

<b>Kenai Peninsula Borough School District</b>				
<b>FY26 Budget Reduction Scenarios</b>				
		<b>Plus \$340 to the BSA</b>	<b>Plus \$680 to the BSA</b>	<b>Plus \$1,000 to the BSA</b>
	<b>Adjustments</b>	<b>Scenario #1</b>	<b>Scenario #2</b>	<b>Scenario #3</b>
<b>Revenue</b>				
KPB Appropriation		47,044,984	47,044,984	47,044,984
KPB In-Kind		15,314,096	15,314,096	15,314,096
SOA - Foundation		64,297,274	64,297,274	64,297,274
Adjustment to SOA- Foundation (+\$340 to the BSA)		5,695,300	-	-
Adjustment to SOA- Foundation (+\$680 to the BSA)		-	11,390,599	-
Adjustment to SOA- Foundation (+\$1,000 to the BSA)		-	-	16,750,880
SOA - Quality Schools		268,014	268,014	268,014
SOA - On-Behalf		6,861,026	6,861,026	6,861,026
SOA - One-Time Funds		-	-	-
Other Revenue		1,180,000	1,180,000	1,180,000
Unassigned Fund Balance		-	-	-
<b>Total Revenue</b>		<b>140,660,694</b>	<b>146,355,993</b>	<b>151,716,274</b>
<b>Expenditures</b>		<b>151,901,148</b>	<b>151,901,148</b>	<b>151,901,148</b>
Distance Ed Certified Salaries/Benefits reduction (by 50%)	(568,279)	(568,279)	(568,279)	(284,140)
Middle School Reading Certified Salaries/Benefits elimination	(461,156)	(461,156)	-	-
Elementary School Counselors Salaries/Benefits elimination	(680,594)	(680,594)	(680,594)	(680,594)
Elementary Counselors reduction (by 50%)	(340,297)	-	-	-
Programmatic Staffing Salaries/Benefits reduction (by 25%)	(475,560)	-	(475,560)	-
Programmatic Staffing Salaries/Benefits reduction (by 50%)	(951,136)	(951,136)	-	-
Small schools with Counselors outside formula elimination	(206,336)	(206,336)	(206,336)	-
Quest Certified Salaries/Benefits elimination	(749,378)	(749,378)	(749,378)	(749,378)
Districtwide Quest (Gifted and Talented) - 2.5 FTE	(274,583)	(274,583)	-	-
Kenai Alternative reduction (by 1.75 FTE)	(201,756)	(201,756)	(201,756)	(201,756)
High School PTR increase (PTR 1:31 = Plus 1)	(345,867)	-	(345,867)	-
High School PTR increase (PTR 1:32 = Plus 2)	(634,089)	-	-	-
High School PTR increase (PTR 1:33 = Plus 3)	(807,023)	-	-	-
High School PTR increase (PTR 1:34 = Plus 4)	(1,325,823)	(1,325,823)	-	-
Middle School PTR increase (PTR 1:26 = Plus 1)	(172,933)	-	(172,933)	-
Middle School PTR increase (PTR 1:27 = Plus 2)	(345,867)	-	-	-
Middle School PTR increase (PTR 1:28 = Plus 3)	(576,445)	(576,445)	-	-
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:20.5 = Plus 1)	(461,156)	(461,156)	(461,156)	-
Elementary Schools K-6 (100-250 students) PTR increase (PTR 1:21.5 = Plus 2)	(749,378)	-	-	-
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 1)	(172,933)	-	(172,933)	-
Elementary Schools K-6 (>=250 students) PTR increase (PTR Plus 2)	(345,867)	(345,867)	-	-
Connections PTR increase (PTR 1:150 = Plus 60)	(576,447)	(576,447)	-	-
Connections PTR increase (PTR 1:125 = Plus 35)	(403,513)	-	(403,513)	(403,513)
Counseling Assistants elimination	(387,988)	(387,988)	(387,988)	-
Library Aides (at school with certified librarian elimination)	(218,792)	(218,792)	-	-
Pools Managers/Supervisors workdays reduction (by 10 workdays)	(30,121)	-	-	(30,121)
Pool Supervisor	(112,829)	(112,829)	(112,829)	(112,829)
Remaining Pool Managers	(547,945)	(547,945)	(547,945)	-
Ninilchik Pool	(103,299)	(103,299)	(103,299)	(103,299)
Susan B. English Pool	(94,136)	(94,136)	(94,136)	(94,136)
Theater Techs/Managers workdays reduction (by 10 workdays)	(20,918)	-	-	(20,918)
Theater Techs/Managers reduction (by 1.5 FTE)	(156,797)	-	(156,797)	-
Theater Techs/Managers	(641,406)	(641,406)	-	-
Secretaries workdays alignment to 199 days	(36,762)	(36,762)	(36,762)	-
Student Support Liaisons elimination	(432,193)	(432,193)	(432,193)	-
Bilingual Tutors workdays reduction (by 5 workdays)	(10,367)	(10,367)	(10,367)	-
Special Education Aides workdays reduction (by 5 workdays)	(180,243)	(180,243)	(180,243)	-
Instructional Aides workdays reduction (by 5 workdays)	(2,230)	(2,230)	(2,230)	-
Supply Buyer	(96,661)	(96,661)	(96,661)	(96,661)
Extra-Curricular Middle School Athletics stipends	(192,860)	(192,860)	-	-
Extra-Curricular High School Athletics stipends	(850,968)	(850,968)	-	-
Extra-Curricular Middle School Athletics stipends reduction (by 50%)	(96,430)	-	(96,430)	-
Extra-Curricular High School Athletics stipends reduction (by 50%)	(425,484)	-	(425,484)	-
Extra-Curricular transfer elimination	(145,000)	(145,000)	(145,000)	(145,000)
Athletic Directors	(281,298)	(281,298)	-	-
Athletic Directors reduction (by .25 FTE)	(70,325)	-	-	-
Safety Funds elimination	(25,000)	(25,000)	(25,000)	(25,000)
Ice Rental for Hockey elimination	(15,000)	(15,000)	(15,000)	(15,000)
District Office Certified Salaries/Benefits reduction (Title IX)	(197,502)	(197,502)	(197,502)	(197,502)
District Office Operating Accounts reduction (by 10%)	(75,200)	(75,200)	(75,200)	(75,200)
Middle College elimination	(265,000)	-	(265,000)	-
Middle College reduction (by 50%)	(132,500)	(132,500)	-	-
Curriculum reduction (by 50%)	(357,050)	(357,050)	(357,050)	(357,050)
Districtwide Operating Accounts reduction (by 10%)	(4,230)	(4,230)	(4,230)	-
School Sites Supplies reduction (by 10%)	(118,284)	(118,284)	(118,284)	(118,284)
Transportation transfer elimination	(550,000)	(550,000)	-	-
School Closures-Nikolaevsk	(476,247)	(476,247)	(476,247)	(476,247)
School Closures - Sterling Elementary	(702,113)	(702,113)	(702,113)	-
School Closures - Tustumena Elementary	(573,535)	-	-	-
<b>Total Expenditures</b>	<b>(20,453,129)</b>	<b>137,534,089</b>	<b>142,398,853</b>	<b>147,714,521</b>
<b>Funding Contingency</b>		<b>3,126,605</b>	<b>3,957,140</b>	<b>4,001,754</b>