KENT SCHOOL DISTRICT
2026-2027 Budget

SUCCESSFULLY PREPARING ALL STUDENTS FOR THEIR FUTURES

Adopted June 24, 2026

KENT SCHOOL DISTRICT | 12033 SE 256TH STREET, KENT, WA 98030-6503 WWWKENT.K12.WA.US

Last update: 6/22/26

2026-2027 DISTRICT BUDGET
Kent School District

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Associate Superintendent of Teaching & Learning

Daman Hunter
Associate Superintendent of Human Resources

Spencer Pan
Sr. Executive Director, Strategic Initiatives & Operations

Raul Parungao
Executive Director of Finance

TABLE OF CONTENTS

SECTION I – Financial Information ..... 1 Go there!

Budget Overview, All Funds 2
Comparison of Proposed Budgets, 2026-27 vs. 2025-26 2
General Fund 2026-27 Revenue Summary by Major Source 4
General Fund Revenue Detail, Multi-Year Comparison 6
Local Levy Funding 7
Historical Comparison (10 Yr) – Assessed Values, Tax Rates & Levies 8
General Fund 2026-27 Expenditure Summary by Major Program 10
General Fund Expenditures by Program/Activity/Object, Multi-Year Comparison 11
General Fund 2026-27 Expenditures by Major Program, with Program Descriptions 12
General Fund Expenditures by Major Program, Multi-Year Comparison 13
General Fund Expenditures by Activity Group, with Activity Description 14
2026-27 Required MSOC Budget & Disclosure 15
2026-27 Projected Ending Fund Balance, General Fund 16
4-Year Forecast, All Funds ..... 17 Go there!

SECTION II – Staffing and Enrollment ..... 19 Go there!

2026-27 Budgeted Staff Full-Time Equivalent (FTE) 20
2-Year Budget Comparison of staff FTE by Program/Activity 21
Staff FTE Totals by Type (CIS, CAS, CLS) 22
2026-27 Projected Student Enrollment 23
Ten-Year Historical Enrollment Analysis 23

SECTION III – Detail Budget Information, Schools and Central Administration ..... 25 Go there!

2026-27 MSOC Allocations – Schools (w/previous 2-Year Comparisons) 26-27
2026-27 Detail Budgets by School 28-39
2026-27 MSOC Allocations – Central Administration 40-42
2026-27 Grant & Categorical Program MSOC Budgets 43

SECTION IV – Other Funds ..... 45 Go there!

Capital Projects Fund 46
Debt Service Fund 48
Transportation Vehicle Fund 49
Associated Student Body (ASB) Fund 50

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2026-2027
Budget

Financial Information

SECTION I

2026-2027 BUDGET OVERVIEW

All Funds

KENT SCHOOL DISTRICT #415 BUDGET SUMMARY by FUND 2026-2027							
		General Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Transportation Vehicle Fund	Total All Funds
A	Beginning Fund Balance	**$ 35,900,000**	**$ 98,729,800**	**$ 11,435,366**	**$ 2,137,911**	**$ 2,774,818**	**$ 150,977,895**
B	Revenues	560,457,430	38,915,908	20,918,514	2,575,184	1,388,260	624,255,296
C	Transfers-In	4,617,000	-	-	-	-	4,617,000
D	Total Available	$ 600,974,430	$ 137,645,708	$ 32,353,880	$ 4,713,095	$ 4,163,078	$ 779,850,191
E	**Expenditures**	**$ 568,953,528**	**$ 70,069,515**	**$ 21,079,776**	**$ 3,170,694**	**$ 2,003,840**	**$ 665,277,353**
F	Transfers-Out	-	4,617,000	-	-	-	4,617,000
G	**Ending Fund Balance**	**$ 32,020,902**	**$ 62,959,193**	**$ 11,274,104**	**$ 1,542,401**	**$ 2,159,238**	**$ 109,955,838**

COMPARISON OF ANNUAL BUDGETS by FUND 2026-27 vs. 2025-26						
	General Fund	Capital Projects Fund	Debt Service Fund	ASB Fund	Transportation Vehicle Fund	Total All Funds
2026-27	**$ 568,953,528**	**$ 74,686,515**	**$ 21,079,776**	**$ 3,170,694**	**$ 2,003,840**	**$ 669,894,353**
2025-26	570,434,955	59,726,796	19,704,676	3,187,154	3,001,800	656,055,381
Increase / (Decrease)	$ (1,481,427)	$ 14,959,719	$ 1,375,100	$ (16,460)	$ (997,960)	$ 13,838,972

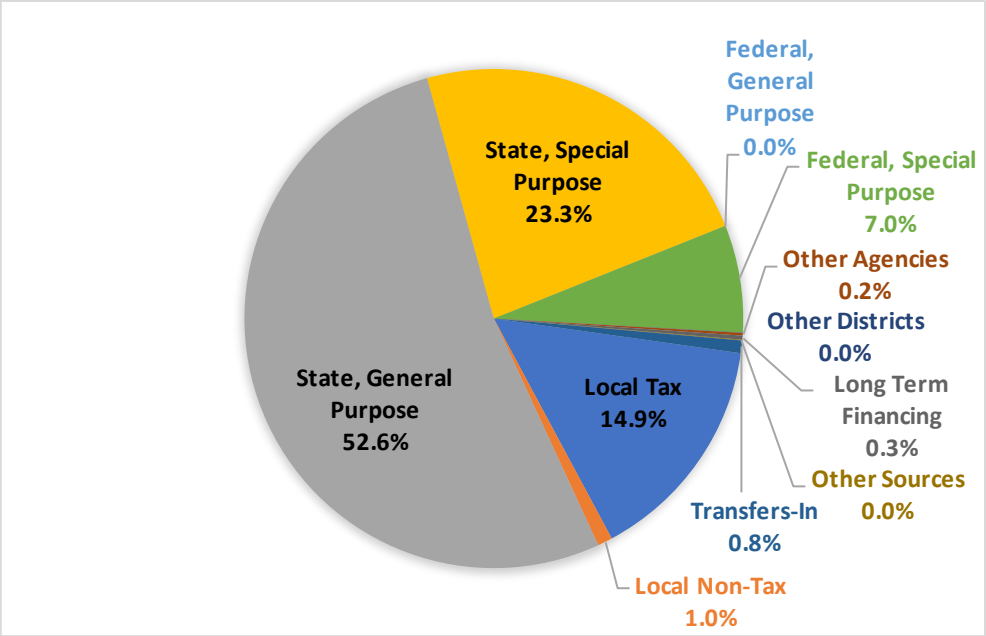
**Expenditures and Transfers-Out*

GENERAL FUND
REVENUE

2026-2027 Revenue Sources - General Fund

The graph shows the percent of total from the revenue sources indicated.

Fund	Major Revenue Source	2026-27
10 General Fund		
	Local Tax	$ 84,429,576
	Local Non-Tax	5,449,760
	State, General Purpose	296,986,840
	State, Special Purpose	131,389,824
	Federal, General Purpose	10,000
	Federal, Special Purpose	39,303,582
	Other Districts	130,000
	Other Agencies	965,152
	Long Term Financing	1,500,000
	Other Sources	275,000
	Transfers-In	4,617,000
	Total Revenue	**$ 565,056,734**



Note: Total revenue budget includes contingency

GENERAL FUND
REVENUE (Detail by Source)
Multi-Year Comparisons

DETAIL REVENUE BY SOURCE and PROGRAM - GENERAL FUND

Fund	Source	Program	2023-24	2024-25	F-195 2025-26 Budget*	F-195 2026-27 Budget*
10	1100 Local Property Tax	00 Unassigned	$ 75,800,623	$ 77,083,780	$ 81,110,564	$ 84,429,576
	1500 Timber Excise Tax	00 Unassigned	114	105	-	-
	2100 Tuition & Fees	00 Unassigned	89,784	100,263	136,000	196,000
		88 Day Care Prgm	195,259	199,771	216,000	261,500
	2200 Sale of Goods, Supplies, Materials	00 Unassigned	15,973	15,620	25,000	20,000
		31 CTE	9,634	10,600	10,000	5,000
		89 Community Prgms	164,075	209,492	200,000	240,000
		98 Food Service	701,170	170,989	450,000	250,000
	2300 Investment Earnings	00 Unassigned	2,642,837	2,577,742	2,500,000	2,300,000
	2500 Gifts and Donations	00 Unassigned	279,035	289,815	500,000	548,510
	2600 Fines and Damages	00 Unassigned	16,710	31,386	25,000	28,000
	2700 Rentals and Leases	00 Unassigned	593,684	626,334	598,500	590,750
	2800 Insurance Recoveries	00 Unassigned	97,144	1,361	550,000	450,000
	2900 Local Support, Nontax, Unassigned	00 Unassigned	500,453	718,586	535,000	560,000
		10 E-Rate	-	-	-	-
	3100 Apportionment	00 General State Apportionment	267,013,488	278,345,496	289,190,762	287,404,657
		21 Special Education	8,774,553	10,108,503	9,394,469	9,582,183
	3300 Local Effort Assistance (LEA)	00 Unassigned	-	-	-	-
	4100 State, Special Purpose	00 Unassigned	924	613,003	5,500,000	5,500,000
		21 Special Education	49,544,960	57,332,636	63,280,387	69,226,063
		55 Learning Assistance Prgm (LAP)	15,302,895	16,372,824	16,243,842	15,567,594
		58 Special & Pilot Programs, State	2,709,569	3,266,034	2,665,500	2,219,800
		59 Regional Justice Center	-	-	-	-
		65 Transitional Bilingual, State	13,333,030	15,099,283	15,731,623	16,091,681
		74 Highly Capable	877,126	911,487	939,659	937,815
		98 School Food Services	2,543,102	4,344,535	1,330,000	3,500,000
		99 Pupil Transportation	16,720,094	18,573,992	18,389,058	18,151,871
	4300 Other State Agencies, Unassigned	00 Unassigned	96,731	118,820	45,000	45,000
	4358 Special & Pilot Prgms, Other Agencies	58 Special & Pilot Prgms, State	862,886	896,618	-	-
	4399 Other State Agencies, Transportation	99 Pupil Transportation	25,569	163,161	150,000	150,000
	5200 General Purpose Direct Federal Grants	00 Unassigned	-	-	-	-
	5500 Federal Forests	00 Unassigned	-	32,751	15,000	10,000
	6100 Special Purpose - OSPI, Unassigned	00 Unassigned	1,145,412	1,083,407	6,080,550	7,400,000
		11 Federal, SLFRF	-	-	-	-
		12 Federal, ESSER I,II	-	-	-	-
		13 Federal, ESSER III	20,122,159	-	-	-
		14 Federal, ESSER III-Learning Loss	11,467,296	-	-	-
		23 Special Education - Federal, ARP-IDEA	-	-	-	-
		24 Special Education - Federal	6,254,003	6,436,820	6,737,746	6,409,820
		38 Vocational - Federal	388,512	299,893	299,893	335,000
		51 ESEA Disadvantaged - Federal	9,181,934	11,325,062	12,398,570	10,886,769
		52 Other Title Grants, ESEA - Federal	1,891,737	1,658,599	3,354,820	1,965,052
		64 Limited English Proficiancy - Federal	1,164,091	1,804,458	1,429,227	1,020,334
		98 School Food Services	9,803,817	9,541,776	9,500,000	9,500,000
	6200 Direct Special Purpose Grants	00 Unassigned	17,163	54,867	115,000	-
		10 E-Rate	638,762	152,552	-	500,000
		52 Other Title Grants, ESEA - Federal	-	-	-	-
		68 Indian Education - Federal	63,265	68,085	64,264	59,607
		79 JROTC Program	-	-	-	115,000
	6300 Federal Grants, Other Entities	00 Unassigned	936,724	17,997	-	-
		11 Federal, SLFRF	-	460,000	230,000	-
		21 Special Education - State	11,359	7,604	15,000	12,000
		98 USDA Commodities	1,000,614	1,198,089	1,100,000	1,100,000
	7100 Program Participation - Unassigned	00 Unassigned	-	-	-	-
		21 Special Education	-	-	-	-
		99 Transportation	86,689	135,524	90,000	130,000
	8100 Governmental Entities	00 Unassigned	621,766	583,403	540,000	579,000
	8101 Governmental Entities, Enrichment	01 Local Sub-Fund	-	4,969	-	271,152
	8189 Community Services	89 Other Community Services	-	20,605		-
	8200 Private Funds	00 Unassigned	96,911	33,199	150,000	75,000
	8500 Educational Service Districts	00 Unassigned	4,086	13,744	50,000	40,000
	9300 Sale of Equipment	00 Unassigned	32,945	4,296	35,000	25,000
	9400 Insurance Recoveries	00 Unassigned	-	1,024,039	-	250,000
	9500 Long Term Financing	00 Unassigned	256,553	1,210,099	-	1,500,000
	9901 Transfers - Other Sources	00 Unassigned	672,040	883,681	3,625,000	4,617,000
			$ 524,769,262	**$ 526,237,755**	**$ 555,546,434**	**$ 565,056,734**

**Budgeted amounts include Contingency*

LOCAL LEVY FUNDING

- On November 7, 2023, voters approved the current Replacement **Educational Programs and Operations (EP&O) Levy**. This three-year Levy, which expires in December of 2027, supports educational programs, student learning and staffing.
- In November of 2024, voters approved the current **Capital Improvement and Technology Levy**. This four-year Levy, which expires in December of 2027, funds both technology and critical repair projects not funded by the 2016 Bond.
- Levy collections in the Debt Service Fund support principal and interest payments on previously approved debt issuance (Bonds).

