based on projected student enrollment and student characteristics. There are three basic measurements of enrollment:

- Headcount – a count of the number of enrolled students in a school, generally done the first school day of each month, where each student is counted as "1".
- Full Time Equivalent (FTE) – a count of the number of enrolled students in a school, generally done the first school day of each month, with the proportionate amount of time the student is enrolled in a course of study in comparison to the state mandated annual instructional hours for full time equivalency. A student enrolled for only part of the day is only a partial FTE, counted as less than "1".
- Annual Average FTE (AAFTE) – a 10-month average of FTE reported September through June. For example, a student who attended school full-time September through April (8 months) but was withdrawn for May and June is counted as 0.8 AAFTE. The state funds schools based on AAFTE, not headcount.

School budget allocations are calculated on AAFTE (Annual Average Full Time Enrollment) for the upcoming school year based on the estimated October headcount. Elementary grade AAFTE is equal to projected October headcount, however, secondary grade AAFTE is based on prior year(s) data for each individual school. For a more complete discussion of enrollment and how each school's unique characteristics affect its funding, refer to the "School Budgets" section of the [25-26 Seattle Public Schools Adopted Budget](#), located on the district Budget Office webpage.

## Running Start Enrollment

**Part-time Running Start** students are counted as 1.0 for headcount at their high school of record. Their FTE is measured and reported to the state based on their proportionate time enrolled in basic education at their high school (seat time in school-based classes) and their FTE enrollment in Running Start courses elsewhere. For example, a student enrolled full time at their high school September through January (0.5) and then February through June half-time at their school (0.25) and half-time in

Running Start at a local college (0.25) would be 0.75 AAFTE for the school and 0.25 AAFTE for Running Start. Students may be enrolled at more than 1.0 FTE between their high school and Running Start and can be counted as up to 1.2 FTE combined enrollment.

**Full-time Running Start** students who take no classes at their high school of record are not included in the headcount at that school for purposes of estimating enrollment for the coming year.

## **WSS STAFFING ALLOCATIONS**

The following staff allocations are provided as FTE (Full Time Equivalent) positions. The Schools' Funding Allocation ("Purple Book") displays the commitment item for each allocation. Allocations cannot be converted to a different position without a waiver.

### **Teacher Allocations**

All staff allocations are provided as FTE positions. Teachers are allocated based on specific enrollment ratios as outlined in the 2026-27 Schools' Funding Allocation ("Purple Book").

### **K-3 Teacher Allocations**

Targeted K-3 teacher allocations are provided to reduce K-3 student-to-certificated staff ratios with a focus on providing additional teaching resources to higher poverty schools. The WSS allocates teaching staff for grades K-3 at a level that meets the state's class-size compliance requirement to maximize state funding.

The intent of the WSS's enhanced K-3 funding is to reduce homeroom class sizes. As such, K-3 Teacher allocations are restricted to supporting kindergarten through third grade students. Converting portions of the K-3 Teacher funding allocations to an Academic Intervention Specialist is allowed without a waiver if the conditions described below are met. Any other proposed use of a K-3 teacher allocation will require approval through the WSS waiver process. In the waiver, schools will need to identify how a requested position conversion will be limited to serving kindergarten through third grade students.

### **Conditions for Converting a K-3 Teacher Allocation to an Academic Intervention Specialist Position**

- All Academic Intervention Specialists funded through K-3 allocations must be used for K-3 only.
- If the change from classroom teacher to AIS results in classroom overages in K-3 classrooms, schools will be responsible for covering the cost of the overage pay in K-3.
- School has a staffing model that ensures all classroom teachers are 1.0 FTE. Title and LAP funds cannot be used to increase a classroom teacher position.
- If the school enrollment changes in the fall, the K-3 AIS position will be returned to a K-3 classroom position before any other staffing adjustments will be considered.

### **Checks for compliance with K-3 staffing allocations will occur at the following times:**

- Via the budget arena process, leaders will confirm their compliance with K-3 staff allocations.

- Additionally, school teaching schedules will be reviewed in coordination with Regional Executive Directors to ensure compliance. These schedule checks will take place in June prior to the end of the current school year, and in August prior to the start of school.

### **The K-3 staff allocation cannot be used for:**

- Classified staff (of any type)
- Classroom teachers for grades other than K-3
- Elementary Specialist positions
- Counselors, social workers, or librarians
- Building-designated substitute teachers

### **Preparation–Conference–Planning Allocation**

The Weighted Staffing Standards (WSS) provides teaching allocations for the minimum number of Preparation-Conference-Planning (PCP) minutes for teachers in Article IX, Section C of the CBA, which serve as teachers' preparatory periods. The allocation is provided as FTE for the position of Elementary Specialist at elementary schools. In secondary schools, the allocation is provided as FTE for either a Middle or High School Teacher.

The Elementary Specialist allocation must be used for PE, music, and visual arts before it can be used for other purposes.

### **Career and Technical Education (CTE) Teachers**

CTE Teachers are provided to secondary schools as FTE positions and are allocated based on specific CTE enrollment. For information specific to CTE programming, refer to the Career and Technical Education section.

### **Social Workers and Counselors**

Elementary schools receive an allocation for a Social Worker position in accordance with the SEA CBA. Elementary schools may use this allocation for either a social worker or elementary counselor. When selecting which position to allocate, schools must use the allocation to fund whichever of these two positions already exists in the school; schools cannot create a staffing displacement in order to change the allocation. However, if there is a vacancy, schools may select which position to fund. When using the allocation for an elementary counselor, the school must submit a [Plan for Elementary School Counselor in Lieu of an Elementary School Social Worker](#) that demonstrates how the counselor will provide behavioral and social emotional support for students.

Secondary schools are allocated Social Worker and Counselor positions in accordance with the SEA CBA and any requests to change this allocation would require a WSS and a SEA waiver.

### **Non-Instructional Staff**

The WSS model provides allocations for principals, assistant principals, librarians, and other certificated

staff, as well as classified office personnel. More detail about these and other allocations are in the 2026-27 Schools' Funding Allocations ("Purple Book"). Some non-instructional allocations are based on a school's enrollment, type, or level.

### Special Education and Multilingual Education

The WSS model provides allocations for special education teachers, special education instructional assistants, and multilingual education teachers. For more information specific to these programs refer to the special education section or the multilingual section of this document, or the 2026-27 Schools' Funding Allocations ("Purple Book").

## MAKING CHANGES TO WSS ALLOCATED STAFF

Schools must follow the waiver process if they wish to convert a specific WSS allocated position for a different position. See the Waiver Process for WSS Allocations for more information on requesting a waiver to convert WSS allocated positions.

## NON-STAFF ALLOCATIONS

The following allocations are distributed through the WSS as dollar amounts, though some of the funding may be used to support additional staffing. There may be additional funding unique to certain schools. To find the complete non-staff funding allocation for a particular school, please see the 2026-27 Schools' Funding Allocations ("Purple Book").

### Per-Pupil Allocation

The WSS provides each school with a per-pupil allocation. Schools receive a dollar amount for every projected student FTE. The per-pupil dollar amount is based on school type and can be found in the Schools' Funding Allocation ("Purple Book").

Per-pupil allocations support school operations with funding for supplies, contracts, extra time and overtime for staff, stipends, professional development, and facility services. Schools may also use these allocations at their discretion to fund additional staff.

Some expenses that are funded by the per-pupil allocation are automatically assigned on the schools' allocation page in the Purple Book, including the following:

- **Copier:** the publishing department provides a projection of copier costs for the following year that is based on previous use. The per-pupil allocation is used to pay for the school copier budgets. This budget is allocated automatically.
- **Library Materials:** schools receive funds for library materials at a rate of \$9 per student FTE per the CBA. This budget is automatically set up on the school's allocation page as part of the per-pupil allocation.

The WSS per-pupil allocation is budgeted in the school's "A" sub-org cost centers (the third digit in the

cost center code), 80% of which is distributed in the spring budget development season based on *projected* student enrollment. The remaining 20% is allocated to schools in late October and is based on *actual* school enrollment.

### **Equity Allocation**

Equity allocations support schools to address gaps in educational opportunities for students. The amount allocated is based on student participation in the free or reduced-price lunch (FRL) program as of January of the prior school year. To track how these dollars are used, and to evaluate the effectiveness of these strategies, equity allocations are budgeted in the schools' "F" sub-org cost centers.

### **Equity Allocation Spending Priorities**

Equity allocations should be used for additional positions or staff time to support students furthest from educational justice. These positions should be directly connected to the building's Continuous School Improvement Plan (CSIP) and Racial Equity Action plans as determined through the BLT budgeting process. Funding not spent on staffing may be used to purchase books, intervention materials, etc. for targeted student groups.

When budgeting and using this allocated funding, please keep in mind that this funding is intended for the following purposes:

- Support efforts in eliminating opportunity gaps
- Support for students who are not meeting standards
- Prevention as well as intervention, keeping in mind that student supports are defined broadly (social and emotional support, as well as academic support)
- Strategic, focused, and innovative solutions for struggling students

### **Building Leadership Team (BLT) Stipend**

Each school has a BLT, whose primary function is to promote and facilitate collaborative school decision-making. The BLT ensures the school's budget aligns with their CSIP. A stipend for BLT members is pre-populated in each school's budget at its estimated total for the 2026-27 school year.

### **Elementary Discretionary Stipend**

The current SEA CBA stipulates that a \$2,000 stipend be allocated to each elementary school beyond the stipends listed in appendix E of the CBA (Article IV, Section G). This is pre-populated in the commitment item Stipend Pool (20220599), but schools should reassign this amount to the commitment item representing the stipend they intend to provide.

### **SAEOP Peak Load Extra Time**

The current SEA CBA stipulates that \$4,000 be allocated to each school to address Seattle Association of Education Office Professionals (SAEOP) peak load extra help, extra days, or overtime, pre-approved by the principal (Article IV, Section C).

### **Additional Administrative Funding**

**Head Start:** Buildings with a Head Start program receive additional funding in recognition of the non-instructional staff responsibilities related to the program.

**Preschool Special Education:** Buildings with preschool special education programs will receive additional per-pupil funding equivalent to the value of a 0.50 FTE elementary assistant. This funding is not restricted to use in the preschool special education program. Instead, it is intended to recognize the extra workload for the school and may be used as discretionary funding for any program.

## **OTHER RESOURCES**

### **Title I, Part A and Learning Assistance Program (LAP/HPLAP) Allocations**

Title I and LAP funding is allocated at the same time as WSS allocations and is included in the school allocation pages. To budget for a position using Title I or LAP allocations, and for more information on allowable expenditures, see the "Title I, Part A" and "Learning Assistance Program (LAP/HPLAP)" sections.

### **Centrally Allocated Staff**

Certain positions may be located at the school but budgeted and managed centrally. These positions may include nurses, additional multilingual education staff, occupational and physical therapists, speech and language specialists, audiologists, psychologists, instrumental music teachers, and family support workers.

In some cases, schools may wish to use their per-pupil or Equity funding to increase their centrally funded staffing time at their school. Please see the "Guidelines for Budgeting for Additional Staff" for more information.

# ADJUSTMENTS TO WSS STAFFING ALLOCATIONS

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Staffing allocations are provided to schools at the end of February through the Weighted Staffing Standards (WSS) model as discussed in the prior section.

Adjustments to teacher allocations may occur in June and/or in the fall in response to enrollment shifts. Allocations to non-teaching positions are not adjusted.

Schools may submit a WSS waiver related to a June and/or Fall staffing adjustment according to the "Waiver Process for WSS Allocation."

If a school has a question about an adjustment decision they should contact their assigned Regional Executive Director of schools.

## JUNE ADJUSTMENT PROCESS

In June, teacher allocations are reviewed based on revised enrollment projections developed by the Enrollment Planning department. They review projections of both anticipated October 1 student headcounts and Annual Average Full Time Enrollment (AAFTE). If both district-wide and school-based enrollment appear to align closely with the original February projections, the June staffing adjustment process may be cancelled.

If there appear to be significant changes to district-wide or individual school projected enrollment, district leaders may make teacher allocation adjustments. Leaders will apply the revised enrollment projection to the WSS teacher allocation model, and review schools for whom the model results in a gain or loss of teachers as compared to their February allocation.

Final decisions on staffing changes may be deferred to fall adjustments, as June calculations are still based on projections that do not precisely reflect actual enrollment by school at the start of the school year.

## FALL ADJUSTMENTS

Once school has started, the Enrollment Planning Department will compare actual September student attendance with the enrollment projections from February and June. Leaders will apply the revised enrollment to the WSS teacher allocation model, and review schools for which the model results in a gain or loss of teachers as compared to their February allocation, along with any adjustments from June. Special Education and Multilingual enrollment are also reviewed based on their service model ratios. Only teaching allocations are reviewed for adjustment. Other school-based staff allocations (Assistant Principal, Office Assistants, etc.) are not adjusted at this time.

School leaders must ensure PowerSchool records are accurate at the start of school and any students that have not physically attended are removed. Delays in receiving complete enrollment data from schools can result in delays with adjustment decisions.

## **OTHER ADJUSTMENTS DURING THE SCHOOL YEAR**

Special Education staffing at schools is reviewed and adjusted according to student service models on a bi-monthly basis by the Special Education Relief Committee as outlined in the [SEA CBA, Article IX, Section F \(4\)](#).

No other adjustments to staffing allocations occur during the school year.

# PARTIAL TEACHING FTE ALLOCATIONS IN SECONDARY SCHOOLS

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## OVERVIEW

The Weighted Staffing Standards (WSS) allocations for secondary schools allocate teaching staff in increments of 0.20 full-time equivalency (FTE). Due to these increments, WSS adjustments, enrollment changes, or other staffing changes, a secondary school may be left with a partial teaching FTE. In these cases, the school should attempt to fill the partial FTE with current staff in the building. In situations in which the school is unable to fill a partial FTE, the school may consider the following options to fill these positions.

## OPTIONS AVAILABLE FOR CERTIFICATED POSITIONS

1. Determine if any appropriate staff member can increase their contract.
2. A secondary school may convert a vacant 0.20 FTE **general education teaching position** to non-staff budget to use for supplemental compensation for staff who teach an additional general education section beyond the contractual limit. *The following restrictions apply to this option:*
  - This is only available for secondary general education teachers. It does not apply to Special Education, Career and Technical Education, Multilingual teachers, or Counselors.
  - This is only available for an unfilled teaching allocation of 0.20 FTE.

Schools should work with the Budget Department to request a conversion. The FTE will be converted into per-pupil funding and will be placed in a commitment item for supplemental compensation. The amount to be converted will be calculated dependent on the amount of time the position was not filled by a staff person or substitute.

