Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Brent Johnson, Assembly President
Members of the Kenai Peninsula Borough Assembly

THRU: Peter A. Micciche, Borough Mayor

THRU: Brandi Harbaugh, Finance Director

FROM: Tyra Rivera, Payroll Accountant

DATE: May 8, 2025

RE: Capital Project Reports – March 31, 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 March 31, 2025

	Project	Year Appropriated	Site Number	Project Description	Authorized Amount	FY25 Budget	Expend FY25	Total LTD Expenditures	Unexpended Balance
Sch	13DSG	2013	78050	A/W Design Improvements	$ 200,000	$ 90,980	$ 78,331	$ 187,351	$ 12,649
	14000	2014	78050	A/W Auditorium Lighting	75,000	7,561	-	67,439	7,561
	19803	2019	78050	A/W Elevator Upgrades	50,000	15,489	15,489	50,000	-
Grant	KSELO	2019	71065	KSELO New School Construction	13,010,000	12,791,118	214,239	433,120	12,576,880
	20756	2020	78050	A/W Asbestos Removal/Repair	75,000	11,769	11,700	74,931	69
	20801	2020	78050	A/W HVAC/DDC/Boiler Upgrades	1,225,000	68,605	68,605	1,225,000	0
	20803	2020	78050	A/W Elevator Upgrades	50,000	50,000	50,000	50,000	-
	21759	2021	78050	A/W Water Quality Improvements	50,000	23,896	14,249	40,353	9,647
	21802	2021	78050	A/W Asphalt/Sidewalk Repair	100,000	734	-	99,266	734
	21803	2021	78050	A/W Elevator Upgrades	75,000	75,000	35,991	35,991	39,009
	21ADA	2021	78050	A/W ADA Upgrades	75,000	1,015	1,015	75,000	-
	21DRS	2021	78050	A/W Doors/Entries	100,000	92,697	-	7,303	92,697
	22000	2022	78050	A/W Auditorium Lighting	300,000	294,961	-	5,039	294,961
	22801	2022	78050	A/W HVAC/DDC/Boiler Upgrades	850,000	13,419	13,419	850,000	(0)
	22856	2022	78050	A/W Security/Safety	175,000	76,109	47,395	146,286	28,714
	22DSG	2022	78050	A/W Assessment/Design	300,000	50,496	31,325	280,829	19,171
	HHSRF	2022	72010	Homer High Roof Phase 2 & 3	1,690,000	669,701	-	1,020,299	669,701
	23714	2023	78050	A/W Building Envelope Upgrades	155,000	135,519	135,519	155,000	-
	23727	2023	78050	A/W Bleacher Replacement	60,000	1,192	-	58,808	1,192
	23759	2023	78050	A/W Water Quality Improvements	40,000	21,517	20,485	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	81,697	81,569	249,872	128
	23856	2023	78050	A/W Security/Safety	150,000	115,771	51,973	86,203	63,797
	23860	2023	78050	A/W Generator/Hardware	50,000	43,279	3,503	10,224	39,776
	23861	2023	78050	A/W Auditorium Lighting	300,000	300,000	-	-	300,000
	23DSG	2023	78050	A/W Assessment/Design	100,000	92,553	13,420	20,867	79,133
	23HWI	2023	72051	West Homer El Water Infiltration	110,000	110,000	-	-	110,000
Grant	SLF07	2023	75030	Seward Middle Siding	250,000	245,990	225,131	229,140	20,860
	24711	2024	78050	A/W Roof Repair	75,000	75,000	14,890	14,890	60,110
	24714	2024	78050	A/W Building Envelope Upgrades	50,000	525,000	85,051	85,051	439,949
	24755	2024	78050	A/W Flooring Upgrades	225,000	396,828	290,208	468,237	106,620
	24756	2024	78050	A/W Asbestos Removal/Repair	200,000	223,661	2,700	79,039	220,961
	24758	2024	78050	A/W Electrical/Lighting	125,000	50,101	17,096	91,996	33,004
	24759	2024	78050	A/W Water Quality Improvements	30,000	164,000	4,340	4,340	159,660
	24780	2024	78050	A/W Playground Upgrades	75,000	108,706	-	16,294	108,706
	24781	2024	78050	A/W Pool Repair	30,000	17,633	12,268	24,635	5,365
	24801	2024	78050	A/W HVAC/DDC/Boiler Upgrades	1,125,000	1,702,627	653,581	1,225,954	1,049,046
	24802	2024	78050	A/W Asphalt/Sidewalk Repair	720,000	1,103,025	577,513	788,488	525,512
	24855	2024	78050	A/W Locker Replacement	150,000	400,000	64,061	64,061	335,939
	24856	2024	78050	A/W Security/Safety	250,000	250,000	-	-	250,000
	24860	2024	78050	A/W Generator/Hardware	150,000	150,000	-	-	150,000
	24862	2024	78050	A/W Drainage and Interior Reno	590,402	126,024	40,532	604,911	85,491
Grant	SLF08	2024	71040	Hope Roof Replacement	77,436	11,930	2,400	67,906	9,530
	25727	2025	78050	A/W Bleacher Replacement	250,000	250,000	395	395	249,605
	25728	2025	78050	A/W Doors/Entries	108,280	108,280	498	498	107,783
	25782	2025	78050	A/W ADA Upgrades	50,000	50,000	22,246	22,246	27,754
	25803	2025	78050	A/W Elevator Upgrades	62,000	62,000	-	-	62,000
	25DSG	2025	78050	A/W Design Improvements	265,709	265,709	-	-	265,709
	CHLND	2025	78050	Land Acquisition	850,000	850,000	1,560	1,560	848,440
	25NSS	2025	78050	Ninilchik Sewer System	200,000	200,000	15,560	15,560	184,440
Grant	25ENG	2025	78050	DOE Port Graham BLDG Automation	76,770	76,770	-	-	76,770
	25ROF	2025	78050	KCHS VOCTEC ROOF Repairs	208,817	208,817	-	-	208,817
	Project Totals				$ 29,412,271	$ 22,956,291	$ 2,918,256	$ 9,374,236	$ 20,038,035