General Fund
Replacement *Educational Programs & Operations (EP&O) Levy*
Local Property Tax Collections

Collection Year	Excess Levy Amount	Collection %	Amount Budgeted
Fall 2026	$ 82,907,500	47.38%	$ 39,281,574
Spring 2027	$ 85,800,000	52.62%	$ 45,147,960
			$ 84,429,534

Capital Projects Fund
Capital Improvement & Technology Levy
Local Property Tax Collections

Collection Year	Excess Levy Amount	Collection %	Amount Budgeted
Fall 2026	$ 32,748,645	47.38%	$ 15,516,308
Spring 2027	$ 33,000,000	52.62%	$ 17,364,600
			$ 32,880,908

Debt Service Fund
Local Property Tax Collections

Collection Year	Excess Levy Amount	Collection %	Amount Budgeted
Fall 2026	$ 19,000,000	47.38%	$ 9,002,200
Spring 2027	$ 21,500,000	52.62%	$ 11,313,300
			$ 20,315,500

Assessed Values, Tax Rates, and Total Levies
10-Year Historical Comparison

Calendar Year		Assessed Value	Timber Assessed Value	Total Assessed Value	Rate Per $1,000	Total Levied
2027*	EP&O	$ 47,617,447,297	$ 389,529	$ 47,617,836,826	1.7200	$ 81,902,679
	CPF	47,617,447,297	55,719	47,617,503,016	0.7000	33,332,252
	DSF	47,617,447,297	55,719	47,617,503,016	0.4000	19,047,001
					2.8200	
2026	EP&O	$ 46,913,741,179	$ 389,529	$ 46,914,130,708	1.7672	$ 82,907,590
	CPF	46,913,741,179	55,719	46,913,796,898	0.6981	32,748,645
	DSF	46,913,741,179	55,719	46,913,796,898	0.4089	19,184,928
					2.8742	
2025	EP&O	$ 45,402,650,174	$ 389,529	$ 45,403,039,703	1.7525	$ 79,567,465
	CPF	45,402,650,174	72,617	45,402,722,791	0.7113	32,295,865
	DSF	45,402,650,174	72,617	45,402,722,791	0.4000	18,160,181
					2.8638	
2024	EP&O	$ 42,411,741,703	$ -	$ 42,411,741,703	1.8034	$ 76,483,639
	CPF	42,411,741,703	91,646	42,411,833,349	0.6975	29,580,494
	DSF	42,411,741,703	91,646	42,411,833,349	0.4628	19,627,730
					2.9636	
2023	EP&O	$ 42,594,780,828	$ 389,529	$ 42,595,170,357	1.7939	$ 76,409,500
	CPF	42,594,780,828	161,180	42,594,942,008	0.6352	27,057,057
	DSF	42,594,780,828	161,180	42,594,942,008	1.1057	47,097,048
					3.5348	
2022	EP&O	$ 35,223,170,101	$ 389,529	$ 35,223,559,630	2.0823	$ 73,344,962
	CPF	35,223,170,101	152,684	35,223,322,785	0.7107	25,031,454
	DSF	35,223,170,101	152,684	35,223,322,785	1.0238	36,062,342
					3.8167	
2021	EP&O	$ 31,302,364,452	$ 389,529	$ 31,302,753,981	2.1659	$ 67,797,790
	CPF	31,302,364,452	47,106	31,302,411,558	0.7350	23,007,238
	DSF	31,302,364,452	47,106	31,302,411,558	0.9270	29,017,292
					3.8279	
2020	EP&O	$ 29,510,155,771	$ 389,529	$ 29,510,545,300	1.6982	$ 50,114,513
	CPF	29,510,155,771	126,251	29,510,282,022	0.7290	21,511,815
	DSF	29,510,155,771	126,251	29,510,282,022	1.4112	41,644,910
					3.8384	
2019	EP&O	$ 27,119,003,230	$ 389,529	$ 27,119,392,759	1.5000	$ 40,679,089
	CPF	27,119,003,230	133,327	27,119,136,557	0.7379	20,011,211
	DSF	27,119,003,230	133,327	27,119,136,557	1.4027	38,040,013
					3.6406	
2018	EP&O	$ 24,195,958,353	$ 389,529	$ 24,196,347,882	2.7778	$ 67,212,615
	CPF	24,195,958,353	110,310	24,196,068,663	0.3315	8,020,997
	DSF	24,195,958,353	110,310	24,196,068,663	1.0781	26,085,782
					4.1874	

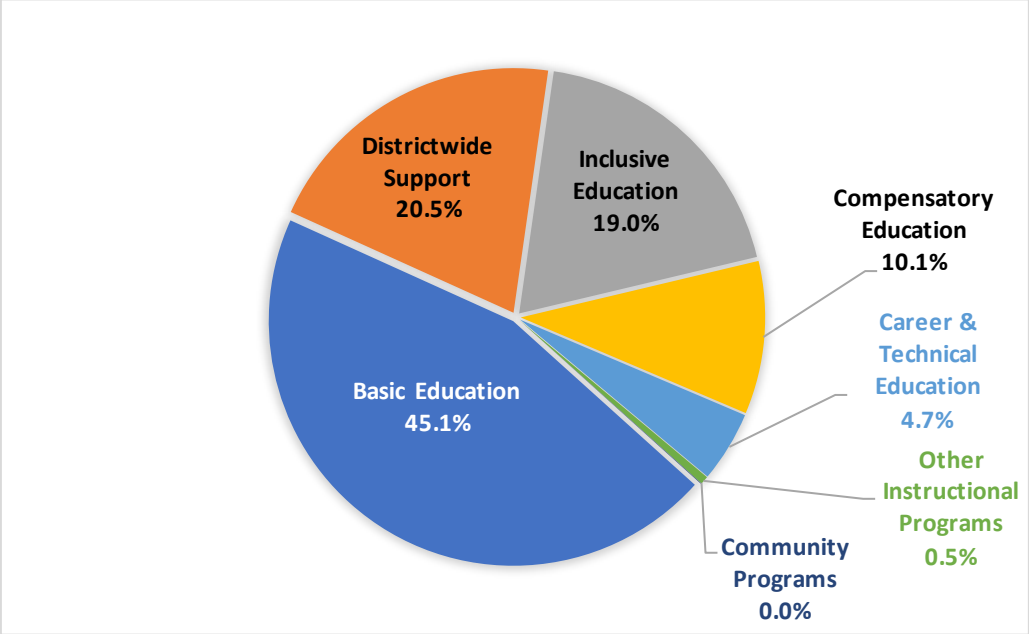
*Note: 2027 Assessed values and tax rates are preliminary estimates
Source: OSPI and Dept. of Revenue

GENERAL FUND EXPENDITURES

2026-2027 Expenditures - General Fund

The graph shows the percent of total from the expenditure programs indicated.

Fund	Expenditure by Program	2026-27
10 General Fund		
	Basic Education	$ 261,051,731
	Districtwide Support	118,741,282
	Inclusive Education	110,116,055
	Compensatory Education	58,501,015
	Career & Technical Education	27,197,889
	Other Instructional Programs	3,131,584
	Community Programs	213,972
	Total Expenditures	**$ 578,953,528**



Note: Total expenditure budget includes contingency

Expenditures by PROGRAM

Multi-Year Comparisons

Program	Actual 2023-24	% of Total	Actual 2024-25	% of Total	Projected 2025-26	% of Total	Proposed Budget (F-195) 2026-27	% of Total
Regular Instruction	$ 256,459,696	49.5%	$ 260,616,923	48.5%	$ 272,327,094	48.3%	$ 261,051,731	45.9%
Federal, ESSER	99,997	0.0%	-	0.0%	-	0.0%	-	0.0%
Federal, SLFRF	9,062,826	1.7%	238,356	0.0%	139,226	0.0%	-	0.0%
Special Education	88,227,326	17.0%	99,702,341	18.6%	111,304,544	19.7%	110,116,055	19.4%
Vocational Education	20,159,952	3.9%	21,883,315	4.1%	24,624,008	4.4%	27,197,889	4.8%
Compensatory Education	44,583,326	8.6%	50,499,608	9.4%	51,140,370	9.1%	48,501,015	8.5%
Other Instructional Programs	3,781,923	0.7%	2,655,973	0.5%	2,494,560	0.4%	3,131,584	0.6%
Community Services	1,224,471	0.2%	588,150	0.1%	943,709	0.2%	213,972	0.0%
District Support Services	94,475,554	18.2%	100,796,462	18.8%	101,204,725	17.9%	118,741,282	20.9%
Total Expenditures by Program	**$ 518,075,071**	**100.0%**	**$ 536,981,128**	**100.0%**	**$ 564,178,236**	**100.0%**	**$ 568,953,528**	**100.0%**

**Budgeted amounts include contingency*

Expenditures by ACTIVITY

Multi-Year Comparisons

Activity Group	Actual 2023-24	% of Total	Actual 2024-25	% of Total	Adopted Budget (F-195) 2025-26	% of Total	Proposed Budget (F-195) 2026-27	% of Total
Teaching & Teaching Support	$ 371,008,642	71.6%	$ 385,426,181	71.8%	$ 406,297,921	72.0%	$ 398,105,203	70.0%
School Administration	35,577,165	6.9%	37,641,132	7.0%	36,675,419	6.5%	39,295,783	6.9%
Central Administration	33,798,124	6.5%	30,588,172	5.7%	33,609,694	6.0%	32,446,658	5.7%
Nutrition Services	12,481,432	2.4%	14,266,839	2.7%	15,188,793	2.7%	15,794,211	2.8%
Transportation	15,202,691	2.9%	17,968,769	3.3%	17,380,731	3.1%	21,595,754	3.8%
Maintenance	32,647,756	6.3%	31,829,622	5.9%	36,142,906	6.4%	40,219,244	7.1%
Other Services	17,359,260	3.4%	19,260,414	3.6%	18,882,772	3.3%	21,496,675	3.8%
Total Expenditure by Activity	**$ 518,075,071**	**100.0%**	**$ 536,981,128**	**100.0%**	**$ 564,178,236**	**100.0%**	**$ 568,953,528**	**100.0%**

**Budgeted amounts include contingency*

Expenditures by OBJECT

Multi-Year Comparisons

Object of Expenditure	Actual 2023-24	% of Total	Actual 2024-25	% of Total	Projected 2025-26	% of Total	Proposed Budget (F-195) 2026-27	% of Total
Certificated Salaries	$ 235,450,003	45.4%	$ 240,518,716	44.8%	$ 252,233,912	44.7%	$ 243,173,443	42.7%
Classified Salaries	84,335,141	16.3%	87,852,104	16.4%	96,603,251	17.1%	96,666,438	17.0%
Payroll Taxes & Other Benefits	106,318,631	20.5%	111,199,512	20.7%	118,246,882	21.0%	118,217,938	20.8%
Supplies	21,481,533	4.1%	20,603,083	3.8%	20,275,537	3.6%	25,933,144	4.6%
Purchased Services	68,756,043	13.3%	73,120,315	13.6%	74,537,562	13.2%	81,586,198	14.3%
Travel	484,255	0.1%	430,969	0.1%	259,324	0.0%	302,544	0.1%
Capital Outlay	1,249,465	0.2%	3,256,429	0.6%	2,021,768	0.4%	3,073,823	0.5%
Total Expenditure by Object	**$ 518,075,071**	**100.0%**	**$ 536,981,128**	**100.0%**	**$ 564,178,236**	**100.0%**	**$ 568,953,528**	**100.0%**

**Budgeted amounts include contingency*

BUDGETED EXPENDITURES BY PROGRAM
2026-2027
In millions

Regular or Basic Education **$ 261.1**

Charged to these programs are direct expenditures for Basic Education. These charges are limited to the activities of instruction, related direct supervision of teachers and associated extra-curricular activities.

Inclusive Education (Special Education) **$ 110.1**

Charged to these programs are the expenditures for providing special education and related services for all handicapped pupils between the ages of birth to twenty-one.

Career & Technical Education (Vocational Education) **$ 27.2**

Charged to these programs are the direct expenditures for operating the secondary Vocational/Technical programs.

Compensatory Education **$ 58.5**

Charged to these programs are the direct expenditures which assist student participation in the regular instructional programs. Examples include remediation programs, Title I, Learning Assistance Program (LAP) and bilingual education.

Other Instructional Programs **$ 3.1**

Charged to these programs are highly capable education, local education program enhancement, and various grants providing for basic skills development, educational improvement and support, and special projects.

Community Services **$ .2**

Charged to these programs are operating costs which benefit the community in general or some smaller segment of the community. Examples include the district's Performing Arts Centers and the summer lunch program.

Support Services **$ 118.7**

Support services include all activities that support the educational programs of the district. Services include maintenance, health services, Board of Directors and Superintendent's office, business operations, human resources, utilities, insurance, data processing, printing, nutrition services and pupil transportation.

