

Kenai Peninsula Borough

Finance Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor *PAH*

THRU: Brandi Harbaugh, Finance Director *BH*

FROM: Tyra Rivera, Payroll Accountant *TR*

DATE: April 23, 2026

RE: Capital Project Reports – March 31, 2026

Attached are the quarterly project reports for the Borough's capital project funds:

- Fund 400 - Borough and Grant Funded School Capital Projects Fund
- Fund 401 - Bond Funded Capital Projects Fund
- Fund 407 - General Government Capital Projects Fund
- Fund 411 - Solid Waste Capital Projects Fund
- Fund 434 - Road Service Area Capital Projects Fund
- Fund 441 - Nikiski Fire Service Area Capital Projects Fund
- Fund 442 - Bear Creek Fire Service Area Capital Projects Fund
- Fund 443 - Central Emergency Service Area Capital Projects Fund
- Fund 444 - Western Emergency Service Area Capital Projects Fund
- Fund 446 - Kachemak Emergency Service Area Capital Projects Fund
- Fund 455 - Communication Center 911 Capital Projects Fund
- Fund 459 - North Peninsula Recreation Service Area Capital Projects Fund
- Fund 490 - Central Peninsula Hospital Capital Projects Fund
- Fund 491 - South Peninsula Hospital Capital Projects Fund

School Revenue Projects - Fund 400

Balances through March 31, 2026

	Project	Year Appropriated	Site Number	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
Sch	13DSG	2013	78050	A/W Design Improvements	\$ 200,000	\$ 10,862	\$ 1,642	\$ 190,780	\$ 9,220
	14000	2014	78050	A/W Auditorium Lighting	75,000	7,561	-	67,439	7,561
Grant	KSELO	2019	71065	KSELO New School Construction	13,010,000	12,142,196	28,870	896,674	12,113,326
	20756	2020	78050	A/W Asbestos Removal/Repair	75,000	69	-	74,931	69
	21759	2021	78050	A/W Water Quality Improvements	50,000	2,687	160	47,473	2,527
	21802	2021	78050	A/W Asphalt/Sidewalk Repair	100,000	734	-	99,266	734
	21803	2021	78050	A/W Elevator Upgrades	75,000	39,009	-	35,991	39,009
	21DRS	2021	78050	A/W Doors/Entries	100,000	79,895	74,427	94,532	5,468
	22000	2022	78050	A/W Auditorium Lighting	300,000	294,961	-	5,039	294,961
	22856	2022	78050	A/W Security/Safety	175,000	22,295	13,637	166,342	8,658
	22DSG	2022	78050	A/W Assessment/Design	300,000	6,282	1,282	295,000	5,000
	HHSRF	2022	72010	Homer High Roof Phase 2 & 3	1,690,000	669,701	-	1,020,299	669,701
	23759	2023	78050	A/W Water Quality Improvements	40,000	1,032	-	38,968	1,032
	23803	2023	78050	A/W Elevator Upgrades	50,000	50,000	-	-	50,000
	23851	2023	78010	A/W Portables/Outbuildings	350,000	49,113	-	300,887	49,113
	23855	2023	78050	A/W Locker Replacement	250,000	128	128	250,000	-
	23856	2023	78050	A/W Security/Safety	150,000	42,536	37,316	144,780	5,220
	23860	2023	78050	A/W Generator/Hardware	50,000	20,762	20,762	50,000	-
	23861	2023	78050	A/W Auditorium Lighting	300,000	300,000	-	-	300,000
	23DSG	2023	78050	A/W Assessment/Design	100,000	36,722	29,827	93,105	6,895
	23HWI	2023	72051	West Homer El Water Infiltration	110,000	110,000	-	-	110,000
	23S10	2026	76020	Soldoia Siding Project	3,954,358	3,954,358	6,535	6,535	3,947,823
	24711	2024	78050	A/W Roof Repair	225,000	210,110	-	14,890	210,110
	24714	2024	78050	A/W Building Envelope Upgrades	190,000	468,980	77,648	273,668	391,332
	24755	2024	78050	A/W Flooring Upgrades	500,000	282,582	81,097	648,371	201,486
	24756	2024	78050	A/W Asbestos Removal/Repair	200,000	199,461	118,596	219,135	80,865
	24758	2024	78050	A/W Electrical/Lighting	325,000	226,810	88,795	186,985	138,015
	24759	2024	78050	A/W Water Quality Improvements	85,000	157,329	89,768	151,439	67,561
	24780	2024	78050	A/W Playground Upgrades	100,000	82,601	6,097	73,496	76,504
	24781	2024	78050	A/W Pool Repair	30,000	5,365	722	25,356	4,644
	24801	2024	78050	A/W HVAC/DDC/Boiler Upgrades	2,605,000	2,267,184	811,162	2,298,978	1,456,022
	24802	2024	78050	A/W Asphalt/Sidewalk Repair	759,000	550,762	329,730	1,131,967	221,033
	24855	2024	78050	A/W Locker Replacement	200,000	385,939	70,491	134,552	315,448
	24856	2024	78050	A/W Security/Safety	350,000	289,216	192,187	252,971	97,029
	24860	2024	78050	A/W Generator/Hardware	210,000	208,151	57,921	59,769	150,231
	24862	2024	78050	A/W Drainage and Interior Reno	990,402	482,038	89,089	697,453	392,949
Grant	SLF08	2024	71040	Hope Roof Replacement	77,436	1,174	1,174	77,436	(0)
	25727	2025	78050	A/W Bleacher Replacement	450,000	202,082	32,932	280,850	169,150
	25728	2025	78050	A/W Doors/Entries	108,280	107,783	107,783	108,280	-
	25782	2025	78050	A/W ADA Upgrades	50,000	25,749	10,884	35,135	14,865
	25803	2025	78050	A/W Elevator Upgrades	212,000	212,000	-	-	212,000
	25DSG	2025	78050	A/W Design Improvements	835,709	752,674	169,783	252,818	582,891
	CHLND	2025	78050	Land Acquisition	850,000	59,075	2,439	793,365	56,635
	25NSS	2025	78050	Ninilchik Sewer System	200,000	181,366	49,400	68,034	131,966
	25ROF	2025	78050	KCHS VOCTEC ROOF Repairs	208,817	174,767	61,733	95,783	113,034
	26755	2026	75020	Seward High Flooring Replacement	207,400	207,400	-	-	207,400
	26851	2026	78050	A/W Portables & Outbuildings	130,000	130,000	2,848	2,848	127,152
	26852	2026	78050	A/W Septic System Improvements	100,000	100,000	-	-	100,000

