

# ANNUAL BUDGET

**DRAFT**



FOR THE

CITY

OF

KENAI,

ALASKA



KENAI

**July 01, 2024 – June 30, 2025**



**CITY OF KENAI  
FISCAL YEAR 2025 CONSOLIDATED OPERATING BUDGET**

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**ANNUAL OPERATING BUDGET  
OF THE  
CITY OF KENAI, ALASKA**



**For the Fiscal Year Beginning  
July 1, 2024**

**Terry Eubank  
City Manager**

**Prepared by  
David Swarner  
Finance Director**





## YOUR LOCAL GOVERNMENT

### MEET YOUR ELECTED OFFICIALS



The Mayor and six members of the Kenai City Council are elected at large to three year terms. The positions are non-partisan. Terms are staggered, with positions ending for the Mayor and two Council Members one year and for two Council Members each of the next two years. Kenai City Council elections are part of the Kenai Peninsula Borough's general election held annually in October.

Mayor Brian Gabriel  
Term Expires 2025  
[bgabriel@kenai.city](mailto:bgabriel@kenai.city)



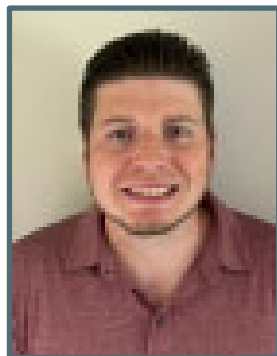
Vice Mayor Henry Knackstedt  
Term Expires 2026  
[hknackstedt@kenai.city](mailto:hknackstedt@kenai.city)



Councilor Deborah Sounart  
Term Expires 2024  
[dsounart@kenai.city](mailto:dsounart@kenai.city)



Councilor James Baisden  
Term Expires 2024  
[jbaisden@kenai.city](mailto:jbaisden@kenai.city)



Councilor Phil Daniel  
Term Expires 2026  
[pdaniel@kenai.city](mailto:pdaniel@kenai.city)



Councilor Victoria Askin  
Term Expires 2025  
[vaskin@kenai.city](mailto:vaskin@kenai.city)

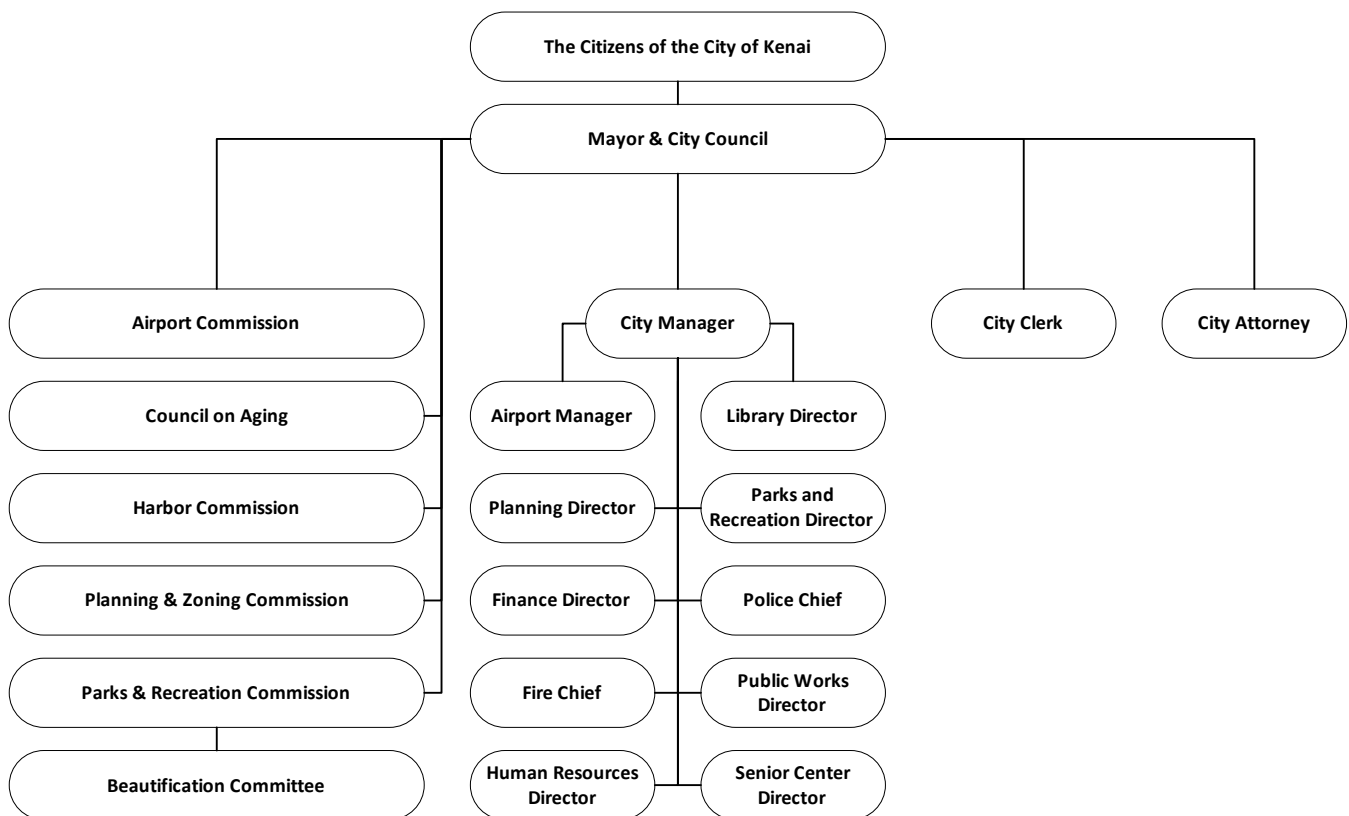


Councilor Alex Douthit  
Term Expires 2025  
[adouthit@kenai.city](mailto:adouthit@kenai.city)

## CITY ADMINISTRATION

The City of Kenai adopted the Council/Manager form of government in 1963 and has been operating under this form since that time. Under the Council/Manager form of government, the City Council is responsible for the establishment of policy which is then implemented and administered by the City Manager through the City's department directors.

City Manager .....	Terry Eubank
City Attorney .....	Scott Bloom
City Clerk .....	Michelle Saner
Finance Director .....	David Swarner
Human Resource Director .....	Stephanie Randall
Police Chief .....	David Ross
Fire Chief .....	John Harris, Interim
Public Works Director .....	Scott Curtin
Library Director .....	Katja Wolfe
Park & Recreation Acting Director .....	Tyler Best
Airport Manager .....	Derek Ables
Senior Center Director .....	Kathy Romain



## CONTACT INFORMATION

City of Kenai, 210 Fidalgo Ave., Kenai, Alaska 99611

Phone: (907) 283-7535, Fax (907) 283-3014

[www.kenai.city](http://www.kenai.city)

## HOW TO USE THIS DOCUMENT

The City's budget document is designed to serve four basic purposes:

1. To function as a financial plan for the City of Kenai during the 2025 fiscal year.
2. To provide a management tool to assist City staff in achieving the day to day results and outcomes approved for funding by the City Council.
3. To serve as a policy document, clearly articulating the policy direction provided by the City Council for implementation during the coming year.
4. To provide a communication tool for citizens, businesses, and other interested parties.

This document should also provide the lay reader with a clear understanding of the activities funded in fiscal year 2025, the overall costs of those services, and understanding of the benefits derived from those activities, and an explanation of the process used to arrive at the funding decisions represented by this document.

- **How to Use This Document** – This section includes an introduction to the budget documents as well as information about our City, the Council and our form of Government.
- **Letter of Transmittal** – This portion of the budget includes a letter from the City Manager to the Citizens of Kenai and the Kenai City Council explaining the budget documents. Additionally, it explains any significant changes from the previous year and details any major changes in financial policy.
- **The Budget Development Process** – This section of the budget describes the entire process for putting the fiscal year 2025 budget together from estimating

revenues and allocating expenditures through adoption of the final budget.

- **Fund Structure** – This section provides a comprehensive list of City funds, their types, amounts and status as a major or minor fund.
- **Financial Policies** – This section describe financial policies of the City which guide the formulation of this document.
- **Strategic Goals & Priorities** – This section contains an outline of the approved financial policies and programs and the relationship of appropriations to this policies and programs.
- **Appropriating Ordinance and Resolution Establishing City's Mill Rate** – The legislation enacted to adopt the FY2025 City of Kenai Operating and Capital Budget and the property tax levy for FY2025.
- **Performance Measures** – This section identifies and describes the City's adoption of performance measures in its operational management.
- **Revenues** – The revenues section summarizes the City's revenues from fiscal year 2022 through budgeted revenues that support the fiscal year 2025 budget. This section illustrates multi-year revenue trends and projects revenues for the coming year. This section is a vital element of the City's financial plan, and also serves as a communications tool for citizens and a reflection of Council policy through its decisions regarding the property tax levy, utility charges, and other issues.

- **Operating Budgets** – This section provides a summary of each departmental budget. Each summary department’s mission, function and responsibilities, an organization chart, staffing history including overtime by position, department performance measures, an evaluation of FY2024 Goals, FY2025 Department Goals and future considerations of the department.
- **Major & Capital Projects** – This section provides a summary and description of the City’s Five-year capital improvement program. This includes all projects that meet the City’s definition of a capital project, and include fixed and permanent improvements to City facilities and infrastructure, and new construction of facilities, with a useful life of one year or more and cost of over \$35,000.
- **Appendices** – This section provides a other information about the City and its operations which users may find valuable.
  - City of Kenai Schedule of Rates, Charges & Fees.
  - Authorized Personnel Staffing Table.
  - City Entity-wide Organization Chart.
  - FY2025 City Salary Schedule.
  - Chart of Accounts.
  - Kenai Community Profile.
  - Glossary of Key Terms.



April 19, 2024

Citizens of Kenai  
Kenai City Council

RE: FY2025 Proposed Budget Transmittal Letter

Pursuant to Kenai Municipal Code 7.25, which provides legal standards for preparing, presenting, adopting, implementing, and monitoring the budget, I submit the FY2025 proposed budget for your consideration. This budget maintains current service levels within City operations and prioritizes the maintenance of the City's capital infrastructure through major and capital projects. All while remaining mindful of the community's needs and priorities. The FY2025 budget does not propose any change to the property tax mill levy or City sales tax rate.

There are no new programs or services proposed, and major project and capital project expenditures focus on maintaining the City's current infrastructure. The FY2025 Budget as proposed shows a General Fund surplus of \$268,358 after projected lapse of \$955,308.

During the preparation of this budget, we were fully cognizant of the need to ensure the long-term value of investments and the financial stability of our City. Over the last several years, a combination of Federal stimulus and tax revenue growth has put the City in a unique position to make overdue strategic investments in our aging infrastructure. This has provided long-term benefits while also providing financial stability by lessening the tax burden for our residents now and into the future. General Fund reserves are sufficient to commit \$4,102,805 to funding the City's five-year capital plan. \$4,102,805 represents sufficient funding for 54.5% of the total five-year plan. The City is in a position to fully fund our five-year Capital Improvement Plan without an increase in property tax or sales tax, contingent on receiving sufficient grant funds identified in the plan. Fiscal constraint will be needed during the next five years, with capital projects focused on maintenance of our existing infrastructure. Investment in any new infrastructure should be strategic, fully vetted, and provide a clear return on investment, while supporting a thriving business, residential, recreational and cultural community.

Major initiatives for the City in FY2025 are:

Economy:

- Continue to market our City to attract and compete for specific businesses and industries that are necessary to maintain and grow the local economy. Expansion in the local economy will ensure continued growth in sales and property tax to support local government in the coming years.
- Explore the development of incentive programs to attract new investment in Kenai. Create a program to spur investment in Kenai and, in particular, into revitalizing some of Kenai's older structures is important to the City's future success.
- Streamline and clarify City processes to assist new and existing businesses with projects in Kenai.

Infrastructure:

- With fewer grants from the State of Alaska to construct and maintain City infrastructure, the City is prioritizing the use of and working to identify new sources of revenue to assist in maintaining the City's assets. Within the City's Five-Year Capital Plan, the priority has been placed on the maintenance of existing assets with an emphasis on the assets needed to provide core City services. Total FY2025 transfers to capital projects by fund are as follows:

General Fund	\$760,919
Congregate Housing Fund	215,000
Airport Fund	25,817
Water & Sewer Fund	<u>622,390</u>
	<u>\$1,624,126</u>

The proposed FY2025 budget maintains the core services that our residents depend upon and assures good stewardship and use of public funds. The City of Kenai is financially sound and well-positioned to grow and succeed in the years to come.

I look forward to discussing this budget with the City Council and the community. I encourage your comments and suggestions on the services we provide.

Sincerely,

Terry Eubank  
City Manager



## BUDGET DEVELOPMENT PROCESS

For the FY2025 Budget, the City Council held a work session on January 3<sup>rd</sup> at which it discussed and formulated goals for the formation of the FY2025 Budget. Those goals were formally adopted by Resolution 2024-03 on January 17, 2024. Utilizing the goals adopted by the City Council, the City Manager directed all departments to submit a budget that would meet its needs with an emphasis on identifying efficiencies and maintaining the fiscally conservative culture of the City. With inflationary pressures not seen in the Country for forty years, status quo or budget reductions were not expected or required, unless generated through efficiencies.

The administration selected this approach acknowledging the fiscal situation facing the state, nation and Kenai citizens. The Kenai City Council and the City's Administration are committed to providing a budget which can support operations, excluding capital and one-time special projects utilizing the City's current revenue sources. FY2025 projects no use of General Fund, fund balance with a projected surplus of \$268,358. The FY2025 General Fund budget includes \$760,919 in capital funding and \$138,378 in one-time special project funding.

### **Basis of Budgeting**

For all Governmental Funds the City prepares a modified accrual basis budget, which is the same basis utilized in preparation of the City's Comprehensive Annual Financial Report. A modified accrual basis budget recognizes revenues when they are measurable and available. Revenues are considered available when they are collectible in the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to claims and judgments and compensated absences, are recorded on when payment is due.

For the Proprietary Funds of the City an accrual basis budget is prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Grants and similar programs are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

### **Budget Adoption**

The City of Kenai adopts a legally binding annual budget in accordance with Kenai Municipal Code (KMC) 7.25, which provides legal standards for preparing, presenting, adopting, implementing and monitoring the budget. The City's Fiscal Year runs from July 1<sup>st</sup> to June 30<sup>th</sup>. The City's budget serves as a roadmap for the fiscal year's expenditures and reflects the goals and policies of the City.

Per KMC 7.25.010(g) the adoption of a budget shall be completed by the tenth day of June annually. Finance Department staff began the preparation of the 2025 budget in November 2023. By the beginning of April, a preliminary budget was completed. Staff presented the proposed budget to City Commissions beginning in April with the final draft being presented to the City Council in April, and a public hearing work session was held the same month. A public hearing to adopt the proposed budget occurred on June 5<sup>th</sup>. The budget process ends when the final budget is adopted on or before June 10<sup>th</sup> by the Kenai City Council.



# Budget Chronology

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- December 19 –** Fiscal Year 2025 – 2029 Capital Plan Work Session.
  
  - November –  
January** Finance Department staff prepare historical information and budget submission forms for department use when preparing their FY2025 budget requests.
  
  - December 29 –** New personnel/position reclassification requests to HR Director.
- 
- January 3 –** FY2025 Budget Goals work session.
  - January 9 –** Resolution adopting the Fiscal Year 2025-2029 Capital Plan to City Clerk.
  - January 17 –** FY2025 Budget Goal adopting Resolution.
  - January 17 –** Public hearing on Resolution 2024-07 to adopt the Fiscal Year 2025-2029 Capital Plan.
  - January 31 –** Budget guidance and submission requirements provided to department heads with preparation packets.
- 
- February 14 –** Overtime and temporary staffing salary and benefits requests to HR Director. Department budget narratives due to Finance.
  - February 21 –** Overtime and temporary staffing salary benefits requests to Finance. Department Special Project requests due to Finance.
  - February 28 –** Revenue estimates to City Manager.
- 
- March 1 –** Personnel salary and benefits totals to City Manager.
  - March 6 –** City Manager approval of salary and benefits.
  - March 8 –** Consolidated operational budget submitted to City Manager. Consolidated Special Project requests submitted to City Manager.
  - March 25 –  
29 –** Department budget meetings with City Manager.
- 
- April 17 –** State of the City address. Draft budget distributed to Council.
  - April 17 –  
May 4 –** Budget work session. Meeting date to be determined by Council.
- 
- May 9 –** Budget Ordinance to City Clerk for May 15 Council packet.
  - May 15 –** Introduction of Budget Ordinance.
  - May 23 –** Mill Rate Resolution to City Clerk for June 5 Council Packet.
  - May 24 –** Publish notice of public hearing to adopt FY25 Budget.
- 
- June 5 –** Public Hearing and adoption of Budget Ordinance. Public Hearing and approval of Mill Rate Resolution (Must be provided to KP by June 15).
  - June 26 –** Publication and distribution of the Budget document.
-



Budgetary control (the level at which expenditures may not exceed budget) is maintained at the object class level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which would result in an overrun of object class balances are not released until additional appropriations are made available

### **Amending the Budget**

After approval by the Finance Director as to availability of unencumbered balances, transfers up to the amount of available funds may be made in line item accounts within a department of a fund and by up to ten thousand dollars (\$10,000) between the accounts of departments within a fund. The City Clerk may make such transfers within the General Fund Department of the City Clerk, and the City Attorney may make such transfers within the General Fund Department of Law. The City Manager may make such transfers in all other areas except in the Legislative Department, which may be made by the Mayor or designee. The budgetary level of control will be the project level for Capital Project Funds.

When the Council determines that it is in the best interest of the City to authorize a budget transfer equal to or in excess of \$10,000 for a particular fund, it may do so by adopting a resolution with a simple majority vote. When the Council determines that it is in the best interest of the City to increase or decrease appropriation for a particular fund, it may do so by enacting an ordinance with a simple majority vote.

### **Encumbrances**

In all Governmental Funds of the City, when goods and services are not received by the end of the year, encumbrance accounting is employed. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as appropriate constraints of fund balances if they meet the definitions and criteria as outlined above. These commitments will be reappropriated and honored during the subsequent year.

# FUND STRUCTURE

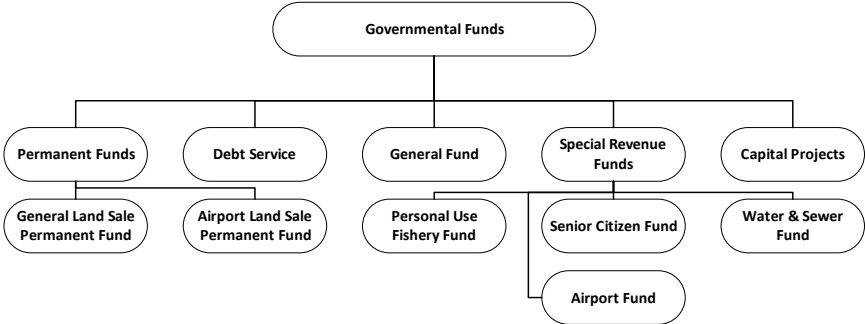
The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures.

The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled. The City budgets each fund individually and each fund must be appropriated.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental, proprietary or fiduciary type.

Major funds are funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. The General fund in all cases is considered a major fund.

**Governmental Funds**, Governmental Funds are designed to measure those financial resources on hand at the end of a period that are available to be expended or appropriated in future periods. Examples of governmental funds are the General Fund, Special Revenue funds, Debt Service funds, Permanent Funds and Capital Project funds.



The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in other funds and is generally considered to represent the day to day operations of the City. It derives the majority of its revenues from taxes, state shared revenues and fines.

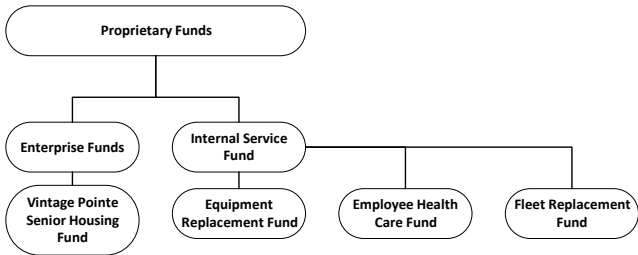
Special revenue funds account for proceeds of specific revenue sources that are restricted in some way or committed for purposes other than debt service or capital projects. The City's Special Revenue Funds include the Airport Fund, the Water & Sewer Fund, the Personal Use Fishery Fund and the Senior Citizen Fund.

Debt service funds are used to account for the accumulation of resources for payment of general obligation debt. Payment for general obligation debt is backed by the full faith and credit of the City. The primary source of revenue for this fund is a transfer from the City's General Fund.

The City operates two permanent funds which invest the proceeds from the sale of land acquired by the City's General Fund and land deeded to the City by the Federal Aviation Administration requiring their use be for the betterment and operations of the Kenai Municipal Airport.

Capital project funds are used to account for the construction of major capital facilities other than those financed by proprietary funds. Capital project funds are not included in the City’s annual budget but are budgeted separately with construction funds depending on the project’s budget.

**Proprietary Funds**, Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the enterprise fund and of the City’s internal service funds are charges to customers for sales and services. Operating expenses for the enterprise fund and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.



The City has three internal service funds: Equipment Replacement Fund, Employee Health Care Fund and Fleet Replacement Fund. The Equipment Replacement Fund was created in FY1998 to provide a financing mechanism for the replacement of equipment used by the General Fund with a minimum value of \$50,000. General Fund departments are charged an estimated amount to provide for the equipment’s replacement at the end of its useful life. The Employee Health Care Fund accounts for all costs associated with employee health care and charges each fund and department based upon the number of eligible employees. The Fleet Replacement Fund was created in FY2021 to provide a financing mechanism for replacement of General Fund and Senior Citizen Special Revenue Fund vehicles. Departments are billed for the estimated replacement cost of the vehicles utilized to provide its services.

