

Kenai Peninsula Borough School District		7/6/2026	
FY27 Budget Reduction Scenario - 06/01/2026 Finance Committee - WORKING DRAFT		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)	
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)		
Library Aides elimination - Reclassification from Range 4 to 7	(628,967)		
Library Aides with Librarians elimination - Reclassification from Range 4 to 7	(235,409)		
Theater Techs/Manager reduce by 1 FTE	(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)		
Extra-Curricular High School Activity Fee Increase to cover the cost os stipends	(773,481)		
Extra-Curricular transfer elimination	(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)		
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

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
 State Funding
 ***\$679,645 (with add'l reclass costs) State Funding
 State Funding
 State Funding
 State Funding
 State Funding