Project Totals \$ 34,906,259 \$ 25,811,500 \$ 2,666,861 \$ 11,761,620 \$ 23,144,639

Beginning Fund Balance 7/1/25 \$ 10,029,956

Funds Provided:

	FY26 Transfer from General Fund	\$ 4,100,000
13DSG	Local Contribution - KPBSD Design	10,862
KSELO	AK Dept of Education & Early Development	9,421,687
23S10	AK Dept of Education & Early Development	3,954,358
SLF	US Dept of Treasury - APRA Funds	1,174
	Auction Proceeds	9,494
	Total Funds Provided	<u>17,497,574</u>

Funds applied - current year expenditures (2,666,861)

Funds obligated to existing projects (23,144,639)

Projects completed, cancelled or other funding source identified

Funds available for appropriation and for future capital expansion plans \$ 1,716,031

School Bond Projects - Fund 401

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
14SCH	2014	FY14 School Roofs/Homer Field	\$ 61	\$ 61	\$ 61	\$ 61	\$ -
23SCH	2023	FY23 School Bonds	34,087,915	27,432,928	5,017,790	11,672,777	22,415,138
24SCH	2024	FY14 Roof Bonds/Hope Roof 2024	497,310	175,440	175,440	497,310	-
Project Totals			\$ 34,585,285	\$ 27,608,428	\$ 5,193,291	\$ 12,170,147	\$ 22,415,138

	Bonds	Interest	Local - GF	Total
Beginning Fund Balance 7/1/25	\$ 27,568,190	\$ 3,023,217	\$ 40,239	\$ 30,631,645
Funds Provided:				
14SCH FY14 School Roofs/Homer Field	-	-	-	-
23SCH FY23 School Bonds	-	847,731	-	847,731
24SCH FY14 Roof Bonds/Hope Roof 2024	-	18,916	-	18,916
Total Funds Provided	-	866,647	-	866,647
Funds applied - current year expenditures:				
14SCH FY14 School Roofs/Homer Field	-	-	-	-
23SCH FY23 School Bonds	(5,017,790)	-	-	(5,017,790)
24SCH FY14 Roof Bonds/Hope Roof 2024	(175,440)	-	-	(175,440)
Total Funds Applied - current year expenditures	(5,193,230)	-	-	(5,193,230)
Funds obligated to existing projects:				
14SCH FY14 School Roofs/Homer Field	-	-	-	-
23SCH FY23 School Bonds	(22,415,138)	-	-	(22,415,138)
24SCH FY14 Roof Bonds/Hope Roof 2024	40,239	-	(40,239)	-
Total funds obligated to existing projects	(22,374,899)	-	(40,239)	(22,415,138)
Projects completed or cancelled	-	-	-	-
Funds avail. for approp. and for future capital expansion plans	\$ 61	\$ 3,889,864	\$ -	\$ 3,889,924

