

Kenai Peninsula Borough School District		RESOLUTION VERSION	
FY27 Budget Reduction Scenario - 04/06/2026 - BoE Regular Meeting		Scenario 2	
		KPB Appropriation	
		FY26 level funding	
		Adjustments	\$62,359,080
<b>Revenue</b>			
KPB Appropriation			46,878,229
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>145,962,563</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 elimination	(475,650)		(475,650)
Programmatic Staffing Salaries/Benefits reduction by 50%	(683,747)		
Librarians-Certified Salaries/Benefits elimination	(416,192)		
High School PTR increase (PTR 1:33 = Plus 1)	(297,280)		
Middle School PTR increase (PTR 1:28 = Plus 1)	(178,368)		
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 2)	(297,280)		
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:23.5 = Plus 2)	(654,016)		
Small Schools (<200 students) PTR increase (PTR Plus 2)	(178,368)		
Custodians reductions (206 to 199 and 195 to 192 work calendars)	(65,892)		(65,892)
Library Aides elimination	(628,967)		(628,967)
Library Aides with Librarians elimination	(219,877)		
Theater Techs/Manager reduce by 1 FTE	(105,076)		(105,076)
English Language Learners reduce by 50%	(328,981)		(328,981)
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 Operating Accounts reduction by 10%	(51,937)		(51,937)
Middle College reduction by 50%	(116,250)		(116,250)
Curriculum reduction by 50%	(357,050)		(357,050)
School Sites Supplies reduction by 10%	(106,848)		(106,848)
Transportation transfer elimination	(200,000)		(200,000)
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		317,459
Nikolaevsk Charter School expenditure adjustment	1,080,269		1,080,269
<b>Total Expenditures</b>	<b>(33,432,394)</b>		<b>145,257,098</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>			<b>705,466</b>

Additional Borough Funding Received-Admin recommendation  
 Additional Borough Funding Received-Resolution  
 Additional Borough Funding Received-Resolution  
 Additional Borough Funding Received-Resolution  
 Additional Borough Funding Received-Resolution  
 Additional Borough Funding Received-Resolution

Pending State Funding  
 Pending State Funding  
 Pending State Funding

Kenai Peninsula Borough School District		6/1/2026	
FY27 Budget Reduction Scenario - 06/01/2026 - Finance Committee Meeting - WORKING DRAFT		RESOLUTION VERSION	
		Scenario 2	
		KPB Appropriation	
		FY26 level funding	
		Adjustments	\$62,359,080
<b>Revenue</b>			
KPB Appropriation		46,878,229	
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>145,962,563</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 elimination	(475,650)	(475,650)	
Programmatic Staffing Salaries/Benefits reduction by 50%	(683,747)		Additional Borough Funding Received-Admin recommendation
Librarians-Certified Salaries/Benefits elimination	(416,192)		Additional Borough Funding Received-Resolution
High School PTR increase (PTR 1:33 = Plus 1)	(297,280)		Additional Borough Funding Received-Resolution
Middle School PTR increase (PTR 1:28 = Plus 1)	(178,368)		Additional Borough Funding Received-Resolution
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 2)	(297,280)		Additional Borough Funding Received-Resolution
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:23.5 = Plus 2)	(654,016)		Additional Borough Funding Received-Resolution
Small Schools (<200 students) PTR increase (PTR Plus 2)	(178,368)		Additional Borough Funding Received-Resolution
Custodians reductions (206 to 199 and 195 to 192 work calendars)	(65,892)	(65,892)	Pending State Funding
Library Aides elimination - Reclassification from Range 4 to 7	(628,967)	(628,967)	***\$679,645 (with add'l reclass costs) Pending State Funding
Library Aides with Librarians elimination - Reclassification from Range 4 to 7	(235,409)		
Theater Techs/Manager reduce by 1 FTE	(105,076)	(105,076)	Pending State Funding
English Language Learners reduce by 50%	(328,981)	(328,981)	
Extra-Curricular Middle School Activity Fee Increase to cover the cost of stipends	(190,957)	(190,957)	Pending State Funding
Extra-Curricular High School Activity Fee Increase to cover the cost os stipends	(773,481)	(773,481)	Pending State Funding
Extra-Curricular transfer elimination	(145,000)	(145,000)	Pending State Funding
District Office Certified Salaries/Benefits reduction by 5% (Comms Specialist reduction at \$139,407)	(107,474)	(139,407)	
District Office Operating Accounts reduction by 10%	(51,937)	(51,937)	
Middle College reduction by 50%	(116,250)	(116,250)	Pending State Funding
Curriculum reduction by 50%	(357,050)	(357,050)	
School Sites Supplies reduction by 10%	(106,848)	(106,848)	
Transportation transfer elimination	(200,000)	(200,000)	
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 - Current District offer	3,524,471	3,524,471	
Charter Schools expenditure adjustments (Scenario 2)	317,459	317,459	
Nikolaevsk Charter School expenditure adjustment	1,080,269	1,080,269	
<b>Total Expenditures</b>	<b>(32,907,632)</b>	<b>145,797,392</b>	
<b>Excess (Deficiency) of Revenue over Expenditures</b>		<b>165,172</b>	

**PREVIOUSLY APPROVED  
RESTORED BY KPB FUNDING INCREASE**

Programmatic Staffing Salaries/Benefits reduction by 50%	(683,747)
Librarians-Certified Salaries/Benefits elimination	(416,192)
High School PTR increase (PTR 1:33 = Plus 1)	(297,280)
Middle School PTR increase (PTR 1:28 = Plus 1)	(178,368)
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 2)	(297,280)
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:23.5 = Plus 2)	(654,016)
Small Schools (<200 students) PTR increase (PTR Plus 2)	(178,368)
Restored Cost	(2,705,251)

**DISTRICT ADMINISTRATION RECOMMENDATION**  
**RESTORED BY POTENTIAL STATE FUNDING INCREASE - WORKING DRAFT**

RESTORE Custodians reductions (206 to 199 and 195 to 192 work calendars)	(65,892)
RESTORE Library Aides (reclassification Range 4 to 7)	(679,645)
RESTORE Theater Techs/Manager Position	(105,076)
RESTORE Extra-Curricular Middle School Stipends	(190,957)
RESTORE Extra-Curricular High School Stipends	(773,481)
RESTORE Funding for Middle College by 50%	(116,250)
RESTORE Extra-Curricular transfer funding	(145,000)
Middle School Reading Program *Returns to reduction list in FY28	(475,650)
<b>Total Cost of Restorations</b>	<b>(2,551,951)</b>
Potential One Time State Funding	7,611,500