Kenai Peninsula Borough
Finance Department

MEMORANDUM

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

THRU: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director BH

FROM: Tyra Rivera, Payroll Accountant TR

DATE: November 6, 2025

RE: Capital Project Reports – September 30, 2025

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 September 30, 2025

	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	$ 642	$ 189,780	$ 10,220
	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	7,695	875,500	12,134,500
	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	282	294,000	6,000
	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	34,316	141,780	8,220
	23860	2023	78050	A/W Generator/Hardware	50,000	20,762	-	29,238	20,762
	23861	2023	78050	A/W Auditorium Lighting	300,000	300,000	-	-	300,000
	23DSG	2023	78050	A/W Assessment/Design	100,000	36,722	18,350	81,628	18,372
	23HWI	2023	72051	West Homer El Water Infiltration	110,000	110,000	-	-	110,000
	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	56,844	252,864	412,136
	24755	2024	78050	A/W Flooring Upgrades	500,000	282,582	23,452	590,727	259,130
	24756	2024	78050	A/W Asbestos Removal/Repair	200,000	199,461	2,096	102,635	197,365
	24758	2024	78050	A/W Electrical/Lighting	325,000	226,810	60,692	158,882	166,118
	24759	2024	78050	A/W Water Quality Improvements	85,000	157,329	43,165	104,836	114,164
	24780	2024	78050	A/W Playground Upgrades	100,000	82,601	972	68,370	81,630
	24781	2024	78050	A/W Pool Repair	30,000	5,365	-	24,635	5,365
	24801	2024	78050	A/W HVAC/DDC/Boiler Upgrades	2,605,000	2,267,184	592,916	2,080,732	1,674,268
	24802	2024	78050	A/W Asphalt/Sidewalk Repair	759,000	550,762	170,038	972,275	380,725
	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	164,478	225,262	124,738
	24860	2024	78050	A/W Generator/Hardware	210,000	208,151	11,369	13,218	196,782
	24862	2024	78050	A/W Drainage and Interior Reno	990,402	482,038	-	608,364	482,038
Grant	SLF08	2024	71040	Hope Roof Replacement	77,436	1,174	-	76,262	1,174
	25727	2025	78050	A/W Bleacher Replacement	450,000	202,082	-	247,918	202,082
	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	5,630	29,881	20,119
	25803	2025	78050	A/W Elevator Upgrades	212,000	212,000	-	-	212,000
	25DSG	2025	78050	A/W Design Improvements	835,709	752,674	38,102	121,137	714,572
	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	-	18,634	181,366
	25ROF	2025	78050	KCHS VOCTEC ROOF Repairs	208,817	174,767	997	35,047	173,770
	26755	2026	75020	Seward High Flooring Replacement	207,400	207,400	-	-	207,400
	26851	2026	78050	A/W Portables & Outbuildings	130,000	130,000	-	-	130,000
	26852	2026	78050	A/W Septic System Improvements	100,000	100,000	-	-	100,000
	Project Totals				$ 30,951,901	$ 21,857,142	$ 1,501,100	$ 10,595,859	$ 20,356,042

	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	
SLF	US Dept of Treasury - APRA Funds	1,174	
	Auction Proceeds	-	
	Total Funds Provided		13,533,723
	Funds applied - current year expenditures		(1,501,100)
	Funds obligated to existing projects		(20,356,042)
	Projects completed, cancelled or other funding source identified		
	Funds available for appropriation and for future capital expansion plans		$ 1,706,537

School Bond Projects - Fund 401

Balances through September 30, 2025

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	1,762,246	8,417,233	25,670,682
24SCH	2024	FY14 Roof Bonds/Hope Roof 2024	497,310	175,440	151,360	473,230	24,080
Project Totals			$ 34,585,285	$ 27,608,428	$ 1,913,666	$ 8,890,523	$ 25,694,762