$ 578.9

GENERAL FUND
EXPENDITURES by PROGRAM
Multi-Year Comparisons

DETAIL EXPENDITURES by PROGRAM

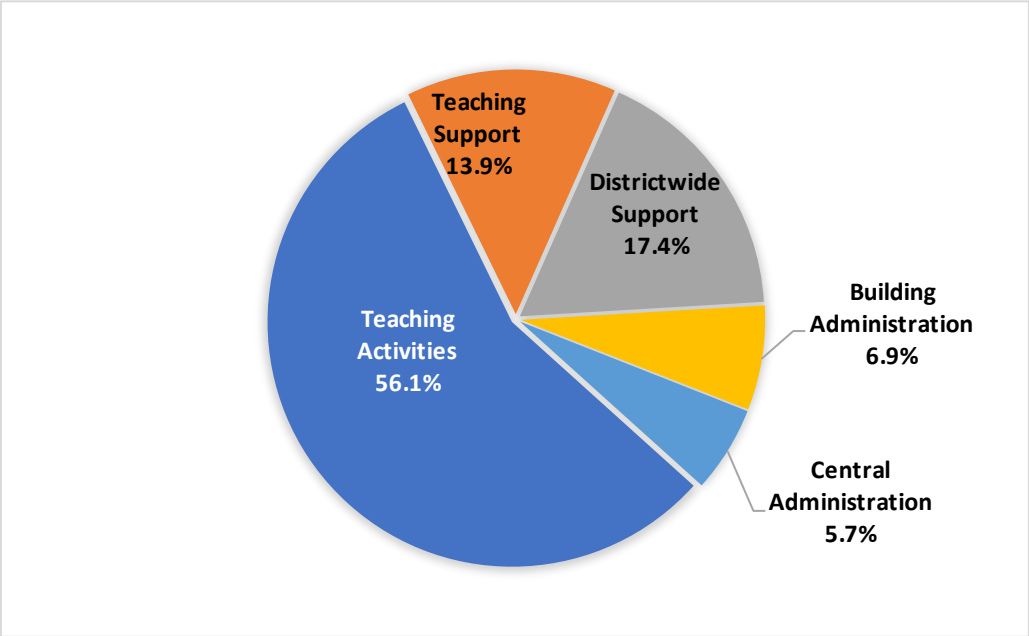
Fund		Program	2023-24	2024-25	F-195 2025-26 Budget*	F-195 2026-27 Budget*
10	01	Basic Education	$ 251,702,519	$ 255,148,070	$ 267,555,100	$ 255,647,927
	02	Basic Education - Alternative Learning Experience (ALE)	$ 1,802,397	$ 2,133,870	1,868,434	1,836,886
	03	Basic Education - Dropout Reengagement (iGrad)	$ 2,954,781	$ 3,334,983	2,976,842	3,566,923
	11	Federal Stimulus - SLFRF	$ 9,062,826	$ 238,356	230,000	-
	12	Federal Stimulus - ESSER II	$ -	$ -	-	-
	13	Federal Stimulus - ESSER III	$ 99,997	$ -	-	-
	14	Federal Stimulus - ESSER III, Learning Loss	$ -	$ -	-	-
	21	Special Education - Supplemental, State	$ 82,215,676	$ 93,524,423	95,603,439	103,043,656
	22	Special Education - Infants & Toddlers, State	$ -	$ -	-	-
	23	Special Education - Federal ARP/IDEA	$ -	$ -	-	-
	24	Special Education - Supplemental, Federal	$ 6,011,651	$ 6,177,918	7,758,271	7,072,397
	31	Vocational - Basic, State	$ 17,350,244	$ 18,677,056	21,260,112	22,072,183
	34	Middle School Career & Technical Education, State	$ 2,437,962	$ 2,919,924	3,908,358	4,802,346
	38	Vocational - Federal	$ 371,747	$ 286,335	288,776	323,359
	39	Vocational - Other Categorical	$ -	$ -	-	-
	51	ESEA Disadvantaged, Federal (Title I)	$ 8,762,374	$ 10,833,804	11,938,922	10,508,464
	52	Other Title Grants under ESEA, Federal	$ 1,810,294	$ 1,583,237	3,230,449	1,770,315
	55	Learning Assistance Program (LAP), State	$ 14,713,500	$ 15,919,313	17,218,225	16,152,895
	58	Special & Pilot Programs, State	$ 3,590,878	$ 3,650,264	1,018,655	839,466
	59	Institutions - Juveniles in Adult Jails (Regional Justice Ctr)	$ -	$ -	-	-
	64	Limited English Proficiency, Federal	$ 1,113,856	$ 1,722,578	1,376,242	984,878
	65	Transitional Bilingual, State	$ 14,371,552	$ 16,589,580	17,907,148	17,912,290
	68	Indian Education, Federal	$ 60,513	$ 65,111	61,882	63,811
	69	Other Compensatory Programs	$ 160,359	$ 135,721	277,232	268,896
	73	Summer School	$ -	$ -	-	-
	74	Highly Capable	$ 805,856	$ 794,012	817,095	822,212
	76	Targeted Assistance - ESSER I	$ -	$ -	-	48,171
	79	Instructional Programs, Other	$ 2,976,067	$ 1,861,961	1,363,910	2,261,199
	89	Other Community Services	$ 1,224,471	$ 588,150	327,479	213,972
	97	District-wide Support	$ 63,847,801	$ 65,455,332	77,398,587	77,624,999
	98	School Food Services	$ 13,318,055	$ 15,143,273	16,261,490	16,848,914
	99	Pupil Transportation	$ 17,309,698	$ 20,197,857	19,788,307	24,267,369
			$ 518,075,071	**$ 536,981,128**	**$ 570,434,955**	**$ 568,953,528**

**Budgeted amounts include Contingency*

2026-2027 Expenditures - General Fund

The graph shows the percent of total from the expenditure activities indicated.

Fund	Expenditure by Activity	2026-27
10 General Fund		
	Teaching Activities	$ 319,113,176
	Teaching Support	78,992,027
	Districtwide Support	99,105,884
	Building Administration	39,295,783
	Central Administration	32,446,658
	Total Expenditures	**$ 568,953,528**



Note: Total expenditure budget includes contingency

Teaching Activities - Classroom instruction and instructional Assistants, extracurricular activities.

Teaching Support - Counselors, librarians, nurses, curriculum, curriculum development, instructional professional development, student safety, etc.

Other Support Functions - Food service operations, pupil transportation, insurance, information systems, printing, facilities maintenance and operations, utilities and warehouse.

Building Administration (Principal's Office) - Duties assigned to the principal, assistant or vice principal, and school office staff, to coordinate and manage the operation of a school building.

Central Administration - Includes supervision of instruction, food service, transportation and facilities; the Board of Directors and Superintendent, as well as the offices of business, human resources, public relations and all associated costs.

Required MSOC Disclosure

Materials, Supplies and Operating Costs

2026-2027 MSOC Budget Report

Program 01, 31, 34 and 97 MSOC Revenue

Regular Instruction MSOC State Funding (Prgm 01, 97)	$ 36,106,910
Grade 7-8 Additional Funding (Prgm 34)	793,012
Grade 9-12 Additional Funding (Prgm 31)	3,329,906
Total MSOC Revenue from State Formula	**$ 40,229,827**

2026-27 Budgeted Expenditures

Object of Expenditure	**Prgm 01,02,03**	**Prgm 31**	**Prgm 34**	**Prgm 97**	**Total by Object**
Debit Transfers	$ 442,889	$ 10,200	$ 1,500	$ 221,774	$ 676,363
Credit Transfers	-	-	-	(341,912)	(341,912)
Supplies & materials	3,358,056	3,257,879	719,285	5,655,070	12,990,290
Contract Services	16,474,686	1,324,302	-	32,962,036	50,761,024
Travel	127,350	-	-	31,238	158,588
Capital Outlay	15,000	-	-	1,833,623	1,848,623
Total by Program	$ 20,417,981	$ 4,592,381	$ 720,785	$ 40,361,829	**$ 66,092,976**

State Funding for MSOC *less than* MSOC Expenditures*	**$ (25,863,149)**

*Note: MSOC variances from the state allocation are supported using local resources (levy & non-tax revenues)

Estimated Fund Balance – General Fund

As of August 31, 2026

2025-26 Ending Fund Balance Estimate

Fund Balance 4/30/26	**$**	**50,734,145**	
Additions to Fund Balance:			
May Revenue estimate		28,134,771	
June Revenue estimate		28,520,907	
July Revenue estimate		55,076,289	
August Revenue estimate		58,220,964	
Anticipated Revenue, May-August	**$**	**169,952,931**	
Reductions to Fund Balance:			
May Salary/Benefit estimate		38,171,030	
May MSOC estimate		5,292,572	
June Salary/Benefit estimate		39,303,937	
June MSOC estimate		5,771,074	
July Salary/Benefit estimate		39,967,757	
July MSOC estimate		7,029,601	
August Salary/Benefit estimate		40,112,624	
August MSOC estimate		9,138,481	
Anticipated Expenditures, May-August	**$**	**184,787,076**	
Estimated Fund Balance 8/31/26	**$**	**35,900,000**	***2026-27 Budgeted Beginning Fund Balance***

Components of Fund Balance:		
(810) Restricted for Other Items	$	50,000
(821) Restricted for Carryover of Restricted Revenues		750,000
(828) Restricted for Carryover of Food Service Revenue		-
(840) Nonspendable Fund Balance-Inventories, Prepaids		1,500,000
(888) Restricted for Self-Insurance		500,000
(888) Assigned to Other Purposes		2,000,000
(890) Unassigned Fund Balance		4,250,944
(891) Unassigned to Minimum Fund Balance Policy		26,849,056
Total Estimated Fund Balance 8/31/26	**$**	**35,900,000**

4-Year Financial Projections – All Funds

Fiscal Year 2027 through 2030

GENERAL FUND	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Beginning Fund Balance	$ 35,900,000	$ 32,020,902	$ 22,412,855	$ 6,464,178
Revenues	565,074,430	575,170,889	584,016,323	599,164,210
Expenditures	568,953,528	584,778,936	599,965,000	615,709,912
Ending Fund Balance	$ 32,020,902	$ 22,412,855	$ 6,464,178	$ (10,081,524)

CAPITAL PROJECTS FUND	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Beginning Fund Balance	$ 98,729,800	$ 62,959,193	$ 43,987,453	$ 48,388,086
Revenues	38,915,908	35,000,000	35,000,000	35,000,000
Expenditures	74,686,515	53,971,740	30,599,367	26,100,000
Ending Fund Balance	$ 62,959,193	$ 43,987,453	$ 48,388,086	$ 57,288,086

DEBT SERVICE FUND	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Beginning Fund Balance	$ 11,435,366	$ 11,274,104	$ 11,915,939	$ 11,960,868
Revenues	20,918,514	21,929,861	22,194,030	19,200,000
Expenditures	21,079,776	21,288,026	22,149,101	22,083,476
Ending Fund Balance	$ 11,274,104	$ 11,915,939	$ 11,960,868	$ 9,077,392

ASB FUND	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Beginning Fund Balance	$ 2,137,911	$ 1,542,401	$ 1,555,258	$ 1,568,179
Revenues	2,575,184	2,596,427	2,609,284	2,622,206
Expenditures	3,170,694	2,583,570	2,596,363	2,609,220
Ending Fund Balance	$ 1,542,401	$ 1,555,258	$ 1,568,179	$ 1,581,165

TRANSP VEHICLE FUND	2026-27 Budget	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Beginning Fund Balance	$ 2,774,818	$ 2,159,238	$ 2,034,238	$ 1,899,238
Revenues	1,388,260	1,375,000	1,365,000	1,355,000
Expenditures	2,003,840	1,500,000	1,500,000	1,500,000
Ending Fund Balance	$ 2,159,238	$ 2,034,238	$ 1,899,238	$ 1,754,238

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SECTION II

2026-2027 Budget

Staffing & Enrollment

Personnel and Staffing

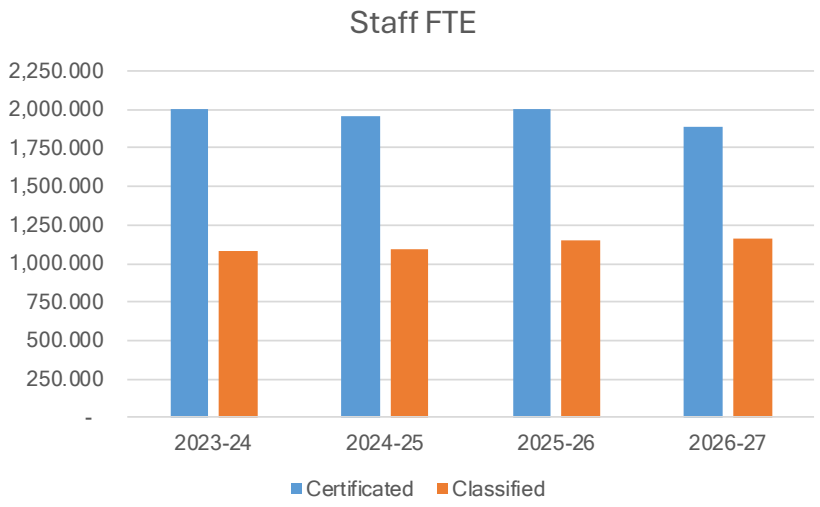
The district strives to recruit and retain quality employees, as emphasized in Goal 4 of the district's strategic plan to "recruit, hire, develop, and retain a diverse and premier workforce". Approximately 62% or 1,889.5 FTE of the total budgeted staff positions are for certificated positions (positions requiring teaching certificate/endorsement). The budget also includes approximately 1,160 full-time equivalent (FTE) classified staff to assist in support roles such as business operations, food services, classroom and school office assistants, custodians, bus drivers, and technology support.

The district allocates staff resources to schools based on their enrollment by grade or subject and the needs of their students. Actual staffing is based on the specific instructional programs offered at each individual building.

The total number of full-time equivalent (FTE) employees included in the 2026-27 budget is expected to be 3,049.91 as shown in the table below.

