Mary M. Knight School District No. 311

2026 - 2027

Budget Presentation

July 27, 2026

2026-2027 Budget

The budget is an estimate of the revenues and expenditures for the upcoming school year and is based upon a number of assumptions. The budget may be adjusted with a *Budget Extension* if it becomes necessary to modify, increase or reduce the annual budget. The budget:

- Complies with all State, Federal and local regulations.
- Establishes the maximum amount the district can expend.
- Assists in maintaining the General Fund minimum fund balance policy of at least two months of averaged operating expenditures.
- Assists in managing program staffing and expenditures to avoid cash deficits during the school year.

Mary M. Knight
2026-2027 Budget Process

- MMK's Initial Budget submitted to ESD 113 in June 2026
- MMK Board of Directors must annually review and approve the Budget.
- Once approved by MMK Board of Directors, the budget goes to OSPI for final approval.

Enrollment

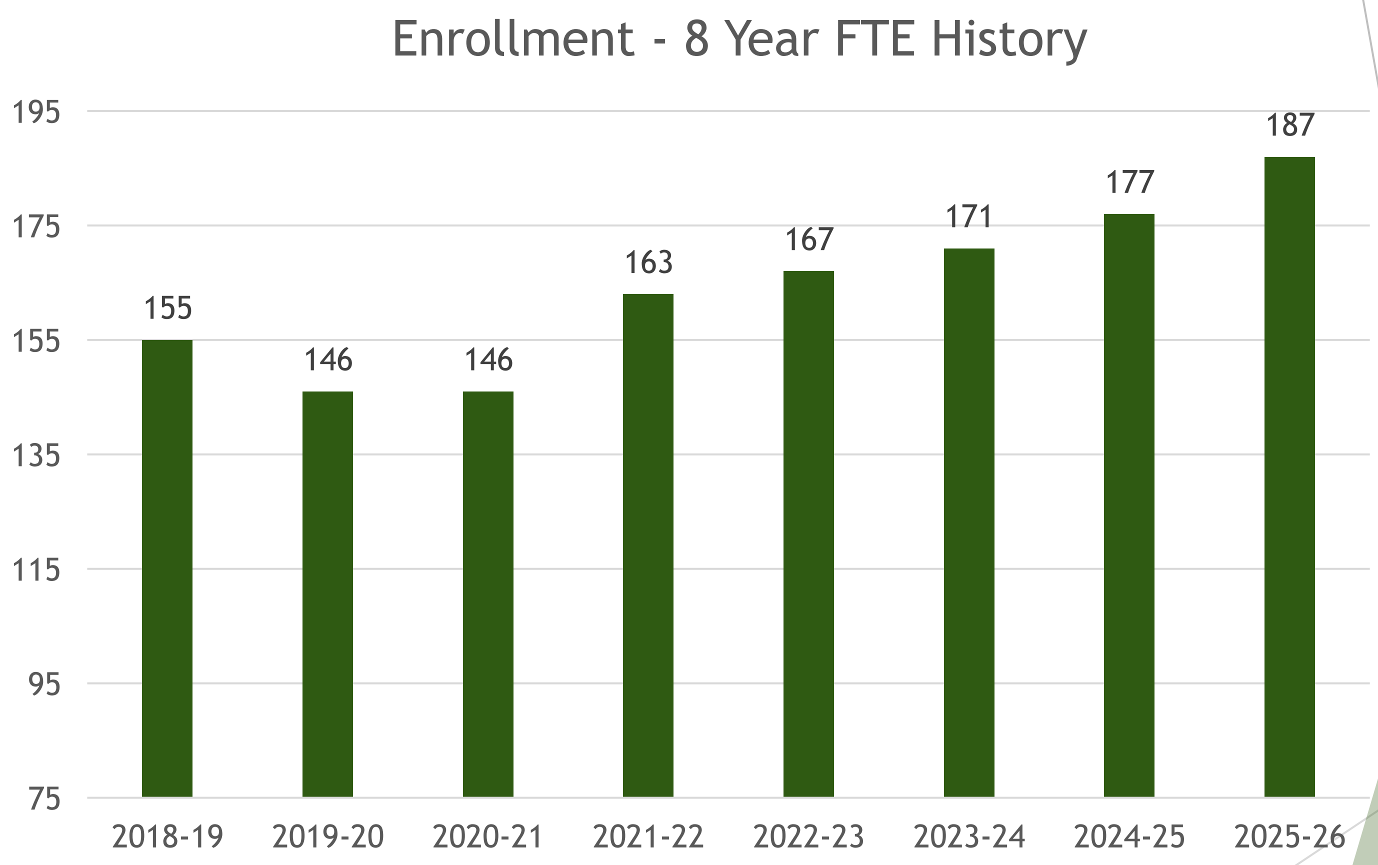
Estimated/Projected numbers

- 2025-26 budgeted MMK FTE enrollment 175
- 2025-26 budgeted WACA FTE enrollment 530
- TOTAL for 2025-26 705