# WAIVER PROCESS FOR WSS ALLOCATIONS

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Schools may have reason to request an adjustment to their staffing allocation. A waiver is defined as permission to adjust staffing at a school as allocated by the Weighted Staffing Standards (WSS) model or in a manner outside the existing collective bargaining agreements (CBAs) with Seattle Education Association (SEA). An approved waiver is required to change the funding for any WSS allocated position for another position, as defined by the commitment item or job code. Waivers are not used to request additional staff over a school’s initial allocation. Please read these instructions carefully and ensure the required form(s) are filled out accurately. Incomplete forms (e.g., missing specific contract language for SEA waivers) may delay waiver decisions or result in requests being denied.

There are two types of waiver requests – WSS and SEA:

Type	Purpose	Forms Required
WSS	Any request to convert WSS funding for a position from the allocated position to another to meet a school’s unique needs that are not governed by existing agreements with SEA.	WSS form only
SEA	Convert WSS funding for any SEA-represented position that requires a specific provision of the collective bargaining agreement to be waived.	WSS <b>and</b> SEA forms

Approved WSS waivers are only valid for one school year. SEA waivers may be approved for up to three years. If applying to renew a WSS waiver that included a 3-year SEA approval, please include a copy of the approved SEA waiver with the submission.

Changes in existing Seattle Association of Educational Office Personnel (SAEOP) represented office staff configurations will also require the school submit a SAEOP Office Staffing Plan. See “Seattle Association of Educational Office Personnel Office Staffing Plan” for more details.

Schools must continue to develop budgets based on their original allocation unless their waiver request is approved.

If a principal is unsure whether a desired change requires a waiver, please consult the school’s Regional Executive Director of schools for guidance.

## CRITERIA FOR ALL WAIVERS

The conversion of any position must cover the full cost (including benefits) of the new position, either through the conversion itself or in combination with per-pupil or equity funding. Excess funding resulting from conversions that cost less than the original allocation will be returned to the school as non-staff budget.

In reviewing each waiver request, the following criteria will be considered:

- Intent of the proposed waiver request,
- Alignment to the district's strategic plan and building CSIP,
- Impact to students if request is approved,
- A plan if request is NOT approved,
- Cost impact of waiver request (i.e., is the request budget neutral?),
- Other supporting evidence for or against the request as appropriate.

## SEA Waivers

A SEA waiver is only required for a change involving a specific provision of the collective bargaining agreement. SEA waiver requests will be granted only if both the school district and the SEA agree.

Below is the excerpt from [SEA CBA 2025-2026](#) governing waivers:

### **Article I: Purpose, Recognition and Terms of Agreements, Section F: Contract Waivers**

Waiver proposals must be developed with knowledge and opportunity for participation of all SEA-represented employees and administrators assigned to the building/program submitting the proposal.

1. The requests must be for the purpose of implementing strategies for increasing academic achievement and tied to the building's/program's CSIP.
2. The requests must include: (See Appendix R SEA/SPS Contract Waiver Request Form)
  - a. Reference to the specific provisions of the Agreement requested to be waived;
  - b. Evidence of both employee and administrator participation in the decision-making process leading up to the request (2/3 of the SEA-represented staff must vote to support the request);
  - c. Rationale for the waiver: Specifically, how will the waiver assist in increasing academic achievement, how will the building or program staff evaluate the effectiveness of the change and how will any negative impact on SEA members or other effected staff be mitigated or addressed;
  - d. Duration of Waiver: Waiver requests may be for up to three years. Schools must review the waiver each year, and if the SEA-represented staff determine they wish to continue the waiver, they will notify the SEA and Regional Executive Director. If the SEA-represented staff wishes to modify or extend the waiver beyond the duration originally approved, they must submit a new application. Any request or documentation will be forwarded to the Assistant Superintendent for Human Resources.
  - e. Costs (if applicable);

- f. Effect of waiver on other areas of the Agreement, other bargaining units' contracts, or other programs/buildings;
- g. After the building has conducted its process, the Waiver Request Form must be signed by the SEA representative and the building principal.

### **Voting Requirements for SEA Waivers**

To make a staffing conversion for positions governed by the SEA CBA, schools must have support from their SEA membership. SEA leadership requires that at least two-thirds of the total SEA-represented building staff vote to approve the request prior to submission. Voting results must be included on the SEA waiver request form.

### **WAIVER EXCEPTIONS**

The following staffing conversions do not require a WSS waiver so long as class size requirements are met, the change does not result in a class-size overage, and the change complies with guidelines for K-3 allocation in "Weighted Staffing Standards (WSS) Model:"

- Conversion between an Elementary and a Kindergarten Teacher,
- Conversion of 0.2 FTE of a Middle School Teacher or High School Teacher to supplemental compensation (see "Partial FTE Allocations in Secondary").

### **SPECIAL EDUCATION ALLOCATIONS**

Converting a WSS allocation for a paraprofessional Special Education Instructional Assistant to a certificated Special Education Teacher will require a WSS and SEA waiver. Schools may not convert Special Education Teachers to Special Education Instructional Assistants and any waivers for this change will be denied.

### **MULTILINGUAL EDUCATION ALLOCATIONS**

Converting a central office allocation paraprofessional instructional assistant to a certificated Multilingual Teacher will require a WSS and SEA waiver. Schools may not convert Multilingual Education teachers to Multilingual Instructional Assistants and any waivers for this change will be denied.

### **SUBMISSION PROCESS**

For a request to be processed before budgets are finalized in the arenas process, schools must complete the appropriate waiver request form(s) by the deadlines established in the "Schools Budgeting Calendar" table. Forms are available on the MySPS Budget Office webpage under "Budget Forms." Incomplete requests may be returned to the requestor for more information or clarification.

**Please submit form(s) and supporting documents to [waivers@seattleschools.org](mailto:waivers@seattleschools.org) by March 4. Include the school's HR business partner, [budgetdepartment@seattleschools.org](mailto:budgetdepartment@seattleschools.org), and Regional**

**Executive Director of schools on the email.** SPS will forward all requests needing SEA review to their leadership team. Please do not submit requests separately to SEA.

**After March 4, no waivers will be accepted for the 2026-27 March staffing process.**

Waivers to post-arena WSS FTE adjustments are allowed as outlined in the "Adjustments to WSS Allocations" section.

# PRIOR YEAR CARRYFORWARD

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The Weighted Staffing Standards (WSS) model is designed to provide each school with the resources required to administer programs during that school year. Staff, per-pupil, and equity allocations are intended to be used for the school year in which they are provided. Schools are strongly encouraged to closely manage their budgets to use all their annual resources, without overspending or underspending. Carryforward refers to unspent funds that schools are allowed to move from one fiscal year into the next.

## CARRYFORWARD PROCESS & TIMELINE

Carryforward applies to the following school budgets only:

- Self-help budgets
- Substitute reimbursement budgets.

Any unspent WSS per pupil or equity allocations will not be carried forward.

During the year, schools are responsible for reviewing their budgets regularly and requesting any adjustments before accounting closes the year and the final carryforward amounts are calculated. Any errors found after carryforward is distributed cannot be corrected.

### September

Schools with positive year-end balances in general self-help accounts will have 50% of the unexpended balances carried into the new school year budget. This will be added to the general self-help cost center in commitment item 5990, Supply Reserve. No September 50% self-help carryforward will be applied if any of the school's other general fund or self-help budgets are overspent.

### End of October

After Accounting processes all transactions for the previous school year and submits a financial report to the state, final self-help and sub-reimbursement carryforward is calculated for each school. In general, positive balances are added to current year school budgets; negative balances are subtracted from current year school budgets. Funds will generally be added or subtracted from the same cost center and coded to the Supply Reserve commitment item, 5990.

## **C. BUDGETING ADDITIONAL RESOURCES**

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### **PURPOSE OF THIS SECTION**

Section C guides school leaders through budgeting Non-Staff WSS allocations. This includes creating or enhancing positions, combining fund sources, understanding medical benefit implications, and planning for common non-staff needs.

### **CHAPTERS IN THIS SECTION:**

- Guidelines for Budgeting Additional Staff
- Budgeting for Medical Benefits
- Seattle Association of Educational Office Personnel Office Staffing Plan
- Budgeting for Non-Staff Items

### **COMMON QUESTIONS ANSWERED IN THIS SECTION:**

- How do I budget additional staff beyond my WSS allocation?
- Can I combine fund sources to support a position?
- How do medical benefit eligibility rules affect staffing decisions?
- How do I revise my office staffing plan for SAEOP employees?

# GUIDELINES FOR BUDGETING ADDITIONAL STAFF

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Schools may budget additional staff to supplement their allocations from the Weighted Staffing Standards (WSS). There are different procedures when budgeting for positions using WSS allocations compared to the use of other funding sources such as grants. Schools should refer to the “Grants” section for more information on allowable grant expenditures and the “WSS Discretionary Allocations” section for criteria to prioritize use of equity funding.

## GUIDELINES FOR BUDGETING POSITION WITH DISCRETIONARY FUNDS

### Average Cost

Positions are budgeted at the projected average cost for the position, rather than the projected actual salary and benefits cost of a particular employee. To determine the average cost of commonly used positions, see “Average School Position Costs.”

### Combining WSS Non-Staff Allocations

Per-pupil and equity allocations are provided as separate allocations (sub-org “A” for per-pupil and sub-org “F” for equity, represented by the third digit in cost center codes) and cannot be combined into one cost center. However, each allocation may fund a portion of a position. For example, the per-pupil allocation may fund 0.1 FTE, and the equity allocation may fund 0.4 FTE to create a 0.5 FTE position.

### Combining WSS Non-Staff Allocations with Staffing Allocations

Per-pupil and equity allocations can be combined with WSS staffing allocations to increase the FTE of a position. For example, a WSS allocated librarian position of 0.5 FTE can be combined with equity budget to add a 0.5 FTE to create a 1.0 FTE position.

### Combining WSS Allocations with Grant Funding

When combining WSS FTE staff or non-staff allocations with a grant resource to fund a position, there are specific rules about the allowable combinations. More information on allowable FTE increments for grants can be found in the “Guidelines for Budgeting Positions with Grants” section below.

### Combining Central Department Funded Positions with WSS Allocations

If schools plan to use WSS allocations or grant funding to increase the FTE of a centrally funded position in their school, they must designate the central positions during the workshop and arena process. Central departments may not be able to accommodate requests that occur after school budgets are submitted. Schools should work with the appropriate manager to determine staffing needs. More information on common central positions that schools may choose to enhance funding for:

- Nurses – “Health Services Program”
- Elementary Instructional Music Teachers – “Elementary Instrumental Music Program”

## Special Education and Multilingual Staffing

Due to state minimum funding requirements, schools may not use WSS Allocations or grant funding to increase the FTE for Special Education or Multilingual positions.

## Classified Position Staffing

When using WSS non-staff allocations for classified positions, schools must budget in increments of 0.50 FTE.

## Changing Discretionary Budgeted Positions

In cases where a school used per-pupil or equity allocations to fund a position, but in the fall is unable to fill the position, the school can redirect the funding to another use. Requests for conversion of unused FTE from per-pupil or equity allocations should be made to the Budget Department no later than **November 15, 2026**. The amount to be converted will be dependent on the amount of time the position was unfilled by a staff person or substitute.

## GUIDELINES FOR BUDGETING POSITIONS WITH GRANTS

To budget for a position using Title I or LAP, and for more information on allowable expenditures, see the sections:

- Title I, Part A
- Learning Assistance Program (LAP/HPLAP)
- City of Seattle Families, Education, Preschools, & Promise (FEPP) Levy

To budget for a position using a different grant, please use the grant application process found in "Grant Process and Guidelines."

## Actual Cost

Positions funded by High Poverty LAP, Title I, and other grants should be budgeted using the projected actual cost of the individual employee who will fill the position. Schools should work with the grants department and refer to the following tips when estimating the projected actual cost:

- Schools need to budget estimated actual salary, pension, payroll taxes, medical benefits, sick leave substitute costs, and all applicable stipends. To determine the total estimated cost, schools can use the School Budget Development Workbook to assist in projecting staffing costs.
- The school is responsible for finding additional resources to make up the difference when grants do not cover full position costs or program expenses.
- If the staff member is unknown or it is a new position, use the projected average cost provided in "Average School Position Costs" section. The budget will need to be adjusted once the actual salary is known.

## **Combining Multiple Fund Sources**

There are limitations on the total number of fund sources allowed when using grant budgets. Individual employees may not be funded by more than three separate funding sources and must be notified that they will need to complete monthly Time & Effort reports if those funds are combined with any federal grants. See the "Time & Effort Reporting Requirements" section for additional information.

## **FTE Increments**

FTE increments on positions funded by grant resources may only be budgeted to the hundredths (two decimal places) if it is budgeted to the five hundredths (ending in a five) across all fund sources supporting the position. For example, 0.1 and 0.05 are allowed, 0.01 is not allowed.

# BUDGETING FOR MEDICAL BENEFITS

Employees anticipated to work 630 hours or more during the school year, or who have worked 630 hours or more in the previous two years, will be provided full medical benefits. The district is required to pay for the benefit even if employees opt out of insurance coverage.

## FULL-TIME AND PARTIAL FTE

The table at the right shows examples of different annual working days by the full-time equivalent (FTE) level staffed. The shaded gray area shows when the total annual working hours exceed the 630-hour threshold, which triggers medical benefit eligibility. Its important to note that eligibility is based on total hours worked and not on FTE. For example, 180-day 0.4 FTE staff could become eligible for medical coverage if they accrue extra contract days or hours worked.

### Hourly Staffing

Hourly employees may become eligible for medical benefits based on their **total working hours across all positions held within the district** during the school year.

A good planning guideline is to limit hourly employees to no more than 15 hours per week for school-year positions and 11 hours per week for full-year hourly staff. Schools should also confirm whether the employee holds other positions within the district to accurately plan schedules. If an employee exceeds 630 hours, **each position they hold will share the cost of medical benefits proportionally, regardless of which funding source triggered the eligibility.**

### Benefits Eligibility Based on a Two-Year Lookback

An employee may qualify for medical benefits under the Two-Year Lookback Rule, regardless of their current year's work hours. To be eligible, the employee must meet the following criteria:

1. **Worked at least 630 hours** in each of prior two school years; and
2. **Return to the same type of position** (e.g., teacher, paraeducator, food service worker, custodian, athletic coach, playground supervision, etc.) or combination of positions with the district.