Employees Full Time Equivalent (FTE)	**Actual* 2023-24**	**Actual* 2024-25**	**Actual* 2025-26**	**Budget 2026-27**
Certificated	2,003.701	1,953.450	1,996.374	1,889.483
Classified	1,077.368	1,092.380	1,154.233	1,160.427
Total	3,081.069	3,045.830	3,150.607	3,049.910

*Actual FTE as of May of each year



The table below provides a comparison of budgeted & actual FTE (2025-26) to budgeted FTE (2026-27) by Instructional Program and Activity:

	CERTIFICATED STAFF				CLASSIFIED STAFF				
	BUDGET 2025-26 FTE	Actual MAY 2025-26 FTE	BUDGET 2026-27 FTE	Year-to-Year Budget Increase / (Decrease)	BUDGET 2025-26 FTE	Actual MAY 2025-26 FTE	BUDGET 2026-27 FTE	Year-to-Year Budget Increase / (Decrease)	Total Increase/(Decrease
Basic Education (01,02,03)									
21 Supervision	22.710	20.796	15.600	(7.110)	26.331	22.092	20.481	(5.850)	
22 Learning Resources	26.266	23.716	23.066	(3.200)	17.538	17.634	5.133	(12.405)	
23 Principal's Office	106.000	106.586	101.700	(4.300)	121.810	121.452	120.422	(1.388)	
24 Guidance & Counseling	79.800	82.496	79.400	(0.400)	-	4.596	3.453	3.453	
25 Pupil Mgmt. & Safety	-	-	-	-	44.893	39.935	40.612	(4.281)	
26 Health/Related Services	20.400	21.044	22.800	2.400	26.167	24.143	19.744	(6.423)	
27 Teaching	1,092.605	1,080.406	996.666	(95.939)	11.105	10.894	13.213	2.108	
28 Extracurricular	-	2.998	1.998	1.998	-	-	-	-	
31 Instructional Prof Dev	5.000	5.600	4.600	(0.400)	1.700	-	0.689	(1.011)	
32 Instructional Technology	-	-	-	-	5.000	-	-	(5.000)	
35 Pupil Safety	-	-	-	-	17.542	17.385	17.542	-	
Subtotal	**1,352.781**	**1,343.642**	**1,245.830**	**(106.951)**	**272.086**	**258.131**	**241.289**	**(30.797)**	**(137.748)**
Enroll Stabilization/SLFRF (11)									
21 Supervision	-	-	-	-	1.000	-	-	(1.000)	
24 Guidance & Counseling	-	-	-	-	-	1.000	-	-	
27 Teaching	-	-	-	-	-	-	-	-	
Subtotal	**-**	**-**	**-**	**-**	**1.000**	**1.000**	**-**	**(1.000)**	**(1.000)**
Special Education (21,22,24)									
21 Supervision	4.000	8.332	3.500	(0.500)	10.000	7.477	8.000	(2.000)	
23 Principal's Office	1.000	1.000	1.000	-	1.000	1.000	1.000	-	
24 Guidance & Counseling	3.500	0.500	0.500	(3.000)	-	0.182	0.182	0.182	
26 Health/Related Services	155.100	143.062	153.190	(1.910)	3.360	3.620	3.610	0.250	
27 Teaching	220.500	219.060	210.800	(9.700)	267.000	271.648	283.962	16.962	
Subtotal	**384.100**	**371.954**	**368.990**	**(15.110)**	**281.360**	**283.927**	**296.754**	**15.394**	**0.284**
Vocational Education (31,34,38)									
21 Supervision	2.000	3.000	1.000	(1.000)	1.400	0.827	1.815	0.415	
24 Guidance & Counseling	-	-	-	-	6.221	6.555	6.556	0.335	
27 Teaching	106.100	103.519	111.240	5.140	5.429	6.334	7.133	1.704	
Subtotal	**108.100**	**106.519**	**112.240**	**4.140**	**13.050**	**13.716**	**15.504**	**2.454**	**6.594**
Compensatory Education (5x,6x)									
15 Public Relations	-	-	-	-	-	-	-	-	
21 Supervision	1.000	2.112	0.400	(0.600)	3.001	5.929	7.751	4.750	
24 Guidance & Counseling	37.267	34.611	30.070	(7.197)	23.392	17.378	14.757	(8.635)	
25 Pupil Mgmt. & Safety	-	-	-	-	-	-	-	-	
27 Teaching	116.273	107.959	105.883	(10.390)	138.587	122.901	121.283	(17.304)	
31 Instructional Prof Dev	22.750	25.477	22.070	(0.680)	1.304	1.000	1.000	(0.304)	
Subtotal	**177.290**	**170.159**	**158.423**	**(18.867)**	**166.284**	**147.208**	**144.791**	**(21.493)**	**(40.360)**
Other State, Fed, Spcl Prgms (7x)									
21 Supervision	2.250	2.250	2.000	(0.250)	-	-	-	-	
24 Guidance & Counseling	-	-	-	-	-	-	0.340	0.340	
27 Teaching	-	-	-	-	-	-	-	-	
Subtotal	**2.250**	**2.250**	**2.000**	**(0.250)**	**-**	**-**	**0.340**	**0.340**	**0.090**
Districtwide Support (97)									
11 Board of Directors	-	-	-	-	1.000	-	-	(1.000)	
12 Superintendent's Office	1.850	1.850	1.850	-	7.000	3.000	4.000	(3.000)	
13 Business Office	-	-	-	-	24.500	22.796	22.500	(2.000)	
14 Human Resources	-	-	-	-	29.570	28.849	29.868	0.298	
15 Public Relations	-	-	-	-	6.000	4.785	4.000	(2.000)	
61 M&O Supervision	-	-	0.150	0.150	13.000	7.319	6.850	(6.150)	
62 Grounds Maintenance	-	-	-	-	12.000	10.531	10.000	(2.000)	
63 Operation of Buildings	-	-	-	-	141.375	129.858	127.375	(14.000)	
64 Maintenance	-	-	-	-	25.000	23.088	25.000	-	
72 Information Technology	-	-	-	-	35.727	41.560	40.000	4.273	
73 Printing	-	-	-	-	3.000	3.000	3.000	-	
74 Warehousing & Distribution	-	-	-	-	4.000	4.000	4.000	-	
							0		
Public Activities (89)	-	-	-	-	-	-	-	-	
Food Services (98)	-	-	-	-	76.860	70.242	73.616	(3.244)	
Transportation (99)	-	-	-	-	112.195	101.222	111.540	(0.655)	
Subtotal	**1.850**	**1.850**	**2.000**	**0.150**	**491.227**	**450.250**	**461.749**	**1.850**	**2.000**
TOTAL FTE, All Programs	**2,026.371**	**1,996.374**	**1,889.483**	**(136.888)**	**1,225.007**	**1,154.232**	**1,160.427**	**(33.252)**	**1,859.486**

TOTAL Budgeted FTE, 2025-26	3,251.378	
TOTAL Budgeted FTE, 2026-27	3,049.910	
Variance	**(201.468)**	**Budget FY26 to Budget FY27**
TOTAL Actual FTE last year (May)	3,150.606	
TOTAL Budgeted FTE, 2026-27	3,049.910	
Variance	**(100.696)**	**Actual May FY26 to Budget FY27**

	2025-26 Budgeted FTE	2026-27 Budgeted FTE	Increase / (Decrease)
CIS	1,887.56	1,763.683	(123.878)
CAS	138.810	125.800	(13.010)
CLS	1,225.007	1,160.427	(64.580)
	3,251.378	3,049.910	-

CIS: Certified Instructional Staff
CAS: Certified Administrative Staff
CLS: Classified Staff

The following table compares district staffing levels (FTE) for 2026-27 to the previous two years. This data reflects total district staff, all programs included.

	A	B	C	D	= D - B	= D - C
	2024-25 Actual (May)	2025-26 Budget (F-195)	2025-26 Actual (May)	**2026-27 Budget (F-195)**	Difference FY26 vs. FY27 Budget	Difference FY26 Actual vs FY27 Budget
Certificated Instructional Staff (CIS)	1,814.062	1,885.561	1,850.448	1,762.283	(123.278)	(88.165)
Certificated Administrative Staff (CAS)	139.388	140.810	145.926	127.200	(13.610)	(18.726)
Classified Staff (CLS)	1,092.380	1,225.007	1,154.233	1,160.427	(64.580)	6.194
Total Staff FTE - All Programs	3,045.830	3,251.378	3,150.607	3,049.910	(201.468)	(100.697)

Enrollment

The table below presents 2026-27 projected student enrollments, including comparisons to the 2025-26 budgeted enrollment and 2025-26 final annual average enrollment (AAFTE):

Enrollment:	**Budgeted AAFTE** 2025-26	**Actual FTE** October 2025-26	**Final** (June) AAFTE 2025-26	**Budgeted AAFTE** 2026-27	Increase/(Decrease) FY27 Budget vs. FY26 Final AAFTE
Elementary Schools (K-5)	11,468.90	11,029.93	11,073.93	10,848.18	(225.75)
Middle Schools (6-8)	5,686.13	5,659.47	5,631.52	5,666.98	35.46
High Schools (9-12)	6,628.62	6,218.57	6,077.52	6,265.81	188.29
Kent Laboratory Academy (3-12)	256.34	286.03	271.30	295.85	24.55
Transitional Outreach Prgm (TOP)	80.00	84.00	84.00	82.00	(2.00)
ALE Programs / Virtual Academy	180.00	126.71	181.05	190.00	8.95
Running Start	1,017.89	1,138.79	1,110.87	1,140.00	29.13
iGrad	275.00	342.27	334.73	330.00	(4.73)
	-	-	-	-	-
Total Student Enrollment - FTE	**25,592.88**	**24,885.77**	**24,764.92**	**24,818.82**	**53.90**

The table below provides a 10-Year historical view of the district's projected vs. actual student enrollment (FTE):

HISTORICAL ENROLLMENT ANALYSIS
PREVIOUS 10 YEARS and NEW YEAR PROJECTION

	PROJECTED (used for Budgeting):					AAFTE (Actual):					VARIANCE:				
FY	K-12	ALE	Running Start	iGrad	Total	K-12	ALE	Running Start	iGrad	Total	K-12	ALE	Running Start	iGrad	Total
2016-17	25,999.00	183.00	847.00	458.00	27,487.00	25,940.27	164.13	853.83	353.80	**27,312.03**	(58.73)	(18.87)	6.83	(104.20)	(174.97)
2017-18	25,841.19	155.00	865.00	323.00	27,184.19	25,811.00	161.96	941.78	356.36	**27,271.10**	(30.19)	6.96	76.78	33.36	86.91
2018-19	25,314.16	160.00	1,020.00	323.00	26,817.16	25,222.27	160.16	994.00	292.99	**26,669.42**	(91.89)	0.16	(26.00)	(30.01)	(147.74)
2019-20	25,177.46	152.00	1,040.00	275.00	26,644.46	25,307.50	147.12	983.33	270.83	**26,708.78**	130.04	(4.88)	(56.67)	(4.17)	64.32
2020-21	25,008.43	150.00	995.00	265.00	26,418.43	24,079.77	77.12	967.12	199.15	**25,323.16**	(928.66)	(72.88)	(27.88)	(65.85)	(1,095.27)
2021-22	24,511.14	75.00	1,010.00	180.00	25,776.14	23,643.70	54.99	758.75	239.55	**24,696.99**	(867.44)	(20.01)	(251.25)	59.55	(1,079.15)
2022-23	23,711.41	70.00	955.00	205.00	24,941.41	23,874.11	216.04	759.61	356.96	**25,206.72**	162.70	146.04	(195.39)	151.96	265.31
2023-24	23,972.18	220.00	760.00	314.00	25,266.18	23,719.93	217.61	991.53	424.87	**25,353.94**	(252.25)	(2.39)	231.53	110.87	87.76
2024-25	23,744.81	200.02	970.00	414.80	25,329.63	23,706.45	194.01	1,053.71	330.08	**25,284.25**	(38.36)	(6.01)	83.71	(84.72)	(45.38)
2025-26	24,119.99	180.00	1,017.89	275.00	25,592.88	23,138.27	181.05	1,110.87	334.73	**24,764.92**	(981.72)	1.05	92.98	59.73	(827.96)
2026-27	23,158.82	190.00	1,140.00	330.00	24,818.82	-	-	-	-	-	-	-	-	-	-

2019-20 AAFTE based on Sept-March enrollment due to COVID-19 closure

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SECTION III

2026-2027
Budget

Detail Budget Information
Schools/Administration

2026-27 MSOC Allocations, Schools

Per-pupil allocation base-rates are reduced from prior year (2025-26) rates:

Elementary:	2023-24 - $60.00	2024-25 - $58.00	2025-26 - $58.00	2026-27 - $48.00
Secondary:	2023-24 - $62.00	2024-25 - $60.00	2025-26 - $60.00	2026-27 - $50.00

ELEMENTARY SCHOOLS

	2024-25		2025-26		2026-27		FY26 to FY27 Increase / (Decrease)	
Schools	Projected **K-5** Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected **K-5** Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected **K-5** Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected **K-5** Enrollment (HC)	Total Wtd Student Allocation (WSA)
Carriage Crest	320	$ 23,612	340	$ 25,651	337	$ 20,895	(3)	$ (4,756)
Cedar Valley	275	23,192	298	24,437	267	17,362	(31)	(7,075)
Covington	432	35,922	426	35,002	394	25,912	(32)	(9,090)
Crestwood	390	29,473	399	30,170	379	23,553	(20)	(6,617)
East Hill	391	34,761	360	31,586	337	24,804	(23)	(6,782)
Emerald Park	318	25,230	316	25,582	312	21,005	(4)	(4,577)
Fairwood	334	26,603	336	26,210	281	19,020	(55)	(7,190)
George T. Daniel	309	28,070	290	26,014	263	18,913	(27)	(7,101)
Glenridge	311	24,924	289	23,067	273	18,228	(16)	(4,839)
Grass Lake	333	25,263	334	25,465	307	20,102	(27)	(5,363)
Horizon	391	32,177	436	35,709	402	26,840	(34)	(8,869)
Jenkins Creek	331	26,411	354	28,604	365	25,013	11	(3,591)
Kent	400	37,422	436	40,722	425	22,780	(11)	(17,942)
Lake Youngs	382	29,079	408	31,294	398	24,695	(10)	(6,599)
Martin Sortun	456	36,893	445	35,308	449	29,076	4	(6,232)
Meadow Ridge	373	33,095	411	35,483	349	25,325	(62)	(10,158)
Meridian	380	29,217	363	27,640	355	22,523	(8)	(5,117)
Millennium	457	38,480	459	38,891	421	29,484	(38)	(9,407)
Neely-O'Brien	482	44,799	507	46,560	429	43,403	(78)	(3,157)
Panther Lake	432	37,534	390	33,886	452	31,661	62	(2,225)
Park Orchard	466	40,612	468	40,279	423	30,204	(45)	(10,075)
Pine Tree	312	27,145	298	26,065	300	21,037	2	(5,028)
Ridgewood	408	28,570	425	29,731	378	22,659	(47)	(7,072)
River Ridge	612	54,375	680	60,840	611	43,809	(69)	(17,031)
Sawyer Woods	309	21,990	296	20,813	297	18,058	1	(2,755)
Scenic Hill	512	48,907	499	47,624	499	39,224	-	(8,400)
Soos Creek	243	20,413	277	23,000	246	16,373	(31)	(6,627)
Springbrook	322	27,088	368	31,070	355	24,876	(13)	(6,194)
Sunrise	467	36,326	535	42,255	508	32,281	(27)	(9,974)
	-	-	-	-	-	-	-	-
	11,148	$ 927,583	11,443	$ 948,958	10,812	$ 739,115	(631)	$ (209,843)