Resolution 2023-003 authorized the issuance of bonds, not to exceed 65,550,000, for the financing of certain educational capital improvements. 23SCH is Phase I of the issuance, and projects include:

- 23S01 Soldotna Elementary Replacement
- 23S02 Soldotna Prep Renovation
- 23S03 Seward High Track/Field Replacement
- 23S04 Kenai High Field Concession
- 23S05 Kenai Middle Security/Food Service Renovation
- 23S06 North Star El Roof Replacement
- 23S07 Parent Student Drop Off Improvement
- 23S08 Nikiski Track/Field Replacement
- 23S09 Maintenance Shop
- 23S10 Soldotna Siding Project
- 23S11 Mountain View El Roof
- 23S12 Homer High School Front Entrance Improvements
- 23S13 Hope Roof

General Government Projects - Fund 407

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
2251R	2022	Siren Warning System Replacement	700,000	588,912	-	111,088	588,912
245PC	2024	Special Assessment Software	126,000	84,003	-	41,997	84,003
25471	2025	River Center Roof	490,058	240,796	3,355	252,617	237,441
25472	2025	River Center ADA Improvements	153,867	129,466	-	24,402	129,466
26471	2026	CLK Office Carpet Replacement	14,000	14,000	13,012	13,012	988
26472	2026	FIN Budgeting Software	107,740	107,740	53,870	53,870	53,870
26473	2026	Pictometry	334,000	334,000	100,030	100,030	233,970

Project Totals \$ 1,925,665 \$ 1,498,916 \$ 170,267 \$ 597,016 \$ 1,328,649

Beginning Fund Balance 7/1/25 \$ 1,327,479

Funds Provided:

FY26 Transfer from General Fund \$ 197,740
 Total Funds Provided 197,740

Funds applied - current year expenditures (170,267)

Funds obligated to existing projects (1,328,649)

Projects completed or cancelled _____

Funds available for appropriation and for future capital expansion plans \$ 26,302

Solid Waste Projects - Fund 411

Balances through March 31, 2026

	Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
	22FIR	2022	CPL Building Fire Detection System	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 40,000
	22LIT	2022	AW Facility Lighting	90,000	32,543	-	57,457	32,543
Grant	SLF02	2022	Leachate Improvements - ARPA Funds	5,130,710	977,965	929,969	5,082,714	47,996
	23492	2023	CPL Gas/Leachate Materials	150,000	41,878	14,136	122,258	27,742
	23493	2023	CPL Gas Collection Design	100,000	100,000	13,949	13,949	86,051
	23497	2023	Leachate Liners	457,648	58,008	-	399,640	58,008
	24491	2024	South Peninsula Monofill Site	250,000	250,000	-	-	250,000
	24492	2024	Homer Transfer Repairs/Improvements	200,000	28,411	-	171,589	28,411
	24493	2024	CPL Site Security Improvements	200,000	200,000	-	-	200,000
	24496	2024	Utility Vehicle	60,000	23,459	-	36,541	23,459
	24498	2024	Hydroseeder	80,000	18,022	-	61,978	18,022
	24502	2024	FY24 Dumpster Repair/Replace	120,000	88,869	3,309	34,439	85,561
	25492	2025	CPL Landfill Gas/Leachate Materials	75,000	75,000	-	-	75,000
	25493	2025	CPL Fire Detection System Rebuild	160,000	160,000	-	-	160,000
	25494	2025	CPL Cell 4 Design/Construction	500,000	497,864	3,635	5,771	494,229
	25495	2025	A/W Dumpster Repairs/Replace	120,000	120,000	-	-	120,000
	25496	2025	Seward Mono/Tirsf Facility Rd & Site Work	100,000	100,000	-	-	100,000
	25497	2025	SW Homer Mono/Tirsf Facility Site Work & Equipment	79,529	78,529	-	1,000	78,529
Grant	LATC1	2025	Local Assis Tribal Consist - SW Leach Proj	4,000,000	3,859,719	3,451,548	3,591,829	408,171
	LEAC1	2025	Leachate Sup GF SCADA	977,504	977,504	813,961	813,961	163,543
	26491	2026	SW/HTF Loader Tires	35,000	35,000	-	-	35,000
	26492	2026	SW/HTF Baler Repairs	25,000	25,000	-	-	25,000
	26493	2026	SW/HTF Overhead Door Replacement	140,000	140,000	-	-	140,000
	26494	2026	SW/HTF Bald Bldg Siding/Roof	250,000	250,000	-	-	250,000
	26495	2026	SW/CPL Cells 1&2 Repairs	650,000	650,000	20,345	20,345	629,655
	26496	2026	SW/CPL Overhead Door Replacement	100,000	100,000	-	-	100,000
	26800	2026	Leachate Infrast Proj- Proprietary	580,000	580,000	477,882	477,882	102,118
Grant	LATC2	2026	Local Assis Tribal Consist - Compactor	1,250,000	1,250,000	-	-	1,250,000
Grant	LATC3	2026	Local Assis Tribal Consist - Bailer Design/Demo	450,000	450,000	28,701	28,701	421,299
Project Totals				\$ 16,370,391	\$ 11,207,771	\$ 5,757,434	\$ 10,920,055	\$ 5,450,336

