



## **School Budget Development Instructions 2025-26 ("Gold Book")**

Seattle Public Schools is committed to making its online information accessible and usable to all people, regardless of ability or technology. Meeting web accessibility guidelines and standards is an ongoing process that we are consistently working to improve.

While Seattle Public Schools endeavors to only post documents optimized for accessibility, due to the nature and complexity of some documents, an accessible version of the document may not be available. In these limited circumstances, the District will provide equally effective alternate access.

For questions and more information about this document, please contact the following:

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



# School Budget Development Instructions

2025-2026

**Published Feb. 11, 2025**

# ABOUT THE GOLD BOOK

---

The School Budget Development Instructions (“Gold Book”) is developed annually by the Budget Office to provide guidance to school leaders on key dates, processes, costs, and program requirements related to building a school budget.

The Gold Book does not provide specific information on school allocations or the 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 due dates, process overview, and contacts.
- B. School Funding:** Information and guidance on staffing and discretionary allocations.
- C. Budgeting for Staff:** Guidelines on the allocation model, waiver requests, and labor relations.
- 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:** Staff costs, common budget items, program purchase guides, and list of important forms.

# GOLD BOOK CHANGES FOR 2025-26

---

The following are key changes found in the 2025-26 Gold Book:

**Annual updates to average salary cost.**

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

**Advance carryforward will not be allowed.**

Advance carryforward will not be available to schools during the 2025-26 budget development process.

**Elementary Social Worker to Counselor**

Elementary schools may use the Social Worker allocation for either a Social Worker or Counselor position without a waiver if certain conditions are met. Detailed information can be found on page 20.

**Elementary K-3 Teacher to Academic Intervention Specialist**

Elementary schools may use some of their K-3 teacher allocation for an AIS position that serves K-3 students without a waiver as long as the change will not create class size overages. Detailed information can be found on pages 13 and 20.

**\$1000 for 1:1 Instructional Assistants**

Schools will no longer be charged \$1000 per assigned 1:1 Instructional Assistant assigned to their school.

**Secondary CTE teacher allocation will be separated from general education teacher allocation.**

Allocation for CTE teachers in secondary will be separated from the general education teacher allocation, based on prior year staffing. No waivers will be required to convert CTE teacher FTE to/from general education teacher FTE.

**Title I Threshold for Middle and High schools are adjusted.**

The threshold for schools receiving Title I funding has been lowered for middle and high school. The new thresholds are:

- Any **middle school** with 45% or more qualifying students.
- Any **high school** with 50% or more qualifying students.

For changes to the WSS model, refer to the Schools' Funding Allocation book ("Purple Book").

# TABLE OF CONTENTS

---

<b>About the Gold Book .....</b>	<b>2</b>
<b>Gold Book Changes for 2025-26 .....</b>	<b>3</b>
<b>A. GENERAL GUIDANCE.....</b>	<b>6</b>
School Budgeting Calendar .....	7
Developing the School Budget.....	7
Who To Contact – Finance & Human Resources.....	10
<b>B. SCHOOL FUNDING .....</b>	<b>11</b>
Weighted Staffing Standards (WSS) Model.....	12
Adjustments to WSS Allocations.....	17
Waiver Process for WSS Allocations .....	19
WSS Discretionary Allocations .....	23
Budgeting for Non-Staff Items .....	24
Prior Year Carryforward .....	25
<b>C. BUDGETING STAFF .....</b>	<b>26</b>
Guidelines for Budgeting Additional Staff.....	27
Budgeting for Medical Benefits.....	30
Partial FTE Allocations in Secondary.....	32
Seattle Association of Educational Office Personnel Office Staffing Plan .....	33
Process for Resolution of Stakeholder Concerns.....	36
<b>D. INSTRUCTIONAL &amp; DISTRICTWIDE SUPPORT SERVICES.....</b>	<b>37</b>
Multilingual Education .....	38
Special Education .....	40
Health Services Program .....	43
Career and Technical Education .....	45
Elementary Instrumental Music Program.....	47
Publishing Services .....	48
<b>E. GRANTS .....</b>	<b>49</b>
Grants Process and Guidelines.....	50

Time & Effort Reporting Requirements..... 54

Learning Assistance Program (LAP/HPLAP) ..... 56

Title I, Part A..... 59

City of Seattle Families, Education, Preschool, & Promise (FEPP) Levy ..... 64

**F. QUICK REFERENCE DOCUMENTS ..... 67**

Account Code Reference Guide..... 68

Average School Position Costs ..... 72

Pension, Payroll Taxes, & Medical Benefit..... 75

Stipends ..... 76

Per Diem, Extra Time, Hourly Positions, & Release Days ..... 78

Special Education Expenditure Guide..... 82

List of Important Forms ..... 83

## A. GENERAL GUIDANCE

---

### **IN THIS SECTION:**

- School Budgeting Calendar
- Developing the School Budget
- Who to Contact – Finance & Human Resources

# SCHOOL BUDGETING CALENDAR

---

<b>February 25</b>	School allocations for 2025-26 are distributed to schools and SPOT system is updated with allocations.
<b>February 26 – March 7</b>	Staffing workshops
<b>March 5</b>	Waiver requests are due by 6:00 p.m. to <a href="mailto:waivers@seattleschools.org">waivers@seattleschools.org</a> .
<b>March 6</b>	SPS waiver review
<b>March 7</b>	SPS decisions on WSS waivers communicated to principal, HR business partner, budget department, and regional executive director of schools.
<b>March 14 (anticipated)</b>	SEA decisions on SEA waivers communicated to principal, HR business partner, budget department, and Regional Executive Director of schools.
<b>March 17 – 26</b>	Budget Arenas - Complete entry of staff and non-staff budgets in SPOT.
<b>March 26</b>	Last day to submit school budgets in SPOT.

## DEVELOPING THE SCHOOL BUDGET

---

The school principal is responsible for preparing and submitting a school budget that aligns with the school’s CSIP and Racial Equity Action Plan, complies with all collective bargaining agreements, and follows the requirements of each funding source. With support and guidance from the 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. Certificated and classified 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 plan based on final school allocation.
4. Attend staffing workshops to prepare staff budget.
5. Submit the finished school’s budget during the budget arena meeting.



## 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" on page 24).

Racial equity analysis in budget decisions is a requirement of the Collective Bargaining Agreement ([Certificated CBA 2022-2025](#), pg. 13), 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 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/requests and not others?

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

## 2. PLAN FOR ADDITIONAL RESOURCES

Schools may use grants or donations 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 "Grant Process and Guidelines" on page 50. Schools with existing grants may have approval to carry forward balances to the next year.

## 3. ADJUST FOR FINAL SCHOOL ALLOCATION

WSS allocations provide staff resources designed to meet student to staff ratio requirements for Basic, Multilingual, and Special Education students. Non-staff, or discretionary per-pupil and equity dollar resources, are also included in the WSS allocation and can be used to meet specific school needs. In addition to the WSS resources, school allocations may include Title I and Learning Assistance Program (LAP) grant allocations.

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. For more information on the WSS allocation model see page 12.

**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 the “Waiver Process for the WSS” on page 19.

#### **4. 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 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 a draft staffing plan to the staffing workshop.**

#### **5. FINALIZE THE BUDGET IN BUDGET ARENAS**

Each principal is scheduled for a budget arena meeting with their HR business partner to finalize and submit their 2025-26 budget in [SPOT](#). The purpose of the budget arena 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 non-staff per-pupil and equity 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:**

- Any grant approval/documentation.
- A completed and signed “Statement of Assurance” and any other required documentation.
- A plan for how to allocate non-staff budget.