	Beginning Fund Balance 7/1/24		$ 7,847,609
	Funds Provided:		
	FY25 Transfer from General Fund	$ 5,340,523	
13DSG	Local Contribution - KPBSD Design	90,980	
KESLO	AK Dept of Education & Early Development	9,843,487	
SLF	US Dept of Treasury - APRA Funds	257,920	
25ENG	U.S. Dept of Energy	76,770	
	Auction Proceeds	8,877	
	Total Funds Provided		15,618,557
	Funds applied - current year expenditures		(2,918,256)
	Funds obligated to existing projects		(20,038,035)
	Projects completed, cancelled or other funding source identified		- *
	Funds available for appropriation and for future capital expansion plans		$ 509,875

School Bond Projects - Fund 401

Balances through March 31, 2025

Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	Total LTD Expenditures	Unexpended Balance
14SCH	2014	FY14 School Roofs/Homer Field	$ 61	$ 61	$ -	$ -	$ 61
23SCH	2023	FY23 School Bonds	34,087,915	32,258,810	3,098,049	4,927,154	29,160,761
24SCH	2024	FY14 Roof Bonds/Hope Roof 2024	497,310	497,310	-	-	497,310
Project Totals			$ 34,585,285	$ 32,756,180	$ 3,098,049	$ 4,927,154	$ 29,658,131