		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	-	324,896	-	324,896
24SCH	FY14 Roof Bonds/Hope Roof 2024	-	6,831	-	6,831
Total Funds Provided		-	331,727	-	331,727
Funds applied - current year expenditures:					
14SCH	FY14 School Roofs/Homer Field	-	-	-	-
23SCH	FY23 School Bonds	(1,762,246)	-	-	(1,762,246)
24SCH	FY14 Roof Bonds/Hope Roof 2024	(151,360)	-	-	(151,360)
Total Funds Applied - current year expenditures		(1,913,606)	-	-	(1,913,606)
Funds obligated to existing projects:					
14SCH	FY14 School Roofs/Homer Field	-	-	-	-
23SCH	FY23 School Bonds	(25,670,682)	-	-	(25,670,682)
24SCH	FY14 Roof Bonds/Hope Roof 2024	16,159	-	(40,239)	(24,080)
Total funds obligated to existing projects		(25,654,523)	-	(40,239)	(25,694,762)
Projects completed or cancelled		-	-	-	-
Funds avail. for approp. and for future capital expansion plans		$ 61	$ 3,354,944	$ -	$ 3,355,005

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 September 30, 2025

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
22SIR	2022	Siren Warning System Replacement	700,000	588,912	-	111,088	588,912
24SPC	2024	Special Assessment Software	126,000	84,003	-	41,997	84,003
25471	2025	River Center Roof	490,058	240,796	1,159	250,421	239,637
25472	2025	River Center ADA Improvements	153,867	129,466	-	24,402	129,466
26471	2026	CLK Office Carpet Replacement	14,000	14,000	-	-	14,000
26472	2026	FIN Budgeting Software	60,000	60,000	-	-	60,000
26473	2026	Pictometry	334,000	334,000	-	-	334,000
Project Totals			$ 1,877,925	$ 1,451,176	$ 1,159	$ 427,908	$ 1,450,017

Beginning Fund Balance 7/1/25		$ 1,327,479
Funds Provided:		
FY26 Transfer from General Fund	$ 150,000	
Total Funds Provided		150,000
Funds applied - current year expenditures		(1,159)
Funds obligated to existing projects		(1,450,017)
Projects completed or cancelled		
Funds available for appropriation and for future capital expansion plans		$ 26,302

Solid Waste Projects - Fund 411

Balances through September 30, 2025

	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	905,369	5,058,114	72,596
	23492	2023	CPL Gas/Leachate Materials	150,000	41,878	-	108,122	41,878
	23493	2023	CPL Gas Collection Design	100,000	100,000	-	-	100,000
	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	1,340	32,471	87,529
	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	1,725	3,861	496,139
	25495	2025	A/W Dumpster Repairs/Replace	120,000	120,000	-	-	120,000
	25496	2025	Seward Mono/Trsf Facility Rd & Site Work	100,000	100,000	-	-	100,000
	25497	2025	SW Homer Mono/Trsf 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	720,564	860,845	3,139,155
	LEAC1	2025	Leachate Sup GF SCADA	977,504	977,504	3,098	3,098	974,406
	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	316	316	649,684
	26496	2026	SW/CPL Overhead Door Replacement	100,000	100,000	-	-	100,000
	Project Totals			$ 14,090,391	$ 8,927,771	$ 1,632,411	$ 6,795,032	$ 7,295,360

		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	1,400,000	-		
SLF02	US Dept. of Treasury - ARPA Funds	1,007,254			
LATC1	US Dept. of Treasury	3,859,719			
	FY26 Interest Earnings	272,379			
	FY26 Transfer for Closure/Post		603,049		
	FY26 Interest Earnings on Bond Proceeds		-	-	7,142,401
	Funds applied - current year expenditures	(1,632,411)	-		(1,632,411)
	Funds obligated to existing projects	(7,295,360)	-		(7,295,360)
	Projects completed or cancelled	-	-		-
	Funds available for approp. and future capital expansion plans	$ 2,490,869			2,490,869
	Closure/post closure liability		$ 24,132,034		24,132,034
	Funds restricted for SWD bond			$ 11,698	11,698
	Ending fund balance				$ 26,634,601

Road Service Area Projects - Fund 434

Balances through September 30, 2025

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
N3LIS	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	-	-	40,000
N3LTH	2026	Lighthouse/Rozella Design	45,000	45,000	-	-	45,000
W7MUR	2026	Murwood Ave Design	45,000	45,000	-	-	45,000
Service Area Funded - Other Projects							
23BRG	2023	FY23 Bridges Projects	300,000	63,341	9,918	246,577	53,423
DRAIN	2023	Eastway Drainage Improvements	300,000	11,250	-	288,750	11,250
24BRG	2024	FY23 Bridges Projects	300,000	300,000	-	-	300,000
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	318,712	318,712	181,288
26CPM	2026	High Traffix E1/Calc2 Capping	250,000	250,000	-	-	250,000
26421	2026	Inspection Trucks	120,000	120,000	-	-	120,000
Project Totals			$11,699,648	$ 3,271,900	$ 328,630	$ 8,756,378	$ 2,943,270