**FUND TYPES BUDGETED BY THE CITY**

	<u>Budgeted</u>	<u>Major Fund</u>	<u>Minor Fund</u>
<b>Governmental Funds</b>			
General Fund	Yes	Yes	No
<b>Special Revenue Funds:</b>			
Personal Use Fishery Fund	Yes	No	Yes
Water and Sewer Fund	Yes	Yes	No
Airport Fund	Yes	Yes	No
Senior Citizen Fund	Yes	No	Yes
<b>Debt Service Fund</b>			
Library Expansion Refunding Bonds	Yes	No	Yes
<b>Permanent Funds</b>			
General Land Sale Permanent Fund	Yes	No	Yes
Airport Land Sale Permanent Fund	Yes	Yes	No

	<u>Budgeted</u>	<u>Major Fund</u>	<u>Minor Fund</u>
<b>Internal Service Funds:</b>			
Equipment Replacement Fund	Yes	No	Yes
Fleet Replacement Fund	Yes	No	Yes
Employee Health Care Fund	Yes	No	Yes
<b>Enterprise Fund</b>			
Vintage Pointe Senior Housing Fund	Yes	Yes	No
<b>Capital Project Funds:</b>			
Playground Improvement <sup>1</sup>	Yes	No	Yes
Park Improvement <sup>1</sup>	Yes	No	Yes
Cemetery Improvement <sup>1</sup>	Yes	No	Yes
Kenai Recreation Center Improvement <sup>1</sup>	Yes	No	Yes
Kenai Senior Center Improvement <sup>4</sup>	Yes	No	Yes
Kenai Bluff Erosion Improvement <sup>4</sup>	Yes	No	Yes
Personal Use Fishery Improvement <sup>1</sup>	Yes	No	Yes
Kenai City Dock Improvement <sup>4</sup>	Yes	No	Yes
Kenai Public Safety Improvements <sup>4</sup>	Yes	No	Yes
Flight Service Station Improvements <sup>4</sup>	Yes	No	Yes
Congregate Housing Improvement	Yes	Yes	No
Kenai Multipurpose Facility Improvement <sup>1</sup>	Yes	No	Yes
Library Improvement <sup>4</sup>	Yes	No	Yes
Kenai Visitor Center <sup>1</sup>	Yes	No	Yes
Kenai City Hall <sup>4</sup>	Yes	No	Yes
Airport Operations Facility Improvement <sup>3</sup>	Yes	No	Yes
Airport Snow Removal Equipment <sup>3</sup>	Yes	No	Yes
Airport Terminal Improvement <sup>3</sup>	Yes	No	Yes
Airport Improvements <sup>3</sup>	Yes	No	Yes
Water & Sewer Improvement <sup>2</sup>	Yes	No	Yes
Wastewater Treatment Facility Improvement <sup>2</sup>	Yes	No	Yes
Trail Construction <sup>1</sup>	Yes	No	Yes
Municipal Roadway Improvement	Yes	No	Yes
Municipal Facility Improvement <sup>4</sup>	Yes	No	Yes

When preparing the City's Comprehensive Annual Financial Report Capital Project Funds are consolidated by functional category. Consolidation of Capital Project Funds is as follows:

- <sup>1</sup> Parks & Recreation Capital Project Fund
- <sup>2</sup> Water & Sewer Capital Project Fund
- <sup>3</sup> Airport Improvement Capital Project Fund
- <sup>4</sup> Miscellaneous Capital Project Fund

## FINANCIAL POLICIES

The financial policies establish the framework for overall fiscal planning and management and sets forth guidelines for both current and long-term planning. These policies are reviewed annually to assure the highest standards of fiscal management. The City Manager and Department Directors have the primary role of reviewing financial actions and providing guidance on financial issues to the City Council.

### OVERALL GOALS

The overall financial goals underlying these policies are:

1. *Fiscal Sustainability*: To ensure the City is in a solid financial condition at all times. This can be defined as:
  - a. Fiscal Solvency – the ability to meet current and future fiscal obligations.
  - b. Budgetary Solvency – the ability to provide a balanced budget.
  - c. Service Level Solvency – the ability to provide needed and desired services.
2. *Flexibility*: To ensure that the City is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
3. *Adherence to the Highest Accounting and Management Practices*: As set by the Government Finance Officers' Association (GFOA) standards for financial reporting and budgeting, the Governmental Accounting Standards Board, and other professional standards.

Based on the overall goals listed above the following Financial Policies are provided:

### Operating Budget Policies

The budget is a plan for allocating resources. The objective is to enable service delivery with allocated resources. Services must be delivered to the citizens at a level that will meet real needs as efficiently and effectively as possible.

- The City's goal is to pay for all recurring expenditures with recurring revenues and to use nonrecurring revenues for non-recurring expenditures.
- It is important that a positive undesignated fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year.
- When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year should be reduced sufficiently to create a positive undesignated fund balance and a positive cash balance.
- The budget should be structured so that users can readily establish the relationship between expenditures and the achievement of service objectives.
- Individual department budget submissions must be prepared with the basic assumption that current tax rates will be maintained.
- The budget will provide for adequate maintenance of capital plans and equipment and for its orderly replacement.
- A balanced budget is defined as revenues, including the use of fund balance as a revenue source, equaling expenditures.

### Debt Policies

- The City will not fund current operations from the proceeds of borrowed funds.
- When the City finances capital projects by issuing bonds, it will repay the debt within a period not to exceed the expected useful life of the asset.
- The City will maintain good communication about its financial condition with bond and credit institutions.

- The City will follow a policy of full disclosure in every annual financial statement and bond official statement.
- The City will avoid borrowing on tax anticipation and maintain an adequate fund balance.
- Pursuant to Section 6-1 of the Kenai Municipal Charter, outstanding general-obligation indebtedness of the City shall not at any time exceed twenty percent (20%) of the assessed value of real and personal property in the City.

### **Revenue Policies**

- The City will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one-revenue source.
- The City will estimate its annual revenues by an objective, analytical process.
- The City will regularly review user fee charges and related expenditures to determine if pre-established recovery goals are being met.
- The City should routinely identify governmental aid funding possibilities.

### **Investment Policies**

- The City will maintain an investment policy based on the Government Finance Officers' Association (GFOA) model investment policy.
- The City will conduct an analysis of cash flow needs on an ongoing basis. Disbursements, collections, and deposits of all funds will be scheduled to ensure maximum cash availability and investment potential.
- The City will invest public funds in a manner that will best meet the objective specified in Chapter 7.22 of Kenai's Municipal Code. The relative order of importance are as follows; safety of principal, maintaining sufficient liquidity to meet the City's cash flow requirements, and achieving a reasonable market rate of return.

### **Accounting, Auditing and Reporting Policies**

- The City will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principles (GAAP).
- The accounting system will maintain records on a basis consistent with accepted standards for government accounting according to the Government Accounting Standards Board (GASB).
- An independent firm of certified public accountants will perform an annual financial and compliance audit and will publicly issue an opinion, which will be incorporated into the Annual Comprehensive Financial Report.
- The City will annually strive for the GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget Presentation Award.

### **Capital Budget Policies**

- The City will make all capital improvements in accordance with an adopted capital improvements program.
- The City will develop a multi-year plan for capital improvements that considers its development policies and links the development process with the capital plan.
- The City will enact an annual capital budget based on the multi-year capital improvements program.
- The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.
- The City will maintain all its assets at a level adequate to protect its capital investments and to minimize future maintenance and replacement costs.

## Fund Specific Policies

### GENERAL FUND

The General Fund is the general operating fund of the City of Kenai, funded primarily through taxes, intergovernmental revenues, and user fees. This fund accounts for the current financial resources of the City which are not required by law or administration action, to be accounted for in another fund.

### Fund Balance Policy

#### **Background**

The City of Kenai maintains its financial operations in a manner consistent with sound financial management principles, which require that sufficient funds be retained to provide a stable financial base at all times. An adequate fund balance level is an essential element in both short-term and long-term financial planning. It serves to mitigate current and future risks, sustain operations during economic downturns, provides cash flow liquidity for the City's general operations, and enhances creditworthiness. Maintenance of sufficient levels of fund balance enables the City to stabilize funding for operations, stabilize taxes and fees, and realize cost savings in issuing debt. While adequate levels of fund balance are important, the City strives to maintain an appropriate amount that is neither too high nor low.

#### **Purpose**

This policy establishes a target level of fund balance for the General Fund in order to sustain financial stability and to provide prudent management of the City's financial reserves. This policy establishes a process for reaching and or maintaining the targeted level of fund balance and the priority for the use of resources in excess of the target. This policy shall also provide a mechanism for monitoring and reporting the City's General Fund Balance. This policy only applies to the General Fund.

#### **Definitions and Classifications**

Fund balance is a surplus of funds accrued from unexpended operating budgets and unanticipated revenues. It is calculated as the difference between the assets and liabilities reported in a governmental fund.

Fund balance consists of five classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts can be spent. The five classifications of fund balance applicable to the General Fund are defined as follows.

#### ***Restricted Fund Balance Components:***

- **Nonspendable fund balance** amounts that are not in a spendable form (e.g., inventory) or legally or contractually required to be maintained. There is no minimum funding requirement for this account.
- **Restricted fund balance** amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally, through enabling legislation, or through other legally binding restrictions (e.g., proceeds from the sale of or mineral royalties paid for property deeded to the City by the Daubenspeck Family). There is no minimum funding requirement for this account.

#### ***Unrestricted Fund Balance Components:***

- **Committed fund balance** amounts that can only be used for the specific purposes determined by a formal action of the City Council. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the City of Kenai stabilization account).

- **Assigned fund balance** amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the City Council or by a designee to whom Council designates the authority. No formal ordinance or resolution is required to form intent. There is no minimum funding requirement for this account.
- **Unassigned fund balance** consists of the remaining funds not segregated above. These funds may be used for new programs or positions desired outside of the current and established budget or for one-time capital investments. There is no minimum funding requirement for this account.

### **Designating Funds:**

The responsibility for designating funds to specific classifications shall be as follows:

- **Committed fund balance** – The City Council is the City’s highest decision making authority, and formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is an ordinance approved by the Council. Commitments authorized in Kenai Municipal Code include:
  - Encumbrances – Amounts encumbered at year-end by contract, including purchase order, or encumbered by some other means shall be classified as committed.
  - Budget Appropriation – Amounts appropriated in the annual budget, or in supplemental appropriations, for expenditures in ensuing fiscal year shall be classified as committed.
  - Budgetary Stabilization Reserve – An amount created by this policy equal to a risk adjusted by three (3) months of operating expenditures and transfers.
- **Assigned fund balance** – The City Council has retained authority to assign fund balance to a specific purpose. Assignments will be made periodically via Council action, an ordinance is not required for assignment of fund balance. Annually, at budget adoption, Council will review and confirm existing assignments. Examples include:
  - Operational and Capital Contingencies Reserve – An amount created by this policy in excess of a risk adjusted three months of expenditures and transfers but less than a risk adjusted four months of expenditures and transfers.
  - Compensated Absences – Actual accumulated employees’ vacation balances at the end of each fiscal year.

### **Fund Balance Policy:**

It is the policy of the City of Kenai to commit to a budgetary stabilization reserve an amount of fund balance equal to a risk adjusted three (3) months of General Fund expenditures and transfers measured on a General Accepted Accounting Principles (GAAP) basis. The sum total of the budgetary stabilization reserve, other Council commitments and assignments, and fund balance reservations required by GAAP, will equal the minimum recommended fund balance for the City’s General Fund. This amount is prudent based upon an evaluation of the City’s operating characteristics, diversity of tax base, reliability of non-property tax sources, working capital needs, impact on bond rating, state and local economic outlooks, emergency and disaster risk, and other contingencies. In the event that the fund balance drops below this minimum level, the City will develop a plan, implemented through the annual budgetary process, to bring the balance back to the target level over a period of no more than three (3) fiscal years, inclusive of the budget year in which it is to be adopted.

The City Council has imposed on itself a rule requiring an affirmative vote by at least five members of the Council in order to appropriate fund balances below the established minimum level. This appropriately balances the need to make such monies available if truly necessary in the judgement of the elected City leaders, and the need to protect against the temptation to use this balance to meet recurring operating needs when recurring operating revenues are not sufficient.



Fund balance equal to a risk adjusted one (1) month of expenditures and transfers but less shall be assigned for an operational and capital contingencies reserve. The sum total of the budgetary stabilization reserve, the operational and capital contingencies reserve, other Council commitments and assignments, and fund balance reservations required by GAAP, will equal the maximum recommended fund balance for the City's General Fund.

Fund balance in excess of this policy's maximum amount shall be unassigned and available for capital improvements identified in the five-year capital improvement plan or other one-time expenditures or debt service reserves. Unassigned fund balance may be utilized for recurring expenditures provided financial projections show the expenditures will be supported by revenues, other than a use of fund balance, within three (3) years, inclusive of the budget year which it is to be adopted, and at no time shall fund balance drop below this policy's minimum fund balance amount.

### **Policy Administration**

The City Manager will report to the City Council an estimated, unaudited balance of General Fund, Fund Balance during the annual budget submission process. Fund balance will be reported by appropriate category and demonstrate compliance with this policy. The City Manager is required to propose a budget with the following requirements:

1. A budget with a projected ending level of fund balance at or above this policy's minimum level over a period of no more than three (3) fiscal years inclusive of the budget year being adopted. A budget showing any use of this policy's minimum amount of fund balance shall require five (5) affirmative votes of Council to adopt.
2. A budget including a prioritization for commitment or use of unassigned fund balance including a five year capital priority list.
3. A budget with financial projections showing recurring expenditures, for which fund balance is the revenue source, will be supported by revenues, other than the use of fund balance, within three (3) fiscal years, inclusive of the budget year being adopted, and at no time shall fund balance drop below this policy's minimum amount.

Annually during the Annual Comprehensive Financial Report (ACFR) presentation, the Finance Director shall report the City's fund balance and the classification of the various components in accordance with GAAP and this policy.



**CITY OF KENAI  
ORDINANCE NO. XXXX-2024**

AN ORDINANCE ADOPTING THE ANNUAL BUDGET, SALARY SCHEDULE AND EMPLOYEE CLASSIFICATION PLAN FOR THE FISCAL YEAR COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025 AND COMMITTING \$4,541,294 OF GENERAL FUND, FUND BALANCE FOR FUTURE CAPITAL IMPROVEMENTS.

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WHEREAS it is a requirement of the Code of the City of Kenai, Alaska, that the City Council, not later than the tenth day of June, adopt a budget for the following fiscal year and make appropriation of the monies needed; and,

WHEREAS, pursuant to Kenai City Charter section 2-4, the City Council has the power to adopt a budget, raise revenue, and make appropriations; and regulate salaries and wages and all other fiscal affairs of the City; and,

WHEREAS, adoption of this Ordinance constitutes Council meeting its obligation to adopt a budget, raise revenue, and make appropriations; and,

WHEREAS, through adoption of the document entitled "Annual Budget for the City of Kenai, Alaska July 1, 2024 – June 30, 2025", which includes the City Manager presented table of Authorized Personnel Staffing and Salary Schedules, Council meets its obligation to adopt the Salary Schedule of the City for fiscal year 2025; and,

WHEREAS, adoption of the document entitled "Annual Budget for the City of Kenai, Alaska July 1, 2024 – June 30, 2025", which includes the City Manager presented Employee Classification Plan satisfies the requirement of KMC 23.50.010; and,

WHEREAS, committed fund balance represents resources whose use is constrained by Council self-imposed limitations at its highest level of decision making, an Ordinance, and that remain binding unless removed in the same manner; and,

WHEREAS, in recognition of deferred and ongoing maintenance needs of City facilities and in support of the City's Fiscal Year 2025 – 2029 Capital Improvement Plan (The Plan), Council commits \$4,515,416 towards funding of The Plan for fiscal years 2025-2029.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF KENAI, ALASKA, as follows:

**Section 1.** That certain document entitled "Annual Budget for the City of Kenai, Alaska July 1, 2024 – June 30, 2025" which is available for examination by the public in the Office of the City Clerk, the City's website and is incorporated herein by reference is hereby adopted as the budget for the City of Kenai for the fiscal year commencing July 1, 2024 and ending June 30, 2025.

**Section 2.** The following sums of money are hereby appropriated for the operations of the City of Kenai for the fiscal year commencing on the first day of July, 2024, and ending the 30th day of June, 2025, to be expended consistent with and subject to the restrictions, procedures, and purposes set forth in the Code of the City of Kenai and to be expended substantially by line item in the manner shown in the budget adopted by Section 1 hereof:

General Fund	\$ 20,195,630
Enterprise Fund – Congregate Housing Fund	793,714
Internal Service Funds:	
Equipment Replacement Fund	272,476
Fleet Replacement Fund	93,332
Employee Health Care Fund	<u>3,209,541</u>
Total Internal Service Funds	3,575,349
Special Revenue Funds:	
Personal Use Fishery Fund	537,796
Water & Sewer Fund	3,746,439
Airport Fund	3,709,963
Senior Citizen Fund	<u>1,067,727</u>
Total Special Revenue Funds	9,061,925
Permanent Funds:	
Airport Land Sale Permanent Fund	1,090,387
General Land Sale Permanent Fund	<u>151,278</u>
Total Permanent Revenue Funds	1,241,665
Capital Project Funds:	
Park Improvement	150,000
Kenai Senior Center Improvement	50,000
Kenai Public Safety Improvement	150,000
Municipal Roadway Improvement	440,000
Congregate Housing Improvement	215,000
Airport Improvement	325,625
Water & Sewer Improvement	620,000
Waste Water Treatment Plant	<u>100,000</u>
Total Capital Project Funds	<u>2,050,625</u>
Debt Service Fund – Library Expansion Bonds	<u>130,750</u>
 Total All Funds	 <u>\$37,049,658</u>

**Section 3.** Council hereby commits \$4,541,294 of Unassigned General Fund, Fund Balance for future renovations and improvements to City facilities.

**Section 4.** Council hereby adopts the Salary Schedule presented by the City Manager and included in the “Annual Budget for the City of Kenai, Alaska July 1, 2024 – June 30, 2025”:

**Classified employees excluding those engaged in fire protection activities.**

Range	A	B	C	D	E	F	AA	BB	CC	DD	EE
1	\$14.24	\$14.60	\$14.95	\$15.31	\$15.66	\$16.02	\$16.63	\$17.23	\$17.84	\$18.44	\$19.05
2	\$14.95	\$15.32	\$15.70	\$16.07	\$16.45	\$16.82	\$17.46	\$18.09	\$18.73	\$19.36	\$20.00
3	\$15.70	\$16.09	\$16.49	\$16.88	\$17.27	\$17.66	\$18.33	\$18.99	\$19.66	\$20.33	\$21.00
4	\$16.49	\$16.90	\$17.31	\$17.73	\$18.14	\$18.55	\$19.25	\$19.95	\$20.65	\$21.35	\$22.05
5	\$17.30	\$17.73	\$18.17	\$18.60	\$19.03	\$19.46	\$20.20	\$20.93	\$21.67	\$22.40	\$23.14
6	\$18.18	\$18.63	\$19.09	\$19.54	\$20.00	\$20.45	\$21.22	\$22.00	\$22.77	\$23.54	\$24.31
7	\$19.08	\$19.56	\$20.03	\$20.51	\$20.99	\$21.47	\$22.28	\$23.09	\$23.90	\$24.71	\$25.52
8	\$20.43	\$20.94	\$21.45	\$21.96	\$22.47	\$22.98	\$23.85	\$24.72	\$25.58	\$26.45	\$27.32
9	\$21.46	\$22.00	\$22.53	\$23.07	\$23.61	\$24.14	\$25.05	\$25.96	\$26.88	\$27.79	\$28.70
10	\$22.52	\$23.08	\$23.65	\$24.21	\$24.77	\$25.34	\$26.30	\$27.25	\$28.21	\$29.17	\$30.13
11	\$23.63	\$24.22	\$24.81	\$25.40	\$25.99	\$26.58	\$27.58	\$28.59	\$29.59	\$30.60	\$31.60
12	\$24.84	\$25.46	\$26.08	\$26.70	\$27.32	\$27.95	\$29.01	\$30.06	\$31.12	\$32.17	\$33.23
13	\$26.09	\$26.74	\$27.39	\$28.05	\$28.70	\$29.35	\$30.46	\$31.57	\$32.68	\$33.79	\$34.89
14	\$27.39	\$28.07	\$28.76	\$29.44	\$30.13	\$30.81	\$31.97	\$33.14	\$34.30	\$35.47	\$36.63
15	\$28.74	\$29.46	\$30.18	\$30.90	\$31.61	\$32.33	\$33.55	\$34.77	\$35.99	\$37.22	\$38.44
16	\$30.18	\$30.93	\$31.69	\$32.44	\$33.20	\$33.95	\$35.23	\$36.52	\$37.80	\$39.08	\$40.36
17	\$31.72	\$32.51	\$33.31	\$34.10	\$34.89	\$35.69	\$37.04	\$38.39	\$39.73	\$41.08	\$42.43
18	\$33.28	\$34.11	\$34.94	\$35.78	\$36.61	\$37.44	\$38.85	\$40.27	\$41.68	\$43.10	\$44.51
19	\$34.95	\$35.82	\$36.70	\$37.57	\$38.45	\$39.32	\$40.81	\$42.29	\$43.78	\$45.26	\$46.75
20	\$36.68	\$37.60	\$38.51	\$39.43	\$40.35	\$41.27	\$42.83	\$44.39	\$45.95	\$47.51	\$49.06
21	\$38.52	\$39.48	\$40.45	\$41.41	\$42.37	\$43.34	\$44.98	\$46.61	\$48.25	\$49.89	\$51.53
22	\$40.45	\$41.46	\$42.47	\$43.48	\$44.50	\$45.51	\$47.23	\$48.95	\$50.67	\$52.39	\$54.11
23	\$42.45	\$43.51	\$44.57	\$45.63	\$46.70	\$47.76	\$49.56	\$51.37	\$53.17	\$54.98	\$56.78
24	\$44.59	\$45.70	\$46.82	\$47.93	\$49.05	\$50.16	\$52.06	\$53.95	\$55.85	\$57.74	\$59.64
25	\$46.82	\$47.99	\$49.16	\$50.33	\$51.50	\$52.67	\$54.66	\$56.65	\$58.64	\$60.63	\$62.62
26	\$49.19	\$50.42	\$51.65	\$52.88	\$54.11	\$55.34	\$57.43	\$59.52	\$61.61	\$63.70	\$65.79
27	\$51.60	\$52.89	\$54.18	\$55.47	\$56.76	\$58.05	\$60.24	\$62.44	\$64.63	\$66.82	\$69.02
28	\$54.20	\$55.56	\$56.91	\$58.27	\$59.62	\$60.98	\$63.28	\$65.59	\$67.89	\$70.19	\$72.50