		Bonds	Interest	Local - GF	Total
Beginning Fund Balance 7/1/24		$ 32,715,942	$ 1,877,013	$ 40,239	$ 34,633,193
Funds Provided:					
14SCH	FY14 School Roofs/Homer Field	-	-	-	-
23SCH	FY23 School Bonds	-	1,152,428	-	1,152,428
24SCH	FY14 Roof Bonds/Hope Roof 2024	-	21,847	-	21,847
Total Funds Provided		-	1,174,274	-	1,174,274
Funds applied - current year expenditures:					
14SCH	FY14 School Roofs/Homer Field	-	-	-	-
23SCH	FY23 School Bonds	(3,098,049)	-	-	(3,098,049)
24SCH	FY14 Roof Bonds/Hope Roof 2024	-	-	-	-
Total Funds Applied - current year expenditures		(3,098,049)	-	-	(3,098,049)
Funds obligated to existing projects:					
14SCH	FY14 School Roofs/Homer Field	(61)	-	-	(61)
23SCH	FY23 School Bonds	(29,160,761)	-	-	(29,160,761)
24SCH	FY14 Roof Bonds/Hope Roof 2024	(457,071)	-	(40,239)	(497,310)
Total funds obligated to existing projects		(29,617,893)	-	(40,239)	(29,658,131)
Projects completed or cancelled		-	-	-	-
Funds avail. for approp. and for future capital expansion plans		$ -	$ 3,051,287	$ -	$ 3,051,287

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, 2025

Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	Total LTD Expenditures	Unexpended Balance
19407	2019	Card Entry Security System	$ 150,000	$ 1,710	$ 455	$ 148,745	$ 1,255
22474	2022	B/W Access Cntrl Improvements	180,000	4,018	-	175,982	4,018
22SIR	2022	Siren Warning System Replacement	700,000	588,912	-	111,088	588,912
23472	2023	BAB Roof Replacement	1,061,287	715,636	715,636	1,061,287	-
23473	2023	BAB Chiller Replacement	188,000	8,079	1,315	181,236	6,764
24RCD	2024	Records Center Control Panel	34,755	6,566	6,566	34,755	-
24SPC	2024	Special Assessment Software	126,000	85,603	1,600	41,997	84,003
25471	2025	River Center Roof	490,058	490,058	67,637	67,637	422,421
25472	2025	River Center ADA Improvements	153,867	153,867	24,402	24,402	129,466
25473	2025	Poppy Sewer Line Replacement	52,000	52,000	45,959	45,959	6,041
Project Totals			$ 3,135,967	$ 2,106,448	$ 863,569	$ 1,893,088	$ 1,242,880

Beginning Fund Balance 7/1/24		$ 2,182,382
Funds Provided:		
FY25 Transfer from General Fund	$ 200,000	
Total Funds Provided		200,000
Funds applied - current year expenditures		(863,569)
Funds obligated to existing projects		(1,242,880)
Projects completed or cancelled		- *
Funds available for appropriation and for future capital expansion plans		$ 275,933

Solid Waste Projects - Fund 411

Balances through March 31, 2025

	Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	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	5,160,000	1,813,481	150,196	3,496,715	1,663,285
	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
Grant	LEACH	2023	Leachate Improvements - EPA Grant	4,217,481	1,420,022	446,592	3,244,051	973,430
	24491	2024	South Peninsula Monofill Site	250,000	250,000	-	-	250,000
	24492	2024	Homer Transfer Repairs/Improvements	200,000	138,600	110,189	171,589	28,411
	24493	2024	CPL Site Security Improvements	200,000	200,000	-	-	200,000
	24495	2024	CPL C/D Excavation & Expansion	100,000	2,153	-	97,847	2,153
	24496	2024	Utility Vehicle	60,000	23,459	-	36,541	23,459
	24498	2024	Hydroseeder	80,000	80,000	61,978	61,978	18,022
	24499	2024	CPL Baler Building Boiler Replacement	138,202	125,212	122,471	135,461	2,741
	24501	2024	Tire Replacement	35,000	1,440	-	33,560	1,440
	24502	2024	FY24 Dumpster Repair/Replace	120,000	99,603	10,430	30,828	89,172
	25491	2025	CPL Compactor Engine Replace/Repair	130,000	130,000	130,000	130,000	-
	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	500,000	-	-	500,000
	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	79,529	1,000	1,000	78,529
Grant	LATC1	2025	Local Assis Tribal Consist - SW Leach Proj	4,000,000	4,000,000	6,509	6,509	3,993,491
Project Totals				$ 16,562,860	$ 9,590,928	$ 1,039,366	$ 8,011,298	$ 8,551,562