# WHO TO CONTACT – FINANCE & HUMAN RESOURCES

---

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**

Anthony Drew

Claire McMorris

Tinh Tu

### **Questions and Assistance**

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

## **ACCOUNTING SERVICES**

### **Director of Accounting Services**

Kristy Magyar

### **Accounting Manager**

Kenny Ching

### **Accounting Support**

Roger Lu

Le Tan

Marie Guzzardo

### **Accounts Payable Supervisor**

Soheila Bodaghi

### **Personal Service Contracts**

Melissa Nguyen

### **Associated Student Body (ASB)**

Chris Johnson

### **Cash Receipting/Deposits**

Teresa Golden

### **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

### **Contracting Services Manager**

Myla Eldredge

### **Warehouse/Distribution Manager**

A.J. Dederer

## **HUMAN RESOURCES**

### **Manager of Employment Services**

Katherine Kleitsch

### **School HR Business Partners**

Theresa Hale

Lily Mabbott

Hellen Mwithiga

Sue Rauda

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. SCHOOL FUNDING

---

### **IN THIS SECTION:**

- Weighted Staffing Standards (WSS) Model
- Adjustments to WSS Allocations
- Waiver Process for WSS Allocations
- WSS Discretionary Allocations
- Budgeting for Non-Staff Items
- Prior Year Carryforward

# WEIGHTED STAFFING STANDARDS (WSS) MODEL

---

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, Multilingual, and Special Education programs. Additionally, the WSS model includes discretionary funding that schools use to operate their building throughout the year. These discretionary dollars can be used for additional staffing, supplies, services, or professional development.

Details on the 2025-26 WSS model are included in the 2025-26 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 discretionary 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 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 and districts 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 [24-25 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 1.4 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**

### **Teacher Allocations**

All staff allocations are as FTE positions. Teachers are allocated based on specific enrollment ratios as outlined in the 2025-26 Schools' Funding Allocation ("Purple Book").

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

Targeted K-3 staff 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 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 following conditions 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 overages 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 buy up 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 allocations for the minimum number of Preparation-Conference-Planning (PCP) minutes for teachers in Article IX, Section C of the collective bargaining agreement. 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.

### **Non-Instructional Staff**

The WSS model provides allocations for principals, assistant principals, librarians, counselors, and other certificated staff, as well as classified office personnel. More detail about these and other allocations are in the 2025-26 Schools' Funding Allocations. 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 on page 40, the multilingual section on page 38, or the 2025-26 Schools' Funding Allocations.

### **Making Changes to WSS Allocated Staff**

After reviewing the staffing allocations alongside their specific school priorities, some schools may want to alter one or more of the allocated positions to better fit the needs and programs at the school. Schools must follow the waiver process if they wish to convert a specific WSS allocated position for a different position. See the section on the "Weighted Staffing Standards Waiver Process" on page 19 for more information on requesting a waiver to convert WSS allocated positions.

## **NON-STAFF ALLOCATIONS**

The following are allocations distributed through the WSS as dollar amounts, though some of the funding may be used to support additional staffing (FTE). There may be additional funding unique to certain schools. To find the complete non-staff funding allocation for a particular school, please see the 2025-26 Schools' Funding Allocations.

### **Discretionary (Non-staff) Allocations**

In addition to staffing, the WSS model provides enrollment-based discretionary funding that allows each school to customize the budget for their unique needs. Discretionary budget may also be referred to as

“non-staff,” though it can be used for additional staffing and personnel-related expenditures. “WSS Discretionary Allocations” on page 23 contains more detail on the use of discretionary funding.

There are two discretionary allocations in the WSS: the per-pupil allocation and the equity dollar allocation. Required funding for library materials and estimated copier/printer costs are set-aside from the WSS per-pupil allocation, but otherwise schools are responsible for planning a budget to operate their school for the year from their discretionary allocations.

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

A stipend for BLT members is pre-populated in each school’s budget at its estimated total for the 2025-26 school year.

### **Elementary Discretionary Stipend**

The current SEA Collective Bargaining Agreement ([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 but should be assigned to a specific stipend during budget arenas.

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

The current SEA CBA stipulates that \$4,000 be allocated to each school to address 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 resident 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 discretionary dollars 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 and Learning Assistance Program (LAP) 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 Title I, Part A on page 59, and LAP and High Poverty LAP on page 56.

### **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 discretionary funding to increase their centrally funded staffing time at their school. Please see "Guidelines for Budgeting for Additional Staff" on page 27 for more information.

# ADJUSTMENTS TO WSS ALLOCATIONS

---

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 in the WSS 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" on Page 19.

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 two or more teachers as compared to their February allocation.

Final decisions on staffing changes may be deferred to the Start of School 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.

## START OF SCHOOL ADJUSTMENTS

Once school has started, Enrollment Planning 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 two or more 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 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 difficulties 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.

# WAIVER PROCESS FOR WSS ALLOCATIONS

---

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 the “SAEOP Office Staffing Plan” section on page 34 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.

## 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 the K-3 allocation guidelines on page 13:

- Conversion between an Elementary and a Kindergarten Teacher,

- Conversion of a Middle School Teacher or High School Teacher to a CTE Teacher,
- Conversion of 0.2 FTE of a Middle School Teacher or High School Teacher to supplemental compensation (see "Partial FTE Allocations in Secondary" on page 32 for details).

## **K-3 ELEMENTARY TEACHER ALLOCATIONS**

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 following conditions 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**

- 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 overages 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 buy up a classroom teacher position.
- All Academic Intervention Specialists funded through K-3 allocations must be used for K-3.
- 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.

## **SOCIAL WORKER ALLOCATIONS**

If an elementary school has a vacancy in their allocated social worker position or it is a newly allocated position, they can decide between counselor or social worker. When using the allocation for an elementary counselor, the school must submit a documented plan (see form on MySPS Budget Office "Budget Forms" page) that demonstrates how the counselor will provide behavioral and social emotional support for students. Schools may not change will be denied the position if it is already staffed and would cause a displacement.

Social Workers are allocated to secondary schools in accordance with the SEA Collective Bargaining Agreement and any requests to change this allocation would require a WSS and an SEA waiver.

## **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.

## **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 discretionary (non-staff) dollars. 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 2022-2025](#) 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.

## SUBMISSION PROCESS

For a request to be processed before budgets are finalized in the budget arenas, schools must complete the appropriate waiver request form(s) by the deadlines established on page 7. 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 5. 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 5, no waivers will be accepted for the 2025-26 March staffing process.**

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

# WSS DISCRETIONARY ALLOCATIONS

---

## WSS PER-PUPIL DISCRETIONARY ALLOCATION

Per-pupil discretionary (non-staff) allocations support school operations with funding for supplies, contracts, library materials, extra time and overtime for staff, stipends, professional development, and facility services. Schools may also use their discretionary allocations to fund additional staff. This can include teachers, counselors, nurses, office staff, or other non-instructional staff. Per-pupil discretionary allocations for each school type are reflected in the 2025-26 Schools' Funding Allocations book referenced in the section "Weighted Staffing Standards Model" on page 12.

The WSS per-pupil discretionary allocation is budgeted in the school's "A" sub-org cost centers. 80% of a schools' per-pupil discretionary allocation 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.

## WSS EQUITY DOLLARS ALLOCATION

Equity Dollar allocations support schools to address gaps in educational opportunity 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 Dollars are budgeted in the schools' sub-org "F" cost centers.

### Equity Dollar Spending Priorities

Equity Dollars should be used for additional positions or staff time to support students farthest from educational justice. These positions should be directly connected to the building's 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 these dollars are 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),
- Encourage schools to be strategic and focused as they create innovative solutions for struggling students.



# BUDGETING FOR NON-STAFF ITEMS

---

## 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, IEP compliance stipends, and supply budget for therapists
- Multilingual materials and 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).

