

Kenai Peninsula Borough School District				
FY27 Budget Reduction Scenarios - 3/23/2026 Finance Committee				
		Scenario 1	Scenario 2	Scenario 3
		KPB Appropriation	KPB Appropriation	KPB Appropriation
		FY27 proposed funding	FY26 level funding	FY27 maximum funding
	Adjustments	\$59,074,865	\$62,359,080	\$68,685,024
<b>Revenue</b>				
KPB Appropriation		43,594,014	46,878,229	53,204,173
KPB In-Kind		15,480,851	15,480,851	15,480,851
SOA - Foundation		71,827,973	71,827,973	71,827,973
Increase SPED Intensive funding	346,320	346,320	346,320	346,320
Nikolaevsk Charter School revenue adjustments	915,950	915,950	915,950	915,950
SOA - Quality Schools		266,597	266,597	266,597
Increase SPED Intensive funding	832	832	832	832
SOA - On-Behalf		8,615,811	8,615,811	8,615,811
Other Revenue		1,180,000	1,180,000	1,180,000
Increase Interest Revenue	450,000	450,000	450,000	450,000
<b>Total Revenue</b>		<b>142,678,348</b>	<b>145,962,563</b>	<b>152,288,507</b>
<b>Expenditures</b>				
Distance Ed Certified Salaries/Benefits reduction by 50%	(268,085)			(268,085)
Distance Ed Certified Salaries/Benefits elimination	(536,169)	(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)	(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)	(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)	(65,892)	
Library Aides elimination	(718,595)	(718,595)		
Library Aides with Librarians elimination	(219,877)		(219,877)	
Theater Techs/Managers elimination	(511,753)			
Theater Techs/Manager reduce by 1 FTE	(105,076)	(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)	(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)	(190,957)	
Extra-Curricular High School Activity Fee Increase to cover the cost of stipends	(773,481)	(773,481)	(773,481)	
Extra-Curricular transfer elimination	(145,000)	(145,000)	(145,000)	
District Office Certified Salaries/Benefits reduction by 5% (Comms Specialist reduction at \$139,407)	(107,474)	(139,407)	(139,407)	(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)	(51,937)	(51,937)
Middle College reduction by 50%	(116,250)	(116,250)	(116,250)	(116,250)
Middle College elimination	(232,500)			
Curriculum reduction by 25%	(178,525)			
Curriculum reduction by 50%	(357,050)	(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)	(106,848)	(106,848)
Transportation transfer elimination	(200,000)	(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)	(323,856)	(323,856)
School Consolidation - Seward Middle	(405,796)	(405,796)	(405,796)	(405,796)
School Consolidation - Sterling to Soldotna Elementary	(802,709)	(802,709)	(802,709)	(802,709)
School Consolidation - Tustumena Elementary	(416,842)	(416,842)	(416,842)	(416,842)
Pool Closures	(1,517,047)	(1,517,047)	(1,517,047)	(1,517,047)
Tech Plan Computers reduce by 50%	(265,008)	(265,008)	(265,008)	
Districtwide travel reduce by 50%	(145,845)	(145,845)	(145,845)	
Student Support Services reduction	(500,000)	(500,000)	(500,000)	
Health Services reduction	(100,000)	(100,000)	(100,000)	
FY27 Negotiations offer - 2% increase (2/25/26 and 2/26/26 District Offers)	2,984,177	2,984,177	2,984,177	2,984,177
Charter Schools expenditure adjustments (Scenario 2)	317,459		317,459	
Charter Schools expenditure adjustments (Scenario 3)	611,469			611,469
Nikolaevsk Charter School expenditure adjustment	1,080,269	1,080,269	1,080,269	1,080,269
<b>Total Expenditures</b>	<b>(32,374,384)</b>	<b>142,144,760</b>	<b>144,982,441</b>	<b>150,101,098</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>		<b>533,589</b>	<b>980,123</b>	<b>2,187,410</b>