

Kenai Peninsula Borough School District		
FY27 Budget Reduction Scenario - 04/06/2026 - Finance Work Session		
		Scenario 1
		KPB Appropriation
		FY27 proposed funding
	Adjustments	\$59,074,865
<b>Revenue</b>		
KPB Appropriation		43,594,014
KPB In-Kind		15,480,851
SOA - Foundation		71,827,973
Increase SPED Intensive funding	346,320	346,320
Nikolaevsk Charter School revenue adjustments	915,950	915,950
SOA - Quality Schools		266,597
Increase SPED Intensive funding	832	832
SOA - On-Behalf		8,615,811
Other Revenue		1,180,000
Increase Interest Revenue	450,000	450,000
<b>Total Revenue</b>		<b>142,678,348</b>
<b>Expenditures</b>		
		149,573,959
Distance Ed Certified Salaries/Benefits reduction by 50%	(268,085)	
Distance Ed Certified Salaries/Benefits elimination	(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)
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)
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)
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)
Library Aides with Librarians elimination	(219,877)	
Theater Techs/Managers elimination	(511,753)	
Theater Techs/Manager reduce by 1 FTE	(105,076)	(105,076)
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)
English Language Learners elimination	(657,961)	
Extra-Curricular Middle School Activity Fee Increase to cover the cost of stipends	(190,957)	(190,957)
Extra-Curricular High School Activity Fee Increase to cover the cost os stipends	(773,481)	(773,481)
Extra-Curricular transfer elimination	(145,000)	(145,000)
District Office Certified Salaries/Benefits reduction by 5% (Comms Specialist reduction at \$139,407)	(107,474)	(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 Operating Accounts reduction by 5%	(35,711)	
District Office Operating Accounts reduction by 10%	(51,937)	(51,937)
Middle College reduction by 50%	(116,250)	(116,250)
Middle College elimination	(232,500)	
Curriculum reduction by 25%	(178,525)	
Curriculum reduction by 50%	(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)
Transportation transfer elimination	(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)
School Consolidation - Seward Middle	(405,796)	(405,796)
School Consolidation - Sterling to Soldotna Elementary	(802,709)	(802,709)
School Consolidation - Tustumena Elementary	(416,842)	(416,842)
Pool Closures	(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)
Student Support Services reduction	(500,000)	(500,000)
Health Services reduction	(100,000)	(100,000)
FY27 Negotiations offer - 2% increase (2/25/26 and 2/26/26 District Offers)	2,984,177	2,984,177
Charter Schools expenditure adjustments (Scenario 2)	317,459	
Charter Schools expenditure adjustments (Scenario 3)	611,469	
Nikolaevsk Charter School expenditure adjustment	1,080,269	1,080,269
<b>Total Expenditures</b>	<b>(32,374,384)</b>	<b>142,144,760</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>		<b>533,589</b>