**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 and Release Days" section on page 80 for more information.

**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:** If a PASS member chooses to use their personal cellphone, \$600 plus \$110 in payroll taxes needs to be budgeted from school discretionary allocation to cover the cost of the cell phone allowance in cost center \_\_A0123010 commitment item 2072. Schools that use district cell phones should budget for that cost in commitment item 7530. Schools will be provided an additional \$30 per month (\$360) for each cell phone. This budget addition will be done in late November, after HRIS provides a listing of all PASS members that are receiving a cell phone allowance.

# PRIOR YEAR CARRYFORWARD

---

The Weighted Staffing Standards (WSS) model is designed to provide each school with the resources required to administer programs during that school year. Staff and discretionary 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. The decision to allow carryforward is a year-by-year decision and is not guaranteed.

**No advanced carryforward will be allowed during the 2025-26 budgeting process.**

Decisions about whether carryforward will be offered for 2024-25 unspent balances will be decided at the end of the fiscal year.

## CARRYFORWARD PROCESS & TIMELINE

If carryforward is allowed, the following section outlines the process and timelines. Carryforward applies to the following school allocations,

- WSS per-pupil discretionary allocations
- Equity allocation
- Self-help budgets
- Substitute reimbursement budgets.

Any negative balances will carry forward, reducing the following year's non-staff funds. A positive carryforward balance may be reduced by any mitigation funding.

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 that have a positive balance in their general self-help budget generally receive 50% of the unexpended budget by the start of school. Budget will be added to the current year under commitment item 5990, Supply Reserve. No advance on self-help carryforward will be added if any of the school's other budgets are overspent.

### Mid-October

Accounting completes processing all transactions for the previous school year in mid-October. Then, each school is reviewed to determine any positive or negative balances for WSS, self-help, and sub-reimbursement budgets.

### End of October

After Accounting submits an annual financial report to the state, final carryforward is calculated for each school. In general, positive balances from WSS discretionary, self-help, and sub-reimbursement are added to current year school budgets; negative balances are subtracted from current year school budgets. Funds will be added or subtracted from the same cost center and coded to the supply reserve commitment item, 5990.

## C. BUDGETING STAFF

---

### **IN THIS SECTION:**

- Guidelines for Budgeting Additional Staff
- Budgeting for Medical Benefits
- Partial FTE Allocations in Secondary
- Seattle Association of Educational Office Personnel Office Staffing Plan
- Process for Resolution of Stakeholder Concerns

# GUIDELINES FOR BUDGETING ADDITIONAL STAFF

---

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 discretionary funding sources such as grants. Schools should refer to the “Grants” section on page 49 for more information on allowable grant expenditures, and page 23, “WSS Discretionary Allocations,” for criteria to prioritize use of equity dollars.

## GUIDELINES FOR BUDGETING POSITION WITH DISCRETIONARY FUNDS

### Average Cost

Positions are budgeted at the average cost for the position. To determine the average cost of commonly used positions, see “Average School Position Costs” on page 72.

### Combining WSS Discretionary Budget with Staffing Allocations

Discretionary 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 can be combined with equity budget to add a 0.5 to create a 1.0 position.

### Combining WSS Discretionary Allocations

Per-pupil and Equity funding is provided as separate allocations (sub-org A for per-pupil and sub-org F for equity) 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 a 0.1 and the equity allocation may fund a 0.4 to create a 0.5 position.

### Combining WSS Discretionary Budget with Grant Funding

FTE increment and fund source combination guidelines are different when combining discretionary funds with grant funds. More information on allowable FTE increments for grants can be found in the “Budgeting Positions with Grants” section below.

### Enhancing Allocations from Central Department Budgets

During the budget development process, schools must identify the central service positions they plan to staff with discretionary funds in the coming fiscal year. Central departments may not be able to accommodate requests that occur after budget development. 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” on page 43,
- Elementary Instructional Music Teachers – “Elementary Instrumental Music Program” on page 47.

### Special Education and Multilingual Staffing

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

## SAEOP Staffing

When using WSS non-staff discretionary allocations for classified positions, schools must budget in increments of 0.50 FTE to align with the Seattle Association of Educational Office Professionals (SAEOP) Collective Bargaining Agreement (CBA). Please refer to the CBA for further information or consult Human Resources.

## Changing Discretionary Budgeted Positions

In cases where a school used discretionary budget 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 allocations should be made to the Budget Department no later than **November 15, 2025**. 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:

- Title I, Part A Overview on page 59
- LAP and High Poverty LAP Overview on page 56
- City of Seattle FEPP Levy section on page 64

To budget for a position using a new grant or donations please use the grant application process found in “Grant Process and General Guidelines” on page 50.

## Actual Cost

Positions funded by High Poverty LAP, Title I, and other grants should be budgeted using the 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 actual cost:

- Schools need to budget 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 Cost Calculator Tool on the MySPS Budget Office website 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 average cost provided in “Average School Position Costs” on page 72. 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 Grants section on page 54 for additional information on Time and Effort Reporting.

### **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. It's 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.

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

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. To avoid unintended eligibility, schools should carefully plan hourly schedules to ensure employees do not exceed 630 hours.

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

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.

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 discretionary funds 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.



# PARTIAL TEACHING FTE ALLOCATIONS IN SECONDARY SCHOOLS

---

## 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 vacant partial FTE with current staff in the building. In situations in which the school is unable to fill the 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 or Multilingual teachers.
  - 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 discretionary dollars and the funds 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.

# SEATTLE ASSOCIATION OF EDUCATIONAL OFFICE PERSONNEL OFFICE STAFFING PLAN

---

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 on page 36 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:**

<b>Job Code</b>	<b>Job Title</b>	<b>Grade</b>
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**

<b>Job Code</b>	<b>Job Title</b>	<b>Grade</b>
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.

See job descriptions at <https://www.schooljobs.com/careers/seattleschools/classspecs>

# PROCESS FOR RESOLUTION OF STAKEHOLDER CONCERNS

---

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.*

## D. INSTRUCTIONAL & DISTRICTWIDE SUPPORT SERVICES

---

### **IN THIS SECTION:**

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

# MULTILINGUAL EDUCATION

---

State and federal funds generated by multilingual students 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, staffing, and supplies 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 staff is generated through the WSS model and is based on enrollment projections.

## MULTILINGUAL PROGRAM NON-STAFF BUDGET

Multilingual funds **may not** be used for department stipends, general education supplies, or activities (examples: basic school supplies such as pencils, paper, or art supplies, or basic education activities such as field trips or bus transportation) per WAC 28A.180.080.

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

## Materials

The WSS model allocates funds for supplemental instructional (curricular) materials for ML classrooms. These will be preloaded into school budgets in commitment item 5641, sub org "T." This includes:

- \$10 per student based on WSS enrollment projections. This allocation does not get adjusted.

## 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 extra-time) 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 extra time 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**

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



# SPECIAL EDUCATION

---

## **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 the "Special Education Expenditure Guide" on page 82.

### **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 discretionary 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 discretionary 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 Discretionary Allocation (sub org "A"), or per pupil Equity Dollars (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 Supervisors.
- Salaries of basic education employees, including but not limited to special education teachers teaching general education, general 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 discretionary budget.

### **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 budget (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 discretionary dollars 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

---

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 discretionary funds to increase FTE, please review "Guidelines for Budgeting Additional Staff" on page 27.

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 discretionary 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

---

## CTE ALLOCATION IN THE WSS MODEL

CTE staffing for secondary schools is provided through the Weighted Staffing Standard (WSS). The CTE teacher allocation is calculated from prior year general education CTE teacher staffing but can be adjusted without a waiver during budget development within the school's total teacher allocation. For example, a school with 1.2 FTE budgeted general education CTE teachers in the prior school year will be allocated 1.2 FTE general education CTE teachers. If, in consultation with CTE District Leadership, building leadership decides 2.0 FTE CTE teachers are needed for the coming school year, 0.8 FTE can be shifted from the school's general education teaching allocation to CTE.