		Annual Working Days			
		180	203	222	260
FTE	Annual Working Hours				
	1.00	1,260	1,624	1,776	2,080
0.90	1,134	1,462	1,598	1,872	
0.80	1,008	1,299	1,421	1,664	
0.70	882	1,137	1,243	1,456	
0.60	756	974	1,066	1,248	
0.50	630	812	888	1,040	
0.40	504	650	710	832	
0.35	441	568	622	728	
0.30	378	487	533	624	
0.20	252	325	355	416	
0.10	126	162	178	208	

Note: Shaded area is estimated FTE at 630 hour threshold

		Hourly Staffing		
Hours per week	15	17	19	
Total weeks	36	36	36	
Total hours	540	612	684	

For further questions on staff eligibility, please contact the Classification & Compensation Office.

## **PLANNING FOR ADDITIONAL MEDICAL COSTS**

To prioritize funding for student services and protect school resources, schools should review and adjust staffing to minimize cost increases related to the 630-hour rule. This includes evaluating job sharing arrangements, hourly work schedules, and position combinations that could shift non-medical eligible roles to medical eligible.

### **Hourly Staffing**

Any staff expected to work 630 hours or more will become eligible for full medical benefits. Programs should budget for these costs or adjust hourly schedules to avoid unexpected expenses. For details on an employee's accumulated hours, contact HR.

### **Concurrent Employment**

Employees who work fractions of jobs across multiple roles may trigger medical eligibility if their combined hours exceed 630 hours. In such cases, the medical cost is pro-rated across all funding sources, whether the hours are worked within the school, across central departments, or at multiple schools.

### **Job Sharing**

A job-sharing assignment involves two employees sharing the responsibilities of one full-time, regular position. According to School Board Policy 5222, job sharing is permitted if the total cost does not exceed that of a regular full-time position. The principal or manager has the final authority to approve or deny such arrangements.

### **Weighted Staffing Standards (WSS) Positions Below Full Time**

Some positions may be provided to schools for less than 1.0 FTE such as nursing, librarian, and special education. The allocation is assumed to include the full medical benefit. However, if the position is modified by the school so that the proportionate medical benefit for the WSS allocation is increased, the school will be responsible for covering the difference.

Elementary Specialist FTE is allocated in increments of 0.5. If a school must split a 1.0 PCP FTE to provide for the required and recommended PE, music, and visual arts minutes, each 0.5 is assumed to fund full medical coverage until increased.

## **BUDGETING FOR ADDITIONAL MEDICAL COSTS**

Schools are asked to limit staffing to 1.0 FTE positions and avoid job sharing to minimize the additional medical benefit eligibility. However, situations may occur where school per-pupil funds, equity allocations, or grants are used for position funding that results in staff working beyond the 630-hour threshold but not 1.0. These situations create the need to budget full medical benefits.

When a partial position is increased using any non-FTE funding source, medical costs are prorated according to each source's funded FTE. That is, each funding source is responsible for its percentage of the position's overall funding.

# SEATTLE ASSOCIATION OF EDUCATIONAL OFFICE PERSONNEL OFFICE STAFFING PLAN

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The following process applies to office staff represented by the Seattle Association of Educational Office Personnel (SAEOP).

## ANNUAL OFFICE WORKLOAD PLANNING AND PREPARATION

1. If a staffing reduction, in full time equivalency (FTE) or days, in a school office is considered for the following year, there is an anticipated reorganization that adds work to an office, or office staff considers the current level of staffing to be insufficient, the principal and all potentially impacted employees (those facing reduction and those remaining) shall meet to:
  - Identify the potential workload problems and impacts; and
  - Discuss possible ways of minimizing these impacts, including prioritization, efficiencies, elimination of some assignments, redistribution of work, time allocations for duties, and any other ways of realizing optimal workloads and office efficiency.
2. Through collaboration, the employees and principal shall attempt to develop a mutually agreeable office staffing plan that addresses the issues in the paragraph above and describes who will do what to complete the work. The plan, if mutually agreeable, shall be documented on the "SAEOP Office Staffing Plan Form" and signed by all impacted employees.
3. In the event an agreement is not reached, any office staff person may develop an alternative office staffing plan signed by those who develop such a plan.
4. The plan shall be submitted to the Building Leadership Team (BLT) and shall be considered by the staff using the same decision-making process as other budget options and proposals. Office staff shall have an opportunity to present an alternative plan to the appropriate decision-making body.
5. The office staffing plan that is finally approved by the school shall be submitted to Human Resources.
6. In the event any of the office staff wishes to object to the office staffing plan submitted by the school, they shall complete the "Stakeholder Identification of Budget Process Concern" form and send the completed paperwork to their regional director of schools, with a copy to SEA. This form is available on the internal MySPS Budget Office webpage under "Budget Forms." For guidance on this form, please see the "Process for Resolution of Stakeholder Concerns" section for more information.

Notes: SAEOP represented staff working within an administrative department should collaborate with their supervisor or program manager, in place of a principal, to create an office staffing plan. The plan should be considered using the same decision-making process as other budget options and proposals.

“SECTION C: Workload Management

1. Annual Workload Review at Schools

The Principal or Principal’s designee shall meet with the entire school office staff in September to coordinate work distribution and daily schedules and to ensure that lunches and breaks are provided. A written plan resulting from the meeting shall be distributed to all office staff. To coordinate adjustments to the plan, meetings shall be held periodically throughout the school year as needed to review workload, schedules, and expectations and to prioritize tasks. The following directives shall govern such workload review...”

**LIST OF SCHOOL OFFICE FUNCTIONS**

This list of classifications (job titles) and their functions are to be used as part of the decision-making process for the staffing of office positions. Note: If an elementary or K-8 school intends to hire hourly office assistance, the school must staff at a minimum a 0.50 elementary school assistant position.

**High School (HS):**

<b>Job Code</b>	<b>Job Title</b>	<b>Grade</b>
15006063	Administrative Secretary HS-260	021
15006115	Assistant Secretary HS-222	018
15006113	Assistant Secretary HS-260	018
15006151	Attendance Specialist HS-203	019
15006492	Counseling Secretary-203	017
15006493	Counseling Secretary – 222	017
15006652	Fiscal Specialist HS-222	021
15006319	HS Data Registration Specialist-222	021
15006326	HS Data Registration Specialist-260	021
15006566	Library Assistant II-203	018

**Middle School (MS):**

<b>Job Code</b>	<b>Job Title</b>	<b>Grade</b>
15006061	Administrative Secretary MS-260	021
15020155	Assistant Secretary MS-203	018
15006117	Assistant Secretary MS-222	018
15006116	Assistant Secretary MS-260	018
15006150	Attendance Specialist MS-203	018
15006492	Counseling Secretary-203	017
15006493	Counseling Secretary-222	017
15006321	Data Registrar-203	021
15006318	Data Registrar-222	021
15006320	Data Registrar-260	021
15006658	Fiscal Specialist MS-203	019

### Elementary Schools and K-8 Schools:

Job Code	Job Title	Grade
15006057	Administrative Secretary Elementary-222	021
15006056	Administrative Secretary Elementary-203	021
15006321	Data Registrar -203	021
15006332	Elementary School Assistant-203	018
15020129	Fiscal Clerk Elementary-203	017
15006564	Library Assistant-203	017

### Alternative Schools

Job Code	Job Title	Grade
15006062	Administrative Secretary Alternative -260	021
15006060	Administrative Secretary Alternative Secondary-222	021
15006118	Assistant Secretary Alternative-203	018
15006321	Data Registrar-203	021
15006318	Data Registrar-222	021
15006326	Data Registrar-260	021
15023109	Interagency Student Records Specialist	021
15006658	Fiscal Specialists-MS 203	019

### Summer Tasks

When considering which type of position is needed for the work year, include the timing of summer tasks that must be accomplished, such as:

- Mailing of transcripts in July
- Handing out and receiving athletic paperwork (in time for mid-August practices)
- Receiving/depositing funds from ASB card sales and other fundraising activities
- Mailings regarding opening of school in September
- Assisting families new to the city/community to find information about schools
- Providing office coverage so 260-day employees can take vacation

### Position Descriptions

In addition to the direct support given to building administration, all these positions enable school operations to run smoothly for the students, parents, and staff.

For information about each position's responsibilities, see job descriptions at <https://www.schooljobs.com/careers/seattleschools/classspecs>

# BUDGETING FOR NON-STAFF ITEMS

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## PRE-POPULATED BUDGET ITEMS

The following items are pre-populated in the school budget allocation.

- Building Leadership Team (BLT) stipend
- Stipend pool (\$2,000 in elementary schools)
- SAEOP peak load overtime
- School copier/printer expenses
- Special education materials, and supply budget for therapists
- Multilingual extra time for translations

## COMMONLY OVERLOOKED NON-STAFF ITEMS

**Stipends:** Budget for all planned stipends beyond the Building Leadership Team (BLT). Stipend amounts are determined by the Seattle Education Association (SEA) Collective Bargaining Agreements (CBAs). The current SEA CBA stipulates that a \$2,000 stipend be allocated to each elementary school beyond the stipends listed in appendix E of the CBA (Article IV, Section G). This is pre-populated in the commitment item Stipend Pool (20220599), but schools should reassign this amount to the commitment item representing the stipend they intend to provide.

**Extra time for part-time staff:** Part-time staff are paid extra time from the building's budget when they attend all day staff training or meetings. If a school has part-time staff that will attend TRI days in the fall, they should set aside budget for this extra-time. Please see the "Per Diem, Extra Time, Hourly Positions, & Release Days" section for more information.

**Health Services costs:** Schools should budget for costs associated with health services, including consumable health room supplies, durable medical equipment, and extra time and substitutes for nurses related to field trip medical preparation and outdoor education programs.

**District transfers:** The following costs are important to budget for as the related central departments plan their year based on what schools' set aside in these commitment items:

- **Catering:** Budget for food ordered from the district's Culinary Services department in the "District Supplies/Equipment DT" commitment item (0590).
- **Maintenance:** Budget for maintenance work orders from the district's facilities department in the "District Services DT" commitment item (0710).
- **Transportation:** Budget for transportation arranged through the district in the commitment item "Transportation – District (DT)" (0702).

**Mobile Phone:** There are two options to budget for PASS member cell phone allowances:

- **Use district cell phone:** Schools whose PASS members use district cell phones should budget \$600 (\$50/month) for each phone, plus payroll taxes, in cost center \_ \_A0123010, commitment item 7530.
- **Use personal cell phone:** Schools whose PASS members choose to use their personal cell phone should budget \$600 (\$50/month) plus payroll taxes in cost center \_ \_A0123010 commitment item 2072. To offset the difference between the cost of the district cell phone (\$50/month) and the PASS cell phone stipend (\$80/month), schools will be provided an additional \$30 per month (\$360) for each approved personal cell phone. This budget addition will be done in late November, after HR finalizes a list of all PASS members that are receiving a stipend for their personal cell phone.

# **D. INSTRUCTIONAL & DISTRICTWIDE SUPPORT SERVICES**

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## **PURPOSE OF THIS SECTION**

Section D outlines the districtwide programs and specialized instructional services that support students and schools. It clarifies the responsibilities of school leaders and central departments for ensuring compliance with state and federal requirements, equitable access to services, and appropriate budgeting for program-specific needs.

## **CHAPTERS IN THIS SECTION:**

- Multilingual Education
- Special Education
- Health Services Program
- Career and Technical Education (CTE)
- Elementary Instrumental Music Program
- Publishing Services

## **COMMON QUESTIONS ANSWERED IN THIS SECTION:**

- What staffing or budget requirements apply to Special Education and ML programs?
- Which program costs are allowable or restricted?
- How do I budget for Health Services, including nursing support?
- How are Elementary Instrumental Music (EIM) allocations determined?
- How is my printing budget calculated?

# MULTILINGUAL EDUCATION

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SPS receives state and federal funds for each multilingual student enrolled. These funds may only be expended to provide supplemental education services for eligible students. The provision includes funds and positions delivered through the Weighted Staffing Standards (WSS) allocation process.

Multilingual students are general education students first. Any supplementary support provided by state Multilingual Education funding is in addition to the student's basic education entitlement. Therefore, students who qualify for English Learner services must receive resources and support comparable to general education support, plus specialized services and staffing necessary to ensure academic and social English language development.

## Multilingual (ML) School Plan Form

This form is a state and federal compliance requirement. This can be found on the MySPS Budget Office webpage under "Budget Forms." The form must be completed and sent to the Director of the Multilingual Department at the time the budget is submitted.

## MULTILINGUAL EDUCATION PROGRAM STAFF

Classified staff positions are allocated in August through the central Multilingual Department; they do not appear in school budgets. The CBA Instructional Assistant contractual ratio is set by the contract based on the spring projection and is not adjusted. Certificated ML staff are generated through the WSS model and are based on enrollment projections.

## MULTILINGUAL PROGRAM NON-STAFF BUDGET

Questions regarding a school's Multilingual program must be made in writing to the Director of the Multilingual Department, Michelle Ota.

## Services

The WSS model allocates funds for translation or interpretation services and community outreach. A \$13 per student school allocation **will be determined on spring projected student enrollment**. This allocation does not get adjusted. These funds are preloaded into commitment item 3062 (classified overtime) and 4012/4022 (associated pension and payroll taxes), in sub org "T." Translation and interpretation cost guidelines:

- To host ongoing family and community events where information is shared regarding Multilingual program changes to seek family input.
- For dual identified ML/Special Education students' Individualized Education Plan (IEP) meetings, parent/guardian conferences, and other necessary meetings that occur beyond the school day.

When the overtime charges are reported in the online time record, please be sure to choose one

description from the list below to include in the free text column. This will allow secretaries to override the cost center.

- ML event
- ML parent/family school night
- IEP or ML parent/guardian meeting; **only if the student is an ML student.**

### **State Test Coordinator Stipend**

A \$500 stipend, plus applicable benefits and payroll taxes will be loaded into each school's budget to fund the WIDA test coordinator work.

# SPECIAL EDUCATION

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## BASIC BUDGETING GUIDELINES FOR SPECIAL EDUCATION

Students who receive special education services are first considered general education students. Basic supplies and other general expenditures that do not support specifically designed instruction (SDI) as designated in the student's individualized education program (IEP) may not be purchased with special education funding. The following sections outline the appropriate use of special education funding. For a quick reference guide on allowable special education expenditures, please see "Special Education Expenditure Guide."

### Allowable Expenditures for the Special Education Allocation

The district special education budget allocation for staff and supplies is based on the number of special education students and types of services assigned to the school. The special education budget may only be expended to provide educational services for students with IEPs. The following are allowable expenditures:

- Special education FTE as allocated by the Weighted Staffing Standards (WSS).
- IEP Compliance Stipend for special education teachers who are compliant with IEP preparation.
- Special education materials directly related to the implementation of student IEP services. This can include supplies, curriculum, and materials. This funding is NOT for general education supplies. The special education department will review budgets throughout the year and inappropriate expenditures will be moved to the school's general per-pupil budget.
- The budget preloaded to \_\_ S21263R0 is allocated for occupational (OT), physical (PT), and speech therapy (SLP) supplies. Note: "\_\_" is a placeholder for the 2-digit organization code of the school.

