



Budget Study Session

May 6, 2026

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The following is a PowerPoint presentation on the 2026-27 budget development process prepared for the May 6, 2026, Board Special Meeting.

Budget Study Session

Date: May 6, 2026

Presenters:

Ben Shuldiner, Superintendent

Dr. Kurt Buttleman, Assistant Superintendent of Finance

Agenda

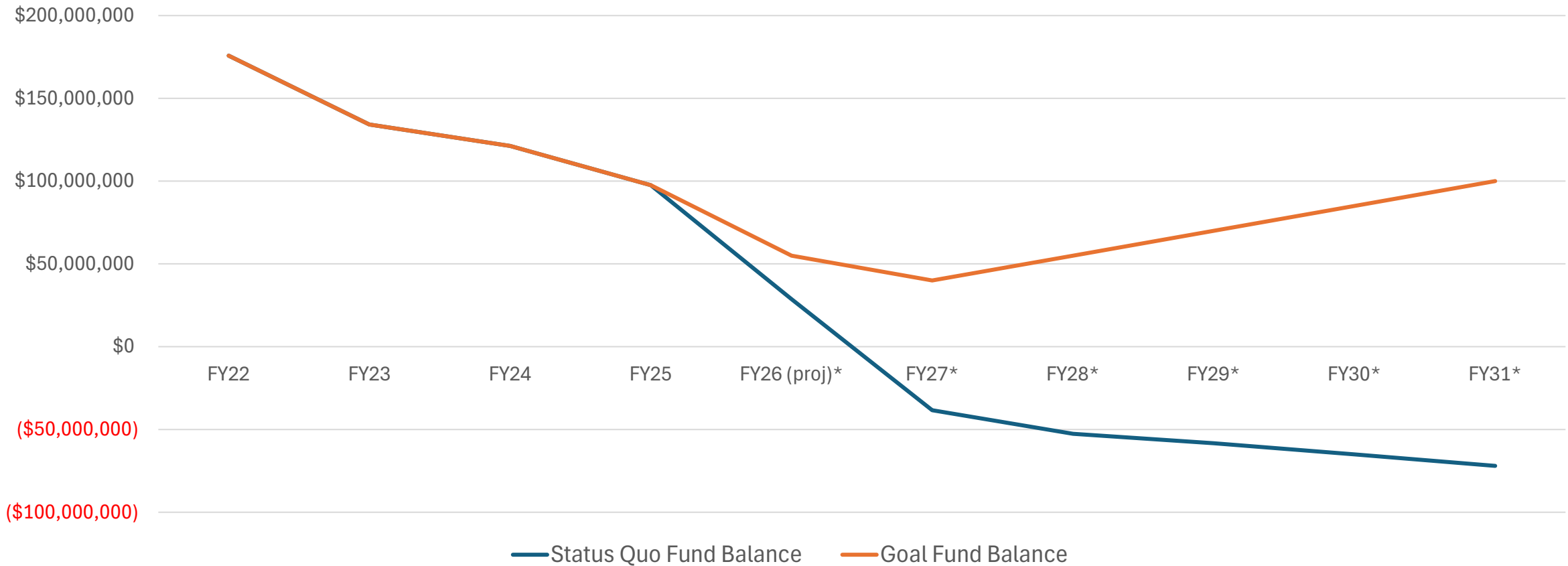


1. Fund Balance Goal
2. 2026-27 Preliminary General Fund Budget
3. School Budgets
4. Centrally Funded Budgets
5. Next Steps

Fund Balance Goal



Fund Balance Projections (preliminary)*



*will be updated after adoption of FY 2627 budget and close of FY 2526.

Fund Balance Goal



	FY22	FY23	FY24	FY25	FY26 (proj)*	FY27*	FY28*	FY29*	FY30*	FY31*
Status Quo Fund Balance	\$175,784,388	\$134,179,376	\$121,226,917	\$97,520,596	\$28,657,001	(\$38,433,643)	(\$52,652,897)	(\$58,370,388)	(\$65,000,000)	(\$72,000,000)
Goal Fund Balance	\$175,784,388	\$134,179,376	\$121,226,917	\$97,520,596	\$55,000,000	\$40,000,000	\$55,000,000	\$70,000,000	\$85,000,000	\$100,000,000

*will be updated after adoption of FY 2627 budget and close of FY 2526.