	Capt Proj Fund	Closure/Post	17SWB Bond	Total
Beginning Fund Balance 7/1/25	\$ 4,879,287	\$ 23,528,985	\$ 11,698	\$ 28,419,970
Funds Provided:				
FY26 Transfer from Operating/Gen Fund	2,580,000	-		
US Dept. of Treasury - ARPA Funds	1,007,254			
US Dept. of Treasury	5,559,719			
FY26 Interest Earnings	708,358			
FY26 Transfer for Closure/Post		603,049		
FY26 Interest Earnings on Bond Proceeds		-	-	10,458,380
Funds applied - current year expenditures	(5,757,434)	-		(5,757,434)
Funds obligated to existing projects	(5,450,336)	-		(5,450,336)
Projects completed or cancelled	-	-		-
Funds available for approp. and future capital expansion plans	\$ 3,526,848			3,526,848
Closure/post closure liability (Restricted)		\$ 24,132,034		24,132,034
Funds restricted for SWD bond (Restricted)			\$ 11,698	11,698
Ending fund balance				\$ 27,670,580

Road Service Area Projects - Fund 434

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
2021 Road CIP Projects (warranty purposes only)							
C2MRR	2021	Moose River Dr/River Ridge Rd	93,011	4,000	-	89,011	4,000
		Projects completed prior to FY25	1,386,495	-	-	1,386,495	-
			1,479,506				
2022 Road CIP Projects (\$3,531,000)							
22CIP	2022	B/W FY22 Local Funds	-	-	-	-	-
S8BSR	2022	Basargin Road	1,075,522	77,766	-	997,756	77,766
N3DUK	2022	Duke Street	349,221	25,669	-	323,552	25,669
W7AND	2022	St Andrews Road	373,256	60,761	-	312,495	60,761
C5SPO	2022	Sports Lake/Hakala/Cotman	709,045	79,403	-	629,642	79,403
		Projects completed prior to FY25	564,426	-	-	564,426	-
			3,531,000				
2023 Road CIP Projects (\$1,965,550)							
23CIP	2023	B/W FY23 Local Funds	553,121	553,121	-	-	553,121
C5PAR	2023	Parkway/Sylvan/Northern Lights	425,060	35,486	-	389,574	35,486
N3LUS	2023	Lisburn Ave	506,059	118,802	-	387,258	118,802
W6GOO	2023	Goodrich/Center/Retirement	91,560	25,536	-	66,024	25,536
W1GRI	2023	Griffing CT/Way/Territorial	313,250	32,787	-	280,463	32,787
N4MCG	2023	McGahan Dr	76,500	43,975	-	32,525	43,975
			1,965,550				
2024 Road CIP Projects (\$150,000)							
24CIP	2024	B/W FY24 Local Funds	9,274	9,274	-	-	9,274
S8BSN	2024	Basargin Road	-	-	-	-	-
C3SEC	2024	Seclusion/Robin/Lourdes/Robert	140,726	2,115	-	138,611	2,115
			150,000				
2025 Road CIP Projects (\$1,975,000)							
25CIP	2025	B/W FY25 Local Funds	-	-	-	-	-
C3CRL	2025	Seclusion/Robin/Lourdes/Robert	1,210,000	297,249	-	912,751	297,249
W6GRC	2025	Goodrich/Center	765,000	126,537	-	638,463	126,537
			1,975,000				
2026 Road CIP Projects (\$225,000)							
26CIP	2026	B/W FY26 Local Funds	-	-	-	-	-
C1PSM	2026	Patty/South/Merkes Design	40,000	40,000	-	-	40,000
E3BCH	2026	Beach Dr Design	55,000	55,000	-	-	55,000
N2BAS	2026	Bastein Dr Design	40,000	40,000	371	371	40,000
N3LTH	2026	Lighthouse/Rozella Design	45,000	45,000	624	624	45,000
W7MUR	2026	Murwood Ave Design	45,000	45,000	624	624	44,376
Service Area Funded - Other Projects							
23BRG	2023	FY23 Bridges Projects	300,000	63,341	44,371	281,030	18,970
DRAIN	2023	Eastway Drainage Improvements	300,000	11,250	-	288,750	11,250
24BRG	2024	FY23 Bridges Projects	300,000	300,000	3,385	3,385	296,615
25GRV	2025	FY25 Borough Gravel Projects	303,593	9,830	-	293,763	9,830
26BRG	2026	Roads Bridges CIP	300,000	300,000	-	-	300,000
26GRV	2026	Gravel Projects	500,000	500,000	479,891	479,891	20,109
26CPM	2026	High Traffix E1/Calc2 Capping	250,000	250,000	-	-	250,000
26421	2026	Inspection Trucks	130,000	130,000	129,485	129,485	515
Project Totals			\$11,709,648	\$ 3,281,900	\$ 658,751	\$ 9,086,499	\$ 2,624,144