**Classified employees engaged in fire protection activities.**

Range	A	B	C	D	E	F	AA	BB	CC	DD	EE
18	\$23.77	\$24.36	\$24.95	\$25.54	\$26.13	\$26.72	\$27.73	\$28.74	\$29.75	\$30.76	\$31.77
20	\$26.19	\$26.84	\$27.49	\$28.14	\$28.79	\$29.44	\$30.55	\$31.67	\$32.78	\$33.89	\$35.01
21	\$27.52	\$28.21	\$28.90	\$29.59	\$30.28	\$30.97	\$32.14	\$33.31	\$34.48	\$35.65	\$36.82

**Department Head service employees**

Range	Minimum	Maximum
23	88,296	123,614
24	92,747	129,846
25	97,386	136,340
26	102,315	143,241
27	107,328	150,259
28	112,736	157,830

**Temporary employees excluding those engaged in fire protection activities.**

Range	A	B	C
	Step		
T1	\$ 14.24	\$ 14.60	\$ 14.95
T2	\$ 14.95	15.32	15.70
T3	\$ 15.70	16.09	16.49
T4	\$ 16.49	16.90	17.31
T5	\$ 17.30	17.73	18.17
T6	\$ 18.18	18.63	19.09
T7	\$ 19.08	19.56	20.03
T8	\$ 20.43	20.94	21.45
T9	\$ 21.46	22.00	22.53
T10	\$ 22.52	23.08	23.65
T11	\$ 23.63	24.22	24.81
T12	\$ 24.84	25.46	26.08
T13	\$ 26.09	26.74	27.39
T14	\$ 27.39	28.07	28.76
T15	\$ 28.74	29.46	30.18
T16	\$ 30.18	30.93	31.69
T17	\$ 31.72	32.51	33.31
T18	\$ 33.28	34.11	34.94
T19	\$ 34.95	35.82	36.70
T20	\$ 36.68	37.60	38.51
T21	\$ 38.52	39.48	40.45
T22	\$ 40.45	41.46	42.47
T23	\$ 42.45	43.51	44.57
T24	\$ 44.59	45.70	46.82
T25	\$ 46.82	47.99	49.16
T26	\$ 49.19	50.42	51.65
T27	\$ 51.60	52.89	54.18
T28	\$ 54.20	55.56	56.91
T29	\$ 56.99	58.41	59.84

**Temporary employees engaged in fire protection activities.**

Range	A	B	C
T18	\$ 23.77	\$ 24.36	\$ 24.96
T19	\$ 24.96	25.58	26.21
T20	\$ 26.21	26.87	27.52
T21	\$ 27.52	28.21	28.90
T22	\$ 28.91	29.63	30.36

**Section 5.** Council hereby adopts the Employee Classification Plan presented by the City Manager and included in the “Annual Budget for the City of Kenai, Alaska July 1, 2023 – June 30, 2024”:

Class Code	Class Title	Range
<i>(A) Supervisory and Professional</i>		
101	City Manager**	NG
102	City Attorney**	NG
103	City Clerk**	NG
104	Finance Director*	28
105	Public Works Director*	28

107	Fire Chief*	27
112	Airport Director*	25
117	Planning Director*	24
118	Information Technology (IT) Manager	23
119	Assistant to City Manager/Special Projects Coordinator	23
120	Library Director*	23
121	Senior Center Director*	23
122	Parks and Recreation Director*	23
123	Human Resources Director*	23
124	Controller	25
<i>(B) Administrative Support</i>		
203	Administrative Assistant I	13
204	Accounting Technician I	14
205	Accounting Technician II	16
207	Desktop Support Technician	15
210	Administrative Assistant II	14
211	Administrative Assistant III	15
214	Library Assistant	12
218	Library Aide	8
<i>(C) Public Safety</i>		
302	Fire Fighter	18
303	Police Lieutenant	27
304	Police Sergeant	24
305	Police Officer	21
306	Public Safety Dispatcher	15
307	Fire Engineer	20
311	Fire Captain	21
312	Fire Marshal	22
313	Communications Supervisor	18
314	Police Trainee	21/1
315	Deputy Fire Chief	25
316	Chief Animal Control Officer	17
317	Animal Control Officer	14
<i>(D) Public Works/ Airport Operations</i>		
400	Capital Project Manager	22
401	Building Official	21
402	Shop Foreman	21
403	Street Foreman	21
404	Utility Foreman I/II	21/22
405	Utility Operator I/II	15/18
407	Equipment Operator	16
408	Shop Mechanic	19

409	Equipment Lead Operator	19
412	Building Maintenance Technician	16
413	Utility Lead Operator	19
417	Airport Operations Specialist	16
418	Airport Operations Supervisor	21
419	Building Maintenance Lead Technician	19

*(E) General Services*

502	Assistant Parks & Recreation Director	19
503	Recreation Center Worker	6
504	Parks and Recreation Maintenance Technician	14
505	Parks and Recreation Laborer	6
506	Cook	8
508	Driver	6
509	Kitchen Assistant	6
511	Janitor I/II	6

\* Department Head Service

\*\* City Manager, City Clerk, and City Attorney are Council-appointed administrative offices

**Section 6.** Severability: That if any part or provision of this ordinance or application thereof to any person or circumstances is adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part, provision, or application directly involved in all controversy in which this judgment shall have been rendered, and shall not affect or impair the validity of the remainder of this title or application thereof to other persons or circumstances. The City Council hereby declares that it would have enacted the remainder of this ordinance even without such part, provision, or application.

**Section 7.** Effective Date: That pursuant to KMC 1.15.070(f), this ordinance shall take effect July 1, 2025.

ENACTED BY THE COUNCIL OF THE CITY OF KENAI, ALASKA, THIS 5<sup>TH</sup> DAY OF JUNE, 2024.

\_\_\_\_\_  
Brian Gabriel Sr., Mayor

ATTEST:

\_\_\_\_\_  
Michelle M. Saner, MMC, City Clerk

Approved by Finance: \_\_\_\_\_

Introduced:	May 15, 2024
Enacted:	June 5, 2024
Effective:	July 1, 2024



Sponsored by: Administration

**CITY OF KENAI**

**RESOLUTION NO. 2024-XX**

FIXING THE RATE OF LEVY OF PROPERTY TAX FOR THE FISCAL YEAR COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2025.

WHEREAS, Kenai Municipal Code requires that the rate of levy of property tax be set annually not later than the tenth day of June; and,

WHEREAS, the Council has adopted the "City of Kenai 2025 Annual Budget," which estimates property tax revenue based upon a tax rate of 4.35 mills.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF KENAI, ALASKA:

**Section 1.** That the rate of levy of property tax for the fiscal year commencing July 1, 2024 and ending June 30, 2025 be fixed at 4.35 mills.

**Section 2.** That this resolution takes effect immediately upon passage.

PASSED BY THE COUNCIL OF THE CITY OF KENAI, ALASKA, this 5th day of June, 2024.

\_\_\_\_\_  
BRIAN GABRIEL SR., MAYOR

ATTEST:

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Michelle M. Saner, MMC, City Clerk



# STRATEGIC GOALS AND PRIORTIES

## Council Adopted FY2025 Budget Goals

The Kenai City Council established its FY2025 Budget Goals through adoption of Resolution 2024-03. A Council work session was held on January 3, 2024 for discussion and formation of FY2025 Budget Goals. At its meeting on January 17, 2024 Council considered and adopted Resolution 2024-03. Council's establishment of goals provides direction to the City Manager in his preparation of the budget. Specific goals adopted and the status of each is as follows:

### Broad Statement of Purpose

It is the goal of the City to formulate and adopt a budget that is fiscally responsible and meets the needs and priorities of the community it serves. A fiscally responsible budget ensures revenues, taxes, and fees are sufficient but not excessive to fund current operations and contribute to the long-term maintenance of City infrastructure used to provide services. Meeting the needs and priorities of the community means prioritizing essential services while being mindful that non-essential services such as parks, recreation, arts, library, and senior services have significant importance to a vibrant, well-balanced community in which individuals have a desire to live and businesses seek to locate.

*Status: Achieved*

### Specific Goals

1. Submit a budget for consideration that maintains the City's current mill and sales tax rates and complies with the General Fund, Fund Balance Policy codified in KMC 7.25.

*Status : Achieved*

2. Review the City's salary schedule and pay plan, utilizing the employee compensation and classification study currently being prepared, to ensure it provides appropriate compensation to employees comparable to other places of public employment and which allows the City to recruit and retain competent employees without a reduction in critical services or infrastructure support. Incorporate adjustments necessary to the salary and pay plan to address any pay inequities caused by misclassification of positions or those needed for the City to be a competitive public employer.

*Status : Achieved. Human Resources Director Randall presented the results of the Salary Study Report at the April 3, 2024 Kenai City Council meeting. The recommendations from that study were incorporated in the FY2025 proposed budget.*

3. Review the City's health, dental and life insurance benefits offered to employees to improve the sustainability and maintain the quality of employee insurance coverage to ensure it provides adequate coverage comparable to other places of public employment. If the comparison indicates an increase is warranted, limit the increase to employee cost share to not more than 1% of program's total costs. A 1% increase in the employee cost share for FY2025 would bring the employee share to 14%.

*Status: Achieved. This was included in the Salary Study Report when looking at employee compensation and classification. The proposed budget reflects the recommendation from the study to leave the employee share at 13% for FY2025.*

4. Seek opportunities to achieve cost savings and efficiencies without negatively impacting operations and services through a transparent budget development process that includes performance measures and a review of previous spending, future needs, and priorities.

*Status: Achieved. During the budget process opportunities for cost savings were discussed with each Department Head as they met with the City Manager and Finance Director to review previous spending, future needs and priorities in establishing the FY2025 budget.*

5. Compile a list of capital projects, which are projects that cost \$35,000 or more, for Council adoption and ensure that the minimum investment in maintaining City infrastructure over time equals the depreciation, an accounting process by which the cost of an asset is spread over its useful life, recorded annually on City capital assets and infrastructure. The City's FY2023 depreciation by fund and function were:

General Fund:	
General Government	\$ 104,337
Public Safety	251,693
Public Works	838,701
Parks, Recreation & Culture	331,605
Social Welfare Services	<u>67,285</u>
	1,593,621
Airport Fund:	2,341,217
Water & Sewer Fund	<u>1,062,536</u>
Total All Funds	<u>\$4,997,374</u>

*Status: Achieved. Included in the budget from the adopted Capital Improvement Plan – Fiscal Years 2025-2029 is \$72,931,011 of proposed expenditures. Funding for the plan includes \$4,779,000 in General Funds Transfers, \$1,878,675 in Airport Special Revenue Fund Transfers, \$3,492,000 in Water & Sewer Special Revenue Funds Transfers, \$415,000 in Congregate Housing Funds Transfers, and \$60,897,136 in grant funding.*

6. Adjust rates, charges and fees in all funds commensurate with inflation as measured by the Alaska Consumer Price Index for All Urban Consumers, second half over second half. Limit any increase in the monthly rents at Vintage Pointe to not more than \$50.00 per month over FY2024 rates for existing tenants as of June 30, 2024.

*Status: Achieved. All city rates, charges and fees were examined for reasonableness and adjustments have been adopted were supported.*

7. Project ending fund balance/retained earnings of at least 50% of the FY2024 budgeted expenditures net of any projected lapse for the Airport, Water and Sewer, Personal Use

Fishery, and Congregate Housing Funds. Ensure any use of fund balance is for one-time or capital purchases and not for reoccurring expenditures/expenses so that the ending fund balance for each fund should not be less than:

Airport Fund	\$1,692,487
Water & Sewer Fund	\$1,520,841
Personal Use Fishery Fund	\$200,512
Congregate Housing Fund	\$268,336

*Status: Partially Achieved*

<u>Fund</u>	<u>Goal</u>	<u>Proposed</u>	<u>Difference</u>
Airport Fund	\$1,692,487	\$2,112,029	\$419,542
Water & Sewer Fund	1,520,841	1,155,335	(365,506)
Personal Use Fishery Fund	200,512	258,816	58,304
Congregate Housing Fund	268,336	326,085	57,749

- Adjust Senior Citizen Fund fees and rates to a level sufficient to limit the increase in required transfer from the General Fund to no more than a 10% increase, which equals \$19,948, over FY2024 amounts.

*Status: Not Achieved. The projected transfer from the General Fund to fund Senior Center Operations is \$237,467, an increase of \$37,991, 19.04% from the FY2024 original budget. It remains 1.69% percent below the FY2023 actual amount of \$241,562.*

### Long-Term Strategic Goals and Priorities:

The Kenai City Council established its long-term priorities through the 2030 Comprehensive Plan adopted in July 2016 and can be found on the City's website at: <https://www.kenai.city/planning/page/comprehensive-plan>.

The primary goals of the plan are:

**Goal 1 - Quality of Life:** Promote and encourage quality of life elements in Kenai.

**Vision:** Kenai is a healthy community that provides for the emotional, physical, economic and spiritual wellbeing of all of its citizens; promotes the health and well-being for all age groups; provides opportunities for lifelong learning; and, encourages arts and cultural activities.

#### **Objectives:**

- Ensure that Kenai is a community where people and property are safe.
- Protect and rejuvenate the livability of existing neighborhoods.
- Promote beautification programs in Kenai.
- Promote the siting and design of land uses that are in harmony and scale with surrounding uses.
- Update existing site design guidelines for commercial development – landscaping, setbacks, parking.
- Update the subdivision code to include site design standards.

- Provide a variety of formal and informal educational programs.
- Collaborate with local Alaska Native organizations to identify culturally sensitive issues and areas of importance in Kenai.
- Encourage healthy lifestyles by providing opportunities and/or facilities for outdoor activities.
- Continue to support existing senior services and the development of additional services and housing.
- Identify requirements for nominating the Townsite Historic District (TSH) to the National Register Historic District.
- Update Historic District design standards in the City's land use regulations.
- Develop strategies in cooperation with state and federal agencies to ensure there is adequate affordable housing in Kenai.
- Continue to foster a compact, intensive mix of private and public uses in the downtown core area.
- Acknowledge the emergence of other commercial centers.
- Provide a wide variety of opportunities for the public to participate in public policy decision-making

**Goal 2 - Economic Development:** Provide economic development elements to support the fiscal health of the community.

**Vision:** Kenai has a secure economic vitality by being a community that has a wide variety of job opportunities and workforce support and development; by providing a quality of life and financial climate that encourages businesses to start up, expand or relocate to Kenai; and, by providing a built environment based on standards that sustain long-term economic viability and growth and that promotes affordable residential and commercial development.

**Objectives:**

- Promote projects that create workforce development opportunities.
- Implement business friendly regulations, taxation and incentives to create a stable, positive climate for private investment.
- Use regional economic and workforce statistics to match the most suitable type of industry for particular areas and then market these areas.
- Promote adaptive reuse of vacant commercial buildings in the City center and along the Kenai Spur Highway.
- Prior to zoning property to commercial, consider if use has access to collector or arterial road, access to city services, and that potential conflicts with adjacent non-commercial uses have been minimized through site design, landscaping, or other appropriate measures.
- Prior to zoning to industrial, consider if use has access to collector or arterial road, access to city services, that potential conflicts with adjacent nonindustrial uses have been minimized through site design, and that potential hazards from the proposed industrial use have been minimized.
- Reserve areas zoned for industry for industrial uses.
- Capitalize on the tourism industry by marketing Kenai as a destination for recreational activities, conventions, festivals, arts, cultural and other events.

**Goal 3 - Land Use:** Use land use strategies to implement a forward-looking approach to community growth and development.

**Vision:** Kenai implements a forward looking approach to community growth and development by establishment of several different zoning districts that reflect the needs of each district; and, by providing commercial, industrial, and residential areas suited to current and probable future growth.

**Objectives:**

- Establish siting and design standards so that development is in harmony and scale with surrounding uses.
- Promote the infill of existing, improved subdivision lots.
- Review existing zoning and subdivision codes to determine if they address current and future land uses adequately.
- Review revitalization strategies for the area adjacent to the Bridge Access Road beginning at Millennium Square to the boat landing.
- Support development at emerging community “centers” that lie outside the major employment centers but provide a mix of retail, service, and residential uses.
- Review Zoning Code to consider use of buffers and buffer zones to separate incompatible land uses. Review landscaping ordinance to ensure buffers are required to protect neighborhoods.
- Identify City-owned and public-owned lands appropriate for rezoning to protect natural areas and open space.
- Prohibit development in natural hazard areas.
- Locate parks near schools, residential areas not served now.
- Encourage creative subdivision design for residential areas.
- Where feasible, consolidate access to and between land uses via frontage roads or by shared driveways onto main streets/highways.
- Ensure that the installation of basic public infrastructure (roads, sewer, water, and drainage) are coordinated with the timing of development and that improvements are in place at the time impacts occur.
- Coordinate transportation improvements with the City’s land use plan, Capital Improvement Program, Alaska Department of Transportation & Public Facilities transportation plans, the Kenaitze Indian Tribe, and Salamatof Tribal Council.
- Ensure a pattern of connecting streets and blocks that allows people to get around easily by foot, bicycle or car when approving new developments, both commercial and multifamily.
- Review the siting of oil and gas development.
- Support implementation of the City’s Kenai Airport Master Plan Capital Improvements Program.
- Coordinate senior services and facilities with improvements to the City center or downtown core.
- Provide a wide variety of opportunities for the public to participate in local land use decisions.

**Goal 4 - Public Improvements and Services:** Provide adequate public improvements and services in Kenai.

**Vision:** Kenai encourages public involvement in decision making; has well planned public and institutional facilities that meet the health, education, governmental and social service needs of

all citizens; has an integrated efficient and cost-effective network of utilities and public improvements and is a community where the public feels safe.

**Objectives:**

- Ensure that the installation of basic public infrastructure (roads, sewer, water, and drainage) is coordinated with development and that improvements needed to serve the development are in place at the time impacts occur.
- When siting and designing a new public facility the city shall determine if the facility is necessary, if the demand for services can be met, and if there funding sources in place to pay for it.
- Maintain existing water and sewer utilities.
- Consider additional city activities and services.
- Continue mutual cooperation activities with the Kenai Peninsula Borough Division of Emergency Management for efficient delivery of public safety services (police, fire, EMS) to residents of the City of Kenai.

**Goal 5 – Transportation:** Provide transportation systems that are efficient and adequate to serve the regional needs of the community.

**Vision:** Kenai Municipal Airport is a gateway to the Kenai Peninsula and West Cook Inlet; the roads are designed, constructed, and maintained for year-round use; and the harbor functions as a vital facility for water connection to other areas in the State.

**Objectives:**

- Support future development near or adjacent to the airport when such development is in alignment with the Kenai Municipal Airport’s primary mission, “To be the commercial air transportation gateway to the Kenai Peninsula Borough and Cook Inlet.”
- Inventory existing roads, trails, and utilities and identify and prioritize upgrades.
- Establish a maintenance and upgrade program for the City’s transportation system.
- Pursue local road projects through annual budget requests from the STIP.
- Transportation improvements needed to serve new developments shall be in place at the time new development impacts occur.
- Ensure a pattern of connecting streets and blocks that allows people to get around easily by foot, bicycle or car when approving new developments, both commercial and multifamily.
- Actively pursue design and construction of a Kenai River Bridge Access Road and coastal and bluff trail system
- Coordinate transportation improvements with the city’s land use plan, capital improvements program, ADOT&PF transportation plans, the Kenaitze Indian Tribe, and Salamatof Tribal Council.

**Goal 6 – Parks and Recreation:** Ensure that Kenai has excellent parks and recreational facilities and opportunities.

**Vision:** Kenai enhances the quality of life for all citizens through parks and recreational facilities, programs, and community services.

**Objectives:**

- Pursue long-term development of a trail and greenbelt system that connects the proposed coastal trail and upland bluff trail with links to and through the urban area.

- Maintain existing recreational opportunities and plan for new parks and recreation improvements.
- Promote the public/private collaboration for acquisition, development and maintenance of neighborhood parks, youth sports facilities, and recreational areas.
- Support projects that provide additional quality outdoor and indoor recreation.
- Establish criteria for siting parks and recreation facilities to make them accessible, safe, with adequate parking.
- Promote the joint use of municipal land and facilities.
- Encourage development of a mutually supportive cluster of diverse residential facilities for seniors near shops, services, activities, and amenities that cater to seniors as well as the community at large.
- Locate future community parks near schools and residential areas not yet served by parks.
- Preserve and protect water features such as isolated wetlands, stream corridors, drainage areas, and riparian areas for open space and to enhance water quality.
- Include trails and bicycle paths in funding requests to ADOT&PF for future transportations plans.
- Require that greenbelts be provided when new right-of-way corridors are established.