Structural Deficit



- For multiple years, SPS planned and actual expenditures have exceeded annual revenue, causing SPS to use reductions and other measures to balance the budget.
- There are numerous causes for the structural deficit:
 - Inflation increases continue to outpace revenue.
 - The current state funding model is not aligned with our structure and does not fully support the system SPS is operating.
 - SPS spends more on Compensation, Staffing, Special Education, Transportation, Culinary Services, Multilingual Services, Legal expenses, Facility needs, Security, Substitutes, School Administrative Staff, Central Office supports, etc., than the State's Prototypical Funding Model provides.
- SPS can't simply enroll its way out of the structural deficit.

Summary of Academic Priorities



Goals: 3rd Grade ELA; 6th or 8th Grade Math; Graduation and Graduation “Plus” Rates

- Refocus staffing investments on direct student services
- Prioritize professional development aligned to new curriculum implementation
- Reorganization:
 - Align departmental structure to improve services to schools and students
 - Realign centrally funded programs and positions to priority goals

Balancing the 2026-27 Budget



Summary of one-time solutions for balancing the 2026-27 Budget:

- Transfer Capital Fund Interest (\$5M)
- Delay Repayment of the “Rainy Day” Fund (Economic Stabilization Account) (\$7.2M)
- Inflation Reduction Act “tax credit” / energy rebate (~\$12M)
- Interfund Loan not utilized (\$16M)
- Utilization of fund balance (~\$10M - \$20M)

If necessary:

- Further Reduce Fund Balance

Summary of ongoing solutions for balancing the 2026-27 Budget:

- School Staffing Changes (~\$9.6M)
- Central Office Changes (~\$9.8M)
- Transportation Changes (~\$3.5M - \$5.5M)
- Other Reductions / Cost Avoidance (~\$2.2M+)

**Range of
Solutions/Savings:
~\$75.3M - \$87.3M**

School Staffing Process



1. Enrollment projections received in February.
2. WSS formula applied using enrollment/student population forecasts.
3. Schools given 2026-27 allocation in mid-February.
4. No “pre-mitigation” provided to schools this year.
5. Master Schedules developed at each school.
6. If no Master Schedule possible, mitigation request submitted.
7. Final budgets put forward to Building Leadership Teams (BLT).
8. Final decisions made.
9. June / October adjustments will be made in line with enrollment updates.

School Allocation (WSS) Changes for 2026-27



Changes	FTE Change Estimate	General Fund Savings Estimate
Align CTE teacher allocation to secondary model of 32:1	12.3	\$2.1M
Align Grades K-3 with state funding model of 17:1	11.8	\$1.9M
Adjust rounding for Multilingual (ML) teachers to nearest 0.2 FTE	14.4	\$2.4M
Adjust rounding for counselors to nearest 0.2 FTE	4.1	\$0.66M
Increase Grades 4-5 staffing allocation model to 28:1	7.2	\$1.1M
Increase Grades 6-12 staffing allocation model to 32:1	37.7	\$6.5M
ML Textual Materials		\$0.08
Mitigation during School Budget Process	(28.9)	(\$4.8M)
Assistant Principal additions	(1.5)	(\$0.34M)
Total*	57.1	\$9.6M

*Reserve amount to fulfill employment commitment is TBD at this time.