In addition, secondary schools receive a dedicated CTE staffing support allocation in the WSS model. This allocation is provided to building to support teachers and courses with high demand and must be used to staff a teacher and adhere to the following guidelines.

## GUIDELINES FOR USING DEDICATED CTE STAFFING SUPPORT ALLOCATION

For all schools, the CTE staffing support allocations must meet the following:

- All CTE staffing support must be allocated to a CTE credentialed teacher.
- No more than 0.20 FTE can be allocated to a single teacher.

The staffing support allocation must be assigned to address one of the following conditions:

1. **Improve Classroom Safety:** Allocate staffing to a teacher working in a classroom that requires a lower student to teacher ratio to allow learners to safely engage with equipment, materials and/or participate in activities.
2. **Provide Additional Staffing Assistance to Resource Heavy Courses:** This can be done by assigning extra staff or providing an extra planning period to a teacher. Culinary classrooms, Marketing classrooms (student store), and Shop classes frequently need this level of support.
3. **Support Program Pathway Development:** (i.e., in its first three years). Additional FTE can be allocated to support course offerings where initial enrollments may be low due to the program's newness. Support should be used to maximize teacher FTE in the CTE Program Pathway or provide an extra planning period to an instructional coach.
4. **Support a New CTE Teacher:** This is typically addressed by providing an extra planning period or offering a course with lower enrollment. An experienced staff member may also be assigned to a class period to act as an instructional coach.

## 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:

- Determine how many CTE programs the school will offer.
- If schools decrease CTE programs, accompanying CTE staffing support may also be reduced.

- 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.
- Use the CTE staffing allocation to supplement the WSS teaching allocation. For example, use 0.80 FTE from the WSS allocation and 0.20 from CTE staffing support allocation.
- The district defined code is the last 3 digits of the 10-digit cost center. CTE staffing support allocation uses the code 011, CTE teaching allocation uses the code of 010.

### **CTE SUPPORT IN ADDITON TO THE WSS ALLOCATION**

In addition to the FTE provided through the WSS, the CTE office provides four options for a building to receive additional FTE:

1. Career Pathway Support (CTE Graduation Pathways)
2. Career Connected Learning Coordinator Allocation
3. Instructional assistant support for culinary and student store
4. Career and Technical Student Organization (CTSO) Stipends

If requesting Career Pathway Support and/or a Career Connected Learning Coordinator, please submit the request prior to the school's budget arena meeting. See the Requirements and Process section of each one.

For questions, please contact [cte@seattleschools.org](mailto:cte@seattleschools.org).

# ELEMENTARY INSTRUMENTAL MUSIC PROGRAM

---

## **ELEMENTARY INSTRUMENTAL MUSIC FTE ALLOCATIONS**

The Visual & Performing Arts Program provides one, half-day (0.10 FTE) per week of Elementary Instrumental Music (EIM). All elementary and K-8 schools receive instrumental music 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 discretionary allocation
- Equity dollars
- PTA or PTSA grant

For further information on using discretionary funds to increase FTE, please review "Guidelines for Budgeting Additional Staff" on page 27.



# PUBLISHING SERVICES

---

## **SCHOOL XEROX COPIERS**

In the Weighted Staffing Standards (WSS) allocation, a portion of the per-pupil discretionary allocation is set aside for school Xerox copiers and placed in the commitment item for intra-district printing, 0510. The amount set aside is an estimate made by the Budget Office using the school's prior usage. At the end of the year, Accounting will adjust this charge based on the school's actual copier costs.

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, 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 the 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

---

### **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

# GRANTS PROCESS AND GUIDELINES

---

## BASIC BUDGETING GUIDELINES FOR GRANTS

### Staff

Staff positions must be budgeted at actual salary cost, including pension, payroll taxes, medical benefits, and other applicable costs such as Time Responsibility Incentive (TRI), sick leave substitute days, and stipends. If the proposed position is vacant, use the average salary rate for the new position. The position cost **will** change if the person staffed changes at any point during the year, or if a long-term substitute is used in a vacant position. Please refer to the staff cost calculator tool available on the Budget Department website.

### Non-Staff

Expend funds only on items that have been approved by the grantor. Any significant changes to an approved budget or the addition of new budget lines require prior approval from the funder. Failure to do so may require the school to repay funds.

### Indirect Costs

Indirect costs **must** be charged against all grants regardless of size unless prohibited by the grantor, except for PTA grants. The indirect cost rate changes annually and runs on a September 1 through August 31 cycle. Different rates are used depending on the funding source. For 2025-26 the unrestricted indirect cost rate is 14.02%. Other rates will be used for state and federal grants. Please work with the Office of Grants & Fiscal Compliance to ensure indirect costs have been budgeted.

## PTA GRANTS

To set up a Parent Teacher Association (PTA) or Parent Teacher Student Association (PTSA) grant for the school must submit a **“Request for Advance Commitment to Expend Grant Funds”** form, as well as a **letter of commitment from the PTA/PTSA**. The Request for Advance Commitment to Expend Grant Funds form is used to request permission to budget and expend grant dollars prior to the receipt of a formal commitment from a PTA/PTSA. This form is available on the Grants Office internal “MySPS” webpage. The form must be signed by the principal, received by the Office of Grants & Fiscal Compliance, and approved before the school will be able to budget staff on the grant.

Included on this form is the school’s commitment to cover the expense if funding should not materialize or is rescinded by the funder after a position has been staffed or an expense has been incurred. Approval for requests without this information may be delayed.

## APPLYING FOR NEW GRANTS OR COMPETITIVE GRANTS

An **Intent to Apply** form must be submitted to the Office of Grants and Fiscal Compliance prior to applying for any competitive grants above \$500. This form is available on the Grants Office internal “MySPS” webpage.

Any requests for district participation in grant applications developed by outside partnerships or groups,

as well as those that may require the completion of a Memorandum of Understanding (MOU) or Agreement (MOA), are subject to this form and review.

Additional requirements:

- All MOUs, whether they involve funds or not, must be signed by the Assistant Superintendent of Finance.
- All applications from schools must have the signed approval of the principal.
- When a grant application over \$75,000 requires an authorized official's signature, **allow 5 business days for the appropriate routing** to occur for review and approval.
- When a grant application over \$100,000 requires an authorized official's signature, **allow 10 business days for the appropriate routing** to occur for review and approval.

The acceptance and approval of grant, interagency (other governmental agencies), Memorandum of Understanding, 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:

● = Routing Review ◇ = Execute (Signing Authority)	\$1 – \$75,000	\$75,001 – \$100,000	\$100,001 – \$250,000	Over \$250,000
<b>Initiator (Manager or School Principal)</b>	●	●	●	●
<b>Director</b>	N/A	●	●	●
<b>Legal</b>	●	●	●	●
<b>Director of Grants</b>	◇ <sup>1</sup>	●	●	●
<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.*

It is the responsibility of the principal or program manager to submit completed grant applications in a timely manner. Program managers bear the primary responsibility for their grant (i.e., program compliance, appropriate use of funds, and meeting report mandates and end-of-the-grant year deadlines). The Office of Grants & Fiscal Compliance will assist as needed and as requested.