Beginning Fund Balance 7/1/25		$ 9,722,838
Funds Provided:		
FY26 Transfer from Operating Fund	$ 2,200,000	
FY26 Interest Earnings	137,599	
Total Funds Provided		2,337,599
Funds applied - current year expenditures		(328,630)
Funds obligated to existing projects		(2,943,270)
Projects completed or cancelled		
Funds available for appropriation and for future capital expansion plans		$ 8,788,537

Nikiski Fire Service Area Projects - Fund 441

Balances through September 30, 2025

	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	-	-	75,000
	25412	2025	Emergency Response Vehicle for Station 2	75,000	75,000	-	-	75,000
	25413	2025	Plow/Emergency Response Vehicle for Statior	75,000	75,000	-	-	75,000
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 Respone Vehicle	75,000	75,000	-	-	75,000
	26413	2026	NFSA Station 2 Hydrant Repair	60,000	60,000	-	-	60,000
	Project Totals			$ 1,647,630	$ 767,177	$ 29,776	$ 910,230	$ 737,401

	Beginning Fund Balance 7/1/25		$ 700,097
	Funds Provided:		
	FY26 Transfer from Operating Fund	$ 1,000,000	
	FY26 Interest Earnings	19,660	
25414	DOI - Office of Wildland Fire	30,822	
	Total Funds Provided		1,050,482
	Funds applied - current year expenditures		(29,776)
	Funds obligated to existing projects		(737,401)
	Projects completed or cancelled		
	Funds available for appropriation and for future capital expansion plans		$ 983,401

Bear Creek Fire Service Area Projects - Fund 442

Balances through September 30, 2025

	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	60,171	60,171	234,829
	24421	2024	Tanker Replacement	500,000	17,135	-	482,865	17,135
Grant	25STA	2025	BC Paving	450,000	446,069	7,956	11,887	438,113
	26426	2026	BCFSA Power Gurney & Loading Rail	45,000	45,000	-	-	45,000
	Project Totals			$ 1,482,500	$ 809,472	$ 68,127	$ 741,155	$ 741,345

	Beginning Fund Balance 7/1/25		$ 809,968
	Funds Provided:		
	FY26 Transfer from Operating Fund	$ 225,000	
	FY26 Interest Earnings	11,567	
23421	FY26 Transfer from General Fund - PILT	5,852	
25STA	Dept of Commerce, Community & Economic Development	446,069	
	Total Funds Provided		688,488
	Funds applied - current year expenditures		(68,127)
	Funds obligated to existing projects		(741,345)
	Projects completed or cancelled		
	Funds available for appropriation and for future capital expansion plans		$ 688,984

Central Emergency Service Area Projects - Fund 443

Balances through September 30, 2025

	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	9,121	205,301	794,699
	23461	2023	FY23 SCBA/Radio Communications	575,000	40,628	-	534,372	40,628
	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	2,408,867	10,803,769	5,694,432
	23CE1	2024	Station 1 New Construction (Local)	5,000,000	5,000,000	-	-	5,000,000
	24461	2024	Fire Live Training Props	150,000	150,000	-	-	150,000
	25461	2025	Tanker Replacement	1,100,000	453,080	15,426	662,346	437,654
	25462	2025	CES Septic System Replacement	76,500	76,500	-	-	76,500
	26461	2026	CES Off Road EMS Vehicles/Trailer	175,000	175,000	-	-	175,000
	26462	2026	CES Station Vehicle Exhaust Purification Systems	600,000	600,000	-	-	600,000
	Project Totals			$ 27,216,496	$ 16,256,897	$ 2,433,415	$ 13,393,014	$ 13,823,482