MIDDLE SCHOOLS

	2024-25		2025-26		2026-27		FY26 to FY27 Increase / (Decrease)	
Schools	Projected **6-8** Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected **6-8** Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected **6-8** Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected **6-8** Enrollment (HC)	Total Wtd Student Allocation (WSA)
Canyon Ridge	871	$ 76,544	891	$ 82,268	850	$ 65,665	(41)	$ (16,603)
Cedar Heights	899	77,392	849	72,418	859	60,943	10	(11,475)
Mattson	754	65,332	713	61,387	753	52,071	40	(9,316)
Meeker	803	72,049	808	71,959	844	62,368	36	(9,591)
Meridian	647	57,941	650	58,110	626	44,792	(24)	(13,318)
Mill Creek	860	83,664	905	88,656	859	70,313	(46)	(18,343)
Northwood	903	73,003	887	71,519	851	56,217	(36)	(15,302)
	5,737	$ 505,925	5,703	$ 506,317	5,642	$ 412,369	(61)	$ (93,948)

*WSA: Weighted Student Allocation, based on: a) student needs, b) equity, c) basic administrative expenditures.
Formula: WSA = Enrollment factor + Poverty Factor + ELL Factor

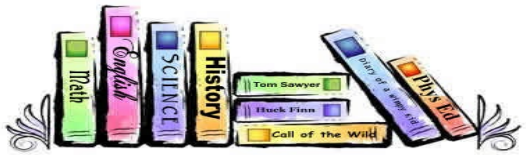
2026-27 MSOC Allocations, Schools

HIGH SCHOOLS								
	2024-25		2025-26		2026-27		FY26 to FY27 Increase / (Decrease)	
Schools	Projected 9-12 Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected 9-12 Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected 9-12 Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected 9-12 Enrollment (HC)	Total Wtd Student Allocation (WSA)
Kent-Meridian	1,566	$ 148,058	1,584	$ 149,392	1,562	$ 123,704	(22)	$ (25,688)
Kentlake	1,521	131,576	1,518	130,813	1,535	108,550	17	(22,263)
Kentridge	1,979	163,564	2,020	167,064	1,938	131,881	(82)	(35,183)
Kentwood	1,860	157,470	1,848	159,487	1,726	121,902	(122)	(37,585)
	6,926	$ 600,668	6,970	$ 606,756	6,761	$ 486,037	(209)	$ (120,719)

ALTERNATIVE PROGRAMS / OTHER ENROLLMENTS								
	2024-25		2025-26		2026-27		FY26 to FY27 Increase / (Decrease)	
Schools	Projected K-12 Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected K-12 Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected K-12 Enrollment (HC)	Total Wtd Student Allocation (WSA)	Projected K-12 Enrollment (HC)	Total Wtd Student Allocation (WSA)
Kent Laboratory Academy, Gr 3-5	71	$ 4,916	70	$ 4,803	72	$ 4,089	2	$ (714)
Kent Laboratory Academy, Gr 6-12	213	17,809	190	15,822	225	15,690	35	(132)
Transitional Outreach Prgm (TOP)	80	10,902	80	11,220	82	6,189	2	(5,031)
Kent Virtual Academy	1,123	10,633	114	9,886	115	10,370	1	484
	1,487	$ 44,260	454	$ 41,731	494	$ 36,338	40	$ (5,393)

TOTAL ALLOCATIONS	**25,298**	**$ 2,078,436**	**24,570**	**$ 2,103,762**	**23,709**	**$ 1,673,859**	**-861**	**$ (429,903)**

*WSA: Weighted Student Allocation, based on: a) student needs, b) equity, c) basic administrative expenditures.
Formula: WSA = Enrollment factor + Poverty Factor + ELL Factor



The following pages present detailed budget information for each individual school and/or alternative program.

CANYON RIDGE

Principal - *Damon Harris*

PROJECTED STUDENT ENROLLMENT	850	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	2.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	47.80	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		50.25
Paraeducators		93.00
Family Liason		8.00
TOTAL BUILDING STAFF	**54.80**	**151.25**

		2026-27
BUDGET ALLOCATION by PRGM		**Allocation**
01xx	Basic Education	$ 6,733,536
21xx	Inclusive Education	1,322,799
34xx	Career & Technical Education	576,577
51xx	Title I	601,110
55xx	Learning Assistance Prgm (LAP)	557,749
65xx	Multi-Language Education (MLE)	658,555
79xx	Other Inst Prgms-SBIRT	-
TOTAL BUILDING BUDGET		**$ 10,450,326**

CEDAR HEIGHTS

Principal - *Erika Hanson*

PROJECTED STUDENT ENROLLMENT	859	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	2.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	45.80	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		52.25
Paraeducators		80.00
Family Liason		8.00
TOTAL BUILDING STAFF	**52.80**	**140.25**

		2026-27
BUDGET ALLOCATION by PRGM		**Allocation**
01xx	Basic Education	$ 7,678,829
21xx	Inclusive Education	1,366,635
34xx	Career & Technical Education	553,355
51xx	Title I	-
55xx	Learning Assistance Prgm (LAP)	291,145
65xx	Multi-Language Education (MLE)	402,937
79xx	Other Inst Prgms-SBIRT	76,875
TOTAL BUILDING BUDGET		**$ 10,369,776**

MATTSON

Principal - *Vacant*

PROJECTED STUDENT ENROLLMENT	753	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Dean of Students	1.00	
Teachers/Instructional Staff	38.50	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		50.25
Paraeducators		138.25
Family Liason		8.00
TOTAL BUILDING STAFF	**45.50**	**196.50**

		2026-27
BUDGET ALLOCATION by PRGM		**Allocation**
01xx	Basic Education	$ 6,714,627
21xx	Inclusive Education	2,035,141
34xx	Career & Technical Education	353,449
51xx	Title I	-
55xx	Learning Assistance Prgm (LAP)	261,476
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	286,136
79xx	Other Inst Prgms-SBIRT	76,875
TOTAL BUILDING BUDGET		**$ 9,727,704**

MEEKER

Principal - *Dr. Breanne Devlin*

PROJECTED STUDENT ENROLLMENT	844	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	2.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	44.60	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		58.25
Paraeducators		102.50
Family Liason		8.00
TOTAL BUILDING STAFF	**51.60**	**168.75**

		2026-27
BUDGET ALLOCATION by PRGM		**Allocation**
01xx	Basic Education	$ 7,225,258
21xx	Inclusive Education	1,255,955
34xx	Career & Technical Education	677,013
51xx	Title I	704,914
55xx	Learning Assistance Prgm (LAP)	565,019
58xx	Special Prgms, State Grants	1,725
65xx	Multi-Language Education (MLE)	481,656
79xx	Other Inst Prgms-SBIRT	76,875
TOTAL BUILDING BUDGET		**$ 10,988,415**

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

EAST HILL

Principal - *Jinna Lee*

PROJECTED STUDENT ENROLLMENT	337	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	22.50	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		37.50
Paraeducators		81.60
Family Liason		4.00
TOTAL BUILDING STAFF	**28.50**	**123.10**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 3,354,237
21xx	Inclusive Education	1,043,557
51xx	Title I	410,827
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	282,447
65xx	Multi-Language Education (MLE)	369,336
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 5,460,404**

EMERALD PARK

Principal - *Valerie Orrock*

PROJECTED STUDENT ENROLLMENT	312	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	19.10	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		35.50
Paraeducators		81.50
Family Liason		4.00
TOTAL BUILDING STAFF	**25.10**	**121.00**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 3,499,953
21xx	Inclusive Education	1,034,985
51xx	Title I	279,036
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	96,234
65xx	Multi-Language Education (MLE)	327,859
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 5,238,067**

FAIRWOOD

Principal - *Nicole O'Brien*

PROJECTED STUDENT ENROLLMENT	281	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	17.10	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		33.50
Paraeducators		73.00
Family Liason		4.00
TOTAL BUILDING STAFF	**23.10**	**110.50**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 3,419,005
21xx	Inclusive Education	1,260,115
51xx	Title I	-
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	109,908
58xx	Special Prgms, State Grants	8,620
65xx	Multi-Language Education (MLE)	120,219
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 4,917,867**

GEORGE T. DANIEL

Principal - *Charlene Vermillion*

PROJECTED STUDENT ENROLLMENT	263	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	19.70	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		36.50
Paraeducators		82.50
Family Liason		4.00
TOTAL BUILDING STAFF	**25.70**	**123.00**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 3,233,741
21xx	Inclusive Education	1,162,475
51xx	Title I	162,660
52xx	Other Title Grants	1,624
55xx	Learning Assistance Prgm (LAP)	430,462
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	328,821
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 5,319,783**

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

GLENRIDGE

Principal - *Bridget MacKinnon Schroedel*

PROJECTED STUDENT ENROLLMENT	273	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	18.70	
Counselors*	1.90	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		34.50
Paraeducators		60.50
Family Liason		4.00
TOTAL BUILDING STAFF	**25.60**	**99.00**

		2026-27
BUDGET ALLOCATION by PRGM		**Allocation**
01xx	Basic Education	$ 3,397,807
21xx	Inclusive Education	874,575
51xx	Title I	2,235
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	365,783
65xx	Multi-Language Education (MLE)	263,630
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 4,904,030**

GRASS LAKE

Principal - *Steven Thatcher*

PROJECTED STUDENT ENROLLMENT	307	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	16.70	
Counselors*	2.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		33.50
Paraeducators		39.00
Family Liason		4.00
TOTAL BUILDING STAFF	**23.70**	**76.50**

		2026-27
BUDGET ALLOCATION by PRGM		**Allocation**
01xx	Basic Education	$ 3,395,079
21xx	Inclusive Education	558,990
51xx	Title I	-
52xx	Other Title Grants	2,254
55xx	Learning Assistance Prgm (LAP)	293,621
65xx	Multi-Language Education (MLE)	169,796
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 4,419,740**

HORIZON

Principal - *Sandra Murray*

PROJECTED STUDENT ENROLLMENT	402	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	22.70	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		42.50
Paraeducators		82.00
Family Liason		4.00
TOTAL BUILDING STAFF	**28.70**	**128.50**

		2026-27
BUDGET ALLOCATION by PRGM		**Allocation**
01xx	Basic Education	$ 3,924,494
21xx	Inclusive Education	855,810
51xx	Title I	301,134
55xx	Learning Assistance Prgm (LAP)	347,172
58xx	Special Prgms, State Grants	2,883
65xx	Multi-Language Education (MLE)	356,993
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 5,788,486**

JENKINS CREEK

Principal - *Michael Jackson*

PROJECTED STUDENT ENROLLMENT	365	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	22.80	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		38.50
Paraeducators		166.25
Family Liason		4.00
TOTAL BUILDING STAFF	**28.80**	**208.75**

		2026-27
BUDGET ALLOCATION by PRGM		**Allocation**
01xx	Basic Education	$ 4,023,351
21xx	Inclusive Education	1,746,716
51xx	Title I	316,565
55xx	Learning Assistance Prgm (LAP)	214,799
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	365,445
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 6,666,876**

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

KENT

Principal - *Dr. Rosa Villarreal*

PROJECTED STUDENT ENROLLMENT	303	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	19.60	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		38.50
Paraeducators		147.50
Family Liason		4.00
TOTAL BUILDING STAFF	**25.60**	**190.00**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 3,433,340
21xx	Inclusive Education	1,414,309
51xx	Title I	447,975
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	309,310
58xx	Special Prgms, State Grants	1,724
65xx	Multi-Language Education (MLE)	206,825
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 5,813,483**

LAKE YOUNGS

Principal - *Sara Wehmeyer*

PROJECTED STUDENT ENROLLMENT	398	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	23.00	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		41.50
Paraeducators		50.75
Family Liason		4.00
TOTAL BUILDING STAFF	**29.00**	**96.25**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 4,424,848
21xx	Inclusive Education	845,512
51xx	Title I	-
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	239,489
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	156,525
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 5,666,374**

MARTIN SORTUN

Principal - *Evan Barbour*

PROJECTED STUDENT ENROLLMENT	449	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	43.00	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		46.50
Paraeducators		107.00
Family Liason		4.00
TOTAL BUILDING STAFF	**49.00**	**157.50**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 4,326,012
21xx	Inclusive Education	1,124,157
51xx	Title I	197,155
55xx	Learning Assistance Prgm (LAP)	493,592
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	410,513
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 6,551,429**

MEADOW RIDGE

Principal - *Doug Neufeld*

PROJECTED STUDENT ENROLLMENT	349	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	24.00	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		36.50
Paraeducators		115.00
Family Liason		4.00
TOTAL BUILDING STAFF	**30.00**	**155.50**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 3,819,080
21xx	Inclusive Education	1,389,392
51xx	Title I	344,178
55xx	Learning Assistance Prgm (LAP)	216,411
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	580,103
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 6,349,164**

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

MERIDIAN

Principal - *Vacant*

PROJECTED STUDENT ENROLLMENT	355	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	20.00	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		40.50
Paraeducators		69.50
Family Liason		4.00
TOTAL BUILDING STAFF	**26.00**	**114.00**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 4,125,579
21xx	Inclusive Education	889,597
51xx	Title I	264,660
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	74,140
58xx	Special Prgms, State Grants	1,728
65xx	Multi-Language Education (MLE)	225,678
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 5,581,382**

MILLENNIUM

Principal - *Tracie Watson*

PROJECTED STUDENT ENROLLMENT	421	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	27.30	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		42.50
Paraeducators		95.25
Family Liason		4.00
TOTAL BUILDING STAFF	**33.30**	**141.75**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 4,385,069
21xx	Inclusive Education	813,535
51xx	Title I	414,433
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	330,994
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	566,854
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 6,510,885**