### Notifying the Grants Office of Intent to Apply

- Fill out the "Intent to Apply" form and obtain approval signatures from the school principal or department manager. This form is available on the Grants Office internal "MySPS" webpage. **All grants must demonstrate alignment with the Strategic Plan. Alignment must be described on the form.**
- Each school/department is responsible for submitting their final proposal to the funder. Make an extra copy for the Office of Grants & Fiscal Compliance for mandatory record-

keeping. **Grants to state and federal governmental agencies must be submitted by the Office of Grants & Fiscal Compliance regardless of who is applying (i.e., school or central office).**

Per school board policy 6114, grants over \$250,000 per school year require school board approval before the funds can be used. Program managers, working in tandem with the Office of Grants & Fiscal Compliance, are responsible for completing a Board Action Report (BAR) to be submitted to the appropriate board committee for approval and for vote by the school board. **It typically takes up to six weeks from the time a BAR is written to final approval.**

### **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. Ensure the Office of Grants & Fiscal Compliance receives a signed grant award document, contract, interagency agreement, or letter of intent to fund. This must be received from an authorized representative of the funding organization. The award documentation must include the following:
  - Name of the funding agency and funding agency contact,
  - Amount of the award,
  - Start and end dates of the award (program period) and/or budget period,
  - Name of the designated manager responsible for the implementation of the award,
  - Contract number or award reference number, if applicable,
  - Type of payment (reimbursable, advanced funded, milestone funded),
  - For reimbursable and milestone grants, the frequency and dates that the District needs to submit invoices under the award,
  - Approved line-item budget,
  - Any "terms and conditions" associated with the implementation and operation of the award.
2. Once received, within five business days the Office of Grants & Fiscal Compliance will generate the "Grant Summary Sheet & Fund Code Request" and send it to Grants Accounting to establish the appropriate fund and cost center codes in the financial/SAP system.
3. Once the accounting codes have been established, the Office of Grants & Fiscal Compliance will distribute a copy of the "Grant Summary Sheet & Fund Code Request" and accompanying documents to the designated district program manager. The grants department will load the budget with assigned fund and cost center codes in the amount of the approved grant award. **In cases where the grant is on a different fiscal year than the district, or for multi-year grants, the grants department will contact the principal to discuss what to load for the current SPS fiscal year.**
4. The Office of Grants & Fiscal Compliance will log the award on its grant inventory and create a grant award file to retain all official correspondence related to this award.

5. Program managers are responsible for ensuring all grant funds are expended, and on approved activities only. If funds are to be carried forward to the next year the program manager should provide the reason(s) for this request and submit the request to Pamela Faulkner, Director of Grants & Strategic Partnerships, who will then contact the appropriate funding agency for approval as required.
6. When required, schedule the preparation of any follow-up reports that may be needed. This report will assess the success of the program and is critical to receiving additional funding. Put the due date on the calendar!

# TIME & EFFORT REPORTING REQUIREMENTS

---

Prior to assigning staff to multiple cost centers that include federal awards (e.g., Title I and Discretionary, Title I and ME, etc.), the principal **MUST** inform the staff member they will be required to track and record their daily time spent working within each cost center.

Federal regulation requires that any salary costs charged to a federal award(s) must be based on documentation that meets the following criteria to be allowable:

- The employee's time documented in writing,
- The documentation reflects the actual time spent by the employee on activities of the federal program(s) being charged,
- The period covered by the documentation is not to exceed one month unless an approved substitute system is in place or a semi-annual certification is used to report time and effort for a single cost objective,
- The documentation accounts for all the employee's time for the period covered (including state and local activities),
- The documentation is signed by the employee and the employee's supervisor.

Time and effort monthly reports are required to document that federal funds were charged only for time worked on allowable cost activities and to ensure that federal programs paid only their proportionate share of personnel costs. Staff funded on federal grants should keep a record of time worked, perhaps in an outlook calendar, as documentation in the event their Time & Effort report is selected by the state auditor for review.

Contact the Title I and LAP Supervisor for assistance. Please expect September & October notification in mid-November. Each month thereafter the employee will receive notification on or about the 15<sup>th</sup> of each month prior (staff should complete, sign, date and return immediately).

## HOW TO COMPLETE A TIME AND EFFORT FORM

Use the "Flexible-Schedule" form if the employee schedule varies from day to day.

Flexible Schedule Instructions:

Notice the funding sources at the top of the page. The budgeted FTE line shows the amount of the position that is funded under each source. At the end of each month, the employee should be able to show they worked approximately the number of hours in accordance with funding.

Notes for the use of the Flexible-Schedule form:

- 1) If the employee does not work on a regularly scheduled day, enter 0 for all columns (make a note in the left-hand column e.g.: sick day, training, etc.).
- 2) The far-right column automatically updates the total hours for the day. Make sure the total hours worked is accurate to the employee's schedule. For a 1.0 FTE teacher that is 7.5 hours.
- 3) The percentages in red at the bottom of the form do NOT have to match the blue "% per Payroll record." The form should show an accurate accounting of the employee's time, and it is

expected the percentages will be close but not exact.

- 4) When the employee has finished filling out the form for the month, please e-sign and date per the directions in the red tab at the bottom of the excel workbook.

For example, if the employee is funded 0.4 General Fund and 0.1 Learning Assistance Program (LAP) and 0.5 FTE Title I, one week of a T&E form may look something like this:

Budgeted FTE:		0.4	0.1	0.5		
14th	Weekend	0.00	0.00	0.00		0.00
15th	Weekend	0.00	0.00	0.00		0.00
16th		2.00	0.00	5.50		7.50
17th		2.25	1.25	4.00		7.50
18th		1.50	2.33	3.67		7.50
19th		2.00	1.25	4.25		7.50
20th		1.00	1.50	5.00		7.50
21st	Weekend	0.00	0.00	0.00		0.00
22nd	Weekend	0.00	0.00	0.00		0.00
<b>Total Hrs Worked :</b>		8.75	Hrs 6.33	Hrs 22.42	Hrs 0.00	Hrs 37.50
<b>% actual worked :</b>		23%	17%	60%	0%	
<b>% per Payroll record:</b>		40%	10%	50%	#VALUE!	



# LEARNING ASSISTANCE PROGRAM (LAP/HPLAP)

---

## LEARNING ASSISTANCE PROGRAM (LAP)

The Learning Assistance Program (LAP) funds supplemental instruction and services to students who are not meeting academic standards in basic skills areas (reading, writing, and mathematics as well as readiness associated with these skills) as identified by statewide, school, district assessments, or other performance measurement tools.

These services may include academic and non-academic supports that focus on accelerating student growth to make progress towards grade level and addressing barriers preventing students from accessing core instruction. The intent is for LAP-served students to increase academic growth during the period of time they are provided services. Activities should align with the LAP law (RCW 28A.165) and the [Washington's Integrated Student Supports \(ISS\) Protocol](#).

**LAP is allocated to schools in the form of full-time equivalency (FTE) at the average salary for the FTE.** LAP allocations are provided to schools based on the percentage of students qualifying for free or reduced-price lunch (FRL) at each building.

Budget must only **supplement, not supplant** (replace) dollars from other sources. The Grants & Fiscal Compliance office must pre-approve all LAP items. Please contact the Grants department regarding any desired program changes.

### LAP – May Support

Subjects Taught / Content Areas:

- K–4 reading or reading readiness, K-2 Readiness, K-12 ELA, K-12 Math;
- **Transition Services** for students transitioning into kindergarten or high school (Grade 8 to 9).
- **Graduation Assistance** offered to students in Grades 9-12 or in year 3 or 4 of high school.
- **Community Partnerships that support students identified for LAP services**

Certificated Staff (**Recommended**):

- Non-homeroom certificated staff for small-group instruction with targeted students from a rank order list (i.e., teacher assigned pull-out or push-in groups for remedial or supplemental instruction in one or more of allowable subject areas).
- Secondary staff teaching **supplemental** math or reading courses to targeted students.

Classified Staff – Staff working specifically with rank-ordered students:

- Instructional Assistant (IA) positions/hours in LAP approved subjects only. All LAP funded IAs must meet ESSA's "Highly Qualified" requirements – they have earned at least 72 quarter credits (48 semester) at an accredited college/university **OR** passed the "Para Test" (see HR).

