

Kenai Peninsula Borough School District

FY27 BUDGET SCENARIO 2 BOROUGH AND STATE FUNDING

July 2026



FY27 Budget Scenario 2

Borough Funding at \$62,359,080

Expenditures Previously Approved by the Board of Education Through Resolution and District Administration's Recommendation Due to the KPB Funding Increase to \$62,359,080:

1. Programmatic Staffing Salaries/Benefits reduction by 50%.
2. Librarians-Certified Salaries/Benefits elimination.
3. High School PTR increase (PTR 1:33 = Plus 1).
4. Middle School PTR increase (PTR 1:28 = Plus 1).
5. Elementary Schools K-6 (≥ 250 students) PTR increase (PTR Plus 2).
6. Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:23.5 = Plus 2).
7. Small Schools (< 200 students) PTR increase (PTR Plus 2).

FY27 Budget Scenario 2 Borough Funding at \$62,359,080

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)

FY27 Budget Scenario 2

One-Time State Funding

With the one-time State funding approved by the Governor on June 24th and scheduled to be received by the District in FY27, the Board of Education considers reinstating the following expenditures, programs, and staffing allocations that were previously reduced or eliminated as part of the District's budget-balancing measures.

- Restore Custodians reductions (206 to 199 days and 195 to 192 work calendars).
- Restore Library Aides (reclassifying it from Range 4 to Range 7).
- Restore Middle College program funding by 50%.
- Restore one Theater Technician/Manager FTE.
- Restore Middle School Extracurricular Stipends.
- Restore High School Extracurricular Stipends.
- Restore Extracurricular Transfer funding.

Kenai Peninsula Borough School District FY27 Budget Reduction Scenario - 06/01/2026 Finance Committee - WORKING DRAFT		7/6/2026 One-Time State Funding Scenario 2	
		KPB Appropriation FY26 level funding	
	Adjustments	\$62,359,080	
Revenue			
KPB Appropriation		45,896,566	
KPB In-Kind		16,462,514	
SOA - Foundation		71,827,973	
One-time funding	9,497,000	9,497,000	
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	
Total Revenue		155,459,563	
Expenditures		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)		State Funding
Library Aides elimination - Reclassification from Range 4 to 7	(628,967)		***\$679,645 (with add'l reclass costs) State Funding
Library Aides with Librarians elimination - Reclassification from Range 4 to 7	(235,409)		
Theater Techs/Manager reduce by 1 FTE	(105,076)		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)		State Funding
Extra-Curricular High School Activity Fee Increase to cover the cost os stipends	(773,481)		State Funding
Extra-Curricular transfer elimination	(145,000)		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)		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	
Total Expenditures	(32,907,632)	147,823,015	

FY27 Budget Scenario 2 One-Time State Funding

FY27 Budget Scenario 2 One-Time State Funding

DISTRICT ADMINISTRATION RECOMMENDATION	
RESTORED BY 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 Funding for Middle College by 50%	(116,250)
RESTORE Theater Techs/Manager Position	(105,076)
RESTORE Extra-Curricular Middle School Stipends	(190,957)
RESTORE Extra-Curricular High School Stipends	(773,481)
RESTORE Extra-Curricular transfer funding	(145,000)
Total Cost of Restorations	(2,076,301)

Kenai Peninsula Borough School District

*The mission of the Kenai Peninsula Borough School District is
Supporting Students in Life Success.*

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