Beginning Fund Balance 7/1/25	\$ 9,722,838
Funds Provided:	
FY26 Transfer from Operating Fund	\$ 2,200,000
FY26 Interest Earnings	352,145
Total Funds Provided	2,552,145
Funds applied - current year expenditures	(658,751)
Funds obligated to existing projects	(2,624,144)
Projects completed or cancelled	
Funds available for appropriation and for future capital expansion plans	<u>\$ 8,992,088</u>

Nikiski Fire Service Area Projects - Fund 441

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
23411	2023	FY23 SCBA/Radio Communications	\$ 300,000	\$ 254	\$ 248	\$ 299,994	\$ 6
24411	2024	Fire Engine for Station 3	581,500	793	-	580,707	793
25411	2025	Emergency Response Vehicle for Station 3	75,000	75,000	64,505	64,505	10,495
25412	2025	Emergency Response Vehicle for Station 2	75,000	75,000	73,757	73,757	1,243
25413	2025	Plow/Emergency Response Vehicle for Station	75,000	75,000	74,918	74,918	82
Grant 25414	2025	Slip On Tanker GRT DOI	31,130	31,130	29,528	29,528	1,602
26411	2026	NFSA Station 2 Ambulance	375,000	375,000	-	-	375,000
26412	2026	NFSA Station 2 Emergency Response Vehicle	75,000	75,000	49,520	49,520	25,480
26413	2026	NFSA Station 2 Hydrant Repair	60,000	60,000	21,842	21,842	38,158
Project Totals			\$ 1,647,630	\$ 767,177	\$ 314,318	\$ 1,194,771	\$ 452,859

Beginning Fund Balance 7/1/25

\$ 700,097

Funds Provided:

FY26 Transfer from Operating Fund

\$ 1,000,000

FY26 Interest Earnings

48,231

25414 DOI - Office of Wildland Fire

30,822

Total Funds Provided

1,079,053

Funds applied - current year expenditures

(314,318)

Funds obligated to existing projects

(452,859)

Projects completed or cancelled

Funds available for appropriation and for future capital expansion plans

\$ 1,011,973

Bear Creek Fire Service Area Projects - Fund 442

Balances through March 31, 2026

	Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
	23421	2023	FY23 SCBA/Radio Communications	\$ 192,500.00	\$ 6,267.76	\$ -	\$ 186,232.24	\$ 6,267.76
	23422	2023	Ambulance	295,000	295,000	278,187	278,187	16,813
	24421	2024	Tanker Replacement	500,000	17,135	-	482,865	17,135
Grant	25STA	2025	BC Paving	450,000	446,069	247,248	251,179	198,821
	26426	2026	BCFSA Power Gurney & Loading Rai	45,000	45,000	-	-	45,000
Project Totals				<u>\$ 1,482,500</u>	<u>\$ 809,472</u>	<u>\$ 525,435</u>	<u>\$ 1,198,463</u>	<u>\$ 284,037</u>
Beginning Fund Balance 7/1/25								\$ 809,968
Funds Provided:								
FY26 Transfer from Operating Fund							\$ 281,910	
FY26 Interest Earnings							25,755	
23421	FY26 Transfer from General Fund - PILT						5,852	
25STA	Dept of Commerce, Community & Economic Development						446,069	
Total Funds Provided								759,586
Funds applied - current year expenditures								(525,435)
Funds obligated to existing projects								(284,037)
Projects completed or cancelled								
Funds available for appropriation and for future capital expansion plans								<u>\$ 760,082</u>