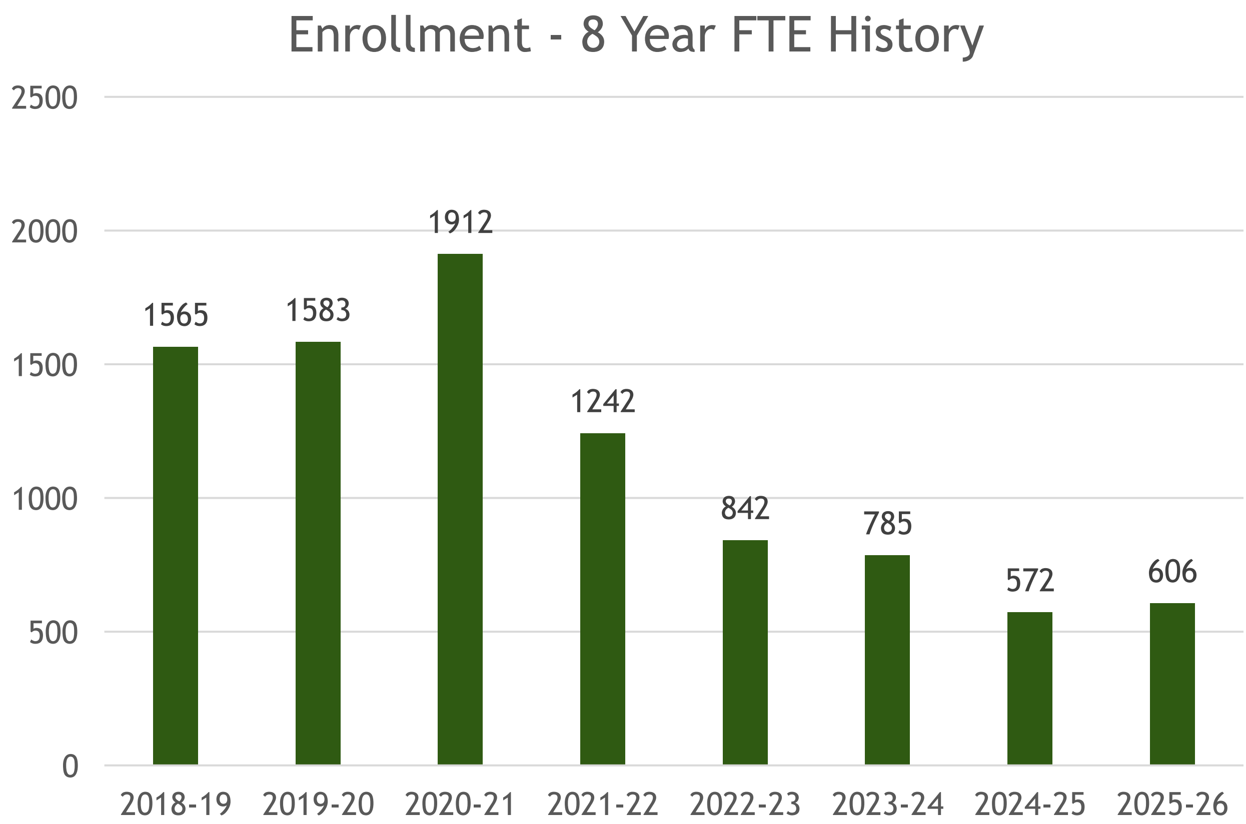
** Budget Extension in 2025-26 based on WACA increase in enrollment.*

- 2026-27 budgeted MMK FTE enrollment 180
- 2026-27 budgeted WACA FTE enrollment 540
- TOTAL for 2026-27 720

Mary M. Knight School



Washington Connections Academy



Staffing Changes

	2025-26 Budget	2026-27 Budget
Certificated FTE	23.00	25.00
Classified FTE	15.42	17.49

- Budgeted for additional Special Education Teacher due to high student FTE
- Added K-6 Elementary Specialist/K-12 Character Education Specialist
- Clean up from SMS Skyward to Qmlativ