### Other Expenditures that May Be Allowable

The needs of students as documented in their IEPs must be reviewed for compliance with Individuals with Disabilities Act (IDEA) requirements. Schools may need to pay for items in addition to those outlined above:

- Class size overage considerations (i.e., caseloads exceed contractually negotiated levels in classrooms)
  - Class size overages resulting from school-based staffing decisions may be charged to the school's general education per-pupil budget.
  - Class size overages due to increased special education enrollment may be eligible for overage pay or additional staff. Please see Article IX section F of the SEA Collective Bargaining Agreement for more information.
- Special equipment, technology, curriculum linked professional development, or other aids to support instruction.

Schools may use the following cost centers for the above expenditures: special education (sub org "S"), per-pupil allocation (sub org "A"), or equity allocation (sub org "F"). Schools should work with their Student Support Services Supervisor if they encounter any of the above scenarios.

### Prohibited Expenditures

State law **prohibits the use** of special education funding for:

- Staff, services, or equipment not approved by central Student Support Services Directors.
- Salaries of basic education employees, including but not limited to special education teachers teaching general education, general education teachers, Career and Technical Education teachers, nurses, librarians, counselors, administrators, and house administrators. (Schools that employ special education teachers who also teach general education, must split-fund the position based on student ratio served.)
- Building maintenance in special education classrooms. Large projects requiring building upgrades, large furniture repairs, fixed assets, etc., are not costs that will be borne by the special education department.
- Departmental stipends.
- Tutors or other hourly staff.
- Extra-/over-time for classified staff.
- Professional development costs for special education staff, including the cost of substitutes and registration fees (limited exception specifically linked to student IEP services may be possible, contact the school's Student Support Services Supervisor for written prior approval).
- Field trip admissions.
- Chartered buses for field trips. Field trips are general education focused experiences and must be funded with Per-Pupil Allocation funds (sub org "A"). There will be no exceptions.
- Food for meetings.
- General classroom supplies. Supplies purchased for special education classrooms that are normally purchased for general education classrooms, must be purchased with Per-Pupil Allocation (sub org "A") funds.
- The cost of extending centrally funded substitutes (e.g., 1:1 Instructional Assistant, district initiated or Relief Fund subs). If the school approves additional time for these subs, the cost will be charged to the school's general education per-pupil allocation.

### Compensatory Education

When the building fails to provide services as documented in the IEP, the building is responsible for these expenses using the building's discretionary per-pupil allocation (sub org "A").

## SPECIAL EDUCATION STAFFING ADJUSTMENTS

All special education classroom program services are reviewed by the special education department leadership team to assess the need for staffing adjustments. Classes that are under-enrolled or over-enrolled may receive adjustments to their staffing. All staffing adjustments or recommendations are submitted to Budget, Human Resources (HR) and district senior leadership for review and approval.

## PRIVATE SCHOOL AND PRESCHOOL PROGRAM STUDENTS

A school's WSS special education enrollment count includes private school students who attend that school to receive special education services (dual enrolled). Schools receive additional special education resources (staffing, IEP writing & curriculum or materials) based on the number of private school students registered for services.

Buildings with preschool special education programs will receive additional per-pupil funds included in their WSS allocation for school-wide program support, specifically to support the additional demand on office staff.

## SPECIAL EDUCATION SERVICE DELIVERY MODELS

The special education classroom material budget amounts are set in the WSS and listed below with guidance from the central special education department. Each school can determine the best way to use the money allocated to their special education department within the rules for the use of special education dollars.

Curriculum and equipment budgets are determined on spring projected student enrollment. These allocations do not get adjusted throughout the year. Schools also receive an allocation to support the work of OTs, PTs, and SLPs in cost center \_S21263R0. The allocation formula for the therapy supply amount is based on the school's prior year caseload. School therapy teams can decide the best way to distribute the budget.

### School Allocated

Special Education Service Delivery Models	Curriculum and/or Equipment Budget
Resource	\$10 per student
Extended Resource - Elementary	\$1,000
Extended Resource - Secondary	\$1,000
Focus-Elementary	\$1,000
Focus- Secondary	\$1,000
Distinct	\$1,000
Deaf/Hard of Hearing	\$1,000
Medically Fragile (including Pre-K)	\$1,000
Preschool (includes DHH preschool)	\$575
Occupational, Physical and Speech Therapy (OT/PT/SLP)	\$10 per student

### Centrally Allocated

Centrally managed programs including BRIDGES are budgeted by the special education department leadership team.

# HEALTH SERVICES PROGRAM

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Certificated school nurses interpret how physical, mental, and social conditions may impact the success of students in the educational environment, write emergency and daily health care plans, and contribute health information to 504 plans and special education assessments. They assist school staff to accommodate students with health conditions and delegate and train staff to administer medications required by students during the school day.

## NURSING FTE ALLOCATIONS

All schools receive nursing full-time equivalent (FTE) allocations through the Weighted Staffing Standards (WSS) model that is based on grade bands and enrollment. Certificated school nurse time is assigned to most sites in increments from 0.2 - 1.0 FTE to provide nursing support for health planning and care of students. In addition, Health Services may assign a classified nurse to schools to support students with complex health needs. Certificated nursing allocations are shown on each school's allocation page; however, the nurse is staffed centrally. The nursing service delivery model and FTE allocation may change in response to student enrollment or other factors.

Schools may fund additional nurse FTE in 0.1 increments to augment their allocation. For more information on using per-pupil or equity funds to increase FTE, please review "Guidelines for Budgeting Additional Staff."

Health Services allocates additional nurse FTE based on the following criteria:

### Level B & 504 Nursing Support

The district designates some schools as "Level B Nurse Service" sites for parents to have the option of sending their student with complex health issues to a school with a guaranteed full-time nurse service. Level B sites are staffed with full-time nurses and substitutes are provided by Health Services when the assigned nurse is out of the building (unless there are no Level B students). *Note: Not all schools with a full-time nurse are designated as Level B sites. A substitute is not guaranteed in the absence of a nurse in non-Level B sites.*

### Special Education

Additional certificated nursing FTE is assigned based on specific special education programs or student needs (for example Developmental Preschool, Level B, Medically Fragile). Classified nurses are primarily assigned to support students who need medical transport or schools with high numbers of medically complex students.

### Families, Education, Preschool, and Promise (FEPP) Levy

Additional school nurse FTE may be provided from FEPP levy resources to sites that host a School Based Health Center (SBHC). This funding supports collaboration between the SBHC and the school nurse. SBHCs provide medical and behavioral health care for students enrolled in their clinic (i.e., a health

provider's office in the school) while certificated nurses are responsible for promoting health for all students in the school.

## NON-STAFF ALLOCATIONS

### Funding Provided by Health Services

The following items are budgeted and funded through the Health Services department budget:

- **Equipment** - Nurse assigned equipment and supplies (vision screening charts, stethoscope, otoscope, etc.). Health services will provide required annual calibration and any needed repairs for school audiometers. Health Services does not pay for replacement thermometers.
- **Extra time and substitutes** – Licensed coverage (either certificated or classified nurse) is provided to Level B schools when the nurse is away from the building. Health Services will make every attempt to place a substitute at all other schools for an absence depending on availability of substitutes. Extra time must be authorized either centrally or by school leader. If the school nurse and school leader agree for the school nurse to complete a time limited special project, the school should be prepared to pay for the extra time.

### Funding Provided by Schools

The following items are the responsibility of individual schools. When creating a budget, schools should budget some WSS per-pupil or equity funds for these items:

- **Consumable health room supplies** - Schools should budget for consumable first aid and health room supplies including gloves, pillow covers and sharps containers. In addition, some special needs classrooms require additional supplies such as gloves, diapering supplies, etc. to provide care according to Occupational Safety and Health Administration (OSHA) requirements for infection control. Please work with the school's special education supervisor to determine if funding from the building special education allocation may be used for these costs. The recommended budget for consumable health room supplies is at a minimum \$1.00 per student in the building.
- **Durable medical equipment** - Equipment such as cots, health room computers, furniture, health room thermometers, refrigerators, classroom emergency bags, vision screening light boxes, and similar items must be provided and maintained by the building.
- **Extra time and substitutes** - Schools must budget additional extra time for nurses as needed for the following:
  - **Outdoor education camp and/or field trip health care preparation.** Check with the school nurse to determine if additional nurse support is needed at outdoor education camps or on field trips for students with special health needs (students who need 504 accommodations for diabetes, some seizure disorders, etc.). If a nurse is needed, please notify Health Services at least four (4) weeks in advance for overnight trips, two (2) weeks in advance for day field trips. Nurses should be compensated with extra-time to review and plan for medication administration during

the field trip.

- **Attendance at building-based professional development** outside of the nurse's regular working hours (i.e., part-time nurse asked to attend a full-day training needs to be paid for the remainder of the day above the FTE allocated).

# CAREER AND TECHNICAL EDUCATION

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## CTE TEACHER ALLOCATION IN THE WSS MODEL

All Career and Technical Education (CTE) teacher staffing for secondary schools is provided through WSS allocations. CTE teachers are allocated to each school based on the projected CTE student enrollment at the school. There are no CTE teaching allocations outside of the WSS allocations.

### Adjustments to CTE Teacher Allocations

The general education teacher allocation and CTE teacher allocation can no longer be used interchangeably.

There may be some circumstances in which a school would like to move a portion of their CTE teacher allocation to general education or vice versa. In such cases, a WSS waiver is not required; however, schools must work with the CTE Department to request the change. Any changes should be requested no later than March 4.

1. Contact the CTE Department with the request. The request should include the amount of FTE that the school would like to move from general ed to CTE or from CTE to general ed. The CTE department will ask for additional information regarding the reason for the shift between the two allocations.
2. CTE Department will review the request and provide guidance by Friday, March 6.
3. The CTE Department will notify the budget office if they have approved any changes.

## PATHWAYS FOR COMPREHENSIVE HIGH SCHOOLS

Schools should prioritize using their CTE teacher allocation to provide instruction in the four designated CTE pathways, which ensure that each comprehensive high school provides instruction that is aligned with Puget Sound's in-demand career opportunities and the pathways most often pursued by Seattle Promise students.

These pathways are:

- 0.5 FTE STEM (Engineering)
- 0.5 FTE Information Technology (Computer Science)
- 0.5 FTE Health and Medical
- 0.5 FTE Business and Marketing

While 0.5 FTE in each area establishes foundational access, schools are encouraged, whenever possible, to build out complete pathways (2.0 FTE) to ensure students have access to a full graduation pathway.

Please consult with the CTE Department prior to staffing workshops if you are unable to build a master schedule that includes these pathways.

## **ALLOCATIONS FOR ALTERNATIVE HIGH SCHOOLS**

Each alternative high school should offer at least one complete career pathway and no more than two pathways in total. A complete career pathway includes two credit opportunities within a Seattle Public Schools career pathway.

## **ABOVE-MODEL ALLOCATIONS**

Some schools may receive a CTE teacher allocation beyond what would be allocated by the WSS model based on CTE student enrollment. These "above-model" CTE allocations are provided to schools to support unique program needs. Schools should contact the CTE Department **no later than March 4** to determine whether above-model allocations are feasible.

If the CTE department determines that they can provide an above-model allocation, it will no longer be funded through the central department budget; any additional allocations will be provided directly to schools and will be displayed on the Purple Page as an "above model" allocation.

## **GUIDELINES FOR BUDGETING CTE STAFF**

To ensure accurate reporting to OSPI, CTE teachers need to be budgeted in the correct cost centers. Use the following guidance to properly budget CTE teachers:

- Avoid funding CTE positions with grant funding.
- Select the correct program code for the CTE teachers. The program code is the 4th and 5th digit of the 10-digit cost center. For example, \_\_A**31**27010. High School CTE teachers should be budgeted using state program code 31. Teachers for students in grades 7-8 should be budgeted using state program code 34.

The CTE Department can be reached via email at [cte@seattleschools.org](mailto:cte@seattleschools.org).

# ELEMENTARY INSTRUMENTAL MUSIC PROGRAM

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## ELEMENTARY INSTRUMENTAL MUSIC FTE ALLOCATIONS

The Visual & Performing Arts Program provides one, half-day (0.10 FTE) per week of Elementary Instrumental Music (EIM). EIM is allocated in addition to music classes taught by elementary specialists. All elementary and K-8 schools receive EIM FTE based on an equal distribution for each school. These EIM allocations are budgeted for and staffed centrally.

Schools may fund additional EIM FTE in 0.10 increments to augment their centrally budgeted allocation.

Sources available for funding additional EIM FTE:

- WSS per-pupil allocation
- WSS equity allocation
- PTA or PTSA grant

For further information on using per-pupil or equity funds to increase FTE, please review "Guidelines for Budgeting Additional Staff." To calculate the salary cost of 0.1 EIM FTE, refer to the "Average School Position Costs" section.

# PUBLISHING SERVICES

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## SCHOOL SHARP COPIERS

In the Weighted Staffing Standards (WSS) allocation, a portion of the per-pupil allocation is set aside for school multi-function printers and placed in the commitment item for intra-district printing, 0510 ("District Printing DT"). The amount set aside is an estimate made by the Budget Office using the school's prior usage. At the beginning of the year, this estimate will be seen as "expended" in the school's budget. At the end of the year, the Accounting Department will adjust this charge based on the school's actual copier costs for the year.

The rate per black-and-white (BW) single-sided copy is at \$0.017 and color is charged at a rate of \$0.08 per single-side. These rates cover impressions (each page printed), toner, and maintenance.

Each school's BW and color usage year-to-date totals will be posted on the Publishing Services MySPS webpage, updated monthly. The School Leaders Communicator will include reminders and a link to the publishing site to ensure schools are aware of their usage and related costs. Schools can receive automated monthly reports about their print and copy usage and costs by sending a request to the publishing manager [mkmorrow@seattleschools.org](mailto:mkmorrow@seattleschools.org).

## CENTRALIZED DESKTOP PRINTERS

A few schools have some Hewlett Packard (HP) centralized (shared) printers or multi-functional devices that are placed on a maintenance agreement. These devices can be identified by a Pacific Office Automation ID tag with information for the user to request toner supplies or support. Schools are charged a flat rate of \$0.02 per single-sided black & white impression and \$0.11 per color impression. These rates cover impressions, toner, and maintenance.

