

Kenai Peninsula Borough School District				
FY27 Budget Reduction Scenarios - 2/19/2026 Finance Committee Meeting				
		Scenario 1	Scenario 2	Scenario 3
		KPB Appropriation	KPB Appropriation	KPB Appropriation
		FY27 proposed funding	FY26 level funding	FY27 maximum funding
	Adjustments	\$59,074,865	\$62,359,080	\$68,685,024
Revenue				
KPB Appropriation		43,594,014	46,878,229	53,204,173
KPB In-Kind		15,480,851	15,480,851	15,480,851
SOA - Foundation		71,827,973	71,827,973	71,827,973
SOA - Quality Schools		266,597	266,597	266,597
SOA - On-Behalf		8,615,811	8,615,811	8,615,811
Other Revenue		1,180,000	1,180,000	1,180,000
Total Revenue		140,965,246	144,249,461	150,575,405
Expenditures				
Distance Ed Certified Salaries/Benefits reduction by 50%	(268,085)			
Distance Ed Certified Salaries/Benefits elimination	(536,169)			
Middle School Reading Certified Salaries/Benefits reduction by 50%	(237,825)			
Middle School Reading Certified Salaries/Benefits elimination	(475,650)			
Elementary Specialists Certified Salaries/Benefits reduction by 50%	(1,010,754)			
Elementary Specialists Certified Salaries/Benefits elimination	(2,021,507)			
Programmatic Staffing Salaries/Benefits reduction by 50%	(683,747)			
Programmatic Staffing Salaries/Benefits elimination	(1,367,493)			
Interventionists-Certified Salaries/Benefits reduction by 50%	(624,294)			
Interventionists-Certified Salaries/Benefits elimination	(1,248,588)			
High School PTR increase (PTR 1:33 = Plus 1)	(297,280)			
High School PTR increase (PTR 1:34 = Plus 2)	(535,104)			
High School PTR increase (PTR 1:35 = Plus 3)	(832,384)			
High School PTR increase (PTR 1:36 = Plus 4)	(1,070,208)			
High School PTR increase (PTR 1:37 = Plus 5)	(1,189,120)			
Middle School PTR increase (PTR 1:28 = Plus 1)	(178,368)			
Middle School PTR increase (PTR 1:29 = Plus 2)	(356,736)			
Middle School PTR increase (PTR 1:30 = Plus 3)	(535,104)			
Middle School PTR increase (PTR 1:31 = Plus 4)	(713,472)			
Middle School PTR increase (PTR 1:32 = Plus 5)	(772,928)			
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 1)	(118,912)			
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 2)	(297,280)			
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 3)	(475,648)			
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 4)	(654,016)			
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 5)	(832,384)			
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:22.5 = Plus 1)	(416,192)			
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:23.5 = Plus 2)	(654,016)			
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:24.5 = Plus 3)	(1,010,752)			
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:25.5 = Plus 4)	(1,308,032)			
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:26.5 = Plus 5)	(1,426,944)			
Small Schools (<200 students) PTR increase (PTR Plus 1)	(178,368)			
Small Schools (<200 students) PTR increase (PTR Plus 2)	(178,368)			
Small Schools (<200 students) PTR increase (PTR Plus 3)	(356,736)			
Small Schools (<200 students) PTR increase (PTR Plus 4)	(416,192)			
Small Schools (<200 students) PTR increase (PTR Plus 5)	(535,104)			
Connections PTR increase (PTR 1:150 = Plus 25)	(178,368)			
Connections PTR increase (PTR 1:175 = Plus 50)	(297,280)			
Custodians reductions (206 to 199 and 195 to 192 work calendars)	(65,892)			
Library Aides elimination	(718,595)			
Theater Techs/Managers elimination	(511,753)			
Secretaries reduction (211 to 206, 206 to 199, and 199 to 192 work calendars)	(96,563)			
English Language Learners elimination	(657,961)			
Extra-Curricular Middle School Athletics stipends elimination	(190,957)			
Extra-Curricular High School Athletics stipends elimination	(773,481)			
Extra-Curricular transfer elimination	(145,000)			
District Office Certified Salaries/Benefits reduction by 5%	(107,474)			
District Office Certified Salaries/Benefits reduction by 10%	(219,948)			
District Office Classified & Exempt Salaries/Benefits reduction by 5%	(298,638)			
District Office Classified & Exempt Salaries/Benefits reduction by 10%	(597,277)			
District Office Operating Accounts reduction by 5%	(35,711)			
District Office Operating Accounts reduction by 10%	(71,421)			
Middle College reduction by 50%	(116,250)			
Middle College elimination	(232,500)			
Curriculum reduction by 25%	(178,525)			
Curriculum reduction by 50%	(357,050)			
Districtwide Librarian-Operating Accounts reduction by 5%	(1,904)			
Districtwide Librarian-Operating Accounts reduction by 10%	(3,807)			
School Sites Supplies reduction by 5%	(53,424)			
School Sites Supplies reduction by 10%	(106,848)			
Transportation transfer elimination	(200,000)			
School Closures - Paul Banks	(626,138)			
School Closures - River City Academy	(323,856)			
School Consolidation - Seward Middle	(405,796)			
School Consolidation - Sterling to Soldotna Elementary	(802,709)			
School Consolidation - Sterling to Redoubt Elementary	(685,916)			
School Consolidation - Tustumena Elementary	(416,842)			
Pool Closures	(1,517,047)			
Total Expenditures	(34,808,691)	149,573,959	149,573,959	149,573,959
Excess (Deficiency) of Revenue over Expenditures		(8,608,713)	(5,324,498)	1,001,446