NEELY-O'BRIEN

Principal - *Jennifer Osgood*

PROJECTED STUDENT ENROLLMENT	551	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	33.60	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	4.00	
Office & Clerical Staff		49.50
Paraeducators		101.75
Family Liason		4.00
TOTAL BUILDING STAFF	**41.60**	**155.25**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 5,537,720
21xx	Inclusive Education	898,278
51xx	Title I	377,579
55xx	Learning Assistance Prgm (LAP)	157,245
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	711,561
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 7,682,383**

PANTHER LAKE

Principal - *Pamela Pogson*

PROJECTED STUDENT ENROLLMENT	452	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	27.00	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		46.50
Paraeducators		146.75
Family Liason		4.00
TOTAL BUILDING STAFF	**33.00**	**197.25**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 4,475,078
21xx	Inclusive Education	1,603,386
51xx	Title I	396,704
55xx	Learning Assistance Prgm (LAP)	385,933
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	542,801
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 7,403,902**

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

PARK ORCHARD

Principal - *Patrick O'Connor*

PROJECTED STUDENT ENROLLMENT	423	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	26.00	
Counselors*	1.60	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		41.50
Paraeducators		128.75
Family Liason		4.00
TOTAL BUILDING STAFF	**32.60**	**174.25**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 4,292,649
21xx	Inclusive Education	1,124,248
51xx	Title I	712,255
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	247,955
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	476,767
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 6,853,874**

PINE TREE

Principal - *Dr. Dana Stiner*

PROJECTED STUDENT ENROLLMENT	300	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	17.50	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		34.50
Paraeducators		104.75
Family Liason		4.00
TOTAL BUILDING STAFF	**23.50**	**143.25**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 3,656,243
21xx	Inclusive Education	1,201,636
51xx	Title I	155,397
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	289,641
58xx	Special Prgms, State Grants	3,450
65xx	Multi-Language Education (MLE)	244,284
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 5,550,651**

RIDGEWOOD

Principal - *Julie McBride*

PROJECTED STUDENT ENROLLMENT	378	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	18.80	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		41.50
Paraeducators		31.25
Family Liason		4.00
TOTAL BUILDING STAFF	**24.80**	**76.75**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 3,944,325
21xx	Inclusive Education	359,297
51xx	Title I	-
55xx	Learning Assistance Prgm (LAP)	192,416
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	175,402
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 4,671,440**

RIVER RIDGE

Principal - *Patricia Stallard*

PROJECTED STUDENT ENROLLMENT	611	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	2.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	40.40	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	4.00	
Office & Clerical Staff		53.50
Paraeducators		154.00
Family Liason		8.00
TOTAL BUILDING STAFF	**49.40**	**215.50**

	BUDGET ALLOCATION by PRGM	**2026-27 Allocation**
01xx	Basic Education	$ 5,715,527
21xx	Inclusive Education	1,687,610
51xx	Title I	664,763
55xx	Learning Assistance Prgm (LAP)	392,984
58xx	Special Prgms, State Grants	2,877
65xx	Multi-Language Education (MLE)	862,235
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		**$ 9,325,996**

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

SAWYER WOODS

Principal - *Andre Koch*

PROJECTED STUDENT ENROLLMENT	297	
	Certificated	Classified
BUILDING STAFF	FTE	Hrs/Day
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	13.60	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		33.50
Paraeducators		23.00
Family Liason		4.00
TOTAL BUILDING STAFF	19.60	60.50

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 3,162,749
21xx	Inclusive Education	183,173
51xx	Title I	-
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	102,574
65xx	Multi-Language Education (MLE)	120,590
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		$ 3,569,086

SCENIC HILL

Principal - *Erin Martin*

PROJECTED STUDENT ENROLLMENT	499	
	Certificated	Classified
BUILDING STAFF	FTE	Hrs/Day
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	31.90	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	4.00	
Office & Clerical Staff		43.50
Paraeducators		125.25
Family Liason		4.00
TOTAL BUILDING STAFF	39.90	172.75

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 5,254,317
21xx	Inclusive Education	850,381
51xx	Title I	494,105
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	354,436
65xx	Multi-Language Education (MLE)	692,833
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		$ 7,646,072

SOOS CREEK

Principal - *Anna Alvarez*

PROJECTED STUDENT ENROLLMENT	246	
	Certificated	Classified
BUILDING STAFF	FTE	Hrs/Day
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	18.00	
Counselors*	2.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		34.50
Paraeducators		114.90
Family Liason		4.00
TOTAL BUILDING STAFF	25.00	153.40

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 3,430,809
21xx	Inclusive Education	1,640,535
51xx	Title I	169,558
52xx	Other Title Grants	2,494
55xx	Learning Assistance Prgm (LAP)	245,024
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	198,811
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		$ 5,687,231

SPRINGBROOK

Principal - *Arneidra Lloyd*

PROJECTED STUDENT ENROLLMENT	355	
	Certificated	Classified
BUILDING STAFF	FTE	Hrs/Day
Principal	1.00	
Asst. Principal (AP)	1.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	23.60	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	2.00	
Office & Clerical Staff		35.50
Paraeducators		106.25
Family Liason		4.00
TOTAL BUILDING STAFF	29.60	145.75

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 4,086,615
21xx	Inclusive Education	1,304,700
51xx	Title I	322,343
52xx	Other Title Grants	-
55xx	Learning Assistance Prgm (LAP)	234,120
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	390,412
97xx	District-Wide Support	-
TOTAL BUILDING BUDGET		$ 6,338,190

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

SUNRISE			
Principal - *Salvatore Maranto*			
PROJECTED STUDENT ENROLLMENT		**508**	
		Certificated	**Classified**
BUILDING STAFF		**FTE**	**Hrs/Day**
Principal		1.00	
Asst. Principal (AP)		1.00	
Educational Asst. (EA)		-	
Teachers/Instructional Staff		28.00	
Counselors*		1.00	
Librarian		1.00	
Other Instructional Support**		2.00	
Office & Clerical Staff			46.50
Paraeducators			86.75
Family Liason			4.00
TOTAL BUILDING STAFF		**34.00**	**137.25**
		2026-27	
BUDGET ALLOCATION by PRGM		**Allocation**	
01xx	Basic Education	$ 5,341,295	
21xx	Inclusive Education	990,847	
51xx	Title I	-	
52xx	Other Title Grants	-	
55xx	Learning Assistance Prgm (LAP)	150,698	
65xx	Multi-Language Education (MLE)	387,038	
97xx	District-Wide Support	-	
TOTAL BUILDING BUDGET		**$ 6,869,878**	

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

CANYON RIDGE

Principal - *Damon Harris*

PROJECTED STUDENT ENROLLMENT	850	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	2.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	47.80	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		50.25
Paraeducators		93.00
Family Liason		8.00
TOTAL BUILDING STAFF	**54.80**	**151.25**

	2026-27	
BUDGET ALLOCATION by PRGM	**Allocation**	
01xx Basic Education	$ 6,733,536	
21xx Inclusive Education	1,322,799	
34xx Career & Technical Education	576,577	
51xx Title I	601,110	
55xx Learning Assistance Prgm (LAP)	557,749	
65xx Multi-Language Education (MLE)	658,555	
79xx Other Inst Prgms-SBIRT	-	
TOTAL BUILDING BUDGET	**$ 10,450,326**	

CEDAR HEIGHTS

Principal - *Erika Hanson*

PROJECTED STUDENT ENROLLMENT	859	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	2.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	45.80	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		52.25
Paraeducators		80.00
Family Liason		8.00
TOTAL BUILDING STAFF	**52.80**	**140.25**

	2026-27	
BUDGET ALLOCATION by PRGM	**Allocation**	
01xx Basic Education	$ 7,678,829	
21xx Inclusive Education	1,366,635	
34xx Career & Technical Education	553,355	
51xx Title I	-	
55xx Learning Assistance Prgm (LAP)	291,145	
65xx Multi-Language Education (MLE)	402,937	
79xx Other Inst Prgms-SBIRT	76,875	
TOTAL BUILDING BUDGET	**$ 10,369,776**	

MATTSON

Principal - *Vacant*

PROJECTED STUDENT ENROLLMENT	753	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	1.00	
Dean of Students	1.00	
Teachers/Instructional Staff	38.50	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		50.25
Paraeducators		138.25
Family Liason		8.00
TOTAL BUILDING STAFF	**45.50**	**196.50**

	2026-27	
BUDGET ALLOCATION by PRGM	**Allocation**	
01xx Basic Education	$ 6,714,627	
21xx Inclusive Education	2,035,141	
34xx Career & Technical Education	353,449	
51xx Title I	-	
55xx Learning Assistance Prgm (LAP)	261,476	
58xx Special Prgms, State Grants	-	
65xx Multi-Language Education (MLE)	286,136	
79xx Other Inst Prgms-SBIRT	76,875	
TOTAL BUILDING BUDGET	**$ 9,727,704**	

MEEKER

Principal - *Dr. Breanne Devlin*

PROJECTED STUDENT ENROLLMENT	844	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	2.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	44.60	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		58.25
Paraeducators		102.50
Family Liason		8.00
TOTAL BUILDING STAFF	**51.60**	**168.75**

	2026-27	
BUDGET ALLOCATION by PRGM	**Allocation**	
01xx Basic Education	$ 7,225,258	
21xx Inclusive Education	1,255,955	
34xx Career & Technical Education	677,013	
51xx Title I	704,914	
55xx Learning Assistance Prgm (LAP)	565,019	
58xx Special Prgms, State Grants	1,725	
65xx Multi-Language Education (MLE)	481,656	
79xx Other Inst Prgms-SBIRT	76,875	
TOTAL BUILDING BUDGET	**$ 10,988,415**	

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

MERIDIAN

Principal - *Erica Aulava*

PROJECTED STUDENT ENROLLMENT	626

BUILDING STAFF	Certificated FTE	Classified Hrs/Day
Principal	1.00	
Asst. Principal (AP)	1.00	
Dean of Students	1.00	
Teachers/Instructional Staff	33.20	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		51.25
Paraeducators		129.00
Family Liason		8.00
TOTAL BUILDING STAFF	**40.20**	**188.25**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 5,857,193
21xx	Inclusive Education	1,349,063
34xx	Career & Technical Education	417,770
51xx	Title I	510,049
55xx	Learning Assistance Prgm (LAP)	292,439
65xx	Multi-Language Education (MLE)	351,289
79xx	Other Inst Prgms-SBIRT	76,875
TOTAL BUILDING BUDGET		**$ 8,854,678**

MILL CREEK

Principal - *Matt Fiteny*

PROJECTED STUDENT ENROLLMENT	859

BUILDING STAFF	Certificated FTE	Classified Hrs/Day
Principal	1.00	
Asst. Principal (AP)	2.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	86.10	
Counselors*	3.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		53.25
Paraeducators		91.00
Family Liason		8.00
TOTAL BUILDING STAFF	**93.10**	**152.25**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 7,567,431
21xx	Inclusive Education	1,196,890
34xx	Career & Technical Education	520,735
51xx	Title I	459,406
55xx	Learning Assistance Prgm (LAP)	696,392
65xx	Multi-Language Education (MLE)	812,766
79xx	Other Inst Prgms-SBIRT	76,875
TOTAL BUILDING BUDGET		**$ 11,330,495**

NORTHWOOD

Principal - *Scott Haines*

PROJECTED STUDENT ENROLLMENT	500

BUILDING STAFF	Certificated FTE	Classified Hrs/Day
Principal	1.00	
Asst. Principal (AP)	2.00	
Educational Asst. (EA)	-	
Teachers/Instructional Staff	46.50	
Counselors*	3.90	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		50.25
Paraeducators		123.40
Family Liason		8.00
TOTAL BUILDING STAFF	**54.40**	**181.65**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 7,773,898
21xx	Inclusive Education	2,209,384
34xx	Career & Technical Education	754,178
51xx	Title I	-
55xx	Learning Assistance Prgm (LAP)	295,290
65xx	Multi-Language Education (MLE)	277,741
79xx	Other Inst Prgms-SBIRT	76,875
TOTAL BUILDING BUDGET		**$ 11,387,366**

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

KENT MERIDIAN

Principal - *David Radford*

PROJECTED STUDENT ENROLLMENT	1,562	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	3.00	
Dean of Students	1.00	
Teachers/Instructional Staff	77.60	
Counselors*	4.40	
Librarian	1.00	
Other Instructional Support**	5.60	
Office & Clerical Staff		142.50
Paraeducators		170.25
Family Liason		8.00
TOTAL BUILDING STAFF	**93.60**	**320.75**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 11,257,271
21xx	Inclusive Education	2,664,296
31xx	Career & Technical Education	3,262,471
55xx	Learning Assistance Prgm (LAP)	1,018,809
58xx	Special Prgms, State Grants	-
65xx	Multi-Language Education (MLE)	1,581,403
79xx	Other Inst Prgms	-
89xx	Performing Arts Center	48,525
TOTAL BUILDING BUDGET		**$ 19,832,775**

KENTLAKE

Principal - *Heidi Maurer*

PROJECTED STUDENT ENROLLMENT	1,535	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	3.00	
Dean of Students	1.00	
Teachers/Instructional Staff	77.90	
Counselors*	6.40	
Librarian	1.00	
Other Instructional Support**	1.00	
Office & Clerical Staff		113.00
Paraeducators		191.00
Family Liason		8.00
TOTAL BUILDING STAFF	**91.30**	**312.00**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 9,984,346
21xx	Inclusive Education	3,014,129
31xx	Career & Technical Education	3,470,533
55xx	Learning Assistance Prgm (LAP)	747,819
58xx	Special Prgms, State Grants	4,007
65xx	Multi-Language Education (MLE)	574,382
79xx	Other Inst Prgms-KC Youth Sports	5,000
89xx	Performing Arts Center	48,525
TOTAL BUILDING BUDGET		**$ 17,848,741**