Staffing Model Takeaways & Next Steps



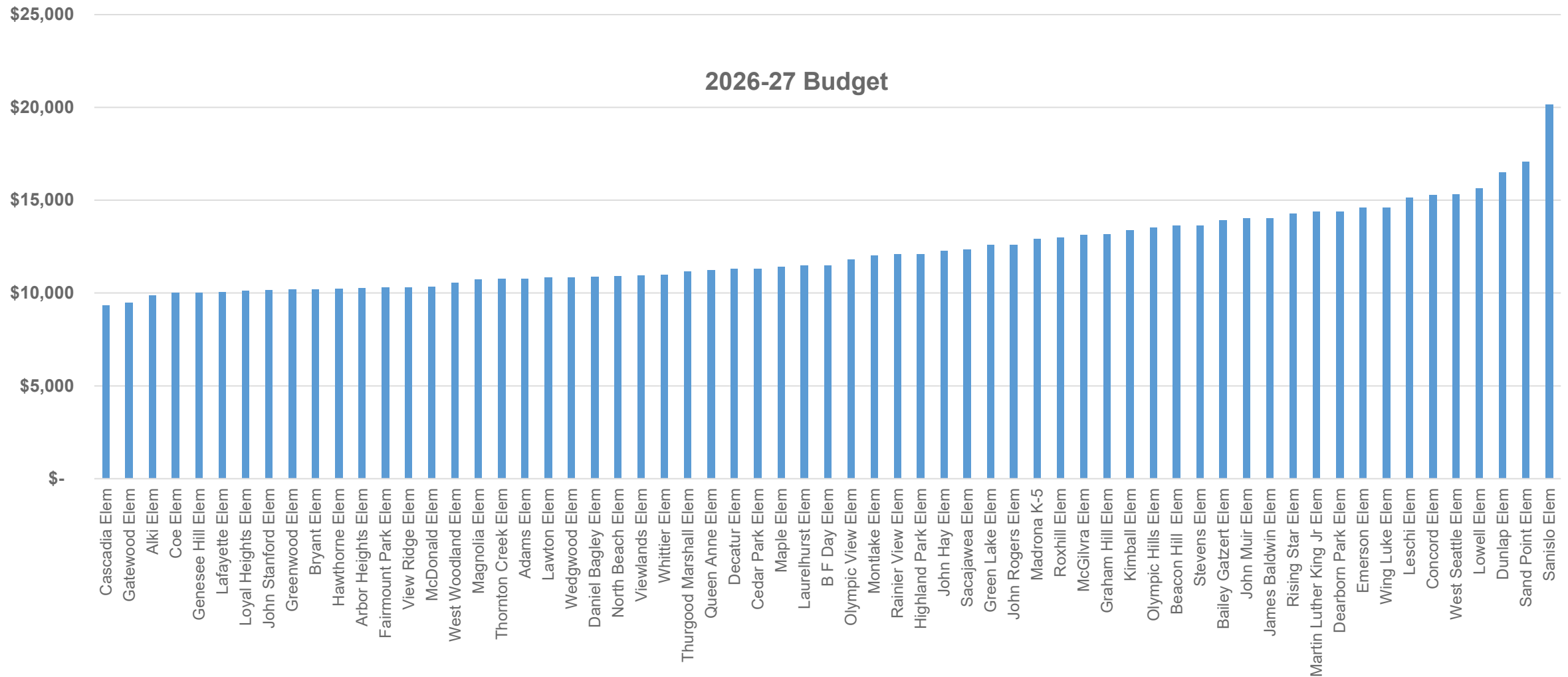
Takeaways

- Current WSS model is complex and lacks transparency.
- Current WSS model has too many “hard edges.”
- Enrollment projections are complex.
- Earlier open enrollment provided for more refined enrollment projections.
- Non-traditional school funding may not reflect current needs.
- Wide continuum of per pupil funding across the district.

Next Steps

- Building-Based Substitutes model in process.
- Moving toward a “per pupil” funding model including all costs of running a school.

Elementary \$ Allocation per AAFTE (excludes SPED and ML)



K-8 \$ Allocation per AAFTE



School	Poverty %	AAFTE	\$ Allocation (Excludes Sped & ML)	Avg. \$ Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Salmon Bay K-8	9.31%	679	\$ 6,307,072	\$ 9,289	\$ 8,141,958	\$ 11,991
Hazel Wolf K-8	21.88%	745	\$ 7,001,694	\$ 9,398	\$ 9,043,710	\$ 12,139
Catharine Blaine K-8	4.23%	468	\$ 4,482,158	\$ 9,577	\$ 5,243,677	\$ 11,204
Pathfinder K-8	17.00%	487	\$ 4,822,653	\$ 9,903	\$ 7,403,347	\$ 15,202
TOPS K-8	22.92%	505	\$ 5,037,761	\$ 9,976	\$ 6,973,486	\$ 13,809
Louisa Boren STEM K-8	34.07%	452	\$ 4,783,702	\$ 10,583	\$ 7,279,394	\$ 16,105
Orca K-8	44.18%	279	\$ 3,341,388	\$ 11,976	\$ 3,993,284	\$ 14,313
Broadview-Thomson K-8	54.26%	554	\$ 6,958,335	\$ 12,560	\$ 10,340,358	\$ 18,665
South Shore K-8	55.19%	480	\$ 7,175,083	\$ 14,948	\$ 9,980,668	\$ 20,793
Licton Springs K-8	36.84%	83	\$ 1,737,992	\$ 20,940	\$ 2,726,316	\$ 32,847