### Other Desktop Printers

These devices are not included in the WSS set aside for the school copier. These devices have a higher per page print cost. Schools are responsible for toner, parts, and maintenance costs, generally from their supply budgets.

## PRINT JOBS COMPLETED BY PUBLISHING SERVICES

Print jobs completed by Publishing Services are not included in the WSS set aside for the school copier. Schools should add additional budget in commitment item 0510 for any anticipated central print jobs.

More information on school printing and placing orders with the Print Shop can be found of the MySPS [Publishing Services webpage](#).

## **E. GRANTS**

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### **PURPOSE OF THIS SECTION**

Section E explains how grants function within school budgets, including rules for application, budgeting, spending, documentation, compliance, and monitoring. It reviews the requirements attached to major federal, state, and city funding sources. This section helps school leaders understand exactly how grant funds can be used, how to plan for positions funded by grants, and how to maintain compliance with grant stipulations.

### **CHAPTERS IN THIS SECTION:**

- Grant Process and Guidelines
- Time & Effort Reporting Requirements
- Learning Assistance Program (LAP/HLAP)
- Title I, Part A
- City of Seattle Families, Education, Preschool and Promise (FEPP) Levy

### **COMMON QUESTIONS ANSWERED IN THIS SECTION:**

- What grants are available for schools and how do I apply?
- What can Title I, LAP, or FEPP funds be used for?
- How do I budget staff positions funded by grants?
- How do I plan for carryforward or changes in grant funding?
- Who can help me adjust or revise grant-funded expenditures?

# GRANTS PROCESS AND GUIDELINES

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## BASIC BUDGETING GUIDELINES FOR GRANTS

### Staff

- Budget at estimated actual salary cost, rather than average, including benefits, taxes, TRI, sick leave subs, and stipends.
- For vacant positions, use average cost of the position.
- Costs will change if staffing changes or substitutes are used.

### Non-Staff

- Spend only on grant-approved items.
- Significant changes or new budget costs require prior funder approval; failure may result in the school having to repay grant funds.

### Indirect Costs

- Charged on **all** grants, regardless of size, unless prohibited.
- Rate changes annually (Sept–Aug); FY26–27 unrestricted rate: 12.2%.
- Work with Grants Coordination Office to ensure proper budgeting.

## PTA GRANTS

- Submit **“Request for Advance Commitment to Expend Grant Funds”** form. (The form is found in the PTA Workbook tab of the School Budget Development Workbook. Workbooks can be found in the SharePoint folder for each school.)
- Grants Coordination Office will route completed forms for DocuSign.
- Forms must be DocuSigned by PTA representative **and** principal **before** budgeting staff.
- School must agree to cover costs if funding is not received.

## APPLYING FOR NEW GRANTS OR COMPETITIVE GRANTS

- Submit **Intent to Apply** form for grants over \$500 (form available on Grants Department MySPS webpage).
- Principals and program managers are responsible for timely submission of grant applications. Program managers ensure compliance, proper fund use, and fulfillment of reporting and year-end requirements. The Grants Coordination Office provides technical assistance as appropriate.
- MOUs require Assistant Superintendent of Finance signature.
- All applications from schools must have the signed approval of the principal.
- Grants over \$250K require School Board approval via Board Action Report (BAR) before funds can be budgeted or expended; allow 6 weeks for the process from initial drafting of BAR to School Board meeting vote.

The acceptance and approval of grant and revenue-producing contracts must follow superintendent procedures 6220.A. The different levels of review, approval, and execution of grant contracts are listed

in the procedure's authority matrix below:

<b>● = Routing Review ◇ = Execute (Signing Authority)</b>	<b>\$1 – \$75,000</b>	<b>\$75,001 – \$100,000</b>	<b>\$100,001 – \$250,000</b>	<b>Over \$250,000</b>
<b>Initiator (Manager or School Principal)</b>	●	●	●	●
<b>Director</b>	N/A	●	●	●
<b>Legal</b>	●	●	●	●
<b>Director of Grants</b>	◇	●	●	●
<b>Assistant or Associate Superintendent</b>	N/A	●	●	●
<b>Asst Sup for Business and Finance</b>	N/A	◇	●	●
<b>Superintendent</b>	N/A	N/A	◇	◇
<b>School Board</b>	N/A	N/A	N/A	●

*Accounting Director may execute agreements in the absence of Grants Director.*

### **Post Award: Notification of Award Receipt and Accessing Grant Funds**

Grant awards follow the process below to be entered into the district's finance system for use:

1. Send signed award/contract to Grants Office (must include funding details, budget, terms).
2. Grants Office creates Grant Summary Sheet & Fund Code Request within five (5) days.
3. Accounting codes established; budget loaded into SAP.
4. Award logged; grant file created.
5. Program managers ensure funds are used appropriately; request carryforward approval if needed.
6. Schedule required reports; track due dates.

# TIME & EFFORT REPORTING REQUIREMENTS

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**Before assigning staff to multiple cost centers with federal funds**, principals are required to inform staff they must track daily time for each cost center.

**Federal regulations require salary costs charged to federal awards be supported by documentation that:**

- Is in writing and reflects actual time spent on federal program activities,
- Covers no more than one month (unless approved substitute system or semi-annual certification for single cost objective),
- Accounts for all time worked (including state/local activities), and
- Is signed by both employee and supervisor.

**Monthly reports** confirm federal funds were charged only for allowable activities and proportionate costs.

Staff should keep a record (e.g., Outlook calendar) for audit purposes.

Notifications:

- September & October reports sent mid-November.
- Around the 15<sup>th</sup> of each month, notifications will be sent. Staff must complete, sign, date, and return immediately.

Contact the Grants Coordination Office for assistance.

## HOW TO COMPLETE A TIME AND EFFORT FORM

**Use the “Fixed-Schedule” form if the employee schedule does not vary from day to day.**

Fixed-Schedule instructions:

1. Check Mon-Fri
2. Funding sources and budgeted FTE appear at top; hours should align with funding.
3. List subjects by period, minutes per period, total number of students, and of those students, the number eligible under each funding source.
4. Percentages at bottom need not match payroll exactly—accuracy of actual time matters.
5. After completing, **e-sign and date** per instructions in the red tab of the Excel workbook.

**Use the “Flexible-Schedule” form if the employee schedule varies from day to day.**

Flexible Schedule instructions:

1. Funding sources and budgeted FTE appear at top; hours should align with funding.
2. If absent, enter “0” and note reason (e.g., sick, training).
3. Verify total hours per day (e.g., 7.5 for 1.0 FTE).

- Percentages at bottom need not match payroll exactly—accuracy of time matters.
- After completing, **e-sign and date** per instructions in the red tab of the Excel workbook.

### Fixed-Schedule Example:

**Seattle Public Schools**  
**Federal Programs Time & Effort - Personnel Activity Report**  
(For Personnel Working with Fixed Groups of Students on a Fixed Schedule)

Reporting Month: **September 2021**  
 Total FTE: 1 FTE  
 Employee ID: **12345** Employee Name: **STAFF NAME**  
 Time Reporting Location: **Aki Kurose Middle Sch**

Check all or only the days that this schedule applies (put an "X" in the box)

Monday	<input checked="" type="checkbox"/>	Tuesday	<input type="checkbox"/>	Wednesday	<input type="checkbox"/>	Thursday	<input type="checkbox"/>	Friday	<input type="checkbox"/>
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Cost Objectives (Program Names):  
 General Fund: \_\_\_\_\_  
 Title I Part A Program: \_\_\_\_\_  
 Improving Basic Program: \_\_\_\_\_

Fund Type: State FED  
 Fund Code: 1000 1001  
 Position number: 10014871 10125793  
 Job Title: Tchr 85-EN Classroom Secondary Teacher-Middle School

Budgeted FTE: 0.5  
 Payroll %: 60% 40%

Period	Subject	Total Minutes	Total Students	General Fund		Title I Part A		Improving Basic	
				Nr. of Eligible	Eligible Minutes	Nr. of Eligible	Eligible Minutes	Nr. of Eligible	Eligible Minutes
1	Advisory	30	22	22	30.00	0.00	0.00	0.00	0.00
2	Reading	43	22	0.00	0.00	22	43.00	0.00	0.00
3	Reading	43	22	0.00	0.00	22	43.00	0.00	0.00
4	Reading	43	22	0.00	0.00	22	43.00	0.00	0.00
5	Language Arts	43	21	21	43.00	0.00	0.00	0.00	0.00
6	Language Arts	43	22	22	43.00	0.00	0.00	0.00	0.00
7	Language Arts	43	22	22	43.00	0.00	0.00	0.00	0.00
8									
<b>Total</b>		<b>288</b>		<b>Total Eligible</b>	<b>159.00</b>	<b>Total Eligible</b>	<b>129.00</b>	<b>Total Eligible</b>	<b>0.00</b>
				<b>% actual worked:</b>	<b>55.21%</b>	<b>% actual worked:</b>	<b>44.79%</b>	<b>% actual worked:</b>	<b>0.00%</b>

**Certification by Employee**  
 I hereby certify that the time and effort I have spent during this month was in executing duties allowable under the federally funded cost objectives. The actual hours worked in direct support of individual cost objective during the reporting month, have been indicated.

*Signature* 01/03/2022  
 Signature Date  
 PRINT NAME & Job Title

### Flexible Schedule Example:

**Seattle Public Schools**  
**Federal Programs Time & Effort - Personnel Activity Report**  
(For Personnel Working without a Fixed Schedule and for Administrator)

Reporting Month: **September 2021**  
 Total FTE: 1 FTE  
 Employee ID: **12345** Employee Name: **STAFF NAME**  
 Time Reporting Location: **ELL and International Pro**

Note: Do not double-count your hours under more than one Funding program, unless both of the Funding programs share the same cost-objective. If you spent the hour in a Federal program, put nothing in the General Fund column. Do not count hours that you have worked and been paid for as Overtime or Substitution.

Cost Objectives (Program Names):  
 General Fund: \_\_\_\_\_  
 Title II Part A - English Language Acquisition, Substitutions: \_\_\_\_\_  
 Student and Family Advocate: \_\_\_\_\_

Fund Type: State FED  
 Fund Code: 1000 1001  
 Position number: 30104867 30104867  
 Job Title: Student and Family Advocate Student and Family Advocate  
 Budgeted FTE: 0.5 0.5