**Goal 7 - Natural Hazards and Disasters:** Prepare and protect the citizens of Kenai from natural hazards and disasters.

**Vision:** Kenai has coordinated and proactive public policies, emergency plans and procedures, and educational programs that minimize the risk to the community from natural hazards and disasters.

**Objectives:**

- Implement the 2016 Hazard Mitigation Plan strategies.
- Prohibit development in known hazard areas except where no feasible or prudent alternative can be identified.

**Goal 8 – Environmental Resources:** Protect and enhance the natural resources and environment of the community.

**Vision:** Kenai practices mindful stewardship of the natural resources and the environment to ensure they are protected and enhanced for their viability and values in perpetuity.

**Objectives:**

- Maintain and improve protection of the Kenai River its beaches, tidelands and wetland areas.
- Development plans should include provisions to avoid or minimize impacts on environmental resources such as the dunes, bluffs, wetlands.
- Review, and modify as necessary, the City's long-term plan for management of the annual Personal Use Fishery.
- Divert public trails away from sensitive salmon spawning streams.
- Revise the conservation zone standards and rezone public lands surplus to Kenai's future development needs for conservation.
- Pursue long-term development of an urban trail and greenbelt system that connects the proposed coastal trail and upland bluff trail with links to and through the urban area.
- Preserve and protect water features such as isolated wetlands, stream corridors, drainage areas, and riparian areas for open space and to enhance water quality.

## PERFORMANCE MEASURES

The City of Kenai has embraced performance measures for almost every function. Performance measurement provides the City with direct feedback about how we are doing. The data can be used to determine if a particular program is meeting its goal and whether it is improving or declining from the previous year.

The City Council, Administration, Department Heads and Supervisors are supportive of the increased use of performance measures and the ability to focus on results that lead to better performance of City services.

Performance measures are collected and displayed by department in the Operating Departments section.

### Key Result Measures

Each department reports performance measures that reflect department values.

Measures can change over time depending on leadership styles and community needs. Some departments may report outcome measures while others report performance measures depending upon the department's maturity with measuring performance.

### Goals

Goals are set by using standards when available or results that are desirable. Department goals are intended to be SMART (Specific, Measurable, Attainable, Relevant, and Time-bound).

### Data and Analysis

The City began collecting performance data in 2018 and reports this data to see if the results are going in the right direction. It is critical that each department analyze its data to be able to use it for day to day management of City operations.

Performance measurement does not always lead to immediate cost savings. However, it can suggest where cost saving may be found. Sometimes it is an indicator of a bigger community or national issue. Finally, it can provide a dialogue about which services to provide and what is the best way to provide city services in the future.

### Decision Making

These historical performance measures give the City valuable data by which to make decisions.



## OVERVIEW

This section of the budget document includes the revenue and expenditure summary for all funds.



KENNAI



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City of Kenai  
Fiscal Year 2025 Operating Budget

Combined Revenues, Appropriations Fund Balance/Net Assets All Funds

	Special Revenue Funds					Enterprise	Internal Service Funds		
	General Fund	Personal Use Fishery Fund	Water & Sewer Fund	Airport Fund	Senior Citizen Fund	Congregate Housing Fund	Employee Health Care Fund	Equipment Replacement Fund	Fleet Replacement Fund
<b>REVENUES</b>									
Taxes	\$ 14,550,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	698,347	1,861	35,719	37,531	549,789	2,892	-	-	-
Interest/Investment Earnings	475,000	5,000	75,000	120,000	-	15,000	30,000	10,000	13,791
Charges for Service	1,165,645	481,538	3,458,724	919,355	103,650	-	3,248,717	-	-
Rents & Leases	232,020	-	-	1,238,425	10,000	477,403	-	422,792	157,196
Licenses & Permits	158,100	-	-	-	-	-	-	-	-
Fines & Forfeitures	72,950	-	-	-	-	-	-	-	-
Miscellaneous	135,000	-	5,000	173,000	121,800	-	-	33,456	30,656
Transfers In	<u>2,060,478</u>	<u>-</u>	<u>-</u>	<u>1,090,387</u>	<u>237,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>19,548,354</u>	<u>488,399</u>	<u>3,574,443</u>	<u>3,578,698</u>	<u>1,022,706</u>	<u>495,295</u>	<u>3,278,717</u>	<u>466,248</u>	<u>201,643</u>
<b>EXPENDITURES/EXPENSES</b>									
Salaries & Benefits	14,383,982	183,160	1,246,682	996,906	583,725	101,020	-	-	-
Supplies	1,049,039	33,850	347,260	338,170	205,668	34,674	10,000	-	-
Services	3,650,510	135,186	988,207	1,128,470	111,034	255,774	3,199,541	272,476	93,332
Debt Service	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	140,446	-	-	-
Capital Outlay	22,963	-	245,000	-	-	8,000	-	-	-
Transfers	<u>1,089,136</u>	<u>185,600</u>	<u>919,290</u>	<u>1,246,417</u>	<u>167,300</u>	<u>253,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>20,195,630</u>	<u>537,796</u>	<u>3,746,439</u>	<u>3,709,963</u>	<u>1,067,727</u>	<u>793,714</u>	<u>3,209,541</u>	<u>272,476</u>	<u>93,332</u>
Contributions to (from) Fund Balance/Net Assets	(647,276)	(49,397)	(171,996)	(131,265)	(45,021)	(298,419)	69,176	193,772	108,311
Add Credit From Depreciation	-	-	-	-	-	140,446	-	-	-
Projected lapse/encumbrances	<u>955,325</u>	<u>16,632</u>	<u>169,629</u>	<u>147,813</u>	<u>45,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted Deficit/Surplus	308,049	(32,765)	(2,367)	16,548	-	(157,973)	69,176	193,772	108,311
Beginning Fund Balance/Net Assets	<u>14,885,738</u>	<u>291,581</u>	<u>1,157,702</u>	<u>2,095,481</u>	<u>-</u>	<u>484,058</u>	<u>2,473,111</u>	<u>3,987,238</u>	<u>1,068,565</u>
Ending Fund Balance/Unrestricted Net Assets	<u>\$ 15,193,787</u>	<u>\$ 258,816</u>	<u>\$ 1,155,335</u>	<u>\$ 2,112,029</u>	<u>\$ -</u>	<u>\$ 326,085</u>	<u>\$ 2,542,287</u>	<u>\$ 4,181,010</u>	<u>\$ 1,176,876</u>

City of Kenai  
Fiscal Year 2025 Operating Budget

Combined Revenues, Appropriations Fund Balance/Net Assets All Funds

Permanent Funds			Capital Project Funds					
Airport Land Sale Permanent Fund	General Land Sale Permanent Fund	Debt Service Fund	Park Improvement	Cemetery Improvement	Kenai Recreation Center	Kenai Senior Center Improvement	Kenai Bluff Erosion Improvement	Personal Use Fishery Improvement
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,655,560	213,926	-	99,705	-	-	-	6,435,920	350,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,000	-	-	-	-	-	-	-	-
-	-	130,750	144,625	-	-	50,000	-	-
<u>1,665,560</u>	<u>213,926</u>	<u>130,750</u>	<u>244,330</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>6,435,920</u>	<u>350,000</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	130,750	-	-	-	-	-	-
-	-	-	494,705	269,895	-	138,000	6,435,920	471,920
<u>1,090,387</u>	<u>151,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,090,387</u>	<u>151,278</u>	<u>130,750</u>	<u>494,705</u>	<u>269,895</u>	<u>-</u>	<u>138,000</u>	<u>6,435,920</u>	<u>471,920</u>
575,173	62,648	-	(250,375)	(269,895)	-	(88,000)	-	(121,920)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
575,173	62,648	-	(250,375)	(269,895)	-	(88,000)	-	(121,920)
<u>27,986,876</u>	<u>3,572,683</u>	<u>-</u>	<u>250,375</u>	<u>269,895</u>	<u>-</u>	<u>88,000</u>	<u>-</u>	<u>121,920</u>
<u>\$ 28,562,049</u>	<u>\$ 3,635,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Kenai  
Fiscal Year 2025 Operating Budget

Combined Revenues, Appropriations Fund Balance/Net Assets All Funds

	<u>Kenai Public Safety Improvement</u>	<u>Congregate Housing Improvement</u>	<u>Kenai Multipurpose Facility Improvement</u>	<u>Library Improvement</u>	<u>Kenai Visitor Center Improvement</u>	<u>Kenai City Hall Improvement</u>	<u>Trail Construction</u>	<u>Municipal Roadway Improvement</u>
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	290,893	-	-	-	-	-	-	1,315,856
Interest/Investment Earnings	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Rents & Leases	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers In	140,631	215,000	-	-	-	-	-	385,663
<b>Total Revenues</b>	<u>431,524</u>	<u>215,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,701,519</u>
<b>EXPENDITURES/EXPENSES</b>								
Salaries & Benefits	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Capital Outlay	603,736	395,000	173,664	50,012	-	259,782	36,600	3,324,921
Transfers	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>603,736</u>	<u>395,000</u>	<u>173,664</u>	<u>50,012</u>	<u>-</u>	<u>259,782</u>	<u>36,600</u>	<u>3,324,921</u>
Contributions to (from) Fund Balance/Net Assets	(172,212)	(180,000)	(173,664)	(50,012)	-	(259,782)	(36,600)	(1,623,402)
Add Credit From Depreciation	-	-	-	-	-	-	-	-
Projected lapse/encumbrances	-	-	-	-	-	-	-	-
Adjusted Deficit/Surplus	(172,212)	(180,000)	(173,664)	(50,012)	-	(259,782)	(36,600)	(1,623,402)
Beginning Fund Balance/ Net Assets	172,212	180,000	173,664	50,012	-	259,782	36,600	1,623,402
Ending Fund Balance/ Unrestricted Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Kenai  
Fiscal Year 2025 Operating Budget

Combined Revenues, Appropriations Fund Balance/Net Assets All Funds

Capital Project Funds							
Municipal Facility Improvement	Airport Operations Facility Improvement	Airport Snow Removal Equipment	Airport Terminal Improvement	Airport Improvements Improvement	Water & Sewer Improvement	Waste Water Treatment Plant	Total All Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,550,814
-	-	-	-	29,304,011	58,000	-	39,180,524
-	-	-	-	-	-	-	2,613,277
-	-	-	-	-	-	-	9,377,629
-	-	-	-	-	-	-	2,537,836
-	-	-	-	-	-	-	158,100
-	-	-	-	-	-	-	72,950
-	-	-	-	-	-	-	508,912
-	-	-	-	25,817	522,390	100,000	5,103,208
-	-	-	-	29,329,828	580,390	100,000	74,103,250
-	-	-	-	-	-	-	17,495,475
-	-	-	-	-	-	-	2,018,661
-	-	-	-	-	-	-	9,834,530
-	-	-	-	-	-	-	130,750
-	-	-	-	-	-	-	140,446
49,420	610,155	62,500	200,000	31,252,953	2,286,163	664,848	48,056,157
-	-	-	-	-	-	-	5,103,208
49,420	610,155	62,500	200,000	31,252,953	2,286,163	664,848	82,779,227
(49,420)	(610,155)	(62,500)	(200,000)	(1,923,125)	(1,705,773)	(564,848)	(8,675,977)
-	-	-	-	-	-	-	140,446
-	-	-	-	-	-	-	1,334,420
(49,420)	(610,155)	(62,500)	(200,000)	(1,923,125)	(1,705,773)	(564,848)	(7,201,111)
49,420	610,155	62,500	200,000	1,923,125	1,705,773	564,848	66,344,716
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,143,605

City of Kenai  
Fiscal Year 2025 Operating Budget

Combined Revenue and Appropriations All Fund Types

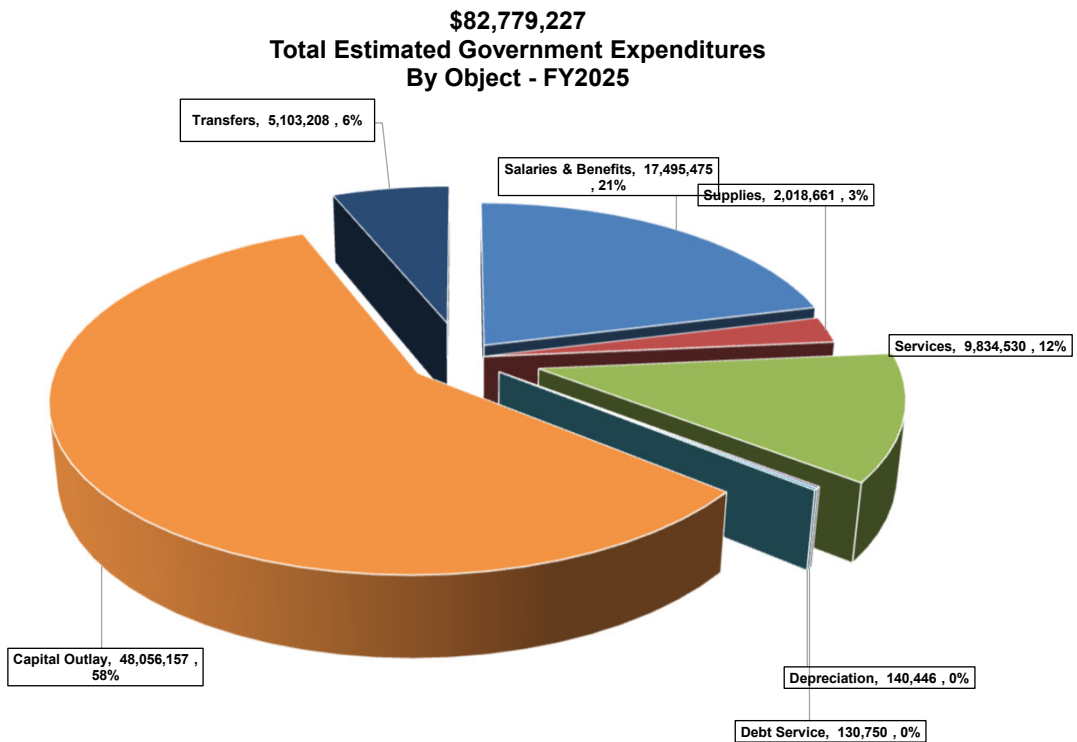
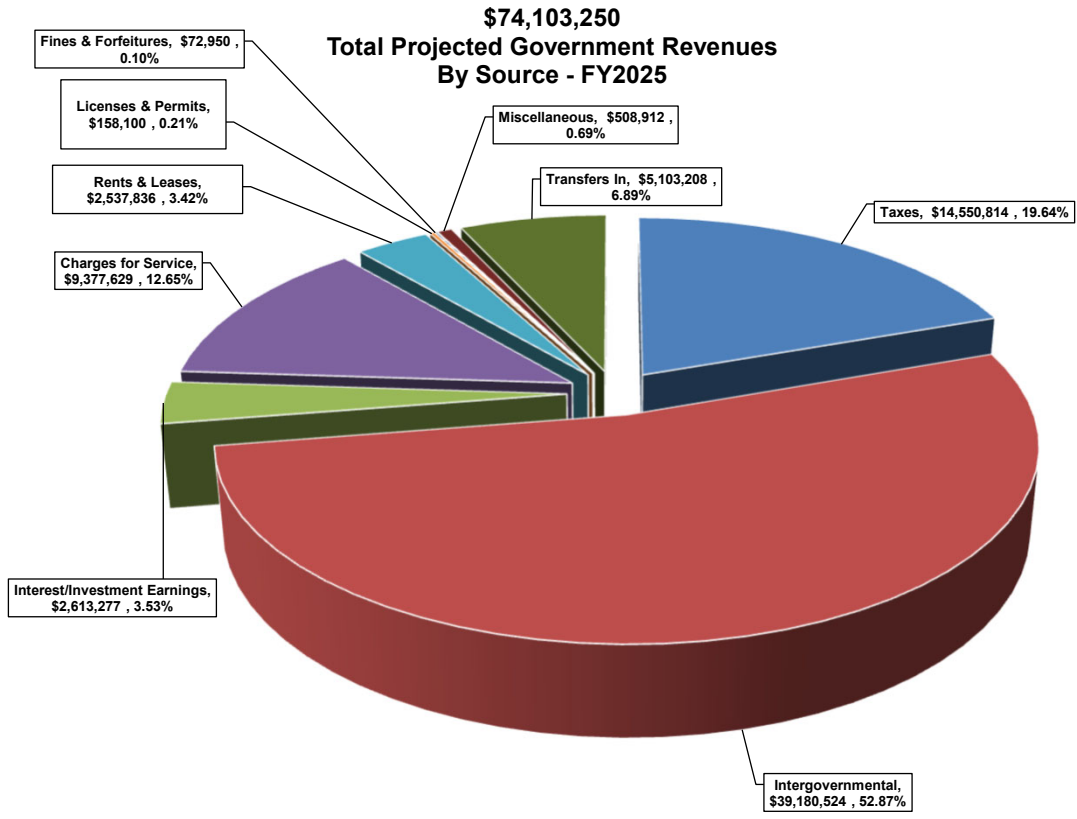
	FY2025 Adopted Budget							Total All Funds
	General Fund	Special Revenue	Enterprise Funds	Internal Service Funds	Permanent Funds	Debt Service Fund	Capital Project Funds	
<b>REVENUES</b>								
Taxes	\$ 14,550,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,550,814
Intergovernmental	698,347	624,900	2,892	-	-	-	37,854,385	39,180,524
Interest/Investment Earnings	475,000	200,000	15,000	53,791	1,869,486	-	-	2,613,277
Charges for Service	1,165,645	4,963,267	-	3,248,717	-	-	-	9,377,629
Rents & Leases	232,020	1,248,425	477,403	579,988	-	-	-	2,537,836
Licenses & Permits	158,100	-	-	-	-	-	-	158,100
Fines & Forfeitures	72,950	-	-	-	-	-	-	72,950
Miscellaneous	135,000	299,800	-	64,112	10,000	-	-	508,912
Transfers In	2,060,478	1,327,854	-	-	-	130,750	1,584,126	5,103,208
<b>Total Revenues</b>	<b>19,548,354</b>	<b>8,664,246</b>	<b>495,295</b>	<b>3,946,608</b>	<b>1,879,486</b>	<b>130,750</b>	<b>39,438,511</b>	<b>74,103,250</b>
<b>EXPENDITURES/EXPENSES</b>								
Salaries & Benefits	14,383,982	3,010,473	101,020	-	-	-	-	17,495,475
Supplies	1,049,039	924,948	34,674	10,000	-	-	-	2,018,661
Services	3,650,510	2,362,897	255,774	3,565,349	-	-	-	9,834,530
Debt Service	-	-	-	-	-	130,750	-	130,750
Depreciation	-	-	140,446	-	-	-	-	140,446
Capital Outlay	22,963	245,000	8,000	-	-	-	47,780,194	48,056,157
Transfers	1,089,136	2,518,607	253,800	-	1,241,665	-	-	5,103,208
<b>Total Expenditures</b>	<b>20,195,630</b>	<b>9,061,925</b>	<b>793,714</b>	<b>3,575,349</b>	<b>1,241,665</b>	<b>130,750</b>	<b>47,780,194</b>	<b>82,779,227</b>
Contributions to (from) Fund Balance/Net Assets	(647,276)	(397,679)	(298,419)	371,259	637,821	-	(8,341,683)	(8,675,977)
Add Credit From Depreciation	-	-	140,446	-	-	-	-	140,446
Projected lapse/encumbrances	955,325	379,095	-	-	-	-	-	1,334,420
Adjusted Deficit/Surplus	308,049	(18,584)	(157,973)	371,259	637,821	-	(8,341,683)	(7,201,111)
Beginning Fund Balance/ Net Assets	14,885,738	3,544,764	484,058	7,528,914	31,559,559	-	8,341,683	66,344,716
Ending Fund Balance/ Unrestricted Net Assets	\$ 15,193,787	\$ 3,526,180	\$ 326,085	\$ 7,900,173	\$ 32,197,380	\$ -	\$ -	\$ 59,143,605



City of Kenai  
Fiscal Year 2025 Operating Budget

Combined Revenue and Appropriations All Fund Types

FY2024 Projected Total	FY2023 Total
\$ 14,368,457	\$ 14,134,685
5,315,805	2,403,082
2,708,021	2,768,847
9,532,960	9,425,557
2,253,984	2,462,616
158,630	152,266
85,930	118,317
672,030	363,368
<u>6,448,478</u>	<u>3,349,342</u>
41,544,295	35,178,080
16,881,797	15,699,620
2,163,307	1,719,247
9,422,513	7,717,226
130,625	130,250
140,446	140,446
8,925,479	159,092
<u>6,366,161</u>	<u>8,459,632</u>
44,030,328	34,025,513
(2,486,033)	1,152,567
140,446	140,446
2,780,360	-
434,773	1,293,013
<u>58,185,859</u>	<u>56,468,990</u>
\$ 66,344,716	\$ 58,185,859



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Summary of Major Funds and Non-Major Funds in the Aggregate  
Prior Year, Current Year, and Adopted Budget**