		Capt Proj Fund	Closure/Post	17SWB Bond	Total
	Beginning Fund Balance 7/1/24	$ 3,366,212	$ 21,689,968	$ 11,698	$ 25,067,878
	Funds Provided:				
	FY25 Transfer from Operating/Gen Fund	450,000	-		
LEACH	Environmental Protection Agency	574,441			
SLF02	US Dept. of Treasury - ARPA Funds	1,813,481			
LATC1	US Dept. of Treasury	4,000,000			
	FY25 Interest Earnings	-			
	FY25 Transfer for Closure/Post		641,817		
	FY25 Interest Earnings on Bond Proceeds		813,675	-	8,293,414
	Funds applied - current year expenditures	(1,039,366)	-		(1,039,366)
	Funds obligated to existing projects	(8,551,562)	-		(8,551,562)
	Projects completed or cancelled	-	-		- *
	Funds available for approp. and future capital expansion plans	$ 613,206			613,206
	Closure/post closure liability		$ 23,145,460		23,145,460
	Funds restricted for SWD bond			$ 11,698	11,698
	Ending fund balance				$ 23,770,364

Road Service Area Projects - Fund 434

Balances through March 31, 2025

	Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	Total LTD Expenditures	Unexpended Balance	
	Grant Funded Projects								
Grant	14JAC	2014	Jacobs Ladder Repair	$ 98,516	$ -	$ -	$ 98,516	$ -	*
Grant	16NRD	2016	North Road Extension	7,023,591	159,251	-	6,864,340	159,251	
Grant	21SAL	2021	Fish Passage/Old Exit Glacier	385,000	91,039	-	293,961	91,039	
	2020 Road CIP Projects (warranty purposes only)								
	S7WAL	2020	Walters St/Wilderness Ln	917,124	8,772	-	908,352	8,772	
	2021 Road CIP Projects (warranty purposes only)								
	21CIP	2021	B/W FY21 Local Funds	-	-	-	-	-	*
	C2MRR	2021	Moose River Dr/River Ridge Rd	93,011	4,000	-	89,011	4,000	
	S7MAN	2021	Mansfield Ave	886,617	21,227	-	865,391	21,227	
			Projects completed prior to FY25	1,386,495	-	-	1,386,495	-	
				2,366,123					
	2022 Road CIP Projects ($3,531,000)								
	22CIP	2022	B/W FY22 Local Funds	-	-	-	-	-	
	S8BSR	2022	Basargin Road	1,075,522	216,246	12,473	871,749	203,773	
	N3DUK	2022	Duke Street	349,221	21,901	(6,436)	320,883	28,338	
	W7AND	2022	St Andrews Road	373,256	254,667	162,710	281,298	91,958	
	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	65,147	27,622	387,534	37,526	
	N3LIS	2023	Lisburn Ave	506,059	123,902	5,100	387,258	118,802	
	W6GOO	2023	Goodrich/Center/Retirement	91,560	41,827	16,291	66,024	25,536	
	W1GRI	2023	Griffing CT/Way/Territorial	313,250	19,217	(13,570)	280,463	32,787	
	N4MCG	2023	McGahan Dr	76,500	51,993	8,019	32,525	43,975	
				1,965,550					
	2024 Road CIP Projects ($150,000)								
	24CIP	2024	B/W FY24 Local Funds	-	-	-	-	-	
	S8BSN	2024	Basargin Road	10,477	10,477	-	-	10,477	
	C3SEC	2024	Seclusion/Robin/Lourdes/Robert	139,523	47,060	44,057	136,520	3,004	
				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	1,210,000	894,581	894,581	315,419	
	W6GRC	2025	Goodrich/Center	765,000	765,000	638,463	638,463	126,537	
				1,975,000					
	Service Area Funded - Other Projects								
	21GRV	2021	FY21 Borough Gravel Projects	300,000	15,139	-	284,861	15,139	
	22GRV	2022	FY22 Borough Gravel Projects	300,000	17,647	-	282,353	17,647	
	23GRV	2023	FY23 Borough Gravel Projects	300,000	21,911	-	278,089	21,911	
	23BRG	2023	FY23 Bridges Projects	300,000	300,000	153,120	153,120	146,880	
	DRAIN	2023	Eastway Drainage Improvements	300,000	72,041	7,155	235,116	64,884	
	24GRV	2024	FY24 Borough Gravel Projects	500,000	72,292	72,292	500,000	0	
	24BRG	2024	FY23 Bridges Projects	300,000	300,000	-	-	300,000	
	25GRV	2025	FY25 Borough Gravel Projects	300,000	300,000	228,618	228,618	71,382	
	Project Totals			$21,011,903	$ 4,843,278	$ 2,250,493	$ 18,419,120	$ 2,592,783	

