

Kenai Peninsula Borough School District				
FY27 Budget Reduction Scenarios - 3/03/2026 Finance Work Session				
		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
Increase SPED Intensive funding	346,320	346,320	346,320	346,320
SOA - Quality Schools		266,597	266,597	266,597
Increase SPED Intensive funding	832	832	832	832
SOA - On-Behalf		8,615,811	8,615,811	8,615,811
Other Revenue		1,180,000	1,180,000	1,180,000
Increase Interest Revenue	450,000	450,000	450,000	450,000
<b>Total Revenue</b>		<b>141,762,398</b>	<b>145,046,613</b>	<b>151,372,557</b>
<b>Expenditures</b>				
Distance Ed Certified Salaries/Benefits reduction by 50%	(268,085)			(268,085)
Distance Ed Certified Salaries/Benefits elimination	(536,169)	(536,169)	(536,169)	
Middle School Reading Certified Salaries/Benefits reduction by 50%	(237,825)			
Middle School Reading Certified Salaries/Benefits elimination	(475,650)	(475,650)	(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)	
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)			
Librarians-Certified Salaries/Benefits elimination	(416,192)	(416,192)	(416,192)	
High School PTR increase (PTR 1:33 = Plus 1)	(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)		
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)	(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)	(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)	(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)		(65,892)	
Library Aides elimination	(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)			
English Language Learners reduce by 50%	(328,981)	(328,981)	(328,981)	
English Language Learners elimination	(657,961)			
Extra-Curricular Middle School Activity Fee Increase to cover the cost of stipends	(190,957)	(190,957)	(190,957)	
Extra-Curricular High School Activity Fee Increase to cover the cost of stipends	(773,481)	(773,481)	(773,481)	
Extra-Curricular transfer elimination	(145,000)	(145,000)	(145,000)	
District Office Certified Salaries/Benefits reduction by 5% (Comms Specialist reduction at \$139,407)	(107,474)	(139,407)	(139,407)	(139,407)
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 Communication Specialists elimination	(139,407)			
District Office Operating Accounts reduction by 5%	(35,711)			
District Office Operating Accounts reduction by 10%	(51,937)	(51,937)	(51,937)	(51,937)
Middle College reduction by 50%	(116,250)	(116,250)	(116,250)	(116,250)
Middle College elimination	(232,500)			
Curriculum reduction by 25%	(178,525)			
Curriculum reduction by 50%	(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)	
School Closures - Paul Banks	(626,138)			
School Closures - Nikiski Middle/High	(1,183,489)			
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)	(802,709)	(802,709)	
School Consolidation - Tustumena Elementary	(416,842)	(416,842)	(416,842)	
Pool Closures	(1,517,047)	(1,517,047)	(1,517,047)	(1,517,047)
Tech Plan Computers reduce by 50%	(265,008)	(265,008)		
Districtwide travel reduce by 50%	(145,845)	(145,845)	(145,845)	
Student Support Services reduction	(500,000)	(500,000)	(500,000)	
Health Services reduction	(100,000)	(100,000)	(100,000)	
FY27 Negotiations offer - 2% increase (2/25/26 and 2/26/26 District Offers)	2,984,177	2,984,177	2,984,177	2,984,177
<b>Total Expenditures</b>	(34,198,035)	<b>141,235,459</b>	<b>143,039,887</b>	<b>149,628,911</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>		<b>526,940</b>	<b>2,006,727</b>	<b>1,743,647</b>