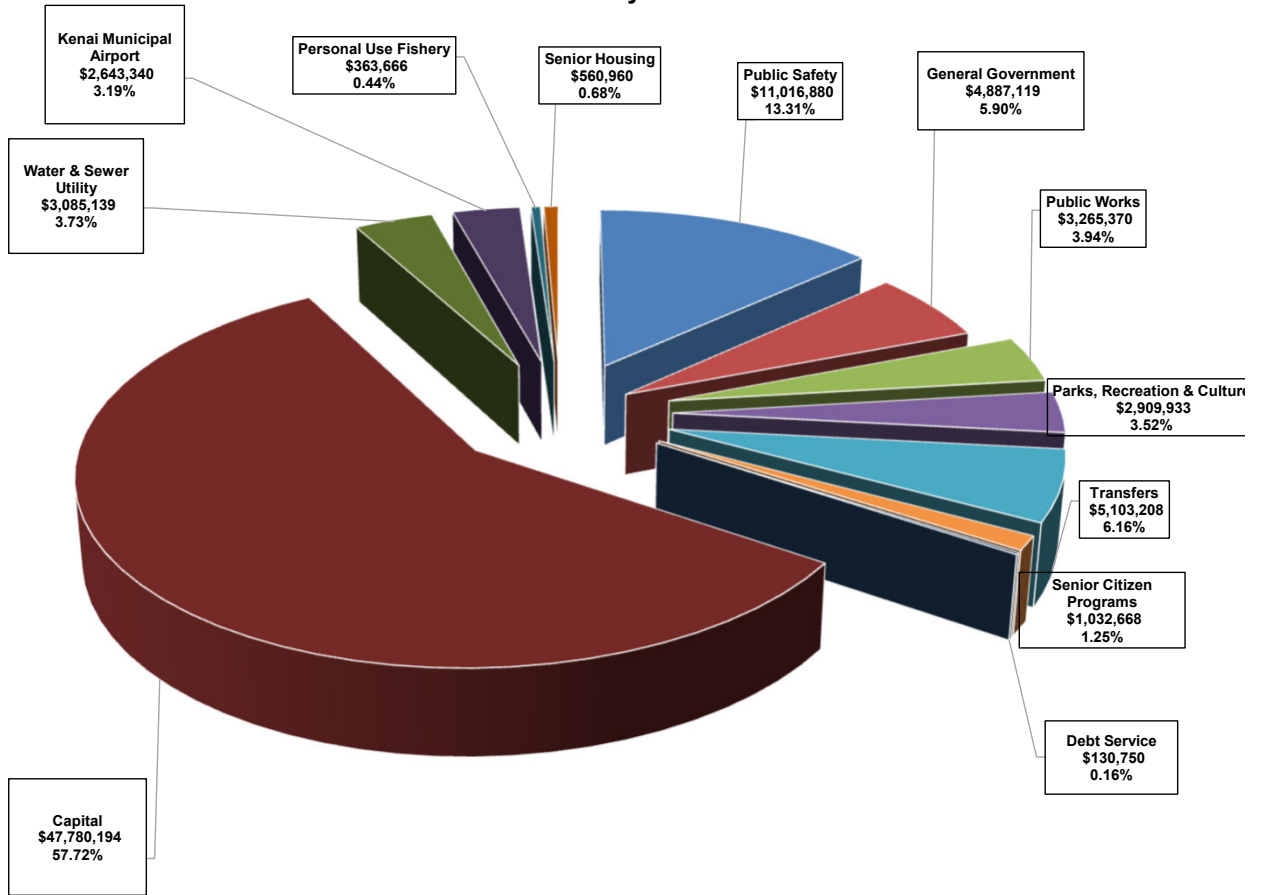
	Major Funds			Non-Major Funds - Aggregate			Total All Funds	
	FY2025 Proposed Budget	FY2024 Projected	FY2023 Actual	FY2025 Proposed Budget	FY2024 Projected	FY2023 Actual	FY2025 Proposed Budget	FY2024 Projected
<b>REVENUES</b>								
Taxes	\$ 14,550,814	\$ 14,368,457	\$ 14,134,685	\$ -	\$ -	\$ -	\$ 14,550,814	\$ 14,368,457
Intergovernmental	30,136,500	1,628,718	1,865,439	9,044,024	3,687,087	537,643	39,180,524	5,315,805
Interest/Investment Earnings	2,340,560	2,428,413	2,455,972	272,717	279,608	312,876	2,613,277	2,708,021
Charges for Service	5,543,724	5,440,961	5,448,644	3,833,905	4,091,999	3,976,913	9,377,629	9,532,960
Rents & Leases	1,947,848	1,731,738	1,979,221	589,988	522,246	483,395	2,537,836	2,253,984
Licenses & Permits	158,100	158,630	152,266	-	-	-	158,100	158,630
Fines & Forfeitures	72,950	85,930	118,317	-	-	-	72,950	85,930
Miscellaneous	323,000	510,992	237,189	185,912	161,038	126,179	508,912	672,030
Transfers In	3,799,072	5,314,159	2,977,530	1,304,136	1,134,319	371,812	5,103,208	6,448,478
<b>Total Revenues</b>	<b>58,872,568</b>	<b>31,667,998</b>	<b>29,369,262</b>	<b>15,230,682</b>	<b>9,876,297</b>	<b>5,808,817</b>	<b>74,103,250</b>	<b>41,544,295</b>
<b>EXPENDITURES/EXPENSES</b>								
Salaries & Benefits	16,728,590	16,141,020	14,996,159	766,885	740,777	703,461	17,495,475	16,881,797
Supplies	1,769,143	1,924,822	1,523,029	249,518	238,485	196,218	2,018,661	2,163,307
Services	6,022,961	5,910,297	4,374,640	3,811,569	3,512,217	3,342,586	9,834,530	9,422,513
Debt Service	-	-	-	130,750	130,625	130,250	130,750	130,625
Depreciation	140,446	140,446	140,446	-	-	-	140,446	140,446
Capital Outlay	32,401,571	2,120,457	159,092	15,654,586	6,805,022	-	48,056,157	8,925,479
Transfers	4,599,030	5,932,781	8,057,232	504,178	433,380	402,400	5,103,208	6,366,161
<b>Total Expenditures</b>	<b>61,661,741</b>	<b>32,169,822</b>	<b>29,250,598</b>	<b>21,117,486</b>	<b>11,860,506</b>	<b>4,774,915</b>	<b>82,779,227</b>	<b>44,030,328</b>
Contributions to (from) Fund Balance/Net Assets	(2,789,173)	(501,824)	118,664	(5,886,804)	(1,984,209)	1,033,902	(8,675,977)	(2,486,033)
Add Credit From Depreciation	140,446	140,446	140,446	-	-	-	140,446	140,446
Projected lapse/encumbrances	1,242,999	2,652,275	-	60,858	128,085	-	1,303,857	2,780,360
Adjusted Deficit/Surplus	(1,405,728)	2,290,897	259,110	(5,825,946)	(1,856,124)	1,033,902	(7,231,674)	434,773
Beginning Fund Balance/ Net Assets	51,676,256	47,731,731	47,915,056	14,619,040	10,454,128	8,553,934	66,295,296	58,185,859
Ending Fund Balance/ Unrestricted Net Assets	\$ 50,270,528	\$ 50,022,628	\$ 48,174,166	\$ 8,793,094	\$ 8,598,004	\$ 9,587,836	\$ 59,063,622	\$ 58,620,632

City of Kenai  
Fiscal Year 2025 Operating Budget

Summary of Major Funds and Non-Major Funds in the Aggregate  
Prior Year, Current Year, and Adopted Budget

**\$82,779,227**  
**Total Government Estimated Expenditures**  
**FY2025 - By Function**

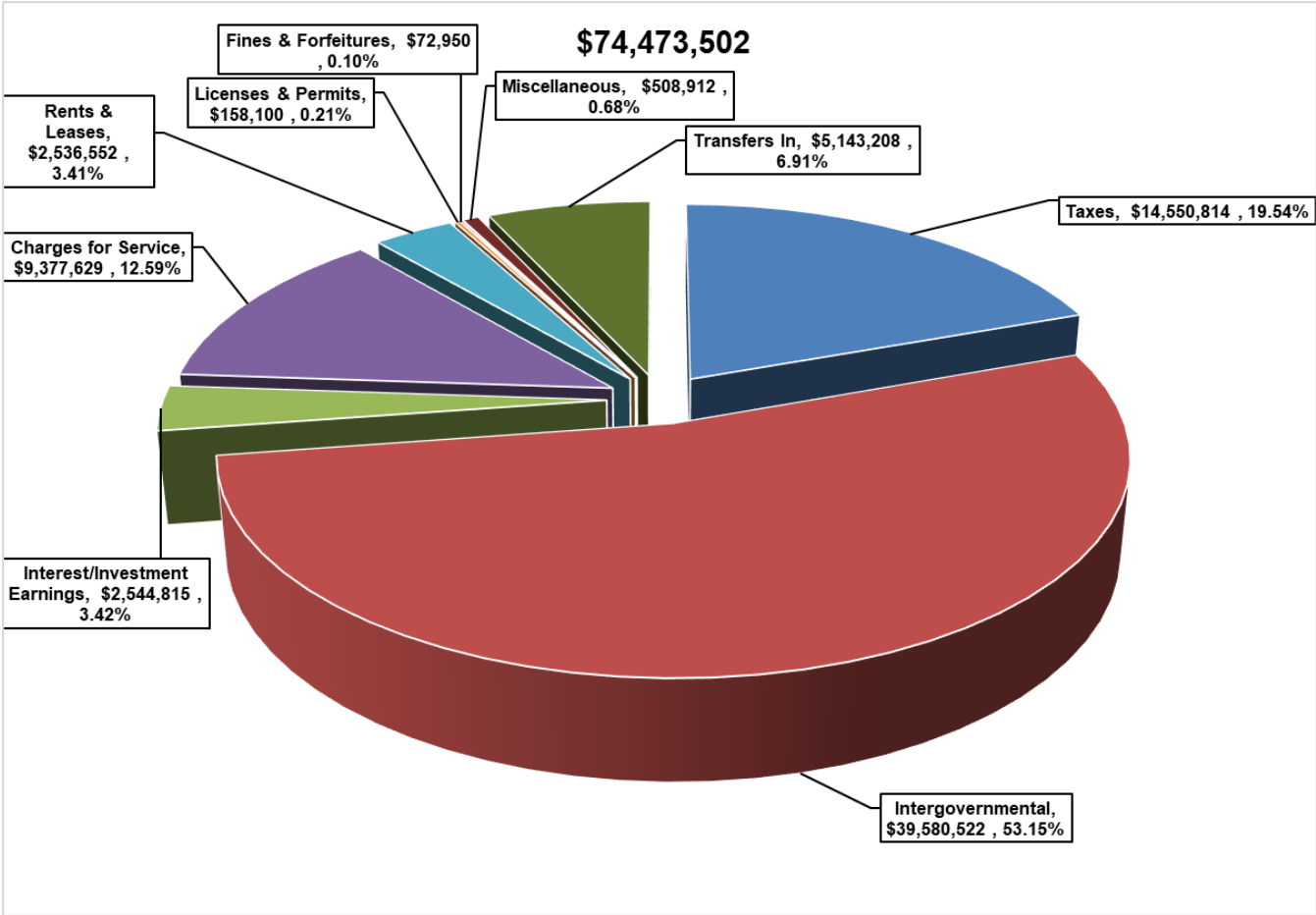
FY2023 Actual
\$ 14,134,685
2,403,082
2,768,847
9,425,557
2,462,616
152,266
118,317
363,368
3,349,342
<hr/>
35,178,080
15,699,620
1,719,247
7,717,226
130,250
140,446
159,092
8,459,632
<hr/>
34,025,513
1,152,567
140,446
-
<hr/>
1,293,013
<hr/>
56,468,990
<hr/>
\$ 57,762,003



# REVENUES

This section summarizes City operating revenues from FY2022 through forecasted amounts that will support the FY2025 Budget. As you will see, the City has many revenue sources, some much larger than others.

## Total Projected Government Revenues By Source – FY2025



## TAXES

### A. Property Taxes

#### Authority:

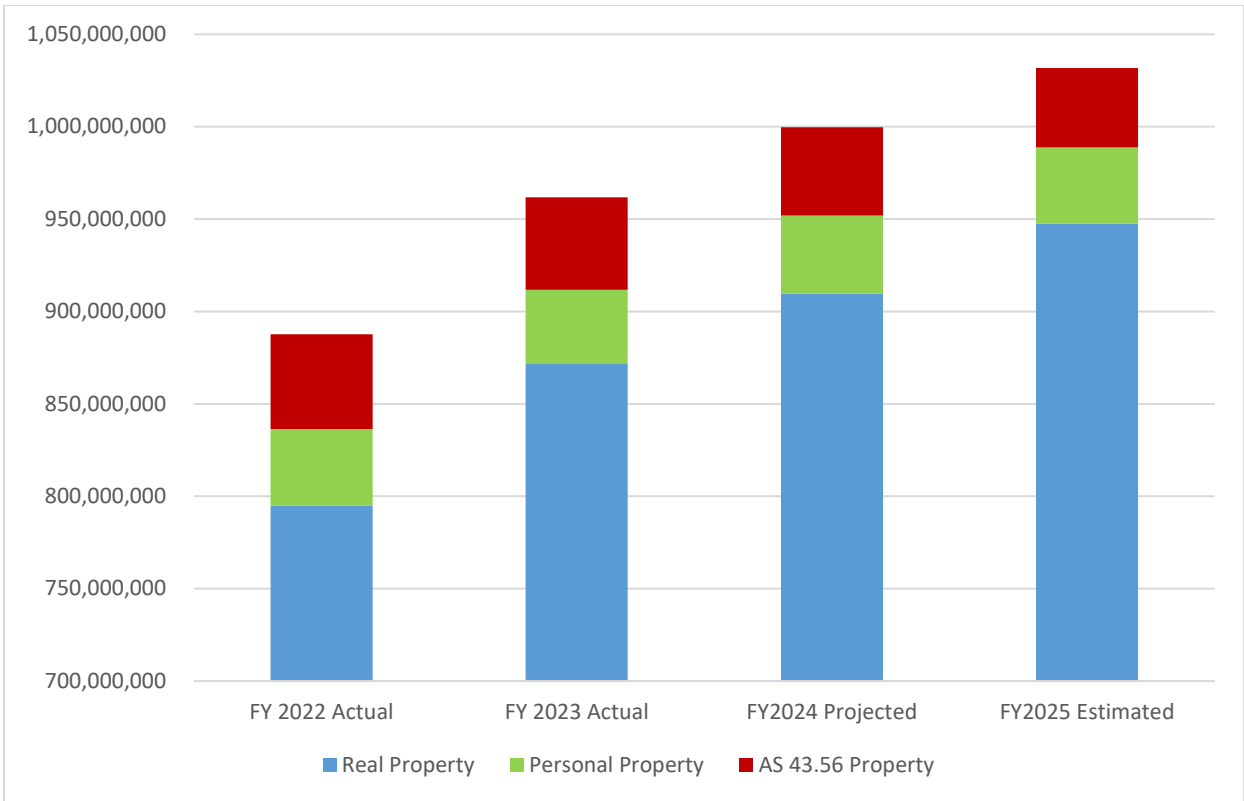
- KMC 7.05 Taxation of Real and Personal Property
- AS 43.56 Oil and Gas Exploration, Production, and Pipeline Transportation Property Taxes

#### Description:

All real and personal property not expressly exempt by law shall be subject to annual taxation at its full and true value based upon the actual value of the property assessed. This does not apply to property subject to a flat tax and/or exempted from the ad valorem tax. The rate of levy of tax, a mill rate, shall be fixed annually by resolution of the City Council, but the aggregate thereof does not exceed three percent (3%) of the assessed value of the property assessed. One mill of taxation generates \$100 of tax per \$100,000 of assessed value. Assessment and collection of these taxes is provided by the Kenai Peninsula Borough as required by AS 29.35.170(b).

In addition to real and personal property taxes, the City may levy a tax on the full and true value of real and personal property defined under AS 43.56. The rate of levy may be at a rate no higher than the rate applicable to other property taxed by the City. The State of Alaska provides assessment for all property taxed under AS 43.56.

	<u>Certified Assessment Rolls</u>			
	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
<i>Taxable Values (expressed in thousands):</i>				
Real Property	\$794,901	\$871,589	\$909,614	\$947,626
AS 43.56 Property	51,261	49,953	47,805	42,981
Personal Property	<u>48,183</u>	<u>40,176</u>	<u>50,079</u>	<u>40,384</u>
Total Taxable Assessed Value	\$894,345	\$961,718	\$1,007,498	\$1,030,991
Rate of Taxation	<u>4.35</u>	<u>4.35</u>	<u>4.35</u>	<u>4.35</u>
Total Ad Valorem Property Tax	\$3,915,797	\$4,183,473	\$4,382,616	\$4,484,811
Motor Vehicle Property Tax	<u>73,864</u>	<u>65,980</u>	<u>75,000</u>	<u>75,000</u>
Total Revenue	<u>\$3,989,661</u>	<u>\$4,249,453</u>	<u>\$4,457,616</u>	<u>\$4,559,811</u>



**Projection Method and Comments:**

FY2024 estimates are based on certified main roll taxable values as of June 1, 2023 as provided by the Kenai Peninsula Borough’s assessing department. FY2025 preliminary tax rolls as provided by the Kenai Peninsula Borough’s assessing department. Real taxable assessed values are projected to increase at a rate of two percent (4%) annually, Personal taxable assessed values are projected to decline at a rate of 22 percent (22%) and oil & gas taxable assessed values are projected to decline at a rate of ten percent (10%). Personal property decline is a due to an estimated \$8M reduction for the proposed business property tax exemption. There is no projected change in the rate of taxation.

**B. Sales Tax**

**Authority:**

- KMC 7.10 Sales Tax.
- KPBC 5.18 Sales Tax.

**Description:**

The City levies a consumers’ sales tax of three percent (3%) on all retail sales, rents, and services made or rendered within the City limits measured by the gross sales price of the seller. With the exception of a seasonal tax exemption on non-prepared food, the City adopts the code of the Kenai Peninsula Borough for the taxation and collection of sales tax. In addition to the City’s sales tax levy, the Kenai Peninsula Borough levies an additional three percent (3%) sales tax. Collection of sales taxes is provided by the Kenai Peninsula Borough as required by AS 29.35.170(b).

Taxable sales by category for FY2023, the most recent data available, are:

<u>Category</u>	<u>Amount</u>	<u>%</u>
Retail Trade	\$229,014,906	74.13%
Restaurant/Bar	20,628,487	6.68%
Utilities	12,543,718	4.06%
Services	5,956,124	1.93%
Hotel/Motel/Bed & Breakfast	5,622,297	1.82%
Rental Residential Property	5,348,118	1.73%
Professional, Scientific and Technical Services	4,361,852	1.41%
Wholesale Trade	4,273,977	1.38%
Public Administration	3,834,762	1.24%
Telecommunications	2,678,326	0.87%
Rental Non-Residential Property	2,617,322	0.85%
Information	1,884,441	0.61%
Arts and Entertainment	1,580,907	0.51%
Administrative & Waste Management	1,552,086	0.50%
Construction Contracting	1,237,931	0.40%
Rental Personal Property	1,223,776	0.40%
Guiding	1,030,554	0.33%
Educational Services	993,557	0.32%
Manufacturing	875,352	0.28%
Rental Commercial Property	544,589	0.16%
Finance and Insurance	489,380	0.16%
Transportation and Warehousing	463,721	0.15%
Mining/Quarrying	131,170	0.04%
Agriculture, Forestry, Fishing & Hunting	33,671	0.01%
bHealth Care and Social Assistance	<u>19,696</u>	<u>0.01%</u>
<b>Total</b>	<b><u>\$308,940,993</u></b>	<b><u>100.00%</u></b>

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>FY2024 Estimated</u>	<u>FY2025 Projected</u>
Taxable Sales	\$296,203,333	\$308,940,993	\$308,158,000	\$317,402,731
Sales Tax Rate	<u>3.00%</u>	<u>3.00%</u>	<u>3.00%</u>	<u>3.00%</u>
Gross Sales Tax Revenue	8,886,100	9,268,230	9,244,740	9,522,082
Credit for Prompt Remittance	(142,594)	(59,860)	(147,916)	(152,353)
Sales Tax on Internet Sales	<u>448,131</u>	<u>610,112</u>	<u>650,000</u>	<u>659,750</u>
Net Sales Tax Revenue	<u>\$ 9,191,637</u>	<u>\$9,818,482</u>	<u>\$ 9,924,832</u>	<u>\$ 10,073,705</u>
% Change from Prior Year	19.51%	6.82%	1.08%	1.50%

**Projection Method and Comments:**

Sales tax revenue projections for FY2024 are based on FY2023 plus estimated growth of 1.08%. For FY2025 and beyond sales tax revenue is projected to grow annually by 1.5%.

**INTERGOVERNMENTAL**

**A. Public Employees Retirement System (PERS) On-behalf Contributions**

**Authority:**

- AS 39.35.255

**Description:**

Alaska Statute 39.35.255 requires the State of Alaska to contribute to the PERS Plan an amount such that, when combined with the employer contribution, is sufficient to pay the Plan's past service liability contribution rate as adopted by the Alaska Retirement Management Board (ARMB). As such, the Plan is considered to be in a special funding situation as defined by GASB.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
ARMB Required Contribution Rate	30.11%	24.79%	25.10%	26.76%
City Required Contribution Rate	<u>22.00%</u>	<u>22.00%</u>	<u>22.00%</u>	<u>22.00%</u>
State of Alaska On-behalf Rate	<u>8.11%</u>	<u>2.79%</u>	<u>3.10%</u>	<u>4.76%</u>
On-behalf Revenue Received	\$684,112	\$247,864	\$300,245	\$486,451

**Projection Method and Comments:**

PERS on-behalf funding is estimated by applying the ARMB adopted rate to the estimated covered payroll for the applicable period. Future increase are expected because of actuarial changes being adopted that increase the overall pension and other post-employment benefit liability of the system.

**B. State of Alaska Community Assistance**

**Authority:**

- AS 29.60.850

**Description:**

The State of Alaska provides to municipalities, reserves, and communities funds to be used for any public purpose.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
Total Revenue	\$153,319	\$201,915	\$172,001	\$175,745

**Projection Method and Comments:**

The volatility of Community Assistance payments has been caused by the deteriorating financial condition of the State of Alaska. The current projection is based on information provided by the State.



