

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
<b>Revenue</b>				
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
<b>Total Revenue</b>		<b>140,965,246</b>	<b>144,249,461</b>	<b>150,575,405</b>
<b>Expenditures</b>				
Distance Ed Certified Salaries/Benefits reduction by 50%	(268,085)	(268,085)	(268,085)	(268,085)
Distance Ed Certified Salaries/Benefits elimination	(536,169)			
Middle School Reading Certified Salaries/Benefits reduction by 50%	(237,825)	(237,825)	(237,825)	(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)	(683,747)	(683,747)	(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)	(297,280)	(297,280)	(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)	(178,368)	(178,368)	(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)	(118,912)	(118,912)	(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)	(416,192)	(416,192)	(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)	(178,368)	(178,368)	(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)	(178,368)	(178,368)	(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)	(65,892)	(65,892)	(65,892)
Library Aides elimination	(718,595)	(718,595)	(718,595)	(718,595)
Theater Techs/Managers elimination	(511,753)			
Secretaries reduction (211 to 206, 206 to 199, and 199 to 192 work calendars)	(96,563)	(96,563)	(96,563)	(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)	(145,000)	(145,000)	(145,000)
District Office Certified Salaries/Benefits reduction by 5%	(107,474)			
District Office Certified Salaries/Benefits reduction by 10%	(219,948)	(219,948)	(219,948)	(219,948)
District Office Classified & Exempt Salaries/Benefits reduction by 5%	(298,638)			
District Office Classified & Exempt Salaries/Benefits reduction by 10%	(597,277)	(597,277)	(597,277)	(597,277)
District Office Operating Accounts reduction by 5%	(35,711)			
District Office Operating Accounts reduction by 10%	(71,421)	(71,421)	(71,421)	(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)	(357,050)	(357,050)	(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)	(106,848)	(106,848)	(106,848)
Transportation transfer elimination	(200,000)	(200,000)	(200,000)	(200,000)
School Closures - Paul Banks	(626,138)			
School Closures - River City Academy	(323,856)	(323,856)	(323,856)	(323,856)
School Consolidation - Seward Middle	(405,796)	(405,796)	(405,796)	(405,796)
School Consolidation - Sterling to Soldotna Elementary	(802,709)			
School Consolidation - Sterling to Redoubt Elementary	(685,916)			
School Consolidation - Tustumena Elementary	(416,842)	(416,842)	(416,842)	(416,842)
Pool Closures	(1,517,047)	(1,517,047)	(1,517,047)	(1,517,047)
<b>Total Expenditures</b>	<b>(34,808,691)</b>	<b>141,774,679</b>	<b>141,774,679</b>	<b>141,774,679</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>		<b>(809,433)</b>	<b>2,474,782</b>	<b>8,800,726</b>