Central Emergency Service Area Projects - Fund 443

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
19461	2019	SCBA Compressor	\$ 450,000	\$ 64,576	\$ -	\$ 385,424	\$ 64,576
20461	2020	Station 1 Land Acquisition	791,795	19,289	-	772,507	19,289
22464	2022	FY22 Station 1 Relocation	1,000,000	803,821	24,627	220,806	779,194
23461	2023	FY23 SCBA/Radio Communications	575,000	40,628	40,620	574,992	8
23462	2023	Stations 5 & 6 Interior LED Lighting	125,000	125,000	-	-	125,000
23464	2023	FY23 Station 1 Relocation	250,000	250,000	-	-	250,000
23465	2023	Security Doors	175,000	175,000	-	-	175,000
23466	2023	Stations 4 & 6 Bay Floor Resurface	200,000	200,000	-	-	200,000
23467	2023	Interior/Flooring Updates	50,000	20,704	-	29,296	20,704
Bond 23CES	2023	Station 1 New Construction	16,498,201	8,103,299	7,319,915	15,714,817	783,384
23CE1	2024	Station 1 New Construction (Local)	5,000,000	5,000,000	2,703,307	2,703,307	2,296,693
24461	2024	Fire Live Training Props	150,000	150,000	-	-	150,000
25461	2025	Tanker Replacement	1,100,000	453,080	55,530	702,450	397,550
25462	2025	CES Septic System Replacement	76,500	76,500	63,737	63,737	12,763
26461	2026	CES Off Road EMS Vehicles/Trailer	175,000	175,000	33,869	33,869	141,131
26462	2026	CES Station Vehicle Exhaust Purification Systems	600,000	600,000	-	-	600,000
Project Totals			\$ 27,216,496	\$ 16,256,897	\$ 10,241,604	\$ 21,201,203	\$ 6,015,293

	Capl Proj Fund	16/20CES Bond	23CES Bond	Total
Beginning Fund Balance 7/1/25	\$ 8,760,086	\$ 17,153	\$ 9,432,402	\$ 18,209,641
Funds Provided:				
FY26 Transfer from Operating Fund	800,000			
FY26 Interest Earnings	354,745			
FY25 Interest Earnings on Bond Proceeds			185,351	1,340,097
Funds applied - current year expenditures	(2,921,689)	-	(7,319,915)	(10,241,604)
Funds obligated to existing projects	(5,231,908)	-	(783,384)	(6,015,293)
Projects completed or cancelled	-	-	-	-
Funds avail. for approp. and for future capital expansion plans	\$ 1,761,233			1,761,233
Funds restricted for 16/20 CES bonds		\$ 17,153		17,153
Funds restricted for 23CES bonds			\$ 1,514,454	1,514,454
Ending fund balance				\$ 3,292,840

Western Emergency Service Area Projects - Fund 444

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
23443	2023	Command Vehicle	\$ 60,000	\$ 80,000	\$ 79,980	\$ 79,980	\$ 20
25441	2025	Shop Door Replacement	40,000	37,113	36,277	39,164	836
26441	2026	WES Command/Utility SUV	80,000	80,000	57,040	57,040	22,960
26442	2026	WES Command/Utility Pickup	80,000	80,000	79,980	79,980	20
26443	2026	Slip Tanker DOI GRT	99,832	99,832	-	-	99,832
Project Totals			\$ 379,832	\$ 376,946	\$ 253,276	\$ 256,163	\$ 123,670

Beginning Fund Balance 7/1/25						\$ 260,936
Funds Provided:						
FY26 Transfer from Operating Fund					\$ 155,000	
FY26 Interest Earnings					9,852	
26443 U.S. Dept of Interior - BLM					<u>98,844</u>	
Total Funds Provided						263,696
Funds applied - current year expenditures						(253,276)
Funds obligated to existing projects						(123,670)
Projects completed or cancelled						<u>-</u>
Funds available for appropriation and for future capital expansion plans						<u>\$ 147,686</u>

Kachemak Emergency Service Area Projects - Fund 446

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
23485	2023	FY23 SCBA/Radio Communications	\$ 273,805	\$ 12,237	\$ 1,345	\$ 262,913	\$ 10,892
24481	2024	Command Vehicle with Plow	80,000	80,000	-	-	80,000
24482	2024	Utility Vehicle with Plow	80,000	80,000	78,343	78,343	1,657
26481	2026	Design/Develop Cold Storage Pole Bar	35,000	35,000	1,555	1,555	33,445
26482	2026	Station 1 Parking Lot Paving	110,000	110,000	-	-	110,000
26483	2026	Station 2 Housing/Fill Site Design	50,000	50,000	416	416	49,584
26484	2026	Station 1 Fill Site Upgrade	35,000	35,000	1,886	1,886	33,114
26485	2026	Station 1 Boiler Repair/Upgrade	80,000	80,000	50,012	50,012	29,988
Project Totals			\$ 743,805	\$ 482,237	\$ 133,557	\$ 395,125	\$ 348,680

Beginning Fund Balance 7/1/25	\$ 746,009
Funds Provided:	
FY26 Transfer from Operating Fund	\$ 300,000
FY26 Interest Earnings	30,756
Total Funds Provided	330,756
Funds applied - current year expenditures	(133,557)
Funds obligated to existing projects	(348,680)
Projects completed or cancelled	-
Funds available for appropriation and for future capital expansion plans	<u>\$ 594,528</u>