**C. State of Alaska Fisheries Business & Resource Landing Taxes**

**Authority:**

- AS 43.75.130
- AS 43.77.060

**Description:**

The State of Alaska provides to municipalities fifty percent (50%) of taxes collected where fishery products are processed and fifty percent (50%) of taxes collected on floating fisheries where fishery products are landed. Taxes are based on the size and value of the catch.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024 Estimated</u>	<u>FY2025 Projected</u>
Shared Fisheries Business Tax	\$ 1,425	\$ 1,771	\$ 464	\$ 450
Fishery Resource Landing Tax	<u>60,284</u>	<u>33,876</u>	<u>19,536</u>	<u>17,050</u>
	<u>\$61,709</u>	<u>\$35,647</u>	<u>\$20,000</u>	<u>\$17,500</u>

**Projection Method and Comments:**

The shared tax amounts are subject to appropriation by the State of Alaska but are based on the overall value of catch determined by size and price. Cook Inlet fish harvest has been lower in recent years while prices have remained relatively constant.

**D. Federal Nutrition, Transportation & Support Grant**

**Authority:**

- Older Americans Act

**Description:**

The Kenai Senior Center receives a federal grant passed through the State of Alaska to provide meals (in groups and in private homes), nutrition and health education information to seniors, and transportation services that enable seniors to maintain mobility and independence.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024 Estimated</u>	<u>FY2025 Projected</u>
Total Revenue	\$263,497	\$252,801	\$287,006	\$248,000

**Projection Method and Comments:**

The State of Alaska Department of Health and Human Services provides estimates of the City grant amounts.

**E. Kenai Peninsula Borough Senior Citizen Funding**

**Authority:**

- Kenai Peninsula Borough Budget

**Description:**

The Kenai Senior Center receives funding from the Kenai Peninsula Borough to provide senior services to seniors within the City’s geographic service area. The City’s geographic service area for seniors extends outside the City limit of the City.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024 Estimated</u>	<u>FY2025 Projected</u>
Total Revenue	\$169,221	\$186,143	\$186,143	\$186,143

**Projection Method and Comments:**

The Kenai Peninsula Borough provides an amount for senior citizen programs in the annual operating budget. The total amount of funding is divided amongst all senior centers in the Borough based upon the senior population each is serving. Population is based on the 2010 U.S. Census. Future changes will be driven by the result of the 2020 U.S. Census once the information is available.

**F. Choice Waiver Program**

**Authority:**

- State of Alaska Department of Health and Social Services – Senior and Disabilities Services.

**Description:**

Waiver programs offer individuals who meet an institutional level of care the opportunity receive care in the home or community instead of in an institution. In order to access one of these waiver programs, a person must meet 1) Medicaid eligibility requirements for income and resource limits, as found through an interview and application process with the State of Alaska Division of Public Assistance (DPA), and 2) level of care requirements, as assessed and determined by the Senior and Disability Services Intake and Assessment Unit.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024 Estimated</u>	<u>FY2025 Projected</u>
Total Revenue	\$65,023	\$68,496	\$96,127	\$80,000

**Projection Method and Comments:**

Revenue projections are based upon estimated meal counts the Center expects to serve to eligible clients. The Center has seen significant decrease in the number of eligible clients and revenues are trending down.

## **Interest/Investment Earnings**

### **A. Investment of all funds except Permanent Funds**

#### **Authority:**

- KMC 7.22 Investment of Monies

#### **Description:**

The City's non-Permanent Fund investments shall be managed so that the portfolio, as a whole, meets the following objectives:

1. Safety of principal;
2. Maintaining sufficient liquidity to meet the City's cash flow requirements; and
3. Achieving a reasonable market-average rate of return.

Authorized investments of the portfolio include:

1. Obligations of the U.S. government, its agencies and instrumentalities.
2. Insured or collateralized certificates of deposit, savings accounts, and other deposits with banks and savings and loan associations.
3. Repurchase agreements that are documented by a written agreement, and are fully collateralized by delivery of obligations of the U.S. government to an independent third party custodian.
4. Money market mutual funds whose dollar-weighted average portfolio maturities are not greater than one hundred twenty (120) days, and whose portfolios consist primarily of obligations of the U.S. government, its agencies and instrumentalities, and of repurchase agreements collateralized with such U.S. government, agency, or instrumentality obligations.
5. A State investment pool, should one become available.

#### **Projection Method and Comments:**

The long-term estimated return for City Investments, excluding Permanent Funds, is 3.0%. The Federal Reserve began increasing the federal funds borrowing rate in March of 2022 and continued to raise rates since then. In order to combat inflation, it is expected that rate hikes will be made with short-term rates reaching 5.0%-5.5% over the coming years. Long-term rates are projected to return to around 3%. Current rate projections take into account the market adjustment losses caused by increases in the federal funds rate.

### **B. Investment of Permanent Funds**

#### **Authority:**

- KMC 7.30 Land Sale Permanent Funds
- Resolution 2019-27

#### **Description:**

The City's Permanent Fund investments shall be managed as institutional endowments seeking higher rates of return than other City investments because of perpetual investment horizon for the funds.

The FY2024 authorized investment allocation for the investment of the City's Permanent Funds is:

<u>ASSET CLASS</u>	<u>TARGET % WEIGHTING</u>	<u>RANGE %</u>
Cash	3	0-10
Fixed Income:		
Investment Grade Domestic Bonds	26	16-36
High Yield Domestic Bonds	4	0-8
Domestic Equity:		
Large-Cap Domestic Equity	22	12-32
Mid-Cap Equities	10	0-18
Small-Cap Equities	5	0-10
International Emerging Markets	5	0-10
International Equity	8	4-16
Real-estate equities	2	0-4
Infrastructure equities	5	0-10
Alternative Beta	10	0-15

The investment performance shall be measured as follows:

Performance measurement of the Cash allocation will be measured against the Target weighting, using the Citi Group 90 Day T-Bill Index as the benchmark.

Performance measurement of the Investment Grade Domestic Bond allocation will be measured against the Target weighting, using the Bloomberg Barclays U.S. Aggregate Bond Index for the benchmark.

Performance measurement of the High Yield Domestic Bond allocation will be measured against the Target weighting, using the Bloomberg Barclays U.S. Corporate High Yield Very Liquid Bond index for the benchmark.

Performance measurement of the Large-Cap Domestic Equity allocation will be measured against the Target weighting, using the Standard & Poor's 500 Index for the benchmark.

Performance measurement of the Mid-Cap Equity allocation will be measured against the Target weighting, using the Standard & Poor's 400 Mid-Cap Index as the benchmark.

Performance measurement of the Small-Cap Equity allocation will be measured against the Target weighting, using the Standard & Poor's 600 Small-Cap Index as the benchmark.

Performance measurement of the International Emerging Markets allocation will be measured against the Target weighting, using the Morgan Stanley Capital International Emerging Markets index as the benchmark.

Performance measurement of the International Equity allocation will be measured against the Target weighting, using the Morgan Stanley Capital International Europe, Australasia and Far East (MSCI EAFE) index for the benchmark.

Performance measurement of the Real-Estate Equities allocation will be measured against the target weighting, using the Standard & Poor's US REIT Index as the benchmark.

Performance measurement of the Infrastructure Equities allocation will be measured against the target weighting, using the STOXX Global Broad Infrastructure Index as the benchmark.

Performance measurement of the Alternative Beta allocation will be measured against the target weighting, using the Wilshire Liquid Alternatives Index as the benchmark.

**Projection Method and Comments:**

The City’s Permanent Fund investment manager’s projections for the City’s Permanent Funds is for annual returns to be between (13.56%) and 26.80% with a 6.2% average rate of return over the timeframe. Utilizing this rate of return and the invested principle balance generates the FY2024 revenue estimates.

**CHARGES FOR SERVICE**

**A. Ambulance Fees**

**Authority:**

- City of Kenai Fee Schedule
- Resolution 2019-34

**Description:**

The City bills patients for treatment by fire personnel and transport by City ambulance. Services include treatment without transport, emergent and non-emergent basic life support (BLS), advanced life support (ALS) category I & II, and mileage transported. Historical rates and revenue generated are as follows:

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
Emergent BLS	575.00	675.00	675.00	675.00
Non-emergent BLS	450.00	550.00	550.00	550.00
ALS I	700.00	800.00	800.00	800.00
ALS II	875.00	975.00	975.00	975.00
Rate per mile	14.00	14.00	14.00	14.00
 Total Revenue	 \$437,490	 \$1,072,366	 \$907,927	 \$875,000

**Projection Method and Comments:**

Revenue projections are based on FY2024 actual call volumes by type. Gross revenues are reduced by required billing adjustments for allowable Medicare/Medicaid rates and the application of the City’s Charity Care Policy. The significant increase beginning in FY2023 is due to the implementation of the Supplemental Emergency Medical Transport (SEMT) program that was established with CFR 42/443.51 established November 30, 2010, passed by State House Bill 176 (2018), State Plan Amendment (SPA) signed on August 31,2019, and State regulations approved on October 9, 2021 with payments retroactive to the date the SPA was signed. This program provided the City with additional Medicaid reimbursement in FY2023 for the reporting periods of FY2020 and FY2021 with reimbursement amounts of \$330,273 and \$316,204 respectively with additional reimbursement in FY2024 for FY2023 reporting period of \$436,329.

**B. Animal Control Fees**

**Authority:**

- KMC Title 3, Animal Control

**Description:**

The Chief Animal Control Officer recommends and the City Council adopts fees associated with the adoption of animals from the City’s Animal Control Shelter. All cats and dogs adopted from City are spayed or neutered prior to adoption in an effort to reduce the number of unwanted animals in the City.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
Veterinary services	-----Actual Cost-----			
Veterinary services transport per mile	\$ 2.04	\$ 2.04	\$ 2.04	\$ 2.04
Insertion of microchip	10.20	10.20	15.30	15.30
Animal adoption fee	20.40	20.40	20.40	20.40
<b>Total Revenue</b>	<b>\$33,202</b>	<b>\$42,534</b>	<b>\$33,600</b>	<b>\$37,050</b>

**Projection Method and Comments:**

Revenue projections are based on historical animal counts and adoptions. Veterinary service costs are increasing slowly and total animals adopted is remaining constant after years of decline.

**C. Multipurpose Fees**

**Authority:**

- City of Kenai Fee Schedule
- Resolution 2016-19

**Description:**

The City operates a multipurpose facility and charges a per hour fee for exclusive use of the ice rink in the facility from October 15<sup>th</sup> to March 15<sup>th</sup> of each year.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
Hourly rate	\$145.00	\$145.00	\$165.00	\$165.00
Exclusive hours of use	949.00	745.00	944.00	727.00
Total hourly rentals	\$108,150	\$157,575	\$132,000	\$120,000
Summer ice lease	<u>35,727</u>	_____	_____	_____
<b>Total Revenue</b>	<b><u>\$143,877</u></b>	<b><u>\$157,575</u></b>	<b><u>\$132,000</u></b>	<b><u>\$120,000</u></b>

**Projection Method and Comments:**

Revenue projections are based on historical ice usage.

**D. Water & Sewer Fees**

**Authority:**

- KMC Title 17, Public Utilities and Enterprises
- KMC Appendices, Public Utility Regulations and Rates
- City of Kenai Fee Schedule
- Resolution 2019-34

**Description:**

The City provides potable water, waste water handling, and waste water treatment in compliance with all state and federal regulations. The City strives to economically operate the utility to provide reliable service to the residents of Kenai.

Basic water and sewer rates for flat rate and metered accounts are as follows:

	<u>FY2024</u>	<u>FY2025</u>	<u>Change</u>
<u>Water Rates:</u>			
Residential flat rate per month	\$40.85	\$42.48	\$1.63
General Use – Metered per 1,000 gallons	\$3.94	\$4.10	\$0.16
 <u>Sewer Rates:</u>			
Residential flat rate per month	\$58.40	\$60.74	\$2.34
General Use – Metered per 1,000 gallons	\$5.79	\$6.02	\$.23
 <u>Combined Water &amp; Sewer Rates:</u>			
Residential flat rate per month	\$99.25	\$103.22	\$3.97
General Use – Metered per 1,000 gallons	\$ 9.73	\$ 10.12	\$0.39

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024 Estimated</u>	<u>FY2025 Projected</u>
Total Revenue				
Residential	\$2,142,099	\$2,358,428	\$2,412,585	\$2,509,088
General Use	<u>836,183</u>	<u>838,138</u>	<u>909,510</u>	<u>945,891</u>
Total	<u>\$2,978,282</u>	<u>\$2,978,282</u>	<u>\$3,322,095</u>	<u>\$3,454,979</u>

**Projection Method and Comments:**

The City commissioned a utility rate study in 2011 which predicted a 0.35% annual growth in both water and sewer usage. Coupling slow growth with projected increases in operating expenditures of approximately 3.00%, the study called for systematic rate increases in fiscal years 2013 through 2019 and annual adjustments there after based on the Anchorage, Alaska Consumer Price Index for all Urban Consumers (CPI). CPI for 2022 was 8.1% and CPI for 2023 was 1.5%. A recommended rate change of 4% is being proposed for FY2025. A new rate study is being commissioned and future rate increases will be based on the results of that study.

## E. Vehicle Parking Fees

### Authority:

- KMC Appendices, Airport Regulations Chapter 14.05, Landing Fees
- City of Kenai Fee Schedule
- Resolution 2018-28

### Description:

The City charges daily for parking in the Kenai Municipal Airports short and long-term parking lots.

	<u>FY2022</u>	<u>FY2024</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
Parking rate per day	\$7.00	\$8.00	\$8.00	\$8.00
Total Revenue	<u>\$224,144</u>	<u>\$215,983</u>	<u>\$215,432</u>	<u>\$225,000</u>

### Projection Method and Comments:

Revenue projections are based on historical parking usage.

## F. Aircraft Landing Fees

### Authority:

- KMC Appendices, Airport Regulations Chapter 14.05, Landing Fees
- City of Kenai Fee Schedule
- Resolution 2018-28

### Description:

The City charges landing fees at the Kenai Municipal Airports based upon the certified gross takeoff weight of commercial aircraft. Signatory operators on the airport pay thirty percent (30%) less per pound than non-signatory operators.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
Landing fees (per 1,000 pounds)				
Signatory	\$1.79	\$1.88	\$1.97	\$2.07
Non-signatory	\$2.33	\$2.44	\$2.56	\$2.69
Total Revenue	<u>\$420,431</u>	<u>\$365,551</u>	<u>\$385,000</u>	<u>\$384,855</u>

### Projection Method and Comments:

Revenues are projected based on historical certified activity reports provided by commercial operators and future aviation forecasts. Per the negotiated extension to the Airline Operating Agreement, landing fee rates are scheduled to increase 5% each year including FY2022 – FY2025.



## G. Employee Health Care Fees

### Authority:

- Employee Health Care Fund

### Description:

The City began utilizing an internal service fund to account for the costs of providing employee health and life insurance in FY2018. Each fund and department of the City is billed for each eligible position. Part time positions are billed at one-half (1/2) the rate of a full time position. Employees contribute monthly for coverage. Employee monthly premiums are based on the type of coverage and an overall employee cost share of thirteen percent (13%).

	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>Difference</u>	<u>% Change</u>
<b>Employer cost per position:</b>					
Full-time	\$ 28,810	\$ 25,209	\$ 26,722	\$ 1,513	6.00%
Part-time	14,405	12,605	13,361	757	6.00%
	<u>Jan 1 - Dec 31</u>	<u>Jan 1 - Dec 31</u>	<u>Projected*</u> <u>Jan 1 - June 30</u>	<u>1-Jan-25</u> <u>Projected</u>	<u>% Increase</u>
	<u>FY2023</u>	<u>2024</u>	<u>2025</u>	<u>Increase</u>	
<b>Employee monthly premiums:</b>					
<b>\$3,000/\$6,000 Deductible Plan</b>					
Employee only	152.00	\$ 162.00	\$ 175.00	13.00	8.02%
Employee with child(ren)	277.00	296.00	319.00	23.00	7.77%
Employee with spouse	304.00	325.00	350.00	25.00	7.69%
Employee with family	413.00	444.00	479.00	35.00	7.88%
Part-time employee only	651.00	584.00	761.00	177.00	30.31%
Part-time employee w/Children	1,636.00	1,497.00	1,904.00	407.00	27.19%
Part-time employee w/Spouse	1,879.00	1,723.00	2,148.00	425.00	24.67%
Part-time employee w/Family	2,864.00	2,636.00	3,136.00	500.00	18.97%

	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>
Revenues			
Charge for Services	\$3,046,664	\$3,046,664	\$2,825,839
Employee Premiums	369,183	456,576	422,878
Interest Earnings	<u>27,328</u>	<u>6,000</u>	<u>30,000</u>
Total Revenue	<u>\$3,443,174</u>	<u>\$3,509,240</u>	<u>\$3,278,717</u>

### Projection Method and Comments:

For FY2025 the fee is a result of a 8.50% premium increase for health insurance and a 3.00% increase for dental. Employee cost share remains 13% and the City pays the remaining 87%.

## Rents & Leases

### A. Land Leases

### Authority:

- KMC Title 21, City Airport and Airport Lands.
- KMC Title 22, General Fund Lands.

**Description:**

The City leases land it holds title to provide operational revenue to the City's General and Airport Funds. Lands deeded to the City by the Federal Aviation Administration have a deed restriction limiting the use of any revenue derived from its sale or lease for the betterment of the Kenai Municipal Airport.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
General Fund Land Leases	\$138,887	\$140,201	\$180,711	\$204,711
Airport Fund Land Leases	<u>562,370</u>	<u>559,207</u>	<u>543,318</u>	<u>\$708,089</u>
	<u>\$701,257</u>	<u>\$699,408</u>	<u>\$724,029</u>	<u>\$912,800</u>

**Projection Method and Comments:**

Land lease amounts are based on a percentage, six percent (6%) to eight percent (8%) of the lands appraised fair market value annually. Most land under lease is appraised in years ending in five (5) and zero (0) with adjustments in non-appraisal years based on the Consumer Price Index for all Urban Consumers, Anchorage Alaska. Revenue estimates are based on land currently under lease with no allowance for new leases.

**B. Terminal Rents**

**Authority:**

- Kenai Municipal Airport Airline Operating Agreement
- City of Kenai Fee Schedule
- Concessionaire agreements

**Description:**

The City leases space in the Kenai Municipal Airport to airlines, car rental agencies, and food/bar concessionaires who operate in the Airport terminal building.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
Airline Rents	\$282,078	\$350,375	\$241,378	\$297,638
Concessionaire & Other Rents	<u>57,990</u>	<u>95,207</u>	<u>299,046</u>	<u>284,204</u>
	<u>\$286,929</u>	<u>\$445,582</u>	<u>\$540,424</u>	<u>\$581,842</u>

**Projection Method and Comments:**

Terminal rent is negotiated in the Airport's Airline Operating Agreement. The current agreement is in effect through FY2025. The Airport's Airline Operating Agreement contains a 5% increase in rates for each year of the agreement and a two-percentage point reduction in the terminal rent subsidy for years 2 through 5 of the new agreement. Terminal rental rates will be applied to tenant occupied square footages. Concessionaire agreements are negotiated with multiple vendors and are typically for five years. Revenue estimates are based upon current space occupancy.

**C. Equipment Replacement Fund Rents**

**Authority:**

- KMC 7.25.100 Equipment Replacement Fund

**Description:**

The City operates an internal service fund to account for the purchase of equipment for General Fund departments costing in excess of \$50,000. Utilizing departments are billed annually to accumulate sufficient funds for the replacement of the equipment at the end of its useful life.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024 Estimated</u>	<u>FY2025 Projected</u>
Rents:				
Fire Department	\$123,389	\$105,773	\$161,153	\$201,500
Non-Departmental	43,800	43,800	17,686	44,925
Street Department	175,065	193,000	215,574	205,646
Parks, Recreation & Beautification	<u>5,120</u>	<u>5,120</u>	<u>5,120</u>	<u>5,120</u>
	<u>\$347,374</u>	<u>\$347,693</u>	<u>\$399,533</u>	<u>\$457,191</u>

**Projection Method and Comments:**

Rents are based on the estimated replacement cost of each piece of equipment. Assuming a three percent (3%) rate of return on fund equity net of that invested in capital assets, payments are calculated to accumulate the estimated replacement cost of the asset at the end of its useful life. Equipment costs are projected to increase at a rate of three percent (3%) annually. Because the assumed rate of return and assumed rate of cost escalation are both three percent (3%), there is no charge to a department in years beyond the equipment's original scheduled replacement.

**D. Fleet Replacement Fund Rents**

**Authority:**

- KMC 7.25.105 Fleet Replacement Fund

**Description:**

In FY2021 the City began operating an internal service fund to account for the purchase of vehicles for General and Senior Citizen Fund departments. Utilizing departments will be billed annually to accumulate sufficient funds for the replacement of the equipment at the end of its useful life.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
Rents:				
Police Department	\$ 81,270	\$ 81,582	\$ 87,753	\$ 83,164
Parks, Recreation & Beautification	20,210	20,210	20,210	20,210
Fire Department	11,769	11,769	11,769	12,622
Street Department	8,909	8,909	8,909	8,909
Shop Department	7,440	7,440	7,440	7,440
Animal Control	5,308	5,308	5,308	5,308
Senior Citizen Fund Departments	10,549	10,645	10,873	10,873
Building Department	<u>5,464</u>	<u>5,464</u>	<u>5,464</u>	<u>5,464</u>
	<u>\$150,919</u>	<u>\$151,327</u>	<u>\$157,726</u>	<u>\$153,990</u>

**Projection Method and Comments:**

Rents are based on the estimated replacement cost of each vehicle. Assuming a three percent (3%) rate of return on fund equity net of that invested in capital assets, payments are calculated to accumulate the estimated replacement cost of the asset at the end of its useful life. Vehicle costs are projected to increase at a rate of three percent (3%) annually. Because the assumed rate of return and assumed rate of cost escalation are both three percent (3%), there is no charge to a department in years beyond the equipment's original scheduled replacement.