**Hourly tutors 15 hours per week per tutor recommended):**

- Hourly Tutors are hired by the school to provide supplemental instruction/intervention in **reading, writing, mathematics, and readiness within these content areas.**

## **LAP – Budgeting for Staff Positions**

LAP is intended to supplement basic education through Tier 2 interventions/supports for students who are not proficient on the state assessment or are below grade level on a district assessment. Any LAP funded position must be written into a school's CSIP with a detailed explanation for how the position qualifies for LAP funding to support targeted students.

## **LAP – Budgeting for Non-Staff Items**

Allowable uses may include:

- Supplies (items may not be purchased for the core classroom) and other items requested by the school including student credit retrieval registrations, before/after transportation for identified LAP students, and classified and certificated extra time for working with identified LAP students,
- Supplemental instructional materials for intervention

**All purchases must be approved by the Grants Office before ordering.**

## **HIGH POVERTY LAP**

The High Poverty LAP (HP LAP) school allocation is supplemental and a 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**

Elementary Schools:

- Extended day programs for targeted students in ELA or Math,
- Extended year (Summer School) for students in ELA or Math,
- Small group work in ELA or Math outside of the core instructional block,
- SEL/Trauma-informed supports for students with behaviors impacting growth in ELA & Math.

Middle Schools:

- Extended day programs for targeted students in ELA and Math,
- Extended year (Summer School) for students in ELA or Math,
- Additional 7th period support classes in ELA or Math.

High Schools:

- Extended day support in ELA, math or credit retrieval for 11th or 12th graders,
- Extended year (Summer School) for Credit Retrieval and/or ELA or Math supports,
- Credit Retrieval for 11th or 12th graders needing to retake a course needed for graduation,
- Check and Connect wrap around services.

## **ADDITIONAL LAP GUIDANCE**

Please use the following questions to guide use of LAP funds:

Students identified as eligible to participate in LAP services are considered LAP-eligible students for purposes of developing a plan for spending LAP funds. LEAs and schools are encouraged to use the

WISSP to guide program design and implementation. LAP-eligible students may be selected for program participation in accordance with LAP program requirements, identified needs, and comprehensive plans. Students selected to participate in LAP services are considered LAP-served students for purposes of LAP enrollment and data reporting.

**LAP Student Data Report:**

- How will student data be used to identify students for LAP services and determine which services are appropriate?
- How will student data be used to monitor progress? How will you formally review student progress?
- How will student data be used to determine whether students are ready to exit LAP services?
- How will the implementation effectiveness of supplemental curriculum/interventions be reviewed? (For example: If observed that a group of students receiving the same intervention are not progressing as expected, how is it determined whether the intervention itself is not effective or if it is not being implemented with fidelity?)
- What method will be used to calculate months of growth?

**The Annual LAP Student Data Report is due by July 1st each year completed in EDS:**

- Report the amount of academic growth of LAP students;
- Report the number of students who gained at least one year of academic growth; and
- Specific practices, activities, and programs used by each building that received LAP funding (*see LAP guiding questions above*).

**Strengthening Student Educational Outcomes: Menus and Reports**

LEAs may provide academic and nonacademic interventions and services to students who are eligible and selected to be served through LAP funds. These interventions and services should align with the identified needs of eligible students and the LEA's comprehensive plan.

Currently, LEAs are encouraged to budget and expend LAP funding using the components of the WISSP. These components include needs assessments, integration and coordination of supports, establishing community partnerships, and data-driven decision making.

# TITLE I, PART A

---

## 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 is 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 (FRL) at each building at the following levels:

- Any **elementary or K-8 school** with 35% or more qualifying students,
- Any **middle school** with 45% or more qualifying students,
- Any **high school** with 50% or more qualifying students.

Title I per pupil allocations increase as the concentration of poverty increases in the district’s census areas. Office of Superintendent of Public Instruction (OSPI) calculates district allocations and districts determine the formula for distributing their per pupil allocations. Schools run as Schoolwide or Targeted Assistance Title I programs during the 2025-26 school year will be identified and notified no later than March 1, 2025.

## GUIDELINES

Title I funds are intended to supplement basic education through Tier 2 interventions and supports for students who are not proficient on the state assessment or who are below grade level on a district assessment. The use of Title I funding must only **supplement, not supplant** (replace), dollars from other sources.

### Consideration for Developing Instructional Programming with Title I

- Identify, plan for, and implement learning strategies for students who are not meeting the

academic standards, according to state and district data, in any of these Title I approved subjects or content areas: reading, writing, language development, math, and/or kindergarten readiness.

- Hire teachers with multiple categories or endorsements to serve students with learning needs in Title I approved subjects.
- Purchase supplemental instructional materials that support students to meet standards and grade-level benchmarks in Title I approved subjects.
- Provide professional development (PD) funds for staff that focus on student learning, implementing new strategies to increase academic achievement, and/or reducing disproportionality as specified in schools' Continuous School Improvement Plans (CSIP) or the District Improvement Plan (DIP). Long-Term Substitutes may attend PD for the staff they are replacing or for unfilled positions.

### Key Requirements of Title I Programs

- Compliance with federal and state regulations.
- Annual school evaluations of the Title I program, to demonstrate that targeted students' academic performance has improved and/or modify the Title I program as needed.
- Funds must be targeted to benefit those students most at risk of not making adequate yearly progress (per district or state data).
- Each school must have a CSIP developed by building administrators, staff, parents, and community members **and** approved by the Office of Accountability. The CSIP should include the four components of a Title I School Improvement Plan:
  - Component One: Needs assessment
  - Component Two: Schoolwide reform strategies
  - Component Three: Activities to ensure mastery
  - Component Four: Coordination and integration of services
- Additionally, each year, schools receiving Title I funds are required to provide a current:
  - 1) Professional development plan
  - 2) School-Parent Compact developed with parent participation
  - 3) Parent involvement plan developed with documented parent participation

Copies of all CSIPs will be posted on the district's website. The Grants & Fiscal Compliance office will work closely with the Office of Accountability to monitor and support schools to ensure CSIPs are compliant and include all required elements.

For questions regarding CSIPs, please contact Tasha James in the Office of Accountability.

### BUDGETING FOR STAFF POSITIONS

Title I may fund staff to provide supplemental instruction in any of these Title I approved subjects for students in preschool to grade 12: reading, writing, mathematics, and readiness within these content areas. When planning Title I staffing, keep the following guidelines for use in mind:

- **Certificated staff (recommended):** Non-homeroom certificated staff, for small-group instruction (i.e., teacher assigned pull-out or push-in groups for remedial or supplemental

instruction in one or more of allowable subject areas). Secondary staff can teach **supplemental** math or reading courses to targeted students.

- **Classified staff:** Must meet [Minimum Employment Requirements](#) adopted July 2023.
- **Hourly tutors** (15 hours per week per tutor recommended): tutors hired by the school to provide supplemental instruction/intervention in **reading, writing, mathematics, and readiness within these content areas.**

Any Title I funded position must be written into a school's CSIP with a detailed explanation for how the position qualifies for Title I funding. All Title I funded positions will be staffed at actual cost. This means schools may only spend up to their allocated amount. For example, if a school is allocated \$120,000 and they fund a teacher who costs \$130,000, the \$10,000 overage will have to be covered by another school funding source. On the other hand, if a school is allocated \$120,000 and they fund a teacher who costs \$110,000, that school will have \$10,000 remaining in their Title I budget.

## **BUDGETING FOR NON-STAFF ITEMS**

In general, as long as the strategies for use are written into a school's CSIP, Title I allocations can be used for supplementary supplies and items requested by the school, including membership dues, registration fees, transportation, and classified and certificated extra time in line with their school improvement goals; supplemental instructional materials; and professional development costs.