Middle School \$ Allocation per AAFTE



School	Poverty %	AAFTE	\$ Allocation (Excludes Sped & ML)	Avg. \$ Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Madison	13.60%	997	\$ 7,976,904	\$ 8,001	\$ 10,639,453	\$ 10,671
Jane Addams	29.53%	791	\$ 6,349,443	\$ 8,027	\$ 9,222,842	\$ 11,660
Hamilton Intl.	12.16%	1083	\$ 8,751,975	\$ 8,081	\$ 10,962,011	\$ 10,122
Eckstein	14.84%	934	\$ 7,548,600	\$ 8,082	\$ 10,153,984	\$ 10,872
McClure	19.92%	476	\$ 4,307,099	\$ 9,049	\$ 6,024,249	\$ 12,656
Robert Eagle Staff	28.96%	819	\$ 7,487,449	\$ 9,142	\$ 10,316,577	\$ 12,597
Meany	46.62%	462	\$ 4,288,117	\$ 9,282	\$ 6,092,178	\$ 13,187
Whitman	14.17%	561	\$ 5,239,272	\$ 9,339	\$ 6,770,553	\$ 12,069
Mercer	48.01%	853	\$ 8,266,124	\$ 9,691	\$ 11,436,484	\$ 13,407
Aki Kurose	54.93%	888	\$ 8,835,110	\$ 9,949	\$ 12,865,783	\$ 14,488
Washington	55.12%	580	\$ 5,866,058	\$ 10,114	\$ 8,552,266	\$ 14,745
Denny	50.62%	689	\$ 7,406,349	\$ 10,749	\$ 11,059,452	\$ 16,051

High School \$ Allocation per AAFTE



School	Poverty %	AAFTE	Allocation Subtotal (Excludes Sped & ML)	Avg. Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Lincoln	9.25%	1737	\$ 13,823,663	\$ 7,958	\$ 17,176,301	\$ 9,888
Ballard	10.15%	1619	\$ 12,976,918	\$ 8,015	\$ 17,444,443	\$ 10,775
Roosevelt	12.90%	1469	\$ 12,015,762	\$ 8,180	\$ 15,843,903	\$ 10,786
West Seattle	14.77%	1370	\$ 11,340,950	\$ 8,278	\$ 15,344,099	\$ 11,200
Garfield	36.73%	1211	\$ 10,436,000	\$ 8,618	\$ 14,035,344	\$ 11,590
Ingraham	26.96%	1174	\$ 10,178,157	\$ 8,670	\$ 15,907,674	\$ 13,550
Nathan Hale	32.73%	823	\$ 7,833,517	\$ 9,518	\$ 11,960,525	\$ 14,533
Cleveland	41.66%	958	\$ 9,488,583	\$ 9,905	\$ 11,887,086	\$ 12,408
Franklin	48.86%	1043	\$ 10,379,170	\$ 9,951	\$ 15,865,240	\$ 15,211
Chief Sealth	42.86%	954	\$ 9,755,944	\$ 10,226	\$ 15,488,159	\$ 16,235
Rainier Beach	62.55%	799	\$ 8,965,273	\$ 11,221	\$ 13,496,063	\$ 16,891

