Fiscal Note				
Kenai Peninsula Borough	Ordinance/Resolution:	Ord 2025-15		
Fiscal Year 2026	Fiscal Note Number:	203	26-001	
	Publish Date:	6/27	7/2025	
Title: moving to a seasonal sales tax wherein the rate of				
levy would be 2% during the 1st and 4th quarter of the				
calendar year and 4% in the 2nd and 3rd quarter of the				
calendar year. Effective April 1, 2026.	Department:	Assembly, Mayor		

Sponsor: Cooper, Mayor

Expenditures/Revenues

Note: Amounts do not include inflation unless otherwise noted below.

	Current	Current Year Estimate		Out-Year Cost Estimates				
	Current Year			Year2			Year 3	
Operating Expenditures		2026		2027		2028		
Personnel	\$	45,000	\$		-	\$		-
Supplies		500						
Services		20,000			2,500			2,625
Capital Outlay		10,000						
Other		7,550						
Total Operating		83,050			2,500			2,625

Revenue Sources			
Borough wide	3.1-3.8 million	3.9-4.5 million	3.9-4.5 million
Total	3.1-3.8 million	3.9-4.5 million	3.9-4.5 million

Number of Positions		
Full-Time		
Part-Time		
Temporary	1.5	

Estimated Supplemental Funding:

83,050

ASSOCIATED REGULATIONS

Will the legislation result in procedural or regulation changes within a department?

If yes, by what date are the regulations to be adopted, amended or repealed?

4/1/2026

(circle one)

Υ

N

Supplemental appropriation will be needed to change the sales tax form, make changes to the sales tax software, train staff and taxpayers and other implementation cost

	Digitally signed by Harbaugh,
	Harbaugh, Brandi Brandi
Prepared By: Brandi Harbaugh, Finance Director	Date: 2025.06.27 13:21:39 -08'00'