	Beginning Fund Balance 7/1/24		$ 9,377,027	
	Funds Provided:			
	FY24 Transfer from Operating Fund	$ 2,320,000		
	FY25 Interest Earnings	407,322		
16NRD	US Dept. of Transportation	159,251		
	Total Funds Provided		2,886,572	
	Funds applied - current year expenditures		(2,250,493)	
	Funds obligated to existing projects		(2,592,783)	
	Projects completed or cancelled		-	*
	Funds available for appropriation and for future capital expansion plans		$ 7,420,323	

Nikiski Fire Service Area Projects - Fund 441

Balances through March 31, 2025

	Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	Total LTD Expenditures	Unexpended Balance
	23411	2023	FY23 SCBA/Radio Communications	$ 300,000	$ 8,743	$ 2,639	$ 293,896	$ 6,104
	24411	2024	Fire Engine for Station 3	581,500	793	-	580,707	793
	24412	2024	Drager Gas Detection Monitors	40,000	5,004	-	34,997	5,004
	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 Station	75,000	75,000	-	-	75,000
Grant	25414	2025	Slip On Tanker GRT DOI	31,130	31,130	-	-	31,130
	Project Totals			$ 1,177,630	$ 270,670	$ 2,639	$ 909,600	$ 268,030

	Beginning Fund Balance 7/1/24		$ 371,522
	Funds Provided:		
	FY25 Transfer from Operating Fund	$ 300,000	
	FY25 Interest Earnings	25,558	
25414	DOI - Office of Wildland Fire	30,822	
	Total Funds Provided		356,380
	Funds applied - current year expenditures		(2,639)
	Funds obligated to existing projects		(268,030)
	Projects completed or cancelled		- *
	Funds available for appropriation and for future capital expansion plans		$ 457,232

Bear Creek Fire Service Area Projects - Fund 442

Balances through March 31, 2025

	Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	Total LTD Expenditures	Unexpended Balance
	21421	2021	Heavy Rescue Engine	$ 400,000	$ 1,171	$ -	$ 398,829	$ 1,171
	23421	2023	FY23 SCBA/Radio Communications	192,500	59,529	47,740	180,711	11,789
	23422	2023	Ambulance	295,000	295,000	-	-	295,000
	24421	2024	Tanker Replacement	500,000	500,000	477,776	477,776	22,224
Grant	25STA	2025	BC Paving	450,000	450,000	-	-	450,000
	Project Totals			$ 1,837,500	$ 1,305,700	$ 525,516	$ 1,057,316	$ 780,184