When planning Title I non-staff requests, keep the following guidelines for use in mind:

- **Professional development** that is REASONABLE and NECESSARY, so that:
  - Staff training is directly related to programs consistent with the school-wide program, as stated in the CSIP,
  - Training must be in one or more of the Title I approved subjects: writing, mathematics, and/or readiness within these content areas (i.e., Data Teams, Professional Learning Communities, GLAD, Everyday Math),
  - Includes all instructional staff, certificated, classified, and hourly tutors,
  - Long-term substitutes may attend building/district PD,
  - **Registration for conferences** whose agendas target specific learning needs of the school's struggling students and are in allowable subjects, per above (travel & lodging on case-by-case basis, per school's request to the grants department).
- **Multilingual support**
  - Extra time for multilingual staff to translate documents or interpret conversations or presentations.
  - Publishing documents related to Title I program in multiple languages.
- **Student learning materials & supplies (must be approved by the grants office before ordering)**
  - Supplemental instructional materials that meet the intents and purposes of the programs combined in the school-wide program and are documented in the CSIP,
  - Items that are NOT part of the school's core educational program (i.e., math materials for after-school program for targeted students or research-based materials targeted to the specific learning needs of struggling students),

- Supplies essential to supplemental programs combined in the school-wide program, stated in CSIP.

**The Grants & Fiscal Compliance office must pre-approve all Title I items. Please contact the school's assigned Title I Consulting Teacher to develop budget plans or to make program changes.**

## **USE OF TITLE I PARENT INVOLVEMENT FUNDING**

Federal law requires a minimum of 1% of each district's Title I allocation be set aside for parent involvement, and these funds are automatically added to the school budget under cost center \_\_R5127AZ0. Activities must be for the purpose of increasing parent/family engagement of eligible students in their child's education. Parent funds **cannot** be used for the sole benefit of adults (such as English as a Second Language (ESL) classes, citizenship classes, books for parents to learn English, supplies for homeless families, etc.).

### **Allowable uses include:**

- Extra staff time and materials for increasing parent/family involvement, meeting the intents and purposes of the programs combined in the school-wide program, stated in the CSIP.
- Extra staff time to provide support for multilingual, migrant, and homeless families.
- Events and presentations that directly pertain to the school-wide program, stated in the CSIP.

### **To use these funds:**

- Program information must be provided to parents in a language that they understand,
- Schools submitting a requisition to use these funds need to state how the activity addresses the goals and objectives of the Title I program,
- If money is used for food or supplies for a parent meeting, schools must submit copies of the following documents to the Grants & Fiscal Compliance office:
  - 10 days prior to the event - A flyer or other invitation provided to parents,
  - 10 days prior to the event - The meeting agenda showing an agenda item of student academic achievement in one or more Title I approved subjects,
  - POST EVENT - The event sign-in sheets indicating which signees were parents and which were staff.

Generally, there is a very high burden of proof to show that paying for food and beverages with federal funds is necessary to meet the goals and objectives of a federal grant. These determinations must be made on a case-by-case basis, and schools will have to make a compelling case that the unique circumstances they have identified would justify these costs as **reasonable and necessary**.

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

## 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

---

## 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 at the DEEL website:  
<https://www.seattle.gov/education/big-initiatives/fepp-levy/school-based-investments>

## BUDGETING & APPROPRIATE USES OF FEPP LEVY FUNDING

The intent of this section is to inform schools' budgeting of FEPP 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 2025-26 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 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),
- 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

---

### **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

# ACCOUNT CODE REFERENCE GUIDE

---

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 which 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 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. (ex. "AD" is Adams).

## 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> ___	Middle School CTE
___ <b>34</b> ___	High 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

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

### **Baseline 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 despite the individual line's budget amount if there is sufficient budget in total for the 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 2025-26 district-wide average position costs. This list is primarily used for budgeting staff with non-staff (discretionary) 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 discretionary dollars (per-pupil or equity allocations) into FTE. These rates are **estimated for budgeting purposes at the time of budget development and subject to change.**

**2025-26 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. We encourage schools to budget something in reserves for any staff on grants as a precaution against actual salaries being higher than what is being estimated at budget time.**

<b>Position</b>	<b>Commitment Item</b>	<b>Average Salary at 1.0 FTE with Pension, Payroll Tax, &amp; Medical</b>
<b>Certificated Administrative Staff</b>		
Assistant Principal – Elementary	22201058	\$223,822
Assistant Principal – K-8	22403752	\$234,163
Assistant Principal – Middle School	22401059	\$233,862
Assistant Principal – High School	22401060	\$243,400
<b>Certificated Instructional Staff</b>		
Teacher – Kindergarten	23101180	\$155,511
Teacher – Elementary	23101190	\$155,511
Teacher – Elementary PCP/Specialist	23403483	\$155,511
Teacher – Elementary Instrumental Music (EIM)	23101705	\$155,511
Teacher – Elementary, Bilingual BE–ESL	23301173	\$162,612
Teacher – Middle School	23201205	\$156,453
Teacher – Alternative Middle School	23201215	\$156,453
Teacher – CTE, Middle School	23202952	\$156,453
Teacher – High School	23201210	\$156,507
Teacher – CTE, High School	23201230	\$156,507
Teacher – Secondary, Bilingual BS–ESL	23301175	\$162,612
Teacher – Special Education	23301240	\$149,896
Academic Intervention Specialist – Reading/Math	23303934	\$164,962
Academic Intervention Specialist – Professional Dev.	24003933	\$173,252

<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	\$166,942
Counselor – Elementary	24201418	\$149,292
Counselor – Middle School	24201422	\$164,972
Counselor – High School	24201420	\$166,276
Head Teacher	24001689	\$172,122
House Administrator	24001700	\$166,504
Librarian – Elementary	24101710	\$175,929
Librarian – Middle School	24101712	\$173,125
Librarian – High School	24101713	\$176,064
Nurse	24701730	\$152,426
Social Worker	24401423	\$149,292

<b>Classified Instructional Staff</b>		
Instructional Assistant - 203	39106530	\$82,576
Language Immersion IA - 203	39106389	\$91,947
Bilingual IA - 203	39106531	\$87,019
Special Education IA - 203	39106860	\$85,275

<b>Classified Support Staff</b>		
Admin Secretary – Elementary - 222	39406057	\$107,100
Admin Secretary – Middle School - 260	39406061	\$121,341
Admin Secretary – High School - 260	39406063	\$124,533
Admin Secretary – Alternative - 222	39406060	\$107,100
Admin Secretary – Alternative - 260	39406062	\$125,858
Assistant Secretary – Middle School - 203	39400155	\$82,794
Assistant Secretary – High School - 222	39406115	\$85,796
Attendance Specialist – Middle School - 203	39406150	\$79,771
Attendance Specialist – High School - 203	39406151	\$88,438
Counseling Secretary - 203	39406492	\$73,128
Elementary School Assistant - 203	39406332	\$81,376

<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 (continued)</b>		
Career Center Specialist - 203	39106189	\$91,438
Computer Lab Assistant - 203	39106299	\$92,201
Computer Support Specialist - 260	39600283	\$143,083
Coordinator of School/Family Partnerships - 223	39603035	\$139,640
Correction Education Associate - 203	39106310	\$106,998
Data Registration Specialist – High School - 222	39406319	\$105,784
Data Registration Specialist – High School - 260	39406326	\$125,861
Data Registration Specialist – Middle School - 222	39406318	\$105,784
Family Support Worker - 222	39106380	\$116,229
Fiscal Specialist – High School - 222	39406652	\$109,185
Fiscal Specialist – Middle School & Alternative - 203	39406658	\$88,549
High School Graduation Success Coordinator - 203	39100804	\$96,856
Home School Coordinator - 203	39106510	\$92,393
Library Assistant – Elem & K-8 - 203	39406564	\$70,940
Library Assistant II – High School - 203	39406566	\$87,899
Preschool Instructional Assistant - 203	39103532	\$79,218
Re-Entry/Intervention - 204	39106751	\$113,823
Student and Family Advocate - 204	39106002	\$114,976
Student and Family Advocate - 260	39106881	\$150,991
Youth Services Assistant - 203	39106955	\$83,624

# PENSION, PAYROLL TAXES, & MEDICAL BENEFIT

The following rates reflect the **projected** 2025-26 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**.