Non-Traditional High School \$ Allocation per AAFTE



School	Poverty %	AAFTE	Allocation Subtotal (Excludes Sped & ML)	Avg. Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Cascade K-12	52.61%	323	\$ 3,459,857	\$ 10,712	\$ 4,773,673	\$ 14,779
Nova HS	26.26%	175	\$ 2,117,694	\$ 12,101	\$ 3,623,344	\$ 20,705
Center School	12.50%	156	\$ 2,062,587	\$ 13,222	\$ 2,963,510	\$ 18,997
World School	91.67%	150	\$ 2,849,592	\$ 18,997	\$ 3,588,763	\$ 23,925
Middle College	44.44%	49	\$ 1,253,601	\$ 25,584	\$ 1,529,746	\$ 31,219
Alan T Sugiyama HS	80.85%	33	\$ 1,038,303	\$ 31,464	\$ 1,150,155	\$ 34,853
InterAgency	61.73%	161	\$ 8,362,853	\$ 51,943	\$ 9,519,508	\$ 59,127

Board Observations / Discussion



Centrally Funded Budget Process



- In summer 2025, cabinet leadership continued the ongoing work of identifying opportunities for reductions, efficiencies, and optimizing revenue.
- Throughout fall and winter, department leaders worked with Budget Staff to operationalize the initial budget plan in conjunction with the Strategic Plan.
- During the spring, individual cabinet members conducted line item “zero-based” reviews with Superintendent, Assistant Superintendent – Finance, and Chief Operations Officer.
- This work resulted in initial reductions of \$9.8 million and will continue to serve as the basis for future budget and organizational structure decisions.

Centrally Funded Budget Reductions



Position Type	FTE	Est. General Fund Savings
Classified	55.75	\$5,536,908
Administrator	3.50	\$967,331
Certificated	10.05	\$1,732,725
Non-Staff		\$1,601,323
Total	69.3 FTE	\$9,838,287

Centrally Funded Takeaways & Next Steps



Takeaways

- Centrally funded staff who work in schools are not currently part of school budgets.
- Central budgets are a complex mix of funding sources.
- Central budgets should be settled before school staffing begins.
- The way Central budgets are organized impedes understanding for Board, staff and community.
- This work needs to be on-going.

Next Steps

- Summer Reorganization of Central Office.
- Continue work on optimizing revenue and efficiencies.
- Continue to work to gain shared understanding of department interdependencies and opportunities.

Revenue / Efficiencies



- Legislative Changes:
 - Exemption for School Districts from expanded sales tax on services (~\$2M)
 - Reimbursement for transportation health benefits (~\$1M)
- Improve Child Nutrition Eligibility and Education Benefit (CNEEB) application collection efforts (possible revenue)
- Maximize indirect cost recoveries (possible revenue)
- Future planning with City of Seattle Department of Education and Early Learning (DEEL) / Families, Education, Preschool & Promise (FEPP) Levy (possible efficiencies)
- Project Elevate (possible efficiencies)
- On-going review of internal processes
 - Focus on direct support to schools, what's required, & elimination of redundancies (possible efficiencies)
 - Line item “zero-based” approach with Superintendent, Assistant Superintendent – Finance, and Chief Operations Officer (possible efficiencies)

Additional Reductions / Cost Avoidance



Type	Amount
Furlough Days (non-rep staff)	~\$600k
JSCEE Reorg Savings	TBD
Middle College site consolidation	~\$500k
Preschool site consolidation	~\$800k
Reductions in Reserves	TBD
Repurposed Strategic Plan Funding	TBD
Substitute Cost Savings from Deployed Teachers	TBD
Vacant position review process changes	TBD
Workshop Substitute Costs (District Initiated)	~\$450k