Communication Center 911 Projects - Fund 455

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
23432	2023	Router/Switch Replacement	\$ 17,500	\$ 7,684	\$ -	\$ 9,816	\$ 7,684
24432	2024	Router/Switch Replacement	4,000	4,000	-	-	4,000
25433	2025	Workstations, Monitors, and Network Equipment	16,000	3,820	-	12,180	3,820
25436	2025	Dell Host Server	13,000	13,000	-	-	13,000
26431	2026	Workstations & Network Equipment	1,700	1,700	-	-	1,700
26432	2026	Server Room Air Conditioning	10,500	10,500	-	-	10,500
26434	2026	Furnishings and Equipment	28,000	28,000	-	-	28,000
26435	2026	San Array	70,000	70,000	60,527	60,527	9,473
Totals			\$ 160,700	\$ 138,704	\$ 60,527	\$ 82,523	\$ 78,177

Beginning Fund Balance 7/1/25	\$ 834,017
Funds Provided:	
FY26 Transfer from Operating Fund	\$ 250,000
FY26 Interest Earnings	33,111
Total Funds Provided	283,111
Funds applied - current year expenditures	(60,527)
Funds obligated to existing projects	(78,177)
Projects completed or cancelled	
Funds available for appropriation and for future capital expansion plans	\$ 978,424

North Peninsula Recreation Projects - Fund 459

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
23451	2023	Truck/Plow	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ 65,000
23452	2023	Asphalt Resurfacing	62,000	62,000	-	-	62,000
23455	2023	Trail Groomer	26,000	26,000	-	-	26,000
24451	2024	Pool Floor & Front Desk Replace	291,000	130,405	12,558	173,154	117,846
24452	2024	Pool & Spa Circulation Pumps	126,000	126,000	-	-	126,000
25451	2025	NCRC Renovation	710,000	705,467	13,915	18,448	691,552
26451	2026	NPR Master Plan	150,000	150,000	3,366	3,366	146,634
26452	2026	Pool Room Renovation	175,000	175,000	-	-	175,000
26453	2026	NCRS Commercial Appliance Replacements	100,000	100,000	-	-	100,000
26454	2026	NCRS Lighting Replacements	150,000	150,000	2,075	2,075	147,925
26455	2026	Warming Hut	50,000	50,000	-	-	50,000
26456	2026	Full Swing Gold Simulator	30,000	30,000	-	-	30,000
26457	2026	Snow Machine and Groomer	30,000	30,000	-	-	30,000

Project Totals

\$ 1,965,000	\$ 1,799,872	\$ 31,914	\$ 197,043	\$ 1,767,957
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Beginning Fund Balance 7/1/25

\$ 1,913,286

Funds Provided:

FY26 Transfer from Operating Fund

\$ 600,000

FY26 Interest Earnings

76,219

Total Funds Provided

676,219

Funds applied - current year expenditures

(31,914)

Funds obligated to existing projects

(1,767,957)

Projects completed or cancelled

-

Funds available for appropriation and for future capital expansion plans

\$ 789,634

Central Peninsula Hospital Projects - Fund 490

Balances through March 31, 2026

Year Project Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
Funds Provided by Bond Proceeds						
Funds Provided by Hospital Plant Replacement Fund						
Total Funds Provided by Hospital Plant Replacement Fund		-	-	-	-	-
Funds Provided by the Kenai Health Center Maint. Fund						
Project Totals		\$ -	\$ -	\$ -	\$ -	\$ -

	Capt Proj Fund	KHCTR	CPH Bonds	Total
Beginning Fund Balance 7/1/25	\$ 777,913	\$ 1,145,247	\$ 895,644	\$ 2,818,805
Funds Provided:				
FY26 Interest Earnings	57,032	-	-	
State Contributions KHCTR		-	-	
Local Contributions KHCTR		30,032	-	
FY26 Interest Earnings KHCTR			-	
FY26 Interest Earnings on Bond Proceeds			-	87,064
Funds applied - current year expenditures	-	(7,000)	-	(7,000)
Funds obligated to existing projects	-	-	-	-
Projects completed or cancelled	-	-	-	- *
Funds available for approp. and future capital projects	\$ 834,945			834,945
Funds restricted For Kenai Health Center Maintenance		\$ 1,168,279		1,168,279
Funds restricted for CPH Bonds			\$ 895,644	895,644
Ending fund balance				\$ 2,898,869