General Fund Revenue Sources

Local Taxes – M&O Levy	$ 758,202
Local Support / Non-Tax (Tuition, food service, donations, local grants)	$ 173,700
State – General (Apportionment, LEA, SPED)	$ 3,298,337
State – ALE (Apportionment, SPED)	$ 5,715,900
State – Special Purpose (SPED, LAP, FS, Transportation)	$ 1,313,602
State – ALE Special Purpose (SPED)	$ 1,160,209
Federal – Special Purpose (SPED, Title grants, Vocational CTE)	$ 329,324
Other Revenue	$ 2,000
Total Revenue:	**$ 12,751,274**

General Fund Revenue Comparison

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	683,034	780,274	758,202
2000 | Local Nontax Support	381,331	123,700	173,700
3000 | State, General Purpose	10,013,532	9,150,393	9,014,237
4000 | State, Special Purpose	2,255,661	2,162,504	2,473,811
5000 | Federal, General Purpose	645	0	0
6000 | Federal, Special Purpose	438,407	329,324	329,324
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	1,128	0	2,000
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**13,773,739**	**12,546,195**	**12,751,274**

General Fund Expenditures

Certificated Salaries	$ 2,900,286
Classified Salaries	$ 1,334,751
Benefits & Payroll Taxes	$ 1,524,231
Total Salary & Benefits	$ 5,759,268

Supplies & Materials	$ 819,629
Purchased Services - MMK	$ 2,906,876
Purchased Services – ALE	$ 6,069,682
Travel	$ 32,497
Capital Outlay	$ 513,876
Total MSOC	$ 10,342,560

Total Expenditures: **$16,101,828**

General Fund Expenditure Comparison

	Actual 2024-2025	Budget 2025-2026	Budget 2026-2027
EXPENDITURES			
00 | Regular Instruction	8,614,650	8,598,581	10,057,747
20 | Special Education Instruction	1,576,943	2,108,575	2,109,729
30 | Vocational Education Instruction	334,493	348,201	402,458
40 | Skill Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	579,006	431,814	423,103
70 | Other Instructional Programs	13,738	22,659	23,784
80 | Community Services	0	0	0
90 | Support Services	2,099,772	2,661,519	3,085,007
B. TOTAL EXPENDITURES	**13,218,603**	**14,171,349**	**16,101,828**

* Compensatory Education = Title, School Improvement, LAP, Other Programs
* Support Services = District-wide support, food service, transportation

Budgeted MSOC Disclosure

Projected MSOC Revenue	$ 358,434		
(Materials, Supplies, Operating Cost)			
Projected Expenditures	**Program 01 - Basic Ed**	**Program 02 - ALE**	**Program 97 - District**
Supplies	$ 308,194	$ -	$ 272,620
Contracted Services	$ 310,820	$ 6,069,682	$ 701,249
Travel	$ 20,300	$ -	$ 6,097
Capital Outlay	$ 27,000	$ -	$ 461,876
Total	$ 666,314	$ 6,069,682	$ 1,441,842
Total Budgeted Expenditures	$ 8,177,838		
Difference	$ (7,819,404)		

General Fund Comparison

	2025-26 Budget	2025-26 Budget	Increase
Revenue	$12,546,194	$12,751,274	$205,080
Expenditure	$14,171,349	$16,101,828	$1,930,479

General Fund Budget Summary

The fund balance varies throughout the year due to any occurrence which affects cash flow (apportionment %'s, LEA, property taxes collected, etc.)

Beginning Fund Balance	$ 4,518,314
Revenue	$12,751,274
Expenditure	$16,101,828
Less Operating Transfer to CP	$ 0
Ending Fund Balance	$ 1,167,760

* No Budgeted transfer for 2026-27

Capital Projects Budget Summary

Beginning Fund Balance	$5,299,815
Revenue	$ 131,432
Operating Transfer from General Fund	$0
Expenditures	$3,929,000
Ending Fund Balance	$ 1,502,247

* Expenditures are budgeted for capacity

ASB Budget Summary

Beginning Fund Balance	$43,337
Revenue	$34,000
Expenditure	$28,200
Ending Fund Balance	$49,137

Debt Service Budget Summary

Beginning Fund Balance	$ 439
Revenue	$ 20
Expenditure	$ 0
Ending Fund Balance	$759

Transportation Budget Summary

Beginning Fund Balance	$439,773
Revenue	$66,928
Operating Transfer from General Fund	$0
Expenditure	$400,000
Ending Fund Balance	$106,701

$ 162,013.82	
$ 65,158.44	
$ 96,855.38	2025-26 reduction in Bus Depreciation due to Legislative Update

$ 162,013.82	
$ 52,166.35	
$ 109,847.47	Updated 2025-26 reduction 2025-26 reduction in Bus Depreciation due to Legislative Update