KENTRIDGE

Principal - *Christa Ernst*

PROJECTED STUDENT ENROLLMENT	1,938	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	3.00	
Dean of Students	1.00	
Teachers/Instructional Staff	96.00	
Counselors*	5.80	
Librarian	1.00	
Other Instructional Support**	1.00	
Office & Clerical Staff		120.00
Paraeducators		236.50
Family Liason		8.00
TOTAL BUILDING STAFF	**108.80**	**364.50**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 11,742,422
21xx	Inclusive Education	3,091,468
31xx	Career & Technical Education	3,801,152
55xx	Learning Assistance Prgm (LAP)	701,692
65xx	Multi-Language Education (MLE)	835,824
79xx	Other Inst Prgms-KC Youth Sports	5,000
79xx	Other Inst Prgms-SBIRT	-
89xx	Performing Arts Center	47,395
TOTAL BUILDING BUDGET		**$ 20,224,953**

KENTWOOD

Principal - *Dr. Samantha Ketover*

PROJECTED STUDENT ENROLLMENT	1,726	
	Certificated	**Classified**
BUILDING STAFF	**FTE**	**Hrs/Day**
Principal	1.00	
Asst. Principal (AP)	3.00	
Dean of Students	1.00	
Teachers/Instructional Staff	82.60	
Counselors*	5.20	
Librarian	1.00	
Other Instructional Support**	1.00	
Office & Clerical Staff		129.00
Paraeducators		170.50
Family Liason		8.00
TOTAL BUILDING STAFF	**94.80**	**307.50**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 10,715,538
21xx	Inclusive Education	2,473,703
31xx	Career & Technical Education	4,326,963
55xx	Learning Assistance Prgm (LAP)	622,385
65xx	Multi-Language Education (MLE)	651,970
69xx	JROTC	268,896
79xx	Other Inst Prgms-KC Youth Sports	5,000
79xx	Other Inst Prgms-SBIRT	22,345
89xx	Performing Arts Center	48,525
TOTAL BUILDING BUDGET		**$ 19,135,325**

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

KENT LAB ACADEMY - Grade 3-12

Principal - *Stephanie Knipp*

PROJECTED STUDENT ENROLLMENT	297

BUILDING STAFF	Certificated FTE	Classified Hrs/Day
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	3.00	
Teachers/Instructional Staff	18.60	
Counselors*	3.50	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		43.50
Paraeducators		37.00
Family Liason		8.00
TOTAL BUILDING STAFF	**27.10**	**88.50**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 3,081,949
21xx	Inclusive Education	650,056
31xx	Career & Technical Education	836,064
52xx	Other Title Grants	998
55xx	Learning Assistance Prgm (LAP)	72,130
65xx	Multi-Language Education (MLE)	171,799
		-
TOTAL BUILDING BUDGET		**$ 4,812,996**

KENT VIRTUAL ACADEMY

Principal - *Shawn Lear*

PROJECTED STUDENT ENROLLMENT	115

BUILDING STAFF	Certificated FTE	Classified Hrs/Day
Principal	1.00	
Asst. Principal (AP)	-	
Dean of Students	-	
Teachers/Instructional Staff	9.10	
Counselors*	1.00	
Librarian	1.00	
Other Instructional Support**	-	
Office & Clerical Staff		19.75
Paraeducators		3.00
Family Liason		4.00
TOTAL BUILDING STAFF	**12.10**	**26.75**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01,02xx	Basic Education	$ 1,847,143
21xx	Inclusive Education	115,066
31xx	Career & Technical Education	262,127
34xx	Career & Technical Education	38,983
55xx	Learning Assistance Prgm (LAP)	101,181
65xx	Multi-Language Education (MLE)	77,581
		-
TOTAL BUILDING BUDGET		**$ 2,442,081**

i-GRAD / Open Doors Prgm

Principal - *Michael Williams*

PROJECTED STUDENT ENROLLMENT	500

BUILDING STAFF	Certificated FTE	Classified Hrs/Day
Principal	1.00	
Asst. Principal (AP)	-	
Educational Asst. (EA)	1.00	
Teachers/Instructional Staff	8.80	
Counselors*	3.00	
Librarian	-	
Other Instructional Support**	-	
Office & Clerical Staff		28.00
Paraeducators		25.00
Family Liason		4.00
TOTAL BUILDING STAFF	**13.80**	**57.00**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01,03xx	Basic Education	$ 3,607,068
21xx	Inclusive Education	440,217
51xx	Title I	48,261
55xx	Learning Assistance Prgm (LAP)	272,782
65xx	Multi-Language Education (MLE)	179,445
		-
TOTAL BUILDING BUDGET		**$ 4,547,773**

TRANSITION OUTREACH PROGRAM (TOP)

Principal - *Janine Etier*

PROJECTED STUDENT ENROLLMENT	84

BUILDING STAFF	Certificated FTE	Classified Hrs/Day
Principal	1.00	
Asst. Principal (AP)	3.00	
Dean of Students	1.00	
Teachers/Instructional Staff	82.60	
Counselors*	5.20	
Librarian	1.00	
Other Instructional Support**	1.00	
Office & Clerical Staff		129.00
Paraeducators		170.50
Family Liason		8.00
TOTAL BUILDING STAFF	**94.80**	**307.50**

BUDGET ALLOCATION by PRGM		2026-27 Allocation
01xx	Basic Education	$ 21,724
21xx	Inclusive Education	4,027,432
51xx	Title I	-
55xx	Learning Assistance Prgm (LAP)	32,827
65xx	Multi-Language Education (MLE)	37,235
		-
TOTAL BUILDING BUDGET		**$ 4,119,218**

Notes: * Counselor positions may include *Counselors, Social Workers, Psychologists, Behavior Interventionists*

** Other Instructional Support may include *Instructional Coach, In-School Suspension, Curriculum Coordinator*

2026-27 MSOC Allocations, Central Departments

Materials, Supplies, and Operating Costs (MSOC)

The 2026-27 amounts shown below represent central-department, ***Non-Grant*** funded *Materials, Supplies and Operating Costs* (MSOC) budgets. Budgeted amounts, listed by Cost Center, are representative of state **basic education programs** only. A summary of budgets for **grant and categorical programs** is included at the end of this section.

Budgets are grouped by Community:

BOARD of DIRECTORS, OFFICE of SUPERINTENDENT

Cost Center	Description	Original Budget (A) 2025-26	*through May* Revised Budget (B) 2025-26	Requested Budget (C) 2026-27	Increase / (Decrease) = C - A
0010	Board of Directors	128,000	69,547	55,775	(72,225)
0100	Superintendent	242,900	123,763	182,050	(60,850)
0110	Deputy Superintendent	15,000	4,500	-	(15,000)
7430	Legal Services	824,800	924,800	2,439,100	1,614,300
		-	-	-	-
		$ 1,210,700	**$ 1,122,610**	**$ 2,676,925**	**$ 1,466,225**

TEACHING & LEARNING

Cost Center	Description	Original Budget (A) 2025-26	*through May* Revised Budget (B) 2025-26	Requested Budget (C) 2026-27	Increase / (Decrease) = C - A
0300	Assoc. Supt. for Teaching & Learning	332,000	332,000	211,450	(120,550)
0320	Curriculum Resources	432,200	749,242	263,730	(168,470)
0500	Early Learning	175,600	128,925	168,590	(7,010)
0550	EDLI (Johnson)	50,310	37,310	37,670	(12,640)
0580	EDLI (Schiechl)	283,410	408,910	511,991	228,581
0700	EDLI (Avery)	20,310	14,060	10,300	(10,010)
0850	EDLI (Emerick)	20,310	14,060	9,813	(10,497)
4500	Language Arts	852,675	97,433	693,950	(158,725)
4505	Secondary Language Arts	300,419	271,944	74,100	(226,319)
4510	Elementary Social Studies	300,263	284,613	850	(299,413)
4515	Secondary Social Studies	55,740	21,950	19,233	(36,507)
4520	World Language	34,700	14,500	14,518	(20,182)
4530	Math	1,307,722	1,030,811	283,137	(1,024,585)
4540	Science	330,350	378,550	312,705	(17,645)
4550	Health & Fitness	94,070	37,470	117,950	23,880
4560	Fine Arts	66,950	24,150	30,600	(36,350)
4565	Music	343,950	181,750	268,550	(75,400)
4820	Assessment	227,300	227,300	255,250	27,950
4880	Student & Family Engagement	370,613	297,800	297,000	(73,613)
4910	Health Services	223,470	232,670	155,435	(68,035)
5200	SPED Administration (Prgm 21)	34,550	-	37,140	2,590
5210	SPED Support (Prgm 21)	2,900	7,776	13,439,054	13,436,154
5250	SPED Pmts out of District	10,270,000	-	6,792,995	(3,477,005)
5270	SPED Extended Schl Yr	145,601	145,601	278,650	133,049
5330	Home Hospital	22,800	22,800	18,550	(4,250)
5340	SPED Assistive Technology	120,170	120,170	250,495	130,325
5350	Suppl Costs TOP Prgm	11,220	11,220	6,271	(4,949)
7290	Becca Bill	11,050	11,050	134,400	123,350
7525	Technology Integration	726,170	457,480	411,950	(314,220)
7560	Technology Integration	-	-	-	-
		$ 17,166,823	**$ 5,561,545**	**$ 25,106,327**	**$ 7,939,504**

2026-27 MSOC Allocations, Central Departments

Materials, Supplies, and Operating Costs (MSOC)

DISTRICT OPERATIONS

Cost Center	Description	Original Budget (A) 2025-26	*through May* Revised Budget (B) 2025-26	Requested Budget (C) 2026-27	Increase / (Decrease) = C - A
0201	Inspection/Permit Fees	180,000	198,000	202,500	22,500
2310	Distribution Svcs	91,030	91,030	99,750	8,720
2400	Food Services	53,850	53,850	48,550	(5,300)
2410	Food	6,127,500	6,127,500	6,587,063	459,563
2420	Food Svc Operations	2,737,785	2,737,785	2,548,350	(189,435)
2490	Transp. Routing Software	78,000	258,000	221,343	143,343
2500	Transportation Mgmt	71,640	71,640	34,370	(37,270)
2510	Operation of Buses	1,087,780	1,087,780	1,299,754	211,974
2520	Maintenance of Buses	241,540	241,540	183,288	(58,252)
2530	Garage	122,700	122,700	346,800	224,100
2550	Homeless Transportation	3,450,000	4,650,000	5,720,000	2,270,000
2590	Motor Pool	(85,130)	(85,130)	(33,750)	51,380
2600	M&O Supv	2,520	2,520	-	(2,520)
2610	Custodial	1,289,600	1,289,600	1,785,460	495,860
2630	Heating	2,000,000	2,000,000	2,200,000	200,000
2640	Utilities	10,200,000	10,200,000	11,025,000	825,000
2710	Maint, Grounds	634,720	784,720	717,250	82,530
2720	Maint, Buildings	4,155,265	3,987,265	4,384,852	229,587
2730	Deferred Maintenance	2,280,000	280,000	-	(2,280,000)
2740	Maint, Commt'y Services	110,000	110,000	-	(110,000)
2790	Portable Relocation	150,000	150,000	-	(150,000)
5230	SpEd Out of Dist Transp (Prgm 9921)	2,077,260	1,965,000	2,500,000	422,740
7250	Security	2,039,700	1,659,700	1,590,000	(449,700)
7310	Athletic Administration	1,257,120	1,257,120	1,185,700	(71,420)
7670	French Field	95,600	95,600	122,400	26,800
		-	-	-	-
		$ 40,448,480	**$ 39,336,220**	**$ 42,768,680**	**$ 2,320,200**

TECHNOLOGY & PARTNERSHIPS

Cost Center	Description	Original Budget (A) 2025-26	*through May* Revised Budget (B) 2025-26	Requested Budget (C) 2026-27	Increase / (Decrease) = C - A
0120	Community Partnerships	168,400	154,078	2,200	(166,200)
0600	Strategic Initiatives & Operations	26,050	22,150	22,956	(3,094)
2140	Insurance-Deductibles	446,000	491,091	454,621	8,621
2150	Risk Management	295,000	146,624	114,626	(180,374)
2170	Insurance-Vehicles	150,000	151,790	424,304	274,304
2180	Insurance-Property/Liability	5,544,670	5,566,165	5,862,295	317,625
2320	Print Shop	225,744	225,744	195,838	(29,906)
2330	Mailing Svcs	70,200	70,200	67,700	(2,500)
4815	Data Services	351,050	172,232	213,187	(137,863)
4830	Information Security	33,200	5,600	-	(33,200)
4855	Accountability & Strategy	258,550	246,000	-	(258,550)
7060	IT-Operations	3,642,454	2,860,458	630,211	(3,012,243)
7070	IT-Administration	150,000	38,800	-	(150,000)
7140	IT-Technology, District Licensing	1,753,975	1,734,975	3,069,584	1,315,609
7370	Communications/Public Affairs	653,300	582,800	408,459	(244,841)
		-	-	-	-
		$ 13,600,193	**$ 12,314,629**	**$ 11,463,781**	**$ (2,136,412)**

2026-27 MSOC Allocations, Central Departments

Materials, Supplies, and Operating Costs (MSOC)

HUMAN RESOURCES

Cost Center	Description	Original Budget (A) 2025-26	*through May* Revised Budget (B) 2025-26	Requested Budget (C) 2026-27	Increase / (Decrease) = C - A
3770	Employee Asst Prgm (EAP)	73,600	73,600	70,000	(3,600)
3790	Employee Health Svcs	1,100	1,100	500	(600)
7400	HR - Gen'l Admin	135,075	72,075	48,162	(86,913)
7410	HR - Operations	54,500	36,000	7,050	
7440	Labor Relations	104,200	92,989	87,700	(16,500)
7490	Employment Svcs	379,450	594,892	280,255	(99,195)
7510	Fingerprinting	70,250	70,250	43,800	(26,450)
2160	ADA	460,000	452,500	619,500	159,500
0640	Equity & Strategic Engagement	188,000	133,500	20,550	(167,450)
		$ 1,466,175	**$ 1,526,906**	**$ 1,177,517**	**$ (241,208)**