2021	September	Rate	Hours spent in Program (Number, Title)	Hours spent in Program (Number, Title)		Hours spent in Program (Number, Title)		Hours spent in Program (Number, Title)	
				General Fund	Other	General Fund	Other	General Fund	Other
1.00	1.00	1.00	4.00	4.00	0.00	0.00	0.00	0.00	
2.00	2.00	2.00	8.00	8.00	0.00	0.00	0.00	0.00	
3.00	3.00	3.00	12.00	12.00	0.00	0.00	0.00	0.00	
4.00	4.00	4.00	16.00	16.00	0.00	0.00	0.00	0.00	
5.00	5.00	5.00	20.00	20.00	0.00	0.00	0.00	0.00	
6.00	6.00	6.00	24.00	24.00	0.00	0.00	0.00	0.00	
7.00	7.00	7.00	28.00	28.00	0.00	0.00	0.00	0.00	
8.00	8.00	8.00	32.00	32.00	0.00	0.00	0.00	0.00	
9.00	9.00	9.00	36.00	36.00	0.00	0.00	0.00	0.00	
10.00	10.00	10.00	40.00	40.00	0.00	0.00	0.00	0.00	
11.00	11.00	11.00	44.00	44.00	0.00	0.00	0.00	0.00	
12.00	12.00	12.00	48.00	48.00	0.00	0.00	0.00	0.00	
13.00	13.00	13.00	52.00	52.00	0.00	0.00	0.00	0.00	
14.00	14.00	14.00	56.00	56.00	0.00	0.00	0.00	0.00	
15.00	15.00	15.00	60.00	60.00	0.00	0.00	0.00	0.00	
16.00	16.00	16.00	64.00	64.00	0.00	0.00	0.00	0.00	
17.00	17.00	17.00	68.00	68.00	0.00	0.00	0.00	0.00	
18.00	18.00	18.00	72.00	72.00	0.00	0.00	0.00	0.00	
19.00	19.00	19.00	76.00	76.00	0.00	0.00	0.00	0.00	
20.00	20.00	20.00	80.00	80.00	0.00	0.00	0.00	0.00	
21.00	21.00	21.00	84.00	84.00	0.00	0.00	0.00	0.00	
22.00	22.00	22.00	88.00	88.00	0.00	0.00	0.00	0.00	
23.00	23.00	23.00	92.00	92.00	0.00	0.00	0.00	0.00	
24.00	24.00	24.00	96.00	96.00	0.00	0.00	0.00	0.00	
25.00	25.00	25.00	100.00	100.00	0.00	0.00	0.00	0.00	
26.00	26.00	26.00	104.00	104.00	0.00	0.00	0.00	0.00	
27.00	27.00	27.00	108.00	108.00	0.00	0.00	0.00	0.00	
28.00	28.00	28.00	112.00	112.00	0.00	0.00	0.00	0.00	
29.00	29.00	29.00	116.00	116.00	0.00	0.00	0.00	0.00	
30.00	30.00	30.00	120.00	120.00	0.00	0.00	0.00	0.00	
31.00	31.00	31.00	124.00	124.00	0.00	0.00	0.00	0.00	
32.00	32.00	32.00	128.00	128.00	0.00	0.00	0.00	0.00	
33.00	33.00	33.00	132.00	132.00	0.00	0.00	0.00	0.00	
34.00	34.00	34.00	136.00	136.00	0.00	0.00	0.00	0.00	
35.00	35.00	35.00	140.00	140.00	0.00	0.00	0.00	0.00	
36.00	36.00	36.00	144.00	144.00	0.00	0.00	0.00	0.00	
37.00	37.00	37.00	148.00	148.00	0.00	0.00	0.00	0.00	
38.00	38.00	38.00	152.00	152.00	0.00	0.00	0.00	0.00	
39.00	39.00	39.00	156.00	156.00	0.00	0.00	0.00	0.00	
40.00	40.00	40.00	160.00	160.00	0.00	0.00	0.00	0.00	
41.00	41.00	41.00	164.00	164.00	0.00	0.00	0.00	0.00	
42.00	42.00	42.00	168.00	168.00	0.00	0.00	0.00	0.00	
43.00	43.00	43.00	172.00	172.00	0.00	0.00	0.00	0.00	
44.00	44.00	44.00	176.00	176.00	0.00	0.00	0.00	0.00	
45.00	45.00	45.00	180.00	180.00	0.00	0.00	0.00	0.00	
46.00	46.00	46.00	184.00	184.00	0.00	0.00	0.00	0.00	
47.00	47.00	47.00	188.00	188.00	0.00	0.00	0.00	0.00	
48.00	48.00	48.00	192.00	192.00	0.00	0.00	0.00	0.00	
49.00	49.00	49.00	196.00	196.00	0.00	0.00	0.00	0.00	
50.00	50.00	50.00	200.00	200.00	0.00	0.00	0.00	0.00	
51.00	51.00	51.00	204.00	204.00	0.00	0.00	0.00	0.00	
52.00	52.00	52.00	208.00	208.00	0.00	0.00	0.00	0.00	
53.00	53.00	53.00	212.00	212.00	0.00	0.00	0.00	0.00	
54.00	54.00	54.00	216.00	216.00	0.00	0.00	0.00	0.00	
55.00	55.00	55.00	220.00	220.00	0.00	0.00	0.00	0.00	
56.00	56.00	56.00	224.00	224.00	0.00	0.00	0.00	0.00	
57.00	57.00	57.00	228.00	228.00	0.00	0.00	0.00	0.00	
58.00	58.00	58.00	232.00	232.00	0.00	0.00	0.00	0.00	
59.00	59.00	59.00	236.00	236.00	0.00	0.00	0.00	0.00	
60.00	60.00	60.00	240.00	240.00	0.00	0.00	0.00	0.00	
61.00	61.00	61.00	244.00	244.00	0.00	0.00	0.00	0.00	
62.00	62.00	62.00	248.00	248.00	0.00	0.00	0.00	0.00	
63.00	63.00	63.00	252.00	252.00	0.00	0.00	0.00	0.00	
64.00	64.00	64.00	256.00	256.00	0.00	0.00	0.00	0.00	
65.00	65.00	65.00	260.00	260.00	0.00	0.00	0.00	0.00	
66.00	66.00	66.00	264.00	264.00	0.00	0.00	0.00	0.00	
67.00	67.00	67.00	268.00	268.00	0.00	0.00	0.00	0.00	
68.00	68.00	68.00	272.00	272.00	0.00	0.00	0.00	0.00	
69.00	69.00	69.00	276.00	276.00	0.00	0.00	0.00	0.00	
70.00	70.00	70.00	280.00	280.00	0.00	0.00	0.00	0.00	
71.00	71.00	71.00	284.00	284.00	0.00	0.00	0.00	0.00	
72.00	72.00	72.00	288.00	288.00	0.00	0.00	0.00	0.00	
73.00	73.00	73.00	292.00	292.00	0.00	0.00	0.00	0.00	
74.00	74.00	74.00	296.00	296.00	0.00	0.00	0.00	0.00	
75.00	75.00	75.00	300.00	300.00	0.00	0.00	0.00	0.00	
76.00	76.00	76.00	304.00	304.00	0.00	0.00	0.00	0.00	
77.00	77.00	77.00	308.00	308.00	0.00	0.00	0.00	0.00	
78.00	78.00	78.00	312.00	312.00	0.00	0.00	0.00	0.00	
79.00	79.00	79.00	316.00	316.00	0.00	0.00	0.00	0.00	
80.00	80.00	80.00	320.00	320.00	0.00	0.00	0.00	0.00	
81.00	81.00	81.00	324.00	324.00	0.00	0.00	0.00	0.00	
82.00	82.00	82.00	328.00	328.00	0.00	0.00	0.00	0.00	
83.00	83.00	83.00	332.00	332.00	0.00	0.00	0.00	0.00	
84.00	84.00	84.00	336.00	336.00	0.00	0.00	0.00	0.00	
85.00	85.00	85.00	340.00	340.00	0.00	0.00	0.00	0.00	
86.00	86.00	86.00	344.00	344.00	0.00	0.00	0.00	0.00	
87.00	87.00	87.00	348.00	348.00	0.00	0.00	0.00	0.00	
88.00	88.00	88.00	352.00	352.00	0.00	0.00	0.00	0.00	
89.00	89.00	89.00	356.00	356.00	0.00	0.00	0.00	0.00	
90.00	90.00	90.00	360.00	360.00	0.00	0.00	0.00	0.00	
91.00	91.00	91.00	364.00	364.00	0.00	0.00	0.00	0.00	
92.00	92.00	92.00	368.00	368.00	0.00	0.00	0.00	0.00	
93.00	93.00	93.00	372.00	372.00	0.00	0.00	0.00	0.00	
94.00	94.00	94.00	376.00	376.00	0.00	0.00	0.00	0.00	
95.00	95.00	95.00	380.00	380.00	0.00	0.00	0.00	0.00	
96.00	96.00	96.00	384.00	384.00	0.00	0.00	0.00	0.00	
97.00	97.00	97.00	388.00	388.00					

# LEARNING ASSISTANCE PROGRAM (LAP/HPLAP)

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## LEARNING ASSISTANCE PROGRAM (LAP)

**Purpose:** Provides supplemental instruction/services for students not meeting academic standards in reading, writing, math, or readiness skills.

**Goal:** Accelerate student growth toward grade level and remove barriers to core instruction.

**Alignment:** Must follow LAP law (RCW 28A.165) and Washington's Integrated Student Supports Protocol (WISSP).

**Allocation:** Schools receive LAP FTE based on FRL percentage; funds must supplement, not supplant.

### LAP May Support

- Subjects/Services:
  - K–4 reading/readiness, K–12 ELA, Math & Behavior (as it impacts academics), transition services (K entry, Grade 8–9), graduation assistance (Grades 9–12), community partnerships.
- Staffing:
  - Certificated: Non-homeroom teachers for small-group instruction; secondary staff for supplemental courses.
  - Classified: Instructional Assistants (must meet ESSA qualifications).
  - Hourly Tutors: Recommended 15 hrs/week for supplemental instruction.
- Budgeting:
  - Positions must be in CSIP with justification for LAP funding.
  - Non-staff items: supplemental supplies (not core), credit retrieval, transportation for LAP students, extra time for staff.

## HIGH POVERTY LAP

The High Poverty LAP (HP LAP) school allocation is a supplemental per-pupil allocation based on the number of low-income students in the school above the 50% threshold established by the Office of Superintendent of Public Instruction. Schools must stay within the allocated amount for staffing and non-staff costs.

### High Poverty LAP May Support

- Services and programming for Elementary, Middle, and High School students include extended day/year programs, small-group ELA/Math, SEL/trauma-informed supports, credit retrieval, and wraparound services. Contact the Grants Coordination Office for questions of allowability.

## **ADDITIONAL LAP GUIDANCE**

### **Data & Reporting**

- Use student data to identify LAP-eligible students, monitor progress, and determine exit readiness.
- Annual LAP Student Data Report (due July 1 in EDS) components:
  - Academic growth achieved.
  - Record of students demonstrating at least one year of growth.
  - Practices and interventions used.

### **Guidance**

- Interventions must align with WISSP components which include a needs assessment, integrated supports, community partnerships, and data-driven decisions.

# TITLE I, PART A

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## OVERVIEW

Title I, Part A is a federal program designed “To provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps.” Title I, Part A can support early learning and K–12. Title I, Part A programs and services provide customized instruction and curricula that helps students meet academic standards and take an active, engaged interest in what they learn and can do. As the oldest and largest federal education program, Title I, Part A programs build equity of opportunity for children whose struggles often create barriers to their academic success. One-third of the public schools in Washington State operate Title I, Part A programs, providing academic services to over 400,000 students annually.

Title I, Part A is a federally funded program. Its requirements are established by federal law, federal non-regulatory guidance, further augmented by state guidance. Title I, Part A has federal compliance, audit, and data reporting requirements. Title I programs focus on students who qualify for free or reduced-price lunch (FRL), multilingual learners, students with disabilities, migrant, and/or homeless. Students cannot be excluded because they are eligible for other categorical programs (i.e., a student might receive ME services as well as Title I-funded services). District and state data are required to determine groups of students or instructional areas where Title I dollars should be targeted, and to monitor and document program effectiveness.

### Title I School Allocations

- Title I allocations are provided to schools based on the rank order percentage of students qualifying for free or reduced-price lunch:
  - Elementary/K-8:  $\geq 35\%$
  - Middle:  $\geq 45\%$
  - High:  $\geq 50\%$
- Per-pupil allocations increase with poverty concentration. OSPI calculates district allocations and districts set the distribution formula.
- Schools are identified as **Schoolwide or Targeted Assistance** for 2026–27 by **March 1, 2026**.

## GUIDELINES

- Federal Title program funds are meant to supplement, not supplant, basic education; used for Tier 2 interventions for students below grade level or not proficient.
- **Allowable uses of funds for instructional programming:**
  - Strategies for students not meeting standards in reading, writing, language, math, or kindergarten readiness.
  - Hire multi-endorsed teachers.
  - Purchase supplemental instructional materials.
  - Provide PD aligned with CSIP and District goals; long-term subs may attend.
- All practices must comply with federal/state regulations.

- An annual evaluation of Title I program effectiveness is also required.
- Funds must be targeted to students most at risk.
- Each school must have a CSIP with:
  1. Needs assessment
  2. Schoolwide reform strategies
  3. Activities to ensure mastery
  4. Coordination/integration of services
- Schools must also provide:
  - PD plan
  - School-Parent Compact
  - Parent involvement plan
- CSIPs posted on district website; monitored by Seattle School District Accountability Office.

## BUDGETING FOR STAFF POSITIONS

- May fund supplemental instruction in reading, writing, math, readiness (PreK–12).
- **Certificated staff:** Non-homeroom teachers for small groups; secondary staff for supplemental courses.
- **Classified staff:** Must meet minimum employment requirements.
- **Hourly tutors:** Recommended 15 hrs/week.

Positions must be part of the CSIP and staffed at actual cost. Schools cannot exceed their Title I allocation.

## BUDGETING FOR NON-STAFF ITEMS

- Must align with CSIP goals; allowable uses include:
  - Supplemental supplies (not core)
  - Membership dues, registration fees, transportation
  - Extra time for staff
  - PD (reasonable, necessary, aligned with Title I subjects)
  - Multilingual support (translation, interpretation)
  - Student learning materials (approved by Grants Office)
- All items require **Grants Office pre-approval**.

## TITLE I PARENT INVOLVEMENT FUNDING

- **Requirement:** Federal law mandates **1% of district Title I allocation** for parent involvement. Funds are added to school budgets under cost center \_\_ **R5127AZ0**.
- **Purpose:** Activities must increase parent/family engagement in their child’s education.
- **Restrictions:** Funds cannot be used solely for adult benefit (e.g., ESL classes, citizenship classes, supplies for homeless families).
- **Allowable Uses**
  - Extra staff time and materials for parent/family involvement aligned with CSIP.

- Support for multilingual, migrant, and homeless families.
- Events/presentations directly related to school-wide program goals in CSIP.
- **Requirements for Use**
  - Provide program info in languages parents understand.
  - Requisitions must explain how activity supports Title I goals.
- If funds are used for food/supplies:
  - **10 days prior:** Submit flyer/invitation and meeting agenda (must include academic achievement in Title I subjects).
  - **Post-event:** Submit sign-in sheets identifying parents vs. staff.
- **Note:** High burden of proof for food/beverage costs; must justify as reasonable and necessary.

For detailed instructions on the use of these funds, please see the following section, "Title I Parent Engagement Fund Guidelines."

## Title I Parent Engagement Fund Guidelines

### Timeline:

All **funding requests** and necessary **documentation MUST:**

- be received by the Title I department no less than **10 DAYS** prior to Parent Engagement event
- go through the B2B Marketplace\*

\*Please Note: All requests for reimbursement through Title I must have **prior approval** from the Title I department.

**Reimbursement requests made without prior approval will NOT be honored.**

**Documentation** (MUST include all three)

### 1) Parent Flyer or Invite for Eligible Families

### 2) Meeting Agenda

- The **flyer/invite AND agenda** must state:
  - The event is funded by Title I
  - The specific information eligible families will learn (e.g., strategies families will learn to support the academic growth of their children, how to read the report card, how to prepare for conferences, information about testing)
  - The length of the event
  - If interpretation services are offered and in which languages

### 3) Sign-In Sheet

Family Sign-in Sheets from the event must include **event title** and **date**.

### Allowable Expenses:

Event is **LESS than 2 HOURS**

- Light snacks (e.g., fruit, cheese, crackers, vegetables and dip, cookies, etc.)

Event is **GREATER than 2 HOURS**

- Light snacks (e.g., fruit, cheese, crackers, vegetables and dip, cookies, etc.)
- Pizza and salad (or comparable) may be purchased if the event occurs during evening mealtime.

**\*\* Parents are not allowed to take food home as this would be a Federal Gift of Funds which is illegal under Title I.**

Please provide a list of any **additional Items to be purchased Title I** for the Family Engagement event.

### After Event

For any event funded by Title I, schools must keep the following on file:

- Family **Sign-in Sheets** from the event that include event title and date
- At least one Parent/Family **Evaluation** of the event

# CITY OF SEATTLE FAMILIES, EDUCATION, PRESCHOOL, & PROMISE (FEPP) LEVY

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## OVERVIEW

The Families, Education, Preschool, and Promise (FEPP) Levy is a voter approved levy from the City of Seattle aimed at supporting Seattle students. FEPP School-Based Investments were awarded through a competitive request for investment (RFI) process and managed by the City of Seattle Department of Education and Early Learning (DEEL).

Background information for the current levy cycle can be found [on the DEEL website](#).

## BUDGETING & APPROPRIATE USES OF FEPP LEVY FUNDING

All levy expenditures must be linked to services or supports targeted to improving outcomes for levy focus students. These services should be identified in the approved levy work plan. Schools may be asked to provide additional information and/or data that link the proposed investment to improving their levy-related student outcomes and indicators.

Schools may not include proposed FEPP funding in their 2026-27 budget until DEEL has approved the school's planned uses. Approvals are expected by mid-March.

### Salaries

Budget projected staffing at estimated actual costs, including pension, payroll taxes, medical benefits, sick leave, substitute time, and applicable stipends. If a proposed position does not currently exist at the school, use the average salary rate. Please refer to the staff cost calculator tool available on the Budget Department MySPS website. **Schools must have written approval from DEEL to budget a position.**

### Schools can use Levy Budget to Fund:

- Personal service contracts with community-based organizations to provide academic interventions and social, emotional and family support services programming to levy focus students,
- Supplies and materials linked to interventions for levy focus students,
- Certificated or classified FTE (i.e., Academic Interventionist/Levy Coordinators) and/or extra time for services to levy focus students during extended learning opportunities (e.g., before or after school, during Saturday programs, school breaks), and
- Extra time for certificated or classified staff for professional development opportunities that will allow staff to meet the needs of levy focus students.
- **DEEL will approve on a case-by-case basis levy budget to fund:** Additional certificated or classified staff to provide services during the school day for levy focus students. The staff must add to and **not supplant** the allocation provided to the school by the district. For example, if a school is allocated 4.50 certificated FTE teachers from the district, the school can use levy base budget to fund an additional 0.50 certificated FTE teacher to provide interventions for levy focus

students during the school day.