	Beginning Fund Balance 7/1/24		$ 1,012,697
	Funds Provided:		
	FY25 Transfer from Operating Fund	$ 225,000	
	FY25 Interest Earnings	45,635	
	Southern Regional EMS Council Code Blue	45,000	
23421	FY25 Transfer from General Fund - PILT	55,446	
25STA	Dept of Commerce, Community & Economic Development	450,000	
	Total Funds Provided		821,081
	Funds applied - current year expenditures		(525,516)
	Funds obligated to existing projects		(780,184)
	Projects completed or cancelled		- *
	Funds available for appropriation and for future capital expansion plans		$ 528,078

Central Emergency Service Area Projects - Fund 443

Balances through March 31, 2025

	Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	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	19,524	240	772,512	19,284
	22464	2022	FY22 Station 1 Relocation	1,000,000	874,656	53,215	178,559	821,441
	23461	2023	FY23 SCBA/Radio Communications	575,000	62,048	21,420	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	33,796	-	16,204	33,796
Bond	23CES	2023	Station 1 New Construction	16,498,201	15,194,540	3,654,490	4,958,152	11,540,049
	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	1,100,000	646,920	646,920	453,080
	Project Totals			$ 26,364,996	$ 23,249,140	$ 4,376,285	$ 7,492,141	$ 18,872,855

	Capt Proj Fund	16/20CES Bond	23CES Bond	Total
Beginning Fund Balance 7/1/24	$ 8,173,581	$ 17,153	$ 15,986,035	$ 24,176,769
Funds Provided:				
FY25 Transfer from Operating Fund	800,000			
FY25 Interest Earnings	396,315			
FY25 Interest Earnings on Bond Proceeds		-	537,607	1,733,922
Funds applied - current year expenditures	(721,795)	-	(3,654,490)	(4,376,285)
Funds obligated to existing projects	(2,332,806)	-	(11,540,049)	(13,872,855)
Projects completed or cancelled	-	-	-	- *
Funds avail. for approp. and for future capital expansion plans	$ 6,315,296			6,315,296
Funds restricted for 16/20 CES bonds		$ 17,153		17,153
Funds restricted for 23CES bonds			$ 1,329,103	1,329,103
Ending fund balance				$ 7,661,551

Western Emergency Service Area Projects - Fund 444

Balances through March 31, 2025

Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	Total LTD Expenditures	Unexpended Balance
23443	2023	Command Vehicle	$ 60,000	$ 80,000	$ -	$ -	$ 80,000
25441	2025	Shop Door Replacement	40,000	40,000	-	-	40,000
Project Totals			$ 120,000	$ 120,000	$ -	$ -	$ 120,000

Beginning Fund Balance 7/1/24		$ 150,017
Funds Provided:		
FY25 Transfer from Operating Fund	$ 100,000	
FY25 Interest Earnings	9,530	
Total Funds Provided		109,530
Funds applied - current year expenditures		-
Funds obligated to existing projects		(120,000)
Projects completed or cancelled		- *
Funds available for appropriation and for future capital expansion plans		$ 139,548

Kachemak Emergency Service Area Projects - Fund 446

Balances through March 31, 2025

Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	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
Project Totals			$ 433,805	$ 172,237	$ -	$ 261,568	$ 172,237

Beginning Fund Balance 7/1/24		$ 406,903
Funds Provided:		
FY25 Transfer from Operating Fund	$ 300,000	
FY25 Interest Earnings	26,946	
Total Funds Provided		326,946
Funds applied - current year expenditures		-
Funds obligated to existing projects		(172,237)
Projects completed or cancelled		- *
Funds available for appropriation and for future capital expansion plans		$ 561,612

Communication Center 911 Projects - Fund 455

Balances through March 31, 2025

Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	Total LTD Expenditures	Unexpended Balance
23432	2023	Router/Switch Replacement	$ 18,000	$ 17,500	$ 9,816	$ 9,816	$ 8,184
24432	2024	Router/Switch Replacement	4,000	4,000	-	-	4,000
25432	2025	Server Migration	21,220	21,220	2,480	2,480	18,740
25433	2025	Workstations, Monitors, and Network Equipmen	16,000	16,000	12,180	12,180	3,820
25434	2025	Uninterruptible Power Supply (UPS)	11,000	11,500	11,170	11,170	(170)
25436	2025	Dell Host Server	13,000	13,000	-	-	13,000
Totals			$ 83,220	$ 83,220	$ 35,646	$ 35,646	$ 47,574