Data as of 4/30/26

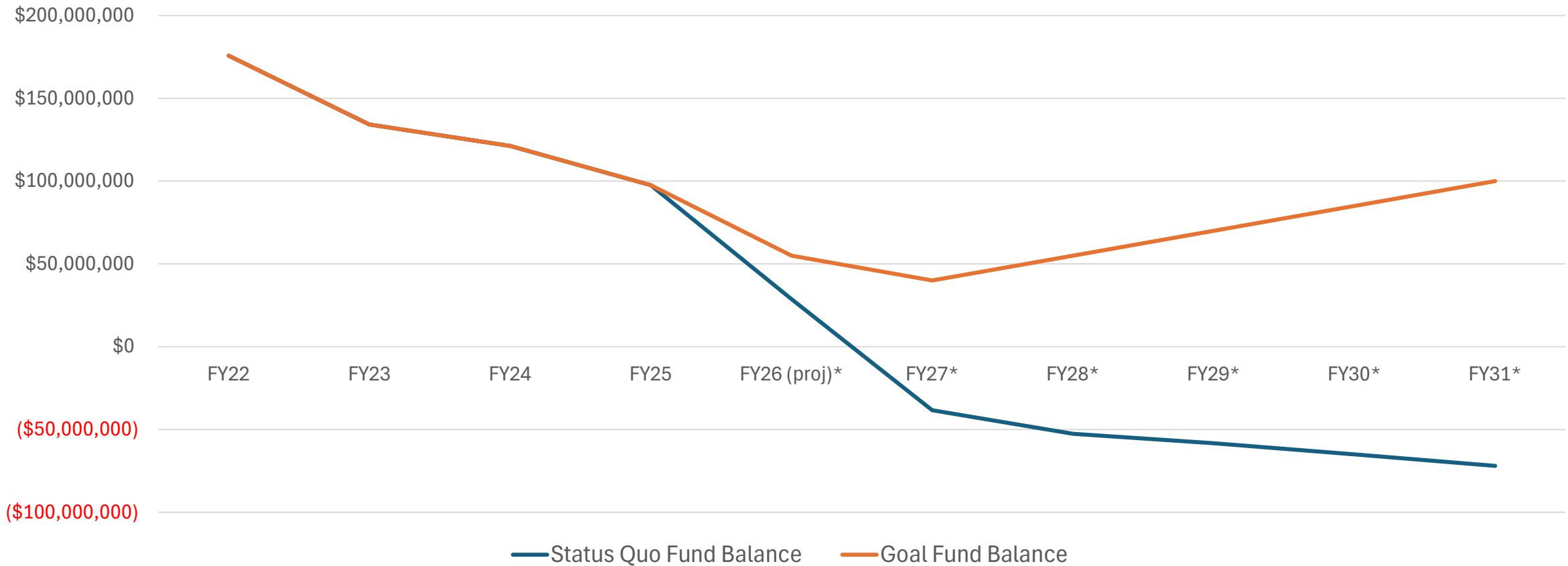
Board Observations / Discussion



Fund Balance Goal



Fund Balance Projections (preliminary)*



*will be updated after adoption of FY 2627 budget and close of FY 2526.

2027-28 & Beyond



- Legislative agenda
- Continue to refine focus of Central Office
- School Staffing Allocation Formula / Model changes
- Additional operational efficiencies
- Revenue optimization
- School portfolio considerations
- ERP / process improvements
- Rebuild Fund Balance

Board Budget Development Next Steps



- **July 8:** Presentation of and public hearing on the Recommended 2026-27 Budget
- **August 26 (anticipated):** Board vote on 2026-27 Budget

Thank you!

Date: May 6, 2026

Presenters:

Ben Shuldiner, Superintendent

Dr. Kurt Buttleman, Assistant Superintendent of Finance

Appendix



The following slides are an appendix to Slide 11. Elementary schools are listed from smallest Average \$ Allocation per Average Annual Full Time Equivalent (AAFTE) to largest - excluding Multilingual and Special Education funding.

Elementary \$ Allocation per AAFTE



School	Poverty	AAFTE	Allocation Subtotal (Excludes Sped & ML)	Avg. Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Cascadia Elem	4.87%	685	\$ 6,383,858	\$ 9,320	\$ 6,784,676	\$ 9,905
Gatewood Elem	9.49%	440	\$ 4,170,360	\$ 9,478	\$ 4,940,512	\$ 11,228
Alki Elem	14.72%	333	\$ 3,286,231	\$ 9,869	\$ 3,640,634	\$ 10,933
Coe Elem	11.20%	468	\$ 4,687,319	\$ 10,016	\$ 5,317,675	\$ 11,363
Genesee Hill Elem	6.20%	379	\$ 3,801,171	\$ 10,029	\$ 5,143,638	\$ 13,572
Lafayette Elem	14.48%	483	\$ 4,847,609	\$ 10,036	\$ 6,803,682	\$ 14,086
Loyal Heights Elem	9.47%	495	\$ 5,008,286	\$ 10,118	\$ 6,844,791	\$ 13,828
John Stanford Elem	7.41%	488	\$ 4,947,160	\$ 10,138	\$ 5,368,194	\$ 11,000
Greenwood Elem	9.80%	327	\$ 3,326,408	\$ 10,173	\$ 4,010,856	\$ 12,266
Bryant Elem	4.52%	411	\$ 4,189,293	\$ 10,193	\$ 4,465,755	\$ 10,866