### **Schools Cannot use Levy Budget to:**

- Supplant federal, state, or district funds for core academic services,
- Purchase general school supplies and/or textual materials for core instruction,
- Staff certificated, classified, or administrative positions funded by the state as part of basic education, but not allocated to schools by the district (e.g., elem. guidance counselor positions funded by the state).

### **Performance Pay Funds**

- Please note that above spending guidelines for “Base” Levy funds do not apply to schools’ performance pay. The intent of performance pay is to provide additional funding support to Levy focus students allowing schools flexibility in determining how to invest these dollars.
- Schools must spend their Levy performance pay earnings in accordance with district guidelines. However, they do not need to secure DEEL approval for their performance pay spending plans.
- Only planned expenditures of performance pay are entered into school budgets. Schools may check what funds are in their Performance reserves by viewing the monthly update on the [Grants MySPS](#) page. Schools may request the grants office load funds as the school identifies spending needs.

## **PROCESS FOR FEPP LEVY BUDGET AMENDMENT REQUESTS**

Schools wishing to make changes to their levy “Base” budget must follow the process below:

### **Moving less than \$5,000**

1. Principal or key levy contact emails DEEL consultants with request, including description of how funds will be used differently,
2. Principal or key levy contact person makes draft amendments to levy workplan that reflect the budget request,
3. DEEL consultant emails approved budget changes to:
  - Ali Wong [ahwong@seattleschools.org](mailto:ahwong@seattleschools.org)
  - Copying Min Yee [mlyee@seattleschools.org](mailto:mlyee@seattleschools.org) and Marie Guzzardo [maguzzardo@seattleschools.org](mailto:maguzzardo@seattleschools.org)
4. The grants office will make the applicable changes in SAP.

### **Moving more than \$5,000**

1. Principal or key levy contact emails DEEL consultant with request, including description of how funds will be used differently and with draft amendments to work plan that reflect the budget request. DEEL consultant will forward on to DEEL staff for approval if it supports their levy work plan.

2. DEEL staff emails approved budget changes to
  - Ali Wong [ahwong@seattleschools.org](mailto:ahwong@seattleschools.org)
  - Copying Min Yee [mlyee@seattleschools.org](mailto:mlyee@seattleschools.org) and Marie Guzzardo [maguzzardo@seattleschools.org](mailto:maguzzardo@seattleschools.org)
3. The grants office will make the applicable changes in SAP.

## **DOCUMENTATION FOR EXTRA TIME COSTS**

If schools are using levy funds to pay staff extra time associated with the work plan, schools must maintain adequate documentation as required by SPS guidelines to validate the use of those funds (i.e., student attendance sheets at extended learning opportunities, staff attendance sheets at professional development, information regarding scope of work with students, adherence to district guidelines regarding payment of extra time for out of school hours and planning time and payment guidelines for extra time based on the CBA).

# **F. QUICK REFERENCE DOCUMENTS**

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## **PURPOSE OF THIS SECTION**

Section F contains essential reference information needed throughout the budget development process. These documents are intended to support accurate and efficient budgeting.

## **CHAPTERS IN THIS SECTION:**

- Account Code Reference Guide
- Average School Position Costs
- Pension, Payroll Taxes, and Medical Benefit
- Stipends
- Per Diem, Extra Time, Hourly Positions, and Release Days
- Special Education Expenditure Guide
- List of Important Forms

## **COMMON QUESTIONS ANSWERED BY THIS SECTION:**

- What are the current average position costs for common school positions?
- What benefit rates should I use when estimating staffing costs?
- Which account codes should I use for common school expenditures?
- What is the current stipend amount for this stipend?
- Where can I find required forms for staffing, budgeting, or waivers?

# ACCOUNT CODE REFERENCE GUIDE

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An account code is a unique label that describes how a budget is planned and expended. It is comprised of three parts, the Fund Code, Cost Center, and Commitment Item. The Fund Code is a four-digit number that describes where the funding comes from.

## Common School Fund Codes

	Elementary	Middle	High
General Fund	1000		
Self-Help	1030		
LAP/ High Poverty LAP	1A28		
Title IA	1C01		
Current Year Base Levy	1L74	1F68	1H48
Prior Year Performance Pay	1AA6	1AA2	1AA4
PTA Grant	Unique to grant.		

A Cost Center (also sometimes referred to as a fund center) is a 10-digit code that categorizes which allocation source (sub-org), program, and activity the budget or expenditure is associated with. The first two digits of the Cost Center are the school’s unique organization code (e.g., “AD” is Adams Elementary).

## Common School Sub Orgs (3rd Digit)

	Description
-- <b>A</b> -----	WSS baseline allocation
-- <b>B</b> -----	Dedicated Library fund
-- <b>E</b> -----	Dedicated SAEOP overtime and mitigation
-- <b>F</b> -----	Equity allocation
-- <b>L</b> -----	City of Seattle Levy
-- <b>R</b> -----	LAP and Title I
-- <b>S</b> -----	Special Education allocation
-- <b>T</b> -----	Multilingual and translation allocation
-- <b>X</b> -----	Self Help, Substitute Reimbursement, other grants

**Common School Program Codes (4<sup>th</sup> and 5<sup>th</sup> digit)**

	Description
___ <b>01</b> ___	Basic Education
___ <b>21</b> ___	Special Education
___ <b>31</b> ___	High School CTE
___ <b>34</b> ___	Middle School CTE
___ <b>55</b> ___	LAP
___ <b>51</b> ___	Title I
___ <b>65</b> ___	Multilingual Education

**Common School Activity Codes (6<sup>th</sup> and 7<sup>th</sup> digit)**

	Description	Examples
___ ___ <b>22</b> ___	Library	Library books
___ ___ <b>23</b> ___	Principal Office	BLT stipends
___ ___ <b>24</b> ___	Counseling	Counselor/FSW supplies
___ ___ <b>25</b> ___	Student Safety	Playground monitors
___ ___ <b>26</b> ___	Health Services	OT/PT/SLP supplies
___ ___ <b>27</b> ___	Teaching	Classroom Supplies
___ ___ <b>31</b> ___	Professional Development	Extra time for PD

**Common School District Defined Codes (8<sup>th</sup>, 9<sup>th</sup> and 10<sup>th</sup> digit)**

	Description
___ ___ <b>010</b>	Basic Education
___ ___ <b>3R0</b>	Special Education
___ ___ <b>3A0</b>	Developmental Preschool
___ ___ <b>400</b>	Sub Reimbursement
___ ___ <b>420 through 460</b>	Self-Help
___ ___ <b>4B0</b>	LAP
___ ___ <b>4N0</b>	High Poverty LAP
___ ___ <b>AY0</b>	Title I Instruction
___ ___ <b>AZ0</b>	Title I Parent
___ ___ <b>AJ0</b>	Title I PD
___ ___ <b>EJ0</b>	Elementary Base Levy
___ ___ <b>TE0</b>	Middle Base Levy
___ ___ <b>YJ0</b>	High Base Levy
___ ___ <b>A60</b>	Elementary Levy Performance
___ ___ <b>A20</b>	Middle Levy Performance
___ ___ <b>A40</b>	High Levy Performance

A Commitment Item is a 4-digit code that describes what is being purchased.

<b>Object Code (first digit)</b>	<b>Commit Item</b>	<b>Description</b>
0 – Intradistrict Services	0510	District Printing DT
	0590	Dist Suppl/Equip DT (catering)
	0710	District Services DT (work orders)
2 – Certificated Staff Expenses	2062	Extra Time Certificated
	2043	Workshop Subs Certificated
3 – Classified Staff Expenses	3062	Overtime Classified
4 – Benefits and Taxes	4012	General Benefits – non-staff
	4022	Payroll Taxes – non-staff
5 – Supplies and Consumables	5610	Supplies
	5612	Food for Student or Parent activities
	5613	Postage
	5615	Minor Equip Under\$5000
	5616	Furniture
	5625	Custodial/Maintenance Supplies
	5641	Textual Materials
	5642	Library Materials
	5643	Periodicals
	5650	Supplies-Technology Related
	5990	Supply Reserve
7 – Services and Contracts	7340	Other Professional Services (contracts)
	7441	Rental of Land and Buildings
	7514	Contracted Field Trips Transportation
	7530	Communications (cell phone)
	7580	Employee Registration and Entrance Fees
	7810	Employee Dues and Fees
	7811	Student dues and fees (field trip)
8 – Travel	8581	Employee same day travel
	8582	Employee mileage reimbursement
	8583	Employee Overnight Travel
9 – Equipment and Technology	9735	Technology - Related Software

## Control Levels

### **Per-Pupil Allocation Cost Centers – Fund 1000**

Fund 1000 cost centers have shared budget control at their third digit (sub-org) - 2-digit Organization Code + **1-digit sub-org** (e.g., all Alki cost centers ALAxxxx010 share budget). This means that the school can make purchases using any cost center/commitment item regardless of the individual line's budget amount if there is sufficient total budget for that sub-org.

### **Grant Cost Centers – Fund 1C01, 1A28, 1F66, etc.**

Grants have shared budget control to the first digit of their commitment items - Fund 1xxx + 10-digit cost center+ **First digit of commitment item** (e.g., the following Pathfinder LAP budgets are separate - Fund 1A28 + PAR55274B0 + **5xxx**; Fund 1A28 + PAR55274B0 + **7xxx**). This means that to make purchases there must be sufficient budget in the exact cost center and group of commitment items the school plans to use.

# AVERAGE SCHOOL POSITION COSTS

The following is a list of the estimated 2026-27 district-wide average position costs. This list is primarily used for budgeting staff with non-staff allocations from the Weighted Staffing Standards (WSS) model. Positions are budgeted at average cost both when a school uses their FTE allocations, and when they decide to turn per-pupil or equity allocations into FTE. These rates are **estimated for budgeting purposes at the time of budget development and subject to change.**

**2026-27 is an open contract year for most school employees, and actual staffing costs and averages may be different from the budgeted averages as contracts are settled, which typically occurs after school budgets are completed. We encourage schools to budget some funds in reserves for any staff on grants as a precaution against actual salaries being higher than what is being estimated at budget development time.**

To estimate the cost of a partial FTE for a given position, multiply the partial FTE by the total projected cost. For example, to determine the cost of 0.1 FTE for a Librarian multiply 0.1 by the total projected 1.0 cost for that position.

Position	Commitment Item	Average Salary at 1.0 FTE with Pension, Payroll Tax, & Medical
<b>Certificated Administrative Staff</b>		
Assistant Principal – Elementary	22201058	\$226,841
Assistant Principal – K-8	22403752	\$241,434
Assistant Principal – Middle School	22401059	\$238,609
Assistant Principal – High School	22401060	\$248,674
<b>Certificated Instructional Staff</b>		
Teacher – Kindergarten	23101180	\$159,530
Teacher – Elementary	23101190	\$159,530
Teacher – Elementary Music Specialist	23404829	\$159,530
Teacher – Elementary PE Specialist	23404828	\$159,530
Teacher – Elementary Visual Arts Specialist	23404827	\$159,530
Teacher – Elementary Specialist	23403483	\$159,530
Teacher – Elementary Instrumental Music (EIM)	23101705	\$159,530
Teacher – Elementary, Bilingual BE–ESL	23301173	\$164,659
Teacher – Middle School	23201205	\$160,014
Teacher – Alternative Middle School	23201215	\$160,014
Teacher – CTE, Middle School	23202952	\$160,014
Teacher – High School	23201210	\$161,105
Teacher – CTE, High School	23201230	\$161,105
Teacher – Secondary, Bilingual BS–ESL	23301175	\$164,659
Teacher – Special Education	23301240	\$153,157
Academic Intervention Specialist – Reading/Math	23303934	\$170,626
Academic Intervention Specialist – Professional Dev.	24003933	\$182,082

<b>Position</b>	<b>Commitment Item</b>	<b>Average Salary at 1.0 FTE with Pension, Payroll Tax, &amp; Medical</b>
<b>Certificated Support Staff</b>		
Activity Coordinator	25101036	\$168,710
Counselor – Elementary	24201418	\$155,559
Counselor – Middle School	24201422	\$171,893
Counselor – High School	24201420	\$172,965
Head Teacher	24001689	\$174,902
House Administrator	24001700	\$169,217
Librarian – Elementary	24101710	\$179,173
Librarian – Middle School	24101712	\$179,704
Librarian – High School	24101713	\$180,643
Nurse	24701730	\$158,422
Social Worker	24401423	\$155,559
<b>Classified Instructional Staff</b>		
Instructional Assistant - 203	39106530	\$82,708
Language Immersion IA - 203	39106389	\$92,098
Bilingual IA - 203	39106531	\$88,025
Special Education IA - 203	39106860	\$86,083

<b>Position</b>	<b>Commitment Item</b>	<b>Average Salary at 1.0 FTE with Pension, Payroll Tax, &amp; Medical</b>
<b>Classified Support Staff</b>		
Admin Secretary – Elementary - 222	39406057	\$108,690
Admin Secretary – Middle School - 260	39406061	\$124,928
Admin Secretary – High School - 260	39406063	\$124,928
Admin Secretary – Alternative - 222	39406060	\$108,690
Admin Secretary – Alternative - 260	39406062	\$124,928
Assistant Secretary – Middle School - 203	39400155	\$78,329
Assistant Secretary – High School - 222	39406115	\$87,183
Attendance Specialist – Middle School - 203	39406150	\$81,666
Attendance Specialist – High School - 203	39406151	\$89,008
Counseling Secretary - 203	39406492	\$71,946
Elementary School Assistant - 203	39406332	\$82,616
Career Center Specialist - 203	39106189	\$94,039
Computer Lab Assistant - 203	39106299	\$93,507
Correction Education Associate - 203	39106310	\$108,481
Data Registration Specialist – High School - 222	39406319	\$108,395
Data Registrar– Middle School - 222	39406318	\$108,395
Family Support Worker - 222	39106380	\$117,543
Fiscal Specialist – High School - 222	39406652	\$109,282
Fiscal Specialist – Middle School & Alternative - 203	39406658	\$91,277
High School Graduation Success Coordinator - 203	39100804	\$97,718
Home School Coordinator - 203	39106510	\$93,700
Library Assistant – Elem & K-8 - 203	39406564	\$73,052
Library Assistant II – High School - 203	39406566	\$89,164
Re-Entry/Intervention Specialist- 204	39106751	\$115,842
Student and Family Advocate - 204	39106002	\$117,417
Youth Services Assistant - 203	39106955	\$83,192

# PENSION, PAYROLL TAXES, & MEDICAL BENEFIT

The following rates reflect the **projected** 2026-27 school year mandatory costs to the district for staff and non-staff items. Medical benefits and pension and payroll taxes will differ depending on the type of staff or personnel cost. These rates are **estimated for budgeting purposes and subject to change**.