**E. Congregate Housing Rents**

**Authority:**

- City of Kenai Fee Schedule

**Description:**

The City Vintage Pointe Manor, operates a forty (40) unit independent living, senior housing complex. The facility charges monthly rents commensurate with the rents of unsubsidized, private facilities in the community.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u> <u>Estimated</u>	<u>FY2025</u> <u>Projected</u>
Rents:	\$445,806	\$466,139	\$486,502	\$477,403

**Projection Method and Comments:**

In years ending in five (5) and zero (0), the City commissions a rental rate study to determine the unsubsidized market rate for comparable unassisted senior housing. For years in which no study is performed, the prior year's market rates are adjusted by the change in the Anchorage, Alaska Consumer Price Index for all Urban Consumers. A new study was completed in FY2020 showing the rent of all units was below market rates. Existing tenants will see no more than a \$50.00 per month increase in rent each year until their rents equals the market rate. Vacancy is assumed to be seven and one-half percent (7.5%) as the facility has a lengthy wait list for prospective tenants.

**Licenses & Permits**

**A. Building Permits**

**Authority:**

- KMC 4.05 Building Code

**Description:**

The City assesses a fee for the issuance of a permit for the construction or alteration of structures within the City. The City has adopted the “*International Building Code*,” 2009 Edition. The City further utilizes Building Valuation Data Table shown in the latest edition of the *Building Safety Journal*, published by the International Code Council, for determining the value of construction and improvements.

	<b><u>Commercial</u></b>	<b><u>Residential</u></b>
Valuation \$1.00 - \$500.00	\$23.50	\$17.63
Valuation \$501.00 - \$2,000.00 - Base	\$23.50	\$17.63
Valuation \$501.00 - \$2,000.00 - Each additional \$100.00, or fraction thereof, over \$500.00 including \$2,000.00	\$3.05	\$2.29
Valuation \$2,001.00 - \$25,000.00 - Base	\$69.25	\$51.94
Valuation \$2,001.00 - \$25,000.00 - Each additional \$1,000.00, or fraction thereof, over \$2,000.00 including \$25,000.00	\$14.00	\$10.50
Valuation \$25,001.00 - \$50,000.00 - Base	\$391.25	\$293.44
Valuation \$25,001.00 - \$50,000.00 - Each additional \$1,000.00, or fraction thereof, over \$25,000.00 including \$50,000.00	\$10.10	\$7.58
Valuation \$50,001.00 - \$100,000.00 - Base	\$643.75	\$482.81
Valuation \$50,001.00 - \$100,000.00 - Each additional \$1,000.00, or fraction thereof, over \$50,000.00 including \$100,000.00	\$7.00	\$5.25
Valuation \$100,001.00 - \$500,000.00 - Base	\$993.75	\$745.31
Valuation \$100,001.00 - \$500,000.00 - Each additional \$1,000.00, or fraction thereof, over \$100,000.00 including \$500,000.00	\$5.60	\$4.20
Valuation \$500,001.00 - \$1,000,000.00 - Base	\$3,233.75	\$2,425.31
Valuation \$500,001.00 - \$1,000,000.00 - Each additional \$1,000.00, or fraction thereof, over \$500,000.00 including \$1,000,000.00	\$4.75	\$3.56
Valuation \$1,000,001.00 and up - Base	\$5,608.75	\$4,206.56
Valuation \$1,000,001.00 - and up - Each additional \$1,000.00, or fraction thereof, over \$1,000,000.00	\$3.65	\$2.74
Inspection outside of normal business hours - per hour (two hour minimum charge)	\$47.00	\$47.00
Inspection for which no fee is specifically indicated - per hour (two hour minimum charge)	\$47.00	\$47.00
Additional plan review required by changes, additions or revisions to plans - per hour (one hour minimum charge)	\$47.00	\$47.00

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024 Estimated</u>	<u>FY2025 Projected</u>
Total Revenue	\$137,026	\$134,423	\$140,000	\$140,000

**Projection Method and Comments:**

Revenue projections are based on historical construction values adjusted for any known large projects.

**B. Animal Licenses**

**Authority:**

- KMC Title 3, Animal Control

**Description:**

A person who owns a dog over the age of three (3) months, other than in the operation of a kennel facility, must obtain a dog license for that dog.

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025 Projected</u>
Dog License – Sterilized Dog	\$10.20	\$10.20	\$10.20	\$10.20
Dog License – Non-sterilized Dog	\$30.60	\$30.60	\$30.60	\$30.60
Total revenue	\$5,451	\$8,124	\$8,100	\$7,800

**Projection Method and Comments:**

Revenue projections are based on no change in fee amount and relatively stable animal population.

**Transfers In**

**A. Administrative Service Transfers**

**Authority:**

- Administrative Service Charge Policy

**Description:**

The City utilizes the modified direct expenditure method to allocate the administrative costs of operating the City to all funds of the City.

The historical allocation percentage applied to modified direct expenditures and the total General Fund recovery via transfers is as follows:

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025 Projected</u>
Cost Allocation %	13.84%	13.75%	15.15%	13.02%
Total cost recovery	\$1,663,200	\$1,845,500	\$1,797,900	\$1,834,200

**Projection Method and Comments:**

The modified direct expenditure method allocates the identified indirect cost pool to funds based upon their budgeted expenditures modified to eliminate significant specific items that would disproportionately impact the allocations such as depreciation, State of Alaska Public Employee Retirement System grant expenditures, and large capital purchases.

**B. Other Transfers**

**Authority:**

- N/A

**Description:**

Transfers are financial inflows from other funds. An example of a routine transfer is money transferred from the General Fund to the Debt Service Fund for the annual debt service on the City's outstanding Library Expansion Bonds.

**Projection Method and Comments:**

N/A

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**General Fund Central Administration Cost Allocation**

	<b>FY 2024</b>	<b>FY 2025</b>	<b>Difference</b>	<b>Percent</b>
Water	\$ 101,700	\$ 112,400	\$ 10,700	10.52%
Sewer	56,800	65,600	8,800	15.49%
Sewer Treatment	120,300	118,900	(1,400)	(1.16%)
Airport - Airfield	1,061,500	1,094,800	33,300	3.14%
Airport - Administration Including Land	67,900	64,000	(3,900)	(5.74%)
Airport - Terminal	61,900	61,800	(100)	(0.16%)
Senior - Access	45,466	44,117	(1,349)	(2.97%)
Senior - Cong Meals	19,420	29,177	9,757	50.24%
Senior - Home Meals	78,887	59,141	(19,746)	(25.03%)
Senior - Transportation	21,273	27,069	5,796	27.25%
Senior - Choice Waiver	9,754	7,796	(1,958)	(20.07%)
Dipnet - Public Safety	83,800	81,300	(2,500)	(2.98%)
Dipnet - Streets	4,200	3,500	(700)	(16.67%)
Dipnet - Parks, Recreation & Beautification	19,200	21,800	2,600	13.54%
Dipnet - Dock	5,200	4,000	(1,200)	(23.08%)
Congregate Housing	40,600	38,800	(1,800)	(4.43%)
<b>Total</b>	<b>\$ 1,797,900</b>	<b>\$ 1,834,200</b>	<b>\$ 36,300</b>	<b>2.02%</b>



## GENERAL FUND

The General Fund is established to account for the revenues and expenditures necessary to carry out basic governmental activities of the City such as police and fire protection, recreation, planning, legal services, administrative services, etc. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

Revenue, for this and other funds, is recorded by source, i.e., taxes, licenses, service charges, etc. Expenditures are recorded first by function, then by activity and object of the expenditure.

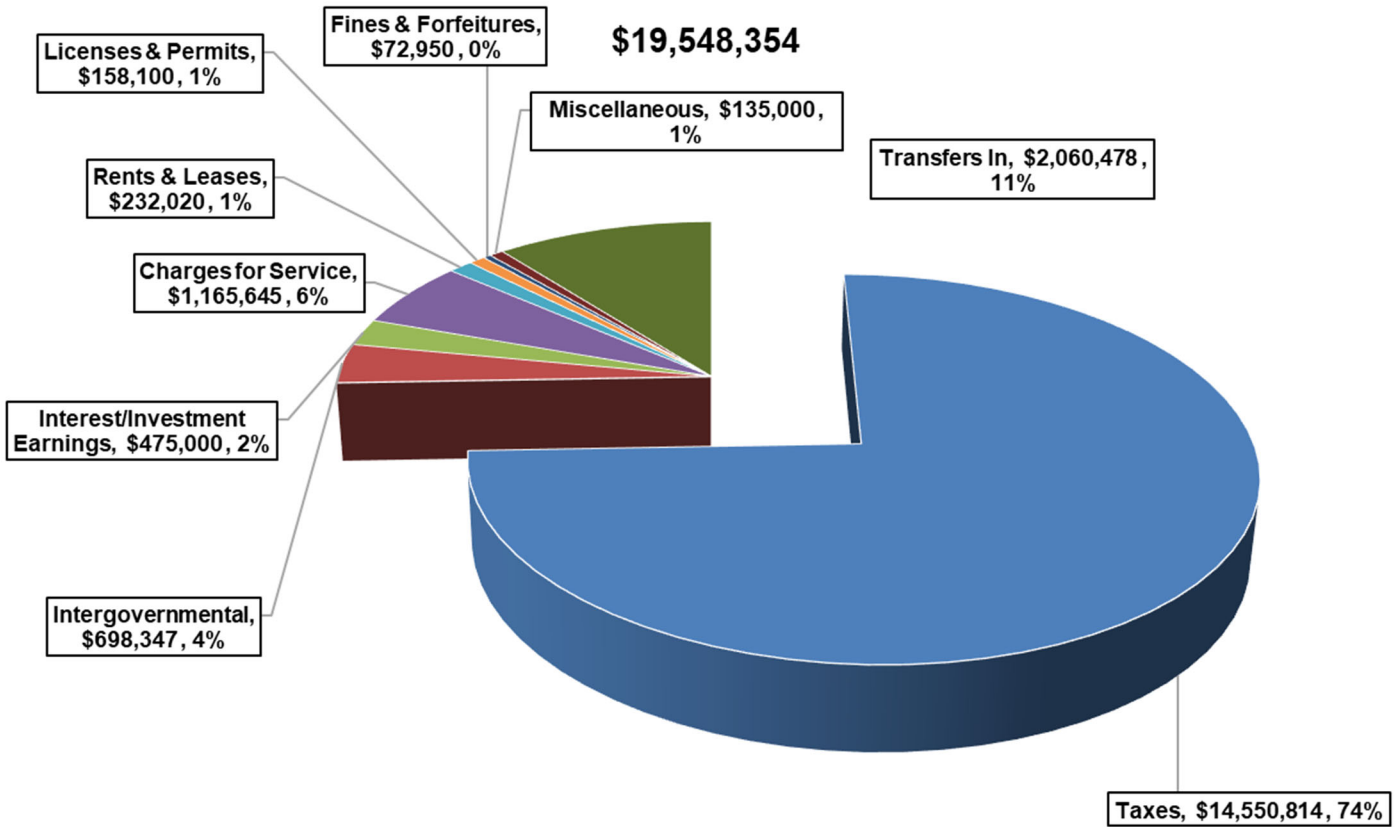
General Fund expenditures are made primarily for current day-to-day operating expenses and operating equipment. Capital expenditures for large-scale public improvements, such as buildings, water and sewer projects or streets, are accounted for elsewhere in the Capital Projects Funds or Enterprise Funds.



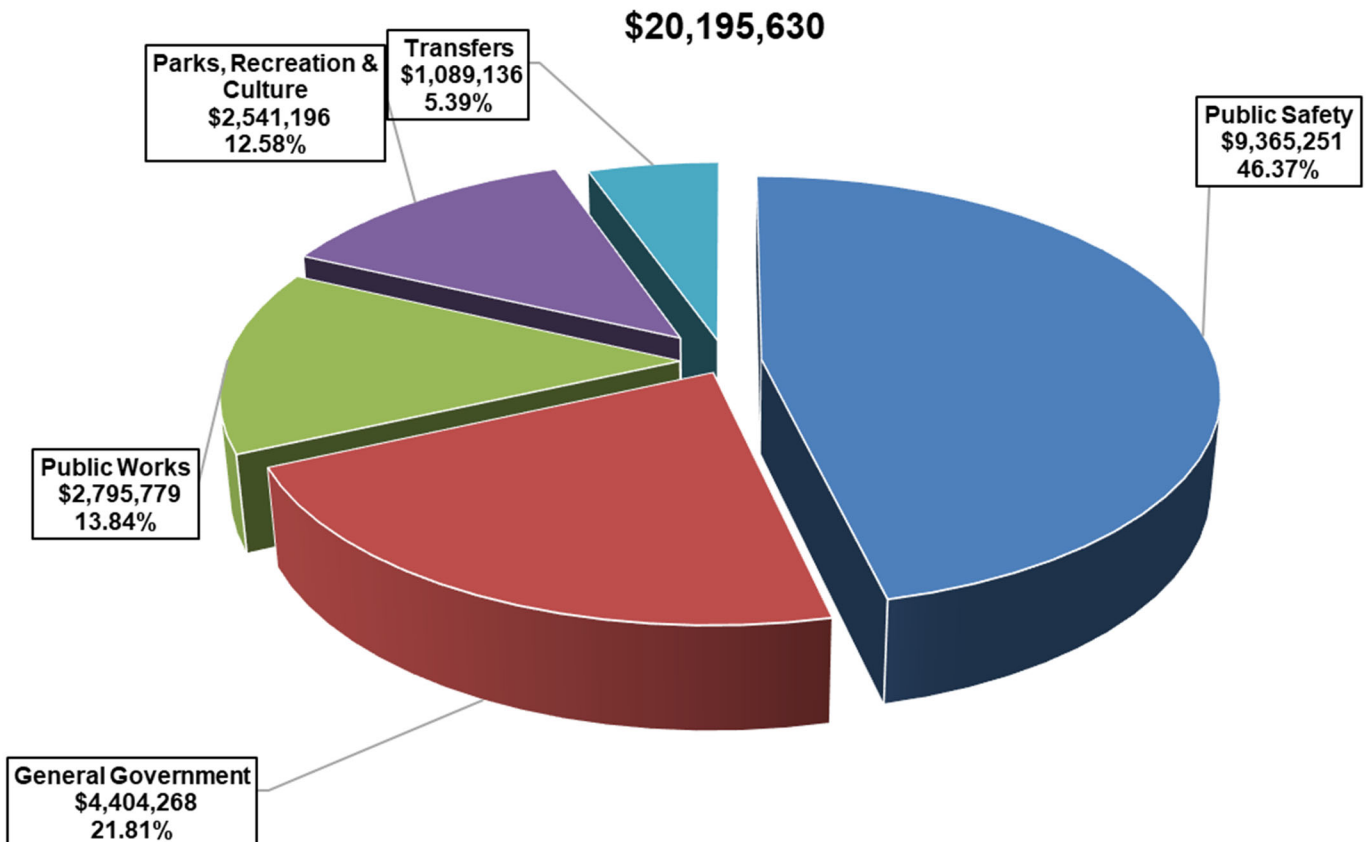
KENAI



## WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE



## WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES



**City of Kenai  
Fiscal Year 2025 Operating Budget**

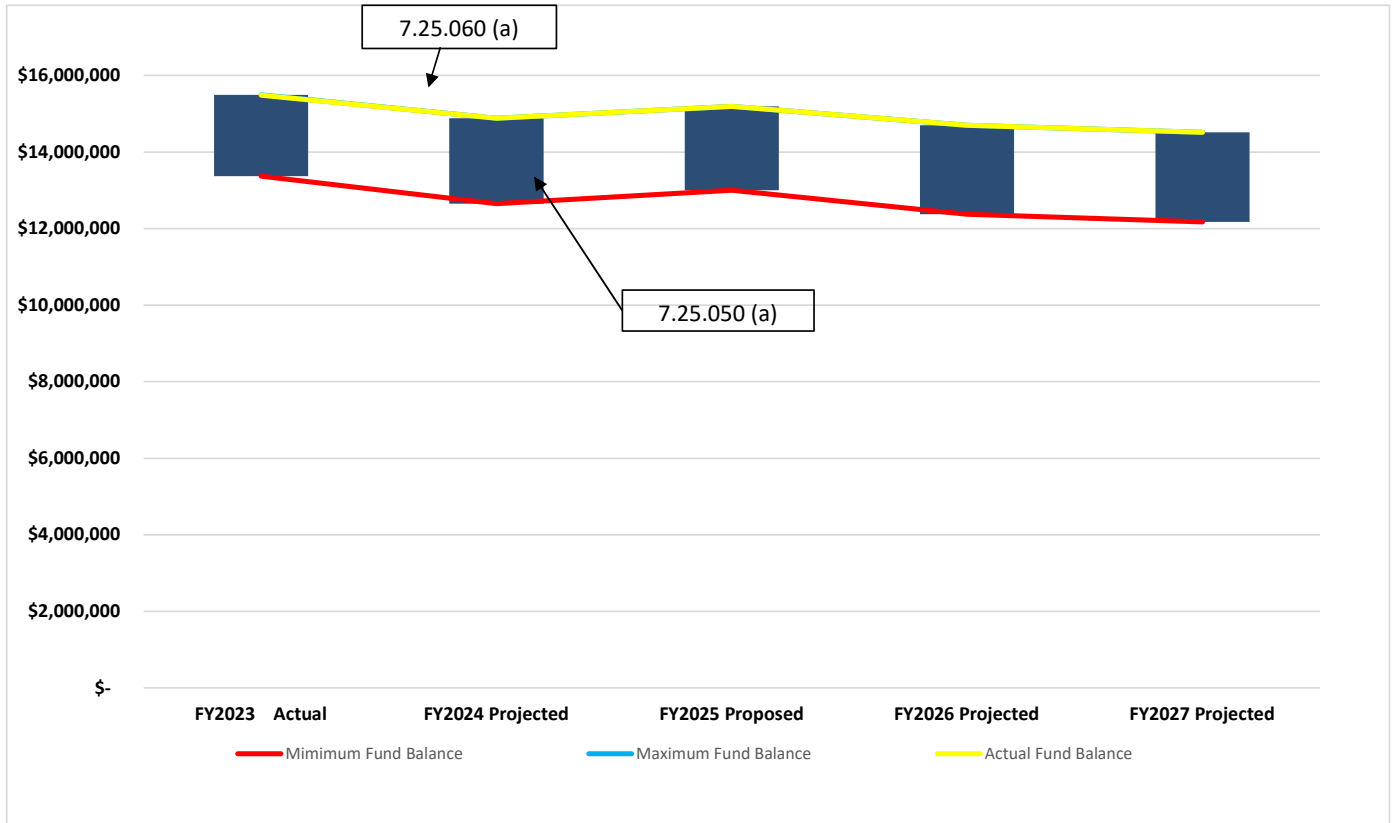
**General Fund  
Budget Projection**

	<b>Actual FY2023</b>	<b>Original Budget FY2024</b>	<b>Projection FY2024</b>	<b>Manager Proposed FY2025</b>	<b>Projection FY2026</b>	<b>Projection FY2027</b>	<b>Projection FY2028</b>
TAXABLE VALUES (000'S)	\$ 894,277	\$ 961,718	\$ 987,136	\$ 1,030,991	\$ 1,048,602	\$ 1,066,716	\$ 1,085,335
MILL RATE	4.35	4.35	4.35	4.35	4.35	4.35	4.35
<b>REVENUES</b>							
Property & Sales Taxes							
Property Tax	4,316,203	4,321,161	4,321,161	4,477,109	4,620,190	4,697,410	4,776,783
Sales Tax	9,818,482	9,999,729	9,999,729	10,073,705	10,275,179	10,480,683	10,690,297
Total Property & Sales Taxes	<u>14,134,685</u>	<u>14,320,890</u>	<u>14,320,890</u>	<u>14,550,814</u>	<u>14,895,369</u>	<u>15,178,093</u>	<u>15,467,080</u>
Intergovernmental Revenue:							
PERS Funding	207,305	255,735	255,735	403,802	415,916	428,393	441,245
Community Assistance	201,915	75,805	75,805	175,745	175,745	175,745	175,745
Fish Tax	35,646	50,000	50,000	17,500	18,025	18,566	19,123
Other	98,579	52,500	80,450	48,500	50,925	53,471	56,145
Total State/Federal Revenue	<u>543,445</u>	<u>434,040</u>	<u>461,990</u>	<u>645,547</u>	<u>660,611</u>	<u>676,175</u>	<u>692,258</u>
Other Revenue							
Licenses and Permits	151,244	155,100	155,100	157,100	161,813	166,667	171,667
Ambulance Fees	1,072,366	875,000	875,000	875,000	901,250	928,288	956,137
Interest	334,569	461,788	461,788	475,000	455,814	441,035	435,440
Other	892,078	770,700	796,894	784,415	807,947	832,185	857,151
Total Other Revenue	<u>2,450,257</u>	<u>2,262,588</u>	<u>2,288,782</u>	<u>2,291,515</u>	<u>2,326,824</u>	<u>2,368,175</u>	<u>2,420,395</u>
<b>Total Revenues</b>	<u>17,128,387</u>	<u>17,017,518</u>	<u>17,071,662</u>	<u>17,487,876</u>	<u>17,882,804</u>	<u>18,222,443</u>	<u>18,579,733</u>
Transfer From Other Funds							
Charges to other funds	1,798,500	1,757,300	1,757,300	1,795,400	1,849,262	1,904,740	1,961,882
Capital Projects / Special Revenue	103,266	75,000	75,000	75,000	75,000	75,000	75,000
Enterprise	47,000	40,600	40,600	38,800	39,964	41,163	42,398
Trust Fund	-	138,209	138,209	151,278	154,304	157,390	167,377
Total Transfers	<u>1,948,766</u>	<u>2,011,109</u>	<u>2,011,109</u>	<u>2,060,478</u>	<u>2,118,530</u>	<u>2,178,293</u>	<u>2,246,657</u>
<b>Total Revenues and Transfers</b>	<u>19,077,153</u>	<u>19,028,627</u>	<u>19,082,771</u>	<u>19,548,354</u>	<u>20,001,334</u>	<u>20,400,736</u>	<u>20,826,390</u>
<b>EXPENDITURES/APPROPRIATIONS</b>							
General Government	3,469,046	4,210,045	4,238,195	4,404,268	4,536,396	4,672,487	4,812,662
Public Safety	8,491,863	9,101,734	9,124,878	9,365,251	9,646,209	9,935,595	10,233,663
Public Works	2,437,717	2,814,870	2,924,813	2,795,779	2,879,652	2,966,042	3,055,023
Parks, Recreation & Cultural	2,370,510	2,567,164	2,613,814	2,541,196	2,617,432	2,695,955	2,776,834
<b>Total Operating Expenditures</b>	16,769,136	18,693,813	18,901,700	19,106,494	19,679,689	20,270,079	20,878,182
Transfers or Non-Operating	<u>2,368,812</u>	<u>944,780</u>	<u>1,724,780</u>	<u>1,089,136</u>	<u>1,798,264</u>	<u>1,330,642</u>	<u>2,243,455</u>
Total Expenditures/Appropriations	19,137,948	19,638,593	20,626,480	20,195,630	21,477,953	21,600,721	23,121,637
Total Surplus (Deficit)	(60,795)	(609,966)	(1,543,709)	(647,276)	(1,476,619)	(1,199,985)	(2,295,247)
Projected Lapse - 5%	-	934,691	945,085	955,325	983,984	1,013,504	1,043,909
Adjusted Surplus (Deficit)	(60,795)	324,725	(598,624)	308,049	(492,635)	(186,481)	(1,251,338)
Beginning Fund Balance	<u>15,545,157</u>	<u>15,291,178</u>	<u>15,484,362</u>	<u>14,885,738</u>	<u>15,193,787</u>	<u>14,701,152</u>	<u>14,514,671</u>
Ending Fund Balance	15,484,362	15,615,903	14,885,738	15,193,787	14,701,152	14,514,671	13,263,333
Restricted	(735,423)	(749,494)	(782,423)	(818,423)	(854,423)	(890,423)	(926,423)
Committed	(11,639,380)	(11,993,977)	(10,856,067)	(11,154,537)	(10,466,325)	(10,209,471)	(8,735,873)
Assigned	(3,109,559)	(2,872,432)	(3,247,248)	(3,220,827)	(3,380,404)	(3,414,777)	(3,601,037)
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**General Fund Fund Balance Policy Compliance**