Elementary \$ Allocation per AAFTE



School	Poverty	AAFTE	Allocation Subtotal (Excludes Sped & ML)	Avg. Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Hawthorne Elem	25.57%	455	\$ 4,662,169	\$ 10,247	\$ 5,453,630	\$ 11,986
Arbor Heights Elem	17.72%	444	\$ 4,555,620	\$ 10,260	\$ 6,590,481	\$ 14,843
Fairmount Park Elem	18.08%	369	\$ 3,795,891	\$ 10,287	\$ 4,929,054	\$ 13,358
View Ridge Elem	9.55%	321	\$ 3,303,376	\$ 10,291	\$ 4,271,725	\$ 13,308
McDonald Elem	3.14%	473	\$ 4,889,254	\$ 10,337	\$ 5,376,060	\$ 11,366
West Woodland Elem	7.65%	334	\$ 3,520,737	\$ 10,541	\$ 4,870,547	\$ 14,582
Magnolia Elem	10.64%	261	\$ 2,801,697	\$ 10,734	\$ 4,507,493	\$ 17,270
Thornton Creek Elem	12.47%	450	\$ 4,841,185	\$ 10,758	\$ 7,535,260	\$ 16,745
Adams Elem	19.05%	260	\$ 2,797,866	\$ 10,761	\$ 3,403,822	\$ 13,092
Lawton Elem	6.77%	299	\$ 3,240,736	\$ 10,839	\$ 3,899,574	\$ 13,042

Elementary \$ Allocation per AAFTE



School	Poverty	AAFTE	Allocation Subtotal (Excludes Sped & ML)	Avg. Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Wedgwood Elem	9.97%	303	\$ 3,290,071	\$ 10,858	\$ 3,974,098	\$ 13,116
Daniel Bagley Elem	24.77%	303	\$ 3,297,390	\$ 10,882	\$ 5,076,833	\$ 16,755
North Beach Elem	11.07%	286	\$ 3,116,664	\$ 10,897	\$ 4,546,243	\$ 15,896
Viewlands Elem	37.12%	314	\$ 3,436,740	\$ 10,945	\$ 4,471,092	\$ 14,239
Whittier Elem	7.29%	322	\$ 3,535,325	\$ 10,979	\$ 4,964,297	\$ 15,417
Thurgood Marshall Elem	38.60%	521	\$ 5,814,027	\$ 11,159	\$ 8,114,414	\$ 15,575
Queen Anne Elem	8.14%	216	\$ 2,429,192	\$ 11,246	\$ 2,705,578	\$ 12,526
Decatur Elem	2.31%	195	\$ 2,201,932	\$ 11,292	\$ 2,358,890	\$ 12,097
<i>Cedar Park Elem</i>	<i>31.34%</i>	<i>227</i>	<i>\$ 2,567,732</i>	<i>\$ 11,312</i>	<i>\$ 2,981,511</i>	<i>\$ 13,134</i>
Maple Elem	38.48%	373	\$ 4,257,764	\$ 11,415	\$ 6,288,948	\$ 16,860

Elementary \$ Allocation per AAFTE



School	Poverty	AAFTE	Allocation Subtotal (Excludes Sped & ML)	Avg. Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Laurelhurst Elem	29.55%	253	\$ 2,902,787	\$ 11,473	\$ 3,956,988	\$ 15,640
B F Day Elem	14.79%	294	\$ 3,374,028	\$ 11,476	\$ 4,638,941	\$ 15,779
Olympic View Elem	43.87%	297	\$ 3,503,533	\$ 11,796	\$ 4,571,302	\$ 15,392
Montlake Elem	10.00%	228	\$ 2,738,053	\$ 12,009	\$ 3,343,724	\$ 14,665
Rainier View Elem	53.42%	224	\$ 2,706,459	\$ 12,082	\$ 2,995,805	\$ 13,374
Highland Park Elem	45.33%	297	\$ 3,595,512	\$ 12,106	\$ 4,828,293	\$ 16,257
John Hay Elem	27.71%	226	\$ 2,773,353	\$ 12,271	\$ 4,730,225	\$ 20,930
Sacajawea Elem	34.01%	184	\$ 2,269,049	\$ 12,332	\$ 4,641,573	\$ 25,226
Green Lake Elem	41.02%	315	\$ 3,967,175	\$ 12,594	\$ 6,504,497	\$ 20,649
John Rogers Elem	44.26%	246	\$ 3,098,852	\$ 12,597	\$ 4,529,147	\$ 18,411