	Capt Proj Fund	16/20CES Bond	23CES Bond	Total
Beginning Fund Balance 7/1/25	$ 9,297,693	$ 17,153	$ 8,894,795	$ 18,209,641
Funds Provided:				
FY26 Transfer from Operating Fund	800,000			
FY26 Interest Earnings	138,077			
FY25 Interest Earnings on Bond Proceeds		-	98,766	1,036,844
Funds applied - current year expenditures	(24,548)	-	(2,408,867)	(2,433,415)
Funds obligated to existing projects	(8,129,050)	-	(5,694,432)	(13,823,482)
Projects completed or cancelled	-	-	-	-
Funds avail. for approp. and for future capital expansion plans	$ 2,082,173			2,082,173
Funds restricted for 16/20 CES bonds		$ 17,153		17,153
Funds restricted for 23CES bonds			$ 890,261	890,261
Ending fund balance				$ 2,989,587

Western Emergency Service Area Projects - Fund 444

Balances through September 30, 2025

Project	Year Appropriated	Project Description	Authorized Amount	FY26 Budget	Expend FY26	Total LTD Expenditures	Unexpended Balance
23443	2023	Command Vehicle	$ 60,000	$ 80,000	$ -	$ -	$ 80,000
25441	2025	Shop Door Replacement	40,000	37,113	36,277	39,164	836
26441	2026	WES Command/Utility SUV	80,000	80,000	-	-	80,000
26442	2026	WES Command/Utility Pickup	80,000	80,000	-	-	80,000
26443	2026	Slip Tanker DOI GRT	99,832	99,832	-	-	99,832
Project Totals			$ 379,832	$ 376,946	$ 36,277	$ 39,164	$ 340,669

	Beginning Fund Balance 7/1/25		$ 260,936
	Funds Provided:		
	FY26 Transfer from Operating Fund	$ 155,000	
	FY26 Interest Earnings	4,719	
26443	U.S. Dept of Interior - BLM	98,844	
	Total Funds Provided		258,563
	Funds applied - current year expenditures		(36,277)
	Funds obligated to existing projects		(340,669)
	Projects completed or cancelled		-
	Funds available for appropriation and for future capital expansion plans		$ 142,553

Kachemak Emergency Service Area Projects - Fund 446

Balances through September 30, 2025

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	$ -	$ 261,568	$ 12,237
24481	2024	Command Vehicle with Plow	80,000	80,000	-	-	80,000
24482	2024	Utility Vehicle with Plow	80,000	80,000	-	-	80,000
26481	2026	Design/Develop Cold Storage Pole Bar	35,000	35,000	-	-	35,000
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	-	-	50,000
26484	2026	Station 1 Fill Site Upgrade	35,000	35,000	-	-	35,000
26485	2026	Station 1 Boiler Repair/Upgrade	80,000	80,000	-	-	80,000
Project Totals			$ 743,805	$ 482,237	$ -	$ 261,568	$ 482,237

Beginning Fund Balance 7/1/25		$ 746,009
Funds Provided:		
FY26 Transfer from Operating Fund	$ 300,000	
FY26 Interest Earnings	12,154	
Total Funds Provided		312,154
Funds applied - current year expenditures		-
Funds obligated to existing projects		(482,237)
Projects completed or cancelled		-
Funds available for appropriation and for future capital expansion plans		$ 575,925

Communication Center 911 Projects - Fund 455

Balances through September 30, 2025

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	-	-	70,000
Totals			$ 160,700	$ 138,704	$ -	$ 21,996	$ 138,704

Beginning Fund Balance 7/1/25		$ 834,017
Funds Provided:		
FY26 Transfer from Operating Fund	$ 250,000	
FY26 Interest Earnings	12,595	
Total Funds Provided		262,595
Funds applied - current year expenditures		-
Funds obligated to existing projects		(138,704)
Projects completed or cancelled		
Funds available for appropriation and for future capital expansion plans		$ 957,908

North Peninsula Recreation Projects - Fund 459

Balances through September 30, 2025

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	12,091	172,687	118,313
24452	2024	Pool & Spa Circulation Pumps	126,000	126,000	-	-	126,000
25451	2025	NCRC Renovation	710,000	705,467	851	5,383	704,617
26451	2026	NPR Master Plan	150,000	150,000	684	684	149,316
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	661	661	149,339
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	$ 14,287	$ 179,416	$ 1,785,584