Beginning Fund Balance 7/1/24		$ 664,553
Funds Provided:		
FY25 Transfer from Operating Fund	$ 178,538	
FY25 Interest Earnings	31,512	
Total Funds Provided		210,050
Funds applied - current year expenditures		(35,646)
Funds obligated to existing projects		(47,574)
Projects completed or cancelled		- *
Funds available for appropriation and for future capital expansion plans		$ 791,384

North Peninsula Recreation Projects - Fund 459

Balances through March 31, 2025

Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	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	282,951	26,334	34,383	256,617
24452	2024	Pool & Spa Circulation Pumps	126,000	126,000	-	-	126,000
25451	2025	NCRC Renovation	710,000	710,000	2,894	2,894	707,106
25452	2025	Well Line Replacement	148,000	148,000	120,812	120,812	27,188
Project Totals			$ 1,428,000	$ 1,419,951	$ 150,040	$ 158,089	$ 1,269,911

Beginning Fund Balance 7/1/24		$ 1,416,064
Funds Provided:		
FY25 Transfer from Operating Fund	$ 696,000	
FY25 Interest Earnings	75,098	
Total Funds Provided		771,098
Funds applied - current year expenditures		(150,040)
Funds obligated to existing projects		(1,269,911)
Projects completed or cancelled		- *
Funds available for appropriation and for future capital expansion plans		$ 767,210

Central Peninsula Hospital Projects - Fund 490

Balances through March 31, 2025

Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	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 7/1/24	$ 878,500	$ 1,041,661	$ 895,644	$ 2,815,805
	Funds Provided:				
	FY25 Interest Earnings	67,882			
17OBL	CPH Local Contribution - OB / Card Cath Lab	-			
22SFT	CPH Local Contribution - Software Workday ERP	-			
	State Contributions KHCTR		15,890		
	Local Contributions KHCTR		34,088		
	FY25 Interest Earnings KHCTR		9,739		
	FY25 Interest Earnings on Bond Proceeds			-	127,598
	Funds applied - current year expenditures	-	-	-	-
	Funds obligated to existing projects	-	-	-	-
	Projects completed or cancelled	-	-	-	- *
	Funds available for approp. and future capital projects	$ 946,382			946,382
	Funds restricted For Kenai Health Center Maintenance		$ 1,101,377		1,101,377
	Funds restricted for CPH Bonds			$ 895,644	895,644
	Ending fund balance				$ 2,943,403