Elementary \$ Allocation per AAFTE



School	Poverty	AAFTE	Allocation Subtotal (Excludes Sped & ML)	Avg. Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Madrona K-5	35.37%	230	\$ 2,970,142	\$ 12,914	\$ 4,024,620	\$ 17,498
Roxhill Elem	58.05%	236	\$ 3,062,766	\$ 12,978	\$ 4,163,576	\$ 17,642
McGilvra Elem	9.14%	197	\$ 2,590,145	\$ 13,148	\$ 2,747,355	\$ 13,946
Graham Hill Elem	43.61%	243	\$ 3,198,652	\$ 13,163	\$ 5,176,456	\$ 21,302
Kimball Elem	42.39%	355	\$ 4,756,741	\$ 13,399	\$ 7,392,803	\$ 20,825
Olympic Hills Elem	47.47%	417	\$ 5,635,450	\$ 13,514	\$ 8,318,223	\$ 19,948
Beacon Hill Elem	46.95%	343	\$ 4,673,903	\$ 13,627	\$ 5,446,244	\$ 15,878
Stevens Elem	31.34%	132	\$ 1,800,815	\$ 13,643	\$ 2,821,836	\$ 21,378
Bailey Gatzert Elem	75.62%	387	\$ 5,383,725	\$ 13,911	\$ 7,083,783	\$ 18,304
John Muir Elem	50.97%	296	\$ 4,148,945	\$ 14,017	\$ 5,467,559	\$ 18,471

Elementary \$ Allocation per AAFTE



School	Poverty	AAFTE	Allocation Subtotal (Excludes Sped & ML)	Avg. Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
James Baldwin Elem	46.31%	259	\$ 3,632,003	\$ 14,023	\$ 4,819,210	\$ 18,607
Rising Star Elem	62.62%	281	\$ 4,016,338	\$ 14,293	\$ 6,197,280	\$ 22,054
Martin Luther King Jr Elem	62.85%	255	\$ 3,664,963	\$ 14,372	\$ 5,280,367	\$ 20,707
Dearborn Park Elem	51.63%	327	\$ 4,702,445	\$ 14,381	\$ 5,928,286	\$ 18,129
Emerson Elem	62.70%	361	\$ 5,272,196	\$ 14,604	\$ 7,468,353	\$ 20,688
Wing Luke Elem	70.23%	311	\$ 4,542,901	\$ 14,607	\$ 6,553,634	\$ 21,073
Leschi Elem	46.29%	242	\$ 3,660,181	\$ 15,125	\$ 6,276,071	\$ 25,934
Concord Elem	53.42%	211	\$ 3,222,807	\$ 15,274	\$ 4,521,755	\$ 21,430
West Seattle Elem	78.49%	326	\$ 4,993,489	\$ 15,317	\$ 7,103,038	\$ 21,788
Lowell Elem	67.33%	323	\$ 5,044,747	\$ 15,618	\$ 8,321,034	\$ 25,762

Elementary \$ Allocation per AAFTE



School	Poverty	AAFTE	Allocation Subtotal (Excludes Sped & ML)	Avg. Allocation per AAFTE (Excludes Sped & ML)	Total \$ Allocation (Incl. Sped & ML)	Total \$ Allocation per AAFTE
Dunlap Elem	71.18%	187	\$ 3,085,701	\$ 16,501	\$ 5,044,264	\$ 26,975
Sand Point Elem	54.90%	143	\$ 2,439,159	\$ 17,057	\$ 3,526,948	\$ 24,664
Sanislo Elem	56.49%	116	\$ 2,336,875	\$ 20,145	\$ 2,844,637	\$ 24,523