Position Type	Expenditure Type	Pension Taxes	Payroll Taxes	Total Tax Rate	Medical Benefits*
<b>Certificated</b>	FTE	7.74%	10.94%	18.68%	\$16,332
	Extra-Time & Stipends	7.74%	10.94%	18.68%	-
<b>Classified</b>	FTE	7.07%	10.94%	18.01%	\$16,332
	Over-Time	7.07%	10.94%	18.01%	-
<b>Certificated &amp; Classified</b>	Substitutes & Hourly	-	10.94%	10.94%	-

\* Rate is the average full medical benefits. Employees are eligible for full medical benefits based on annual hours worked.

<b>EXAMPLE:</b>	A	B	C	D	E	F	G	A+B+C+D+F+G
<i>How to use rates</i>	Base Pay	Contract Days*	Tech Days*	RI*	Tax Rate	Taxes	Medical	Total Cost
<b>Certificated FTE</b>	\$100,466	\$2,790	\$2,233	\$15,170	18.68%	\$22,539	\$16,332	\$159,530
<b>Classified FTE</b>	\$58,816	-	\$290	-	18.01%	\$10,645	\$16,332	\$86,083
<b>Classified Over-Time</b>	\$41.39	-	-	-	18.01%	\$7.45	-	\$48.85
<b>Substitutes</b>	\$311	-	-	-	10.94%	\$34.03	-	\$345
<b>Hourly Staff</b>	\$21.30	-	-	-	10.94%	\$2.33	-	\$23.63

\* Contract Days & RI (Responsibility/Incentive) pay is for certificated staff. Certificated and classified receive tech day.

# STIPENDS

The following list reflects 2026-27 common curricular and extracurricular discretionary stipends based on the Seattle Education Association Collective Bargaining Agreement. "Stipend Amount" reflects the gross compensation amount while "School Responsibility" includes the addition of pension and payroll taxes the school must budget for, reflecting the total estimated cost to the school.

**2026-27 is an open contract year for certificated staff, and the actual stipend costs may be different from the estimated amounts below as the contract is settled.**

Stipend Title	Commitment Item	Stipend Amount	School Responsibility
<b>Curricular (Discretionary)</b>			
Building Leadership Team	20220543	\$4,060	\$4,818
Building Safety Committee	20220649	\$2,000	\$2,374
Chemical Hygiene Officer I	20220555	\$1,568	\$1,861
Chemical Hygiene Officer II	20220556	\$1,306	\$1,550
Chemical Hygiene Officer III	20220557	\$980	\$1,163
Dept Head I: 30 or More classes or 7 or More FTE'S	20220500	\$3,898	\$4,626
Dept Head II: 16-29 classes or 4-6 FTE'S	20220501	\$3,261	\$3,870
Dept Head III: 6-15 classes or 2-3 FTE'S	20220502	\$2,798	\$3,321
Dept Head IV: 1-5 classes or 0.2-1 FTE	20220503	\$1,819	\$2,159
Educational Tech Leader I (Elem Level)	20220547	\$2,055	\$2,439
Educational Tech Leader II (Sec Level)	20220548	\$2,321	\$2,755
Elem Curriculum	20220504	\$2,055	\$2,439
Elem Instruction	20220505	\$2,055	\$2,439
Elem Music (Choral)	20220506	\$1,198	\$1,422
Head Counselor	20220520	\$3,467	\$4,115
Instructional Liaison	20220508	\$2,055	\$2,439
Racial Equity Team	20220632	\$4,060	\$4,818
Subj Matt Spec I	20220511	\$2,321	\$2,755
Subj Matt Spec II	20220512	\$1,867	\$2,216
Subj Matt Spec III	20220513	\$1,581	\$1,876
Subj Matt Spec IV	20220514	\$1,464	\$1,737
Teacher Advisory Council	20220564	\$1,154	\$1,370
Team Leader I: 7 or More FTE'S	20220515	\$3,898	\$4,626
Team Leader II: 4-6 FTE'S	20220516	\$3,261	\$3,870
Team Leader III: 2-3 FTE'S	20220517	\$2,798	\$3,321
Team Leader IV: 0.2-1 FTE	20220518	\$1,819	\$2,159

Stipend Title	Commitment Item	Stipend Amount	School Responsibility
<b>Extra-Curricular (Discretionary)</b>			
Annual	20220601	\$2,660	\$3,157
Building Coordinator Athletics	20220613	\$1,955	\$2,320
Debate	20220602	\$1,481	\$1,758
Elem Recreational	20220603	\$1,982	\$2,352
Elem School-Home Communication Coordinator	20220604	\$1,982	\$2,352
Newspaper	20220605	\$2,660	\$3,157
Safety Patrol	20220606	\$1,408	\$1,671
Senior Class Advisor	20220607	\$1,594	\$1,892
Stockroom	20220608	\$2,520	\$2,991

Band, Choral, Theater, Orchestra is based on size of school, as seen at right.	Commitment Item	Secondary School			
		Stipend Amount/ +Taxes		Stipend Amount/ +Taxes	
		<i>less</i> than 1,500 students		<i>more</i> than 1,500 students	
Band	20220609	\$1,829	\$2,171	\$2,469	\$2,930
Choral	20220610	\$1,829	\$2,171	\$2,469	\$2,930
Drama	20220611	\$1,829	\$2,171	\$2,469	\$2,930
Orchestra	20220612	\$1,829	\$2,171	\$2,469	\$2,930
Theater Prod Asst	20220653	-	-	\$1,511	\$1,793

# PER DIEM, EXTRA TIME, HOURLY POSITIONS, & RELEASE DAYS

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The purpose of this section is to provide guidance for budgeting per diem, extra time, common hourly positions, and specific types of daily activities or substitutes as defined by the Seattle Education Association Collective Bargaining Agreement ([CBA](#)). **2026-27 is an open contract year for most school employees, so actual costs may be different from the estimates below as the collective bargaining agreements are settled. We encourage schools to budget some funds in reserves for any planned per diem, extra time, hourly positions, and release days as a precaution.**

The Classification & Compensation Office will provide a list of the actual 2026-27 rates on the MySPS Human Resources webpage under "Salary Schedules" near the beginning of the school year.

## PER DIEM RATES

Per diem rates are the daily or hourly rate of pay derived from a teacher's base salary and responsibility incentive divided by 180 days. Per the CBA, per diem rates should only be used in the following circumstances:

- Part-time teachers working full TRI days will receive per diem pay for the difference in their daily hours and the TRI day hours. *For example, if a part-time teacher only works 4 hours regularly, but attends a TRI day, all day, they should submit a time sheet for any hours above 4 at their per diem rate.*
- Secondary schools are each allotted 25 hours-worth of time for the curriculum area departments. Employees assigned to this work should be paid at their per diem rate.
- Employees with supplemental contracts that extend their work year beyond the 180 contracted days (not including TRI) shall be paid at the per diem rate (e.g., counselors, librarians and nurses work a longer year than classroom teachers and are paid at the per diem rate for those extra days).
- Employees whose summer assignments involve the same or similar kinds of duties and responsibilities as their regular school year assignments shall be paid at the per diem rate. Currently contracted certificated employees hired as summer semester teachers will be compensated at the average hourly rate for a teaching position in effect in that fiscal year, or their own base hourly rate of pay, whichever is higher.
- Time attending mandatory professional development.

For inquiry into per diem rates please work with Human Resources. All other extra time performed by certificated staff will be compensated at the extra time rates on the following page.

## EXTRA TIME RATES

Extra time rates are rates paid for activities outside of the regular workday or work year not covered by the above per diem rate activities. Extra time rates should only be used if the teacher is not already being compensated for the work. For example, if a stipend is being paid for an activity, extra time should not also be submitted for the work. Long-term substitutes who work beyond their regularly scheduled workday and turn in extra time forms will also use the rates listed below. If a timesheet is submitted without listing one of the activities/hourly rates below, the default rate will be the "Guided Activities" rate. Rates here are **estimated for budgeting purposes and subject to change**.

The [CBA](#) outlines the following types of Extra Time rates and when they should be used:

Activity Type	Base Rate	Estimated Rate with Pension & Payroll Taxes
<b>Semi-Independent Activities</b> - An employee instructing an in-service class; or designing and writing new curriculum; or serving as the assigned chairperson of a curriculum-type committee or project.	\$39.26	\$46.59
<b>Guided Activities</b> - An employee serving as a member of a curriculum revision committee; or an instructional materials development committee; or attendance by certificated employees at certain voluntary in-service activities, including a coach's clinic.	\$29.12	\$34.56
<b>Required Activities</b> - Required attendance by certificated employees for activities initiated and established by the administration or required at the building level.	\$40.82	\$48.45

### Important Notes:

- The school is responsible for covering the "**Estimated Rate with Pension & Payroll Taxes**" total.
- Please ensure the correct cost center is used when entering and approving extra time.
- Please visit the Seattle Public Schools salary schedules website for documentation of this information.
- See *Combined Substitute Schedule* for Sub Reimbursement Rates.

## SUBSTITUTES

The following table provides total 2026-27 **estimated cost estimates** of average daily rates for substitutes that can be used to help develop a budget plan. Actual substitute rates will depend on the number of days worked. Please contact the Substitute Office for more information about how the rates are determined. Rates shown below are **estimated for budgeting purposes and subject to change**.

The school is responsible for covering the “Estimated Rate with Pension & Payroll Taxes” total.

<b>Expenditure Type</b>	<b>Staff Type</b>	<b>Base Daily Rate</b>	<b>Estimated Rate with Payroll Taxes</b>
Estimated Average Daily Workshop & Sick Leave Substitutes	Certificated	\$311	\$345
	Parapro	\$247	\$274
	Clerical	\$247	\$274

Hourly rates on the combined substitute salary schedule are derived by dividing the daily rates by a 7-hour workday. For more information about substitute compensation, please see Article V of the [2025-26 SEA Certificated CBA](#).

### Long-term Substitutes

Certificated Substitutes shall be paid at the contract teacher rate for any assignment that exceeds fifteen (15) consecutive workdays retroactive to the first day of assignment. When open substitute assignments are reasonably expected to last forty-five (45) days or more, the substitute shall be placed and staffed in the position or in a benefit eligible substitute position, with contract pay, healthcare and welfare benefits and retirement (only applies to building position). Eligibility shall be for a minimum of three (3) months or longer if they continue in that assignment(s) after the forty-fifth (45th) workday. The substitute will continue to receive health benefits through the end of the budget year if they continue working in the same assignment through the end of the work year.

Long-term substitutes who work beyond their regularly scheduled workday and turn in extra time forms will also use the rates listed in the previous page.

Please visit the Seattle Public Schools salary schedules website for complete details of the substitute salary schedule.

## COMMON HOURLY POSITIONS

The following table provides common hourly positions hired by schools and 2026-27 total cost **estimates of rates for budgeting purposes**. The intent of this table is to help estimate the cost of these positions for school budgeting purposes. To identify the actual rate that a specific staff person will be paid, please contact the Classification & Compensation office.

The school is responsible for covering the **"Rate with Payroll Taxes"** total. Current represented classified employees with a second hourly role who work over eight (8) hours in a day must be paid time and a half.

Position	Job Code	Rate Effective			
		January 1, 2026		January 1, 2027*	
		Rate	Rate with Payroll Taxes	Estimated Rate*	Estimated Rate with Payroll Taxes*
Tutor	30597352	\$21.30	\$23.63	\$21.97	\$24.37
Office Helper	30597358	\$21.30	\$23.63	\$21.97	\$24.37
Hourly SPS Students	Varies	\$21.30	\$23.63	\$21.97	\$24.37
Playground Supervisor	30597356	\$21.30	\$23.63	\$21.97	\$24.37
Volunteer/Tutor Coordinator	30597357	\$21.30	\$23.63	\$21.97	\$24.37

\* Estimated Rate

Please visit the Seattle Public Schools salary schedules website for a comprehensive list of hourly positions.

# SPECIAL EDUCATION EXPENDITURE GUIDE

See the “Special Education” section of this book for an in-depth overview of this information.

<b>Special Education School Funds – What Can and Cannot Be Purchased</b>		
<b>Activity</b>	<b>Approved Spending</b>	<b>Disapproved Spending</b>
<b>Student Learning Materials &amp; Supplies</b>	Supplemental instructional materials for programs for targeted students that are IEP driven.	Additional core materials needed due to increased enrollment. Consumables that are part of district adopted curriculum.
	Computer software or hardware that directly supports the specific learning needs of special education identified students. These items must be for students’ IEPs and must not already be provided by the district for standard learning opportunities.	Adding computers to a lab.  Software not directly tied to IEPs.
	Supplies for essential classroom learning opportunities such as life skills classes, social-emotional SDI supplies, and consumables for specially designed instruction.	Supplies that are part of the learning program during the regular school day. Food for students.
<b>Other Supplies</b>	None	Supplies that are part of all other Gen Ed classrooms. Copier supplies and paper. Nursing supplies.
<b>Multilingual Student Support</b>	None	Extra time for ML staff to translate documents or interpret conversations as they pertain to the student family involved IEP meetings. This must be paid from either the school’s ML or baseline budget. In the case the school does not have enough funds, please contact the assigned area Student Support Services Supervisor for availability of funds.
<b>PD</b>	Limited professional development linked to student IEP services may be allowed. Contact your Student Support Services Supervisor for prior written approval.	Most professional development costs for special education staff (subs, extra time, registrations). See approved column for exceptions.

# LIST OF IMPORTANT FORMS

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The links to following list of forms can also be found on our internal MySPS Budget Office webpage under ["Budget Forms."](#)

- [Multilingual School Plan](#)
- [PTA/PTSA Grant Guidance](#)
- [Intent to Apply for Grant](#) (Non-PTA grants)
- [SAEOP Office Staffing Plan](#)
- [Stakeholder Identification of Budget Concern](#)
- [Statement of Assurance](#)
- [SEA Waiver Request](#)
- [WSS Waiver Request](#)
- [Exception for Hiring a School Counselor in Lieu of a Social Worker](#)