South Peninsula Hospital Projects - Fund 491

Balances through March 31, 2026

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance	
Funds Provided by Local Funds								
21SHD	2021	Nuclear Medicine System	303,673	303,673	-	-	303,673	
22SEC	2022	Security Upgrade	105,000	13,284	5,746	97,462	7,538	
22SHY	2022	Hot Water System Replacement	389,500	234,274	123,700	278,926	110,574	
23SHA	2023	Imaging Nuc Med System Part 2	625,000	614,206	-	10,794	614,206	
23SPH	2023	Pre Design Master Plan/Nuc Med/Pharm	659,783	253,095	155,799	562,486	97,297	
24SHB	2024	OB Care Minor Equipment	56,874	27,906	-	28,968	27,906	
24SHF	2024	ER Minor Equipment	118,228	49,281	7,730	76,677	41,551	
24SHI	2024	Physical Therapy Minor Equipment	40,654	34,933	-	5,721	34,933	
24SHN	2024	Meal Suite Software	10,786	10,786	-	-	10,786	
25SHA	2025	Various Hospital Equipment	1,189,978	389,790	105,095	905,283	284,695	
25SHB	2025	OB/RN Station/Triage Floor Replacement	11,006	11,006	-	-	11,006	
25SHC	2025	Wander Management System	111,967	111,967	35,549	35,549	76,418	
25SHF	2025	Security System Replacement	173,400	168,135	168,135	173,400	-	
25SHG	2025	BHS Acute Care Room	107,100	102,296	32,304	37,108	69,992	
25SHH	2025	Flooring Install in Hospital First Floor Hallway	40,800	9,519	-	31,281	9,519	
25SHJ	2025	Liquid Oxygen System	153,000	134,225	123,043	141,818	11,182	
25SHL	2025	Information System Upgrades/Replacements	159,120	89,656	16,524	85,988	73,132	
25SHN	2025	SPH Anesthesia Monitors	74,517	74,517	67,072	67,072	7,445	
25SHO	2025	SPH Transformer RPLC	52,000	52,000	52,000	52,000	-	
25SHR	2025	Const Infrast Repair Proj Group	915,042	915,042	355,282	355,282	559,760	
25PWR	2025	SPH Health Resources & Svcs Admin	50,000	49,986	53	68	49,932	
26SHA	2026	Ancillary Services Equipment	1,145,284	1,145,284	1,041,019	1,041,019	104,265	
26SHB	2026	Inpatient/Long Term/Emergency Room Equipmen	700,048	700,048	92,376	92,376	607,672	
26SHC	2026	Surgery Equipment	381,487	381,487	328,792	328,792	52,695	
Total Funds Provided by Local Funds			7,574,247	5,876,396	2,710,219	4,408,070	3,166,177	
Funds Provided by Hospital Plant Replacement Fund								
23DES	2023	Design Infrastructure Deferred Maint	250,000	20,991	-	229,009	20,991	
23SHQ	2023	Minor Hospital Equipment	107,608	22,014	3,312	88,906	18,702	
23SHR	2023	SPH Annunciator Switch	613,020	61,454	54,467	606,033	6,987	
24SHY	2024	ER Room 4 Exam Door	12,625	12,625	2,577	2,577	10,048	
25SHM	2025	Women's Health Remodel 4300 Bartlett	1,013,534	455,078	289,445	847,901	165,633	
25SHO	2025	SPH Transformer Replacement	107,120	107,120	73,762	73,762	33,358	
26SHD	2026	Property Acquisition (4 Parcels)	2,101,500	2,101,500	2,072,127	2,072,127	29,373	
Total Funds Provided by Hospital Plant Replacement Fund			4,205,407	2,780,781	2,495,691	3,920,317	285,090	
Funds Provided by South Peninsula Hospital, Inc. and Outside Granting Agencies								
Grant	24EMR	2024	Electronic Medical Records Software	7,000,000	3,024,547	900,222	4,875,674	2,124,326
	25PWR	2025	SPH Health Resources & Svcs Admin	5,000,000	4,998,569	5,324	6,755	4,993,245
Project Totals			\$ 23,779,654	\$ 16,680,294	\$ 6,111,456	\$ 13,210,817	\$ 10,568,838	
					Cap't Proj Fund	17SPH/M Bond	Total	
Beginning Fund Balance 7/1/25					\$ 4,741,534	\$ 21,775	\$ 4,763,310	
Funds Provided:								
FY26 Transfer from Operating Fund					2,226,819			
FY26 Interest Earnings					169,185			
Grant - U.S. Department of Health & Human Services					4,998,555			
SPH Local Contributions for Plant Replacement Fund Projects					2,780,781			
SPH Inc. Contributions					3,024,547		13,199,888	
Funds applied - current year expenditures					(6,111,456)	-	(6,111,456)	
Funds obligated to existing projects					(10,568,838)		(10,568,838)	
Projects completed or cancelled							-	
Funds available for approp. and future capital expansion plans					\$ 1,261,128		1,261,128	
Funds restricted for SPH Bonds						\$ 21,775	21,775	
Ending fund balance							\$ 1,282,904	