South Peninsula Hospital Projects - Fund 491

Balances through March 31, 2025

	Project	Year Appropriated	Project Description	Authorized Amount	FY25 Budget	Expend FY25	Total LTD Expenditures	Unexpended Balance
	Funds Provided by Local Funds							
Bond	17SPM	2017	Bond - Homer Medical Center Remodel	$ 3,007,999	$ 1,478	$ 1,478	$ 3,007,999	$ -
	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	380,243	145,969	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	254,524	241	405,499	254,284
	24SHB	2024	OB Care Minor Equipment	56,874	27,906	-	28,968	27,906
	24SHC	2024	Long Term Care Minor Equipment	195,680	21,705	-	173,975	21,705
	24SHE	2024	Surgery Minor Equipment	451,299	29,866	12,010	433,444	17,855
	24SHF	2024	ER Minor Equipment	118,228	51,871	-	66,357	51,871
	24SHI	2024	Physical Therapy Minor Equipment	40,654	34,933	-	5,721	34,933
	24SHK	2024	Imaging Minor Equipment	275,579	29,832	27,270	273,017	2,562
	24SHM	2024	DynaCAD Imaging Software	72,720	72,720	71,756	71,756	964
	24SHN	2024	Meal Suite Software	10,786	10,786	-	-	10,786
	24SHP	2024	Loading Dock Scissor Lift	15,150	15,150	-	-	15,150
	24SHW	2024	IT Minor Hospital Equipment	108,070	16,447	-	91,623	16,447
	25SHA	2025	Various Hospital Equipment	1,189,978	1,189,978	608,676	608,676	581,303
	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
	25SHE	2025	PACS Archive Storage Replacement	225,624	225,624	225,624	225,624	0
	25SHF	2025	Security System Replacement	173,400	173,400	-	-	173,400
	25SHG	2025	BHS Acute Care Room	107,100	107,100	2,244	2,244	104,856
	25SHH	2025	Flooring Install in Hospital First Floor Hallwc	40,800	40,800	34,340	34,340	6,460
	25SHI	2025	Heated Sidewalks/Medical Ctr & Pioneer	255,000	255,000	216,852	216,852	38,148
	25SHJ	2025	Liquid Oxygen System	153,000	153,000	-	-	153,000
	25SHK	2025	Walk-In Cooler Repair	17,340	17,340	17,340	17,340	-
	25SHL	2025	Information System Upgrades/Replacem	159,120	159,120	69,464	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
	25PWR	2025	SPH Health Resources & Svcs Admin	50,000	50,000	-	-	50,000
	Total Funds Provided by Local Funds			9,056,847	4,499,476	1,433,264	5,990,634	3,066,213
	Funds Provided by Hospital Plant Replacement Fund							
	23DES	2023	Design Infrastructure Deferred Maint	250,000	41,851	20,861	229,009	20,991
	22SHB	2023	A/C Unit - Long Term Care/Rehab	627,416	278,780	120,374	469,010	158,406
	23SHQ	2023	Minor Hospital Equipment	107,608	56,831	34,817	85,594	22,014
	23SHR	2023	SPH Annunciator Switch	613,020	613,020	13,473	13,473	599,547
	24SHY	2024	ER Room 4 Exam Door	12,625	12,625	-	-	12,625
	24SHZ	2024	HMC Exam Rooms Renovation	19,750	-	-	19,750	-
	SPHLE	2024	Earnest Money for Hohe ST Lease	145,000	145,000	-	-	145,000
	25SHM	2025	Women's Health Remodel 4300 Bartlett	1,013,534	1,013,534	206,163	206,163	807,371
	25SHO	2025	SPH Transformer Replacement	107,120	107,120	-	-	107,120
	Total Funds Provided by Hospital Plant Replacement Fund			2,896,074	2,268,761	395,689	1,023,001	1,873,073
	Funds Provided by South Peninsula Hospital, Inc. and Outside Granting Agencies							
	24EMR	2024	Electronic Medical Records Software	7,000,000	6,954,550	1,126,967	1,172,417	5,827,583
Grant	25PWR	2025	SPH Health Resources & Svcs Admin	5,000,000	5,000,000	-	-	5,000,000
	Project Totals			$ 23,952,920	$ 18,722,787	$ 2,955,919	$ 8,186,052	$ 15,766,869

	Capt Proj Fund	17SPH/M Bond	Total
Beginning Fund Balance 7/1/24	$ 3,682,980	$ 23,254	$ 3,706,233
Funds Provided:			
FY25 Transfer from Operating Fund	2,458,393		
FY25 Interest Earnings	213,461		
Grant - U.S. Department of Health & Human Services	5,000,000		
SPH Local Contributions for Plant Replacement Fund Projects	2,268,762		
SPH Inc. Contributions	11,954,550		21,895,165
Funds applied - current year expenditures	(2,954,441)	(1,478)	(2,955,919)
Funds obligated to existing projects	(15,766,869)	-	(15,766,869)
Projects completed or cancelled	-	-	- *
Funds available for approp. and future capital expansion plans	$ 6,856,835		6,856,835
Funds restricted for SPH Bonds		$ 21,775	21,775
Ending fund balance			$ 6,878,611