This rate list is primarily useful for estimating actual costs. For example, if a department wants to budget for one hour of per diem for a teacher paid at \$40 per hour, they must apply the certificated non-staff taxrate of 21.14% to find the actual cost they will be charged, in this case \$47.15. See *EXAMPLE: How to use rates table*.

Position Type	Expenditure Type	Pension Taxes	Payroll Taxes	Total Tax Rate	Medical Benefits*
<b>Certificated</b>	FTE	8.82%	11.15%	19.97%	\$15,888
	Extra-Time & Stipends	8.82%	11.15%	19.97%	-
<b>Classified</b>	FTE	9.28%	11.15%	20.43%	\$15,888
	Over-Time	9.28%	11.15%	20.43%	-
<b>Certificated &amp; Classified</b>	Substitutes & Hourly	-	11.15%	11.15%	-

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

**EXAMPLE:**  
*How to use rates*

	A	B	C	D	E	F	G	A+B+C+D+F+G
	Base Pay	Contract Days*	Tech Days*	RI*	Tax Rate	Taxes	Medical	Total Cost
<b>Certificated FTE</b>	\$96,957	\$2,693	\$2,155	\$14,641	19.97%	\$23,254	\$15,888	\$155,588
<b>Classified FTE</b>	\$74,734	-	-	-	20.43%	\$15,268	\$15,888	\$105,890
<b>Classified Over-Time</b>	\$42.08	-	-	-	20.43%	\$8.60	-	\$50.68
<b>Substitutes</b>	\$38.39	-	-	-	11.15%	\$4.28	-	\$42.67
<b>Hourly Staff</b>	\$20.76	-	-	-	11.15%	\$2.31	-	\$23.07

\* Contract Days, Tech Days, & RI (Responsibility/Incentive) pay is for certificated staff.

# STIPENDS

The following list reflects 2025-26 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 reflecting the total estimated cost to the school.

**2025-26 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	\$4,871
Building Safety Committee	20220649	\$2,000	\$2,399
Chemical Hygiene Officer I	20220555	\$1,568	\$1,881
Chemical Hygiene Officer II	20220556	\$1,306	\$1,567
Chemical Hygiene Officer III	20220557	\$980	\$1,176
Dept Head I: 30 or More classes or 7 or More FTE'S	20220500	\$3,898	\$4,676
Dept Head II: 16-29 classes or 4-6 FTE'S	20220501	\$3,261	\$3,912
Dept Head III: 6-15 classes or 2-3 FTE'S	20220502	\$2,798	\$3,357
Dept Head IV: 1-5 classes or 0.2-1 FTE	20220503	\$1,819	\$2,182
Educational Tech Leader I (Elem Level)	20220547	\$2,055	\$2,465
Educational Tech Leader I (Sec Level)	20220548	\$2,321	\$2,785
Elem Curriculum	20220504	\$2,055	\$2,465
Elem Instruction	20220505	\$2,055	\$2,465
Elem Music (Choral)	20220506	\$1,198	\$1,437
Head Counselor	20220520	\$3,467	\$4,159
Instructional Liaison	20220508	\$2,055	\$2,465
Racial Equity Team	20220632	\$4,060	\$4,871
Subj Matt Spec I	20220511	\$2,321	\$2,785
Subj Matt Spec II	20220512	\$1,867	\$2,240
Subj Matt Spec III	20220513	\$1,581	\$1,897
Subj Matt Spec IV	20220514	\$1,464	\$1,756
Teacher Advisory Council	20220564	\$1,154	\$1,384
Team Leader I: 7 or More FTE'S	20220515	\$3,898	\$4,676
Team Leader II: 4-6 FTE'S	20220516	\$3,261	\$3,912
Team Leader III: 2-3 FTE'S	20220517	\$2,798	\$3,357
Team Leader IV: 0.2-1 FTE	20220518	\$1,819	\$2,182

<b>Stipend Title</b>	<b>Commitment Item</b>	<b>Stipend Amount</b>	<b>School Responsibility</b>
<b>Extra-Curricular (Discretionary)</b>			
Annual	20220601	\$2,660	\$3,191
Building Coordinator Athletics	20220613	\$1,955	\$2,345
Debate	20220602	\$1,481	\$1,777
Elem Recreational	20220603	\$1,982	\$2,378
Elem School-Home Communication Coordinator	20220604	\$1,982	\$2,378
Newspaper	20220605	\$2,660	\$3,191
Safety Patrol	20220606	\$1,408	\$1,689
Senior Class Advisor	20220607	\$1,594	\$1,912
Stockroom	20220608	\$2,520	\$3,023

<b>Band, Choral, Theater, Orchestra</b> is based on size of school, as seen at right.	<b>Commitment Item</b>	<b>Secondary School</b>			
		<b>Stipend Amount/ +Taxes</b>		<b>Stipend Amount/ +Taxes</b>	
		<b><i>less</i> than 1,500 students</b>		<b><i>more</i> than 1,500 students</b>	
Band	20220609	\$1,829	\$2,194	\$2,469	\$2,962
Choral	20220610	\$1,829	\$2,194	\$2,469	\$2,962
Theater	20220611	\$1,829	\$2,194	\$2,969	\$3,562
Orchestra	20220612	\$1,829	\$2,194	\$2,469	\$2,962
Theater Prod Asst	20220615	-	-	\$1,511	\$1,813

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

---

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](#)). **2025-26 is an open contract year for most school employees, and so actual costs may be different from the estimates below as the collective bargaining agreements are settled. We encourage schools to budget something 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 2025-26 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. Professional development offered in the 21-22 school year that is not mandatory will be paid at this rate.	\$39.26	\$47.10
<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	\$34.94
<b>Required Activities</b> - Required attendance by certificated employees for activities initiated and established by the administration or required at the building level. Required Professional Development will be paid at the per diem rate for the 21-22 school year	\$40.82	\$48.97

### 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 2025-26 **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	\$303	\$337
	Parapro	\$240	\$267
	Clerical	\$241	\$268

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 [2022-25 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 2025-26 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.

		Rate Effective			
		January 1, 2025		January 1, 2026*	
Position	Job Code	Rate	Rate with Payroll Taxes	Estimated Rate*	Estimated Rate with Payroll Taxes*
Tutor	30597352	\$20.76	\$23.07	\$21.42	\$23.80
Office Helper	30597358	\$20.76	\$23.07	\$21.42	\$23.80
Hourly SPS Students	Varies	\$20.76	\$23.07	\$21.42	\$23.80
Playground Supervisor	30597356	\$20.76	\$23.07	\$21.42	\$23.80
Volunteer/Tutor Coordinator	30597357	\$20.76	\$23.07	\$21.42	\$23.80

\* Estimated Rate

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

# SPECIAL EDUCATION EXPENDITURE GUIDE

<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	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	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 ME 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 ME 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.

See the “Special Education” section on page 40 of this book for an in-depth overview of this information.

# LIST OF IMPORTANT FORMS

---

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

- [Multilingual School Plan](#)
- [Intent to Apply for a Grant and Request Advance Commitment for Grant](#)
- [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](#)