Beginning Fund Balance 7/1/25		$ 1,913,286
Funds Provided:		
FY26 Transfer from Operating Fund	$ 600,000	
FY26 Interest Earnings	29,172	
Total Funds Provided		629,172
Funds applied - current year expenditures		(14,287)
Funds obligated to existing projects		(1,785,584)
Projects completed or cancelled		30,000
Funds available for appropriation and for future capital expansion plans		$ 772,587

Central Peninsula Hospital Projects - Fund 490

Balances through September 30, 2025

Project	Year 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	21,670			
State Contributions KHCTR		-		
Local Contributions KHCTR		-		
FY26 Interest Earnings KHCTR		11,574		
FY26 Interest Earnings on Bond Proceeds			-	33,244
Funds applied - current year expenditures	-	(2,000)	-	(2,000)
Funds obligated to existing projects	-	-	-	-
Projects completed or cancelled	-	-	-	-
Funds available for approp. and future capital projects	$ 799,583			799,583
Funds restricted For Kenai Health Center Maintenance		$ 1,154,821		1,154,821
Funds restricted for CPH Bonds			$ 895,644	895,644
Ending fund balance				$ 2,850,049

South Peninsula Hospital Projects - Fund 491

Balances through September 30, 2025

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	-	91,716	13,284
22SHY	2022	Hot Water System Replacement	389,500	234,274	-	155,226	234,274
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	9,168	415,856	243,927
24SHB	2024	OB Care Minor Equipment	56,874	27,906	-	28,968	27,906
24SHF	2024	ER Minor Equipment	118,228	49,281	-	68,947	49,281
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	-	800,188	389,790
25SHB	2025	OB/RN Station/Triage Floor Replacement	11,006	11,006	-	-	11,006
25SHC	2025	Wander Management System	111,967	111,967	-	-	111,967
25SHF	2025	Security System Replacement	173,400	168,135	-	5,265	168,135
25SHG	2025	BHS Acute Care Room	107,100	102,296	-	4,804	102,296
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	-	18,775	134,225
25SHL	2025	Information System Upgrades/Replacements	159,120	89,656	-	69,464	89,656
25SHN	2025`	SPH Anesthesia Monitors	74,517	74,517	-	-	74,517
25SHO	2025	SPH Transformer RPLC	52,000	52,000	-	-	52,000
25SHR	2025	Const Infrast Repair Proj Group	915,042	915,042	-	-	915,042
25PWR	2025	SPH Health Resources & Svcs Admin	50,000	49,986	16	30	49,970
26SHA	2026	Ancillary Services Equipment	1,145,284	1,145,284	-	-	1,145,284
26SHB	2026	Inpatient/Long Term/Emergency Room Equipmen	700,048	700,048	-	-	700,048
26SHC	2026	Surgery Equipment	381,487	381,487	-	-	381,487
Total Funds Provided by Local Funds			7,574,247	5,876,396	9,184	1,707,035	5,867,212
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	-	85,594	22,014
23SHR	2023	SPH Annunciator Switch	613,020	61,454	-	551,566	61,454
24SHY	2024	ER Room 4 Exam Door	12,625	12,625	-	-	12,625
25SHM	2025	Women's Health Remodel 4300 Bartlett	1,013,534	455,078	-	558,456	455,078
25SHO	2025	SPH Transformer Replacement	107,120	107,120	-	-	107,120
26SHD	2026	Property Acquisition (4 Parcels)	2,101,500	2,101,500	174,009	174,009	1,927,491
Total Funds Provided by Hospital Plant Replacement Fund			4,205,407	2,780,781	174,009	1,598,635	2,606,772
Funds Provided by South Peninsula Hospital, Inc. and Outside Granting Agencies							
24EMR	2024	Electronic Medical Records Software	7,000,000	3,024,547	-	3,975,453	3,024,547
Grant 25PWR	2025	SPH Health Resources & Svcs Admin	5,000,000	4,998,569	1,577	3,008	4,996,992
Project Totals			$ 23,779,654	$ 16,680,294	$ 184,771	$ 7,284,131	$ 16,495,523

	Capt 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	78,949		
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		13,109,652
Funds applied - current year expenditures	(184,771)	-	(184,771)
Funds obligated to existing projects	(16,495,523)		(16,495,523)
Projects completed or cancelled		-	-
Funds available for approp. and future capital expansion plans	$ 1,170,892		1,170,892
Funds restricted for SPH Bonds		$ 21,775	21,775
Ending fund balance			$ 1,192,668