FINANCE

Cost Center	Description	Original Budget (A) 2025-26	*through May* Revised Budget (B) 2025-26	Requested Budget (C) 2026-27	Increase / (Decrease) = C - A
2000	Finance	12,475	13,375	1,598,690	1,586,215
2050	Budget	12,425	7,925	4,950	(7,475)
2200	Accounting	166,825	155,575	158,375	(8,450)
2210	Payroll	35,490	20,490	9,050	(26,440)
2300	Purchasing	11,900	6,900	8,965	(2,935)
0200	District Operations	1,593,500	1,493,500	1,059,000	(534,500)
4990	Running Start	10,805,304	11,720,304	12,413,674	1,608,370
6830	Performing Arts Centers (PAC)	-	-	-	-
		$ 12,637,919	**$ 13,418,069**	**$ 15,252,704**	**$ 2,614,785**

Total Departmental MSOC Allocations	**$ 86,530,290**	**$ 73,279,979**	**$ 98,445,934**	**$ 11,963,094**

2026-2027 Budget Overview
Grant & Categorical Program Budget Summary

Budgeted amounts shown below are based on estimated grant funding for the 2026-27 school year:

	Program	Salaries & Benefits	Materials & Supplies	Professional Services	Travel	Capital Outlay	Total
20	**Special Education**						
	2450 - IDEA-B, Section 611 Flow-Thru	$ 6,822,109	$ -	$ -	$ -	$ -	$ 6,822,109
	2451 - IDEA-B, Section 611 Flow-Thru (Pre-School)	14,336	213,887	22,065	-	-	250,288
30	**Vocational Education**						
	3860 - C.Perkins, Federal	$ 45,600	$ 44,700	$ 136,600	$ 96,459	$ -	$ 323,359
50/60	**Compensatory Education**						
	* 5150 - Title I-A, Basic Program	$ 6,899,541	$ 217,781	$ 133,514	$ -	$ -	$ 7,250,836
	5151 - Title I-A, Homeless	63,272	32,684	1,000	1,000	-	97,956
	5152 - Title I-A, Early Learning	469,333	39,036	-	-	-	508,369
	5153 - Title I-A, Parent Engagement set-aside	-	100,925	-	-	-	100,925
	5154 - Title I-A, Foster Care	-	3,000	-	-	-	3,000
	5156 - Title I-A, Private Schools	-	302,000	-	-	-	302,000
	5157 - Title I-A, Centralized Budgets	1,271,597	549,071	-	-	-	1,820,668
	5174 - Targeted 3+ (Title I Schools)	-	270,273	154,437	-	-	424,710
	5213 - Title II-A, Professional Development	692,677	10,250	261,554	4,000	-	968,481
	5214 - Title II-A, Private Schools	-	-	5,753	-	-	5,753
	5235 - Title IV-A, Well Rounded Education	76,590	14,418	122,000	2,500	-	215,508
	5236 - Title IV-A, Safe & Healthy Schools	220,373	-	264,183	-	-	484,556
	5237 - Title IV-A, Use of Technology	-	-	9,665	-	-	9,665
	5238 - Title IV-A, Stronger Connections	-	95,052	-	-	-	95,052
	5520 - LAP, Base Allocation	9,696,770	653,342	17,398	-	-	10,367,510
	5521 - LAP, Readiness to Learn	-	-	870,000	-	-	870,000
	5522 - LAP, High Poverty	4,694,439	101,471	119,475	-	-	4,915,385
	5821 - Paraeducator Training	221,872	-	90,000	-	-	311,872
	5840 - Beginning Educator Support Team (BEST)	332,230	-	3,600	2,757	-	338,587
	5855 - Language Access Grant	100,929	-	-	-	-	100,929
	5862 - Dual Language Grant	-	4,846	4,500	-	-	9,346
	5875 - WaKids Teacher Compensation	1,683	-	-	-	-	1,683
	5880 - TPEP Teacher Training Funds	77,049	-	-	-	-	77,049
	6418 - Title III, Limited English Proficiency	580,851	371,727	30,500	1,800	-	984,878
	6500 - Transitional Bilingual	17,912,290	-	-	-	-	17,912,290
	6899 - Title VI Indian Education	57,259	2,972	2,680	900	-	63,811
	6902 - JROTC Purchase Agreement	277,232	-	-	-	-	277,232
70	**Other Instructional Programs**						
	7400 - Highly Capable, State	$ 494,779	$ 223,664	$ 100,770	$ 3,000	$ -	$ 822,213
	7601 - City of Kent, SLFRF	48,171	-	-	-	-	48,171
	7914 - Refugee School Impact Grant	-	6,000	124,000	750,000	-	880,000
	7917 - 4Culture Opportunity Grant	-	-	288,848	-		288,848
	7928 - KC Youth/Amateur Sports Grant	-	15,000	-	-		15,000
	7935 - WEA Apprenticeship Program	64,624	-	-	-		64,624
	7983 - Best Starts for Kids, SBIRT	-	29,132	483,595	-	-	512,727
	2025-26 Budget Totals, State/Federal Grant Programs	**$ 51,135,606**	**$ 3,301,231**	**$ 3,246,137**	**$ 862,416**	**$ -**	**$ 58,545,390**

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SECTION IV

2026-2027 Budget

Capital Projects Fund
Debt Service Fund
Transportation Vehicle Fund
Associated Student Body (ASB) Fund

Summary of Capital Projects Fund Budget

		Actual 2024-25	Adopted Budget (F-195) 2025-26	Proposed Budget (F-195) 2026-27	Budget Increase / (Decrease)
Beginning Fund Balance		**$ 91,117,121**	**$ 114,696,504**	**$ 98,729,800**	**$ (15,966,704)**
REVENUES					
1100	Local Tax	30,610,595	32,455,900	32,880,908	425,008
	Local Non-Tax:				
2300	Interest	4,800,940	3,050,000	4,000,000	950,000
2700	Rentals	69,181	35,000	35,000	-
2900	Impact Fees	-	-	-	-
4130	State Match	-	-	-	-
6210	Federal E-Rate	1,439,542	-	1,500,000	1,500,000
9100	Bond Proceeds	-	-	-	-
9200	Sale of Property	-	-	-	-
9500	Long Term Financing	671,245	-	500,000	500,000
9900	Other Sources	-	-	-	-
TOTAL REVENUES		**$ 37,591,504**	**$ 35,540,900**	**$ 38,915,908**	**$ 3,375,008**
EXPENDITURES					
10	Sites	2,355,130	20,219,979	17,630,224	(2,589,755)
20	Buildings	8,555,133	18,452,772	28,751,780	10,299,008
30	Equipment/Technology	8,130,589	17,399,700	23,041,345	5,641,645
40	Energy	6,561,581	26,345	-	(26,345)
50	Lease Expense	835	3,000	502,500	499,500
60	Debt Service/Other	2,411,020	-	143,666	143,666
99	Other Uses	301,119			
	Transfers-Out (GF)	883,681	3,625,000	4,617,000	992,000
TOTAL EXPENDITURES		**$ 29,199,087**	**$ 59,726,796**	**$ 74,686,515**	**$ 14,959,719**
Ending Fund Balance		**$ 99,509,538**	**$ 90,510,608**	**$ 62,959,193**	**$ (27,551,415)**

CAPITAL PROJECTS FUND
2026-27 Budgeted Projects

		2026-27 Project Budgets
BOND PROJECTS:		
Field / Turf Renovations	$	1,842,691
Misc. Remodeling Projects		608,335
Contingency - Bond Projects		300,000
Carpet & Flooring Projects		250,000
Bond Administrative Costs		250,000
Maintenance Bldg Fire Sprinklers		132,107
Parking Lot Improvements		20,000
Subtotal	**$**	**3,403,133**
LEVY PROJECTS:		
Technology Levy projects	$	23,015,000
Athletic Fields; Turf, Lighting & Drainage		10,168,000
TOP expansion, remodel		337,000
HVAC Replacements/Upgrades		916,000
Irrigation Projects		247,146
Boiler Projects		5,451,925
Fueling Center code compliance improvements		4,600,000
Contingency - Levy Projects		2,100,000
DDC Controls - HVAC/Ventilation, Other systems/controls		982,116
Levy Administration Costs		1,396,000
Misc. Electrical Projects		79,818
Plumbing, Backflow Projects		4,241,729
Flooring Projects		1,720,257
Blinds, Curtains, Window Coverings		33,764
Roofing Projects		8,471,991
Fire Alarm Upgrades/ Replacements		1,484,369
Emergency Power upgrade, Central Kitchen freezer		600,000
Asphalt Projects		17,387
CO2 Sensors		79,414
Subtotal	**$**	**65,941,916**
Non-Bond Projects	$	80,800
Lease Expense		500,000
Debt Service		143,666
Total Capital Expenditures	**$**	**70,069,515**

For the latest updates on the district's bond & levy projects by school/location click **HERE!**

Summary of Debt Service Fund Budget

		Actual 2024-25	Adopted Budget (F-195) 2025-26	Proposed Budget (F-195) 2026-27	Budget Increase / (Decrease)
Beginning Fund Balance		**$ 13,947,687**	**$ 11,749,544**	**$ 11,435,366**	**$ (314,178)**
REVENUES					
1100	Local Tax	18,598,203	18,526,200	20,315,500	1,789,300
2300	Local Non-Tax, Interest	465,625	396,582	351,791	(44,791)
5600	Federal, Qualified Bond Interest Credit	730,402	604,345	251,223	(353,122)
9900	Transfers-In	-	-	-	-
TOTAL REVENUES		$ 19,794,229	$ 19,527,127	$ 20,918,514	$ 1,391,387
EXPENDITURES					
	Matured Bond Expenditures	15,535,000	13,051,000	15,280,000	2,229,000
	Interest on Bonds	6,934,174	6,228,676	5,524,776	(703,900)
	Bond Transfer Fees	-	25,000	25,000	-
	Underwriter Fees	-	400,000	250,000	(150,000)
TOTAL EXPENDITURES		$ 22,469,174	$ 19,704,676	$ 21,079,776	$ 1,375,100
Ending Fund Balance		**$ 11,272,742**	**$ 11,571,995**	**$ 11,274,104**	**$ (297,891)**

Summary of Transportation Vehicle Fund Budget

		Actual 2024-25	Adopted Budget (F-195) 2025-26	Proposed Budget (F-195) 2026-27	Budget Increase / (Decrease)
Beginning Fund Balance		**$ 2,344,747**	**$ 3,103,386**	**$ 2,774,818**	**$ (328,568)**
REVENUES					
1100	Local Tax	-	-	-	-
2300	Local Non-Tax, Interest	105,493	84,000	138,000	54,000
4300	State, Special Purpose (Grant)	-	-	-	-
4499	State, Depreciation Reimbursement	1,353,230	1,420,892	1,239,260	(181,632)
9300	Sale of Equipment	5,184	8,000	11,000	3,000
TOTAL REVENUES		$ 1,463,907	$ 1,512,892	$ 1,388,260	$ (124,632)
EXPENDITURES					
33	Transportation Equipment Purchases	2,052	3,001,800	2,003,840	(997,960)
34	Transportation Equipment Repairs	-	-	-	-
TOTAL EXPENDITURES		$ 2,052	$ 3,001,800	$ 2,003,840	$ (997,960)
536	Other Uses - Transfers Out (Debt Service)	$ -	$ -	$ -	-
Ending Fund Balance		**$ 3,806,602**	**$ 1,614,478**	**$ 2,159,238**	**$ 544,760**

Summary of Associated Student Body (ASB) Fund Budget

		Actual 2024-25	Adopted Budget (F-195) 2025-26	Proposed Budget (F-195) 20206-27	Budget Increase / (Decrease)
Beginning Fund Balance		**$ 2,445,939**	**$ 2,314,823**	**$ 2,137,911**	**$ (176,912)**
REVENUES					
100	General Student Body	511,107	628,353	682,007	53,654
200	Athletics	426,088	595,854	636,071	40,217
300	Classes	74,977	101,287	126,725	25,438
400	Clubs	687,184	1,216,283	1,113,831	(102,452)
600	Private Sources	8,199	25,500	16,550	(8,950)
TOTAL REVENUES		$ 1,707,555	$ 2,567,277	$ 2,575,184	$ 7,907
EXPENDITURES					
100	General Student Body	374,801	762,353	724,455	(37,898)
200	Athletics	656,115	930,074	1,009,218	79,144
300	Classes	70,628	86,750	146,239	59,489
400	Clubs	712,751	1,379,038	1,269,298	(109,740)
600	Private Sources	4,233	28,939	21,484	(7,455)
TOTAL EXPENDITURES		$ 1,818,529	$ 3,187,154	$ 3,170,694	$ (16,460)
Ending Fund Balance		**$ 2,334,965**	**$ 1,694,946**	**$ 1,542,401**	**$ (152,545)**

Each school district that has an associated student body fund must publish the following information about the fund on its web site:

- The fund balance at the beginning of the school year;
- Summary data about expenditures and revenues occurring over the course of the school year; and
- The fund balance at the end of the school year.

The information under this section must be published for each associated student body of the district and each account within the associated student body program fund by August 31st each year. Click **HERE** to view the latest data.

OSPI also requires school districts to collect and report to the ASB executive board the prior-year school year data related to students in possession of ASB cards and student participation in school-based athletic programs by January 15th of the following year. Click **HERE** to view the 2025-26 report.
Each year, in conjunction with the district's annual budget development, all fines, fees, and other charges are reviewed and revised as necessary.

Click on links below to view the **Schedule of Fines & Fees** & **Facility Use Rates** for the 2026-27 school year. Current Fees/Fines Schedule Facility Use Rates

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2026-2027

ADOPTED BUDGET

Kent School District #415

12033 SE 256th Street SE, Kent, WA 98030-6503

www.kent.k12.wa.us