

Kenai Peninsula Borough School District				
FY26 Budget Reduction Scenarios				
		Plus \$340 to the BSA	Plus \$680 to the BSA	Plus \$1,000 to the BSA
	Adjustments	Scenario #1	Scenario #2	Scenario #3
Revenue				
KPB Appropriation		47,044,984	47,044,984	47,044,984
KPB In-Kind		15,314,096	15,314,096	15,314,096
SOA - Foundation		64,297,274	64,297,274	64,297,274
Adjustment to SOA- Foundation (+\$340 to the BSA)		5,695,300	-	-
Adjustment to SOA- Foundation (+\$680 to the BSA)		-	11,390,599	-
Adjustment to SOA- Foundation (+\$1,000 to the BSA)				16,750,880
SOA - Quality Schools		268,014	268,014	268,014
SOA - On-Behalf		6,861,026	6,861,026	6,861,026
SOA - One-Time Funds		-	-	-
Other Revenue		1,180,000	1,180,000	1,180,000
Unassigned Fund Balance		-	-	-
Total Revenue		140,660,694	146,355,993	151,716,274
Expenditures				
		151,901,148	151,901,148	151,901,148
Distance Ed Certified Salaries/Benefits reduction (by 50%)	(568,279)	(568,279)	(568,279)	(568,279)
Middle School Reading Certified Salaries/Benefits elimination	(461,156)	(461,156)	(461,156)	-
Elementary School Counselors Salaries/Benefits elimination	(680,594)	(680,594)	(680,594)	(680,594)
Programmatic Staffing Salaries/Benefits reduction (by 50%)	(951,136)	(951,136)	(951,136)	-
Small schools with Counselors outside formula elimination	(206,336)	(206,336)	(206,336)	-
Quest Certified Salaries/Benefits elimination	(749,378)	(749,378)	(749,378)	(749,378)
High School PTR increase (PTR 1:34 = Plus 4)	(1,325,823)	(1,325,823)	-	-
Middle School PTR increase (PTR 1:27 = Plus 2)	(345,867)	(345,867)	-	-
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:20.5 = Plus 1)	(461,156)	(461,156)	-	-
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 2)	(345,867)	(345,867)	-	-
Counseling Assistants elimination	(387,988)	(387,988)	(387,988)	-
Library Aides (at school with certified librarian elimination)	(218,792)	(218,792)	(218,792)	(218,792)
Pools Managers/Supervisors workdays reduction (by 10 workdays)	(30,121)	(30,121)	(30,121)	(30,121)
Theater Techs/Managers workdays reduction (by 10 workdays)	(20,918)	(20,918)	(20,918)	(20,918)
Secretaries workdays alignment to 199 days	(36,762)	(36,762)	(36,762)	-
Student Support Liaisons elimination	(432,193)	(432,193)	(432,193)	-
Bilingual Tutors workdays reduction (by 5 workdays)	(10,367)	(10,367)	(10,367)	-
Special Education Aides workdays reduction (by 5 workdays)	(180,243)	(180,243)	(180,243)	-
Instructional Aides workdays reduction (by 5 workdays)	(2,230)	(2,230)	(2,230)	-
Safety Funds elimination	(25,000)	(25,000)	(25,000)	(25,000)
Ice Rental for Hockey elimination	(15,000)	(15,000)	(15,000)	(15,000)
District Office Certified Salaries/Benefits reduction (by 5%)	(118,186)	(118,186)	(118,186)	(118,186)
District Office Operating Accounts reduction (by 10%)	(75,200)	(75,200)	(75,200)	(75,200)
Middle College reduction (by 50%)	(132,500)	(132,500)	(132,500)	-
Curriculum reduction (by 50%)	(357,050)	(357,050)	(357,050)	(357,050)
Districtwide Operating Accounts reduction (by 10%)	(4,230)	(4,230)	(4,230)	-
School Sites Supplies reduction (by 10%)	(118,284)	(118,284)	(118,284)	(118,284)
Connections PTR increase (PTR 1:150 = Plus 60)	(576,447)	(576,447)	(576,447)	(576,447)
Transportation transfer elimination	(550,000)	(550,000)	(550,000)	(550,000)
Extra-Curricular transfer elimination	(145,000)	(145,000)	(145,000)	(145,000)

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School Closures				
Ninilchik Pool Closure	(103,299)	(103,299)	(103,299)	(103,299)
Susan B. English Pool Closure	(94,136)	(94,136)	(94,136)	(94,136)
Pool Supervisor	(112,829)	(112,829)	(112,829)	(112,829)
Districtwide Quest (Gifted and Talented) - 2.5 FTE	(274,583)	(274,583)	(274,583)	(274,583)
Suply Buyer	(96,661)			
Title IX Coordinator	(197,502)			
Kenai Alternative reduction (by 1.75 FTE)	(201,756)			
Total Expenditures	(10,612,869)	141,784,198	144,262,911	147,068,052
Surplus (Deficit)		(1,123,504)	2,093,082	4,648,222