	<b>FY2023 Actual</b>	<b>FY2024 Projected</b>	<b>FY2025 Proposed</b>	<b>FY2026 Projected</b>	<b>FY2027 Projected</b>
Ending Fund Balance 6/30/22	\$ 15,484,362	\$ 14,885,738	\$ 15,193,787	\$ 14,701,152	\$ 14,514,671
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted -					
Athletics - Daubenspeck Donation	\$ (735,423)	\$ (782,423)	\$ (818,423)	\$ (854,423)	\$ (890,423)
Committed:					
Outstanding Encumbrances	\$ (161,356)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Subsequent Year Expenditures	(1,577,903)	-	-	-	-
Health Insurance Reserve	-	-	-	-	-
Capital Improvement Plan Reserve	(3,550,177)	(4,102,805)	(4,541,294)	(3,436,348)	(3,139,597)
Budgetary Stabilization Reserve	3.8998 (6,349,944)	(6,703,262)	(6,563,243)	(6,979,977)	(7,019,874)
Total Committed	\$ (11,639,380)	\$ (10,856,067)	\$ (11,154,537)	\$ (10,466,325)	\$ (10,209,471)
Assigned -					
Accrued Compensated Absences	\$ (992,856)	\$ (1,012,713)	\$ (1,032,967)	\$ (1,053,626)	\$ (1,074,699)
Operational and Capital Contingencies Reserve	1.300 (2,116,703)	(2,234,535)	(2,187,860)	(2,326,778)	(2,340,078)
Total Assigned	\$ (3,109,559)	\$ (3,247,248)	\$ (3,220,827)	\$ (3,380,404)	\$ (3,414,777)
Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Property Tax Breakdown**

# What will your property tax \$'s pay for in FY2025?

<b>Home Assessed Value</b>		<b>\$</b>	<b>250,000.00</b>
City of Kenai Property Tax	(4.35 Mills)	\$	1,087.50
KPB Property Taxes (After \$50,000 primary residence exemption)	(4.30 Mills)		860.00
<b>Total Tax Liability</b>		<b>\$</b>	<b>1,947.50</b>

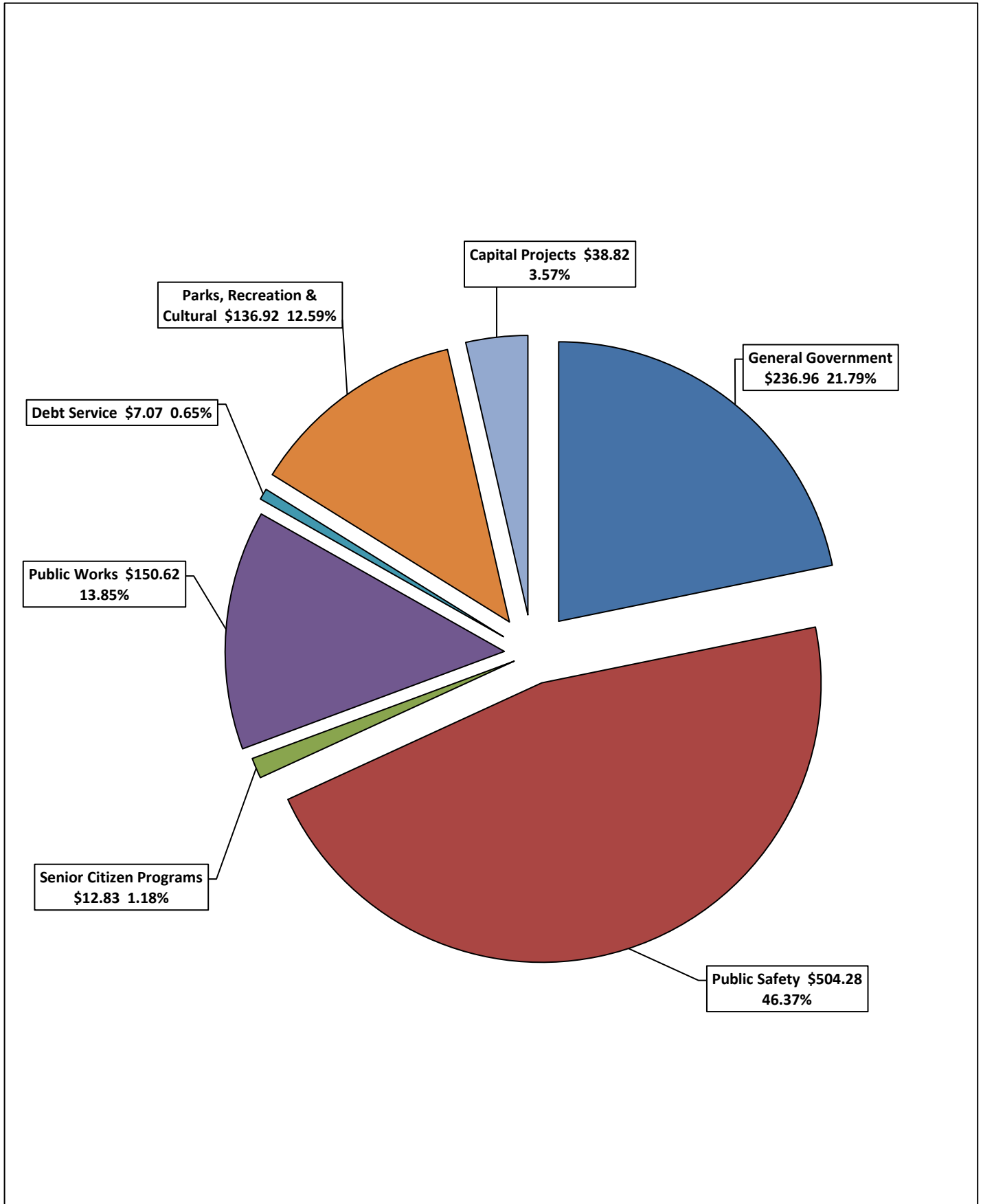
**How is your City of Kenai Property Taxes Spent?** **\$ 1,087.50**

Department:

General Government			
City Council	\$ 184,338	0.91%	\$ 9.90
City Administration	3,382,749	16.73%	181.93
Lands Administration	93,400	0.46%	5.00
Planning and Zoning	354,959	1.76%	19.14
City Clerk	388,822	1.93%	20.99
<b>Total General Government</b>	<b>4,404,268</b>	<b>21.79%</b>	<b>\$ 236.96</b>
Public Safety			
Police	3,914,703	19.38%	\$ 210.76
Fire	3,915,875	19.39%	210.87
Communications	1,036,534	5.13%	55.79
Animal Control	498,139	2.47%	26.86
<b>Total Public Safety</b>	<b>9,365,251</b>	<b>46.37%</b>	<b>\$ 504.28</b>
Public Works			
Public Works Administration	203,895	1.01%	10.98
Streets	1,149,595	5.69%	61.88
Maintenance Shop	738,262	3.66%	39.80
Buildings	470,051	2.33%	25.34
Street Lighting	233,976	1.16%	12.62
<b>Total Public Works</b>	<b>2,795,779</b>	<b>13.85%</b>	<b>\$ 150.62</b>
Parks, Recreation & Cultural			
Parks, Recreation & Beautification	1,280,116	6.34%	\$ 68.95
Library	1,010,418	5.00%	54.38
Visitor Center	186,973	0.93%	10.11
City Dock	63,689	0.32%	3.48
<b>Total Parks, Recreation &amp; Cultural</b>	<b>2,541,196</b>	<b>12.59%</b>	<b>\$ 136.92</b>
Senior Citizen Programs	237,467	1.18%	\$ 12.83
Debt Service	130,750	0.65%	\$ 7.07
Capital Projects	720,919	3.57%	\$ 38.82
<b>Total City of Kenai</b>	<b>\$ 20,195,630</b>	<b>100.00%</b>	<b>\$ 1,087.50</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Property Tax Breakdown Graph



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**General Fund Expenditure Recap**

	Personal Services			Maintenance and Operations		
	FY2024 Original Budget	FY2025 Proposed Budget	Difference	FY2024 Original Budget	FY2025 Proposed Budget	Difference
<b>General Government</b>						
City Clerk	\$ 306,871	\$ 317,307	\$ 10,436	\$ 61,728	\$ 71,515	\$ 9,787
Legislative	51,768	51,768	-	123,919	132,570	8,651
Legal	398,679	408,343	9,664	35,646	35,475	(171)
City Manager	496,211	436,433	(59,778)	77,948	64,730	(13,218)
Human Resources	166,366	173,908	7,542	77,734	27,236	(50,498)
Finance	791,005	806,715	15,710	165,642	209,755	44,113
Land Administration	-	-	-	63,400	93,400	30,000
Non-Departmental	268,821	419,893	151,072	794,644	796,761	2,117
Planning and Zoning	232,748	315,819	83,071	81,015	39,140	(41,875)
Safety	-	-	-	5,900	3,500	(2,400)
<b>Total General Government</b>	<b>2,712,469</b>	<b>2,930,186</b>	<b>217,717</b>	<b>1,487,576</b>	<b>1,474,082</b>	<b>(13,494)</b>
<b>Public Safety</b>						
Police	3,448,288	3,510,079	61,791	415,319	404,624	(10,695)
Fire	3,224,626	3,353,496	128,870	472,256	540,916	68,660
Communications	916,022	950,904	34,882	69,423	85,630	16,207
Animal Control	347,380	340,606	(6,774)	159,220	157,533	(1,687)
<b>Total Public Safety</b>	<b>7,936,316</b>	<b>8,155,085</b>	<b>218,769</b>	<b>1,116,218</b>	<b>1,188,703</b>	<b>72,485</b>
<b>Public Works</b>						
Public Works Administration	185,670	191,878	6,208	14,145	12,017	(2,128)
Shop	449,280	433,904	(15,376)	331,568	304,358	(27,210)
Streets	677,475	705,605	28,130	435,809	443,990	8,181
Buildings	309,695	330,852	21,157	122,788	139,199	16,411
Street Lighting	-	-	-	231,339	233,976	2,637
<b>Total Public Works</b>	<b>1,622,120</b>	<b>1,662,239</b>	<b>40,119</b>	<b>1,135,649</b>	<b>1,133,540</b>	<b>(2,109)</b>
<b>Library</b>						
	777,308	801,417	24,109	202,011	209,001	6,990
<b>Parks and Recreation</b>						
Boating Facility	37,519	37,293	(226)	26,546	26,396	(150)
Visitor Center	-	-	-	157,191	186,973	29,782
Parks, Recreation & Beautification	773,270	797,762	24,492	516,590	480,854	(35,736)
<b>Total Parks and Recreation</b>	<b>810,789</b>	<b>835,055</b>	<b>24,266</b>	<b>700,327</b>	<b>694,223</b>	<b>(6,104)</b>
<b>Non-Departmental Transfers</b>						
	-	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 13,859,002</b>	<b>\$ 14,383,982</b>	<b>\$ 524,980</b>	<b>\$ 4,641,781</b>	<b>\$ 4,699,549</b>	<b>\$ 57,768</b>



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**General Fund Expenditure Recap**

<b>Capital Outlay &amp; Transfers</b>			<b>Total Budget</b>			
FY2024 Original Budget	FY2025 Proposed Budget	Difference	FY2024 Original Budget	FY2025 Proposed Budget	Difference	
						<u>General Government</u>
\$ -	\$ -	\$ -	\$ 368,599	\$ 388,822	\$ 20,223	City Clerk
-	-	-	175,687	184,338	8,651	Legislative
-	-	-	434,325	443,818	9,493	Legal
-	-	-	574,159	501,163	(72,996)	City Manager
-	-	-	244,100	201,144	(42,956)	Human Resources
-	-	-	956,647	1,016,470	59,823	Finance
-	-	-	63,400	93,400	30,000	Land Administration
10,000	-	(10,000)	1,073,465	1,216,654	143,189	Non-Departmental
-	-	-	313,763	354,959	41,196	Planning and Zoning
-	-	-	5,900	3,500	(2,400)	Safety
<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>4,210,045</u>	<u>4,404,268</u>	<u>194,223</u>	Total General Government
						<u>Public Safety</u>
-	-	-	3,863,607	3,914,703	51,096	Police
49,200	21,463	(27,737)	3,746,082	3,915,875	169,793	Fire
-	-	-	985,445	1,036,534	51,089	Communications
-	-	-	506,600	498,139	(8,461)	Animal Control
<u>49,200</u>	<u>21,463</u>	<u>(27,737)</u>	<u>9,101,734</u>	<u>9,365,251</u>	<u>263,517</u>	Total Public Safety
						<u>Public Works</u>
-	-	-	199,815	203,895	4,080	Public Works Administration
-	-	-	780,848	738,262	(42,586)	Shop
-	-	-	1,113,284	1,149,595	36,311	Streets
57,101	-	(57,101)	489,584	470,051	(19,533)	Buildings
-	-	-	231,339	233,976	2,637	Street Lighting
<u>57,101</u>	<u>-</u>	<u>(57,101)</u>	<u>2,814,870</u>	<u>2,795,779</u>	<u>(19,091)</u>	Total Public Works
						<u>Library</u>
-	-	-	979,319	1,010,418	31,099	
						<u>Parks and Recreation</u>
-	-	-	64,065	63,689	(376)	Boating Facility
-	-	-	157,191	186,973	29,782	Visitor Center
76,729	1,500	(75,229)	1,366,589	1,280,116	(86,473)	Parks, Recreation & Beautification
<u>76,729</u>	<u>1,500</u>	<u>(75,229)</u>	<u>1,587,845</u>	<u>1,530,778</u>	<u>(57,067)</u>	Total Parks and Recreation
<u>944,780</u>	<u>1,089,136</u>	<u>144,356</u>	<u>944,780</u>	<u>1,089,136</u>	<u>144,356</u>	Non-Departmental Transfers
<u>\$ 1,137,810</u>	<u>\$ 1,112,099</u>	<u>\$ (25,711)</u>	<u>\$ 19,638,593</u>	<u>\$ 20,195,630</u>	<u>\$ 557,037</u>	Total General Fund

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**General Fund  
Expenditure Summary**

	FY2023 <u>Actual</u>	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY24 Original	% Change
<u>General Government</u>						
01 City Clerk	\$ 363,866	\$ 368,599	\$ 368,599	\$ 388,822	\$ 20,223	5.49%
11 Legislative	154,637	175,687	175,687	184,338	8,651	4.92%
12 Legal	362,211	434,325	434,325	443,818	9,493	2.19%
13 City Manager	503,562	574,159	573,809	501,163	(72,996)	(12.71%)
14 Human Resources	146,292	244,100	244,839	201,144	(42,956)	(17.60%)
15 Finance	867,746	956,647	956,647	1,016,470	59,823	6.25%
16 Land Administration	24,775	63,400	63,400	93,400	30,000	47.32%
18 Non-Departmental	825,655	1,073,465	1,072,726	1,216,654	143,189	13.34%
19 Planning and Zoning	218,752	313,763	342,263	354,959	41,196	13.13%
20 Safety	1,550	5,900	5,900	3,500	(2,400)	(40.68%)
Total General Government	<u>\$ 3,469,046</u>	<u>\$ 4,210,045</u>	<u>\$ 4,238,195</u>	<u>\$ 4,404,268</u>	<u>194,223</u>	<u>4.61%</u>
<u>Public Safety</u>						
21 Police	3,588,735	3,863,607	3,878,607	3,914,703	51,096	1.32%
22 Fire	3,488,926	3,746,082	3,746,082	3,915,875	169,793	4.53%
23 Communications	930,882	985,445	985,445	1,036,534	51,089	5.18%
29 Animal Control	483,320	506,600	514,744	498,139	(8,461)	(1.67%)
Total Public Safety	<u>8,491,863</u>	<u>9,101,734</u>	<u>9,124,878</u>	<u>9,365,251</u>	<u>263,517</u>	<u>2.90%</u>
<u>Public Works</u>						
31 Public Works Administration	169,606	199,815	199,815	203,895	4,080	2.04%
32 Shop	698,555	780,848	780,848	738,262	(42,586)	(5.45%)
33 Streets	971,667	1,113,284	1,173,226	1,149,595	36,311	3.26%
34 Buildings	394,075	489,584	489,585	470,051	(19,533)	(3.99%)
35 Street Lighting	203,814	231,339	281,339	233,976	2,637	1.14%
Total Public Works	<u>2,437,717</u>	<u>2,814,870</u>	<u>2,924,813</u>	<u>2,795,779</u>	<u>(19,091)</u>	<u>(0.68%)</u>
<u>Parks, Recreation &amp; Culture</u>						
40 Library	955,669	979,319	1,005,619	1,010,418	31,099	3.18%
60 Boating Facility	32,584	64,065	64,065	63,689	(376)	(0.59%)
03 Visitor Center	147,631	157,191	157,541	186,973	29,782	18.95%
45 Parks, Recreation & Beautification	1,234,626	1,366,589	1,386,589	1,280,116	(86,473)	(6.33%)
Total Parks, Recreation & Culture	<u>2,370,510</u>	<u>2,567,164</u>	<u>2,613,814</u>	<u>2,541,196</u>	<u>(25,968)</u>	<u>(1.01%)</u>
<u>Total Operating Expenditures</u>	<u>16,769,136</u>	<u>18,693,813</u>	<u>18,901,700</u>	<u>19,106,494</u>	<u>412,681</u>	<u>2.21%</u>
<u>Transfers to other funds</u>						
Senior Citizen Fund	241,562	199,476	253,999	237,467	37,991	19.05%
Debt Service	130,250	130,625	140,097	130,750	125	0.10%
Other non-operating	1,997,000	614,679	1,330,684	720,919	106,240	17.28%
Total Transfers to other funds	<u>2,368,812</u>	<u>944,780</u>	<u>1,724,780</u>	<u>1,089,136</u>	<u>144,356</u>	<u>15.28%</u>
<b>Total General Fund</b>	<b><u>\$ 19,137,948</u></b>	<b><u>\$ 19,638,593</u></b>	<b><u>\$ 20,626,480</u></b>	<b><u>\$ 20,195,630</u></b>	<b><u>\$ 557,037</u></b>	<b><u>2.84%</u></b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**General Fund Summary by Line Item**

<u>Account Number</u>	<u>Expense Description</u>	<u>FY2023 Actual</u>	<u>Five year Historical Average</u>	<u>Original Budget FY2024</u>	<u>Amended Budget</u>	<u>Manager Proposed FY2025</u>	<u>Increase (Decrease) FY2024 Original</u>	<u>% Change</u>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 7,395,338	\$ 6,170,088	\$ 8,007,703	\$ 8,000,653	\$ 8,178,367	\$ 170,664	2.13%
0200	Overtime	478,411	356,755	474,689	477,189	486,725	12,036	2.54%
0250	Holiday Pay	178,506	141,599	204,948	204,948	209,261	4,313	2.10%
0300	Leave	107,444	123,987	303,941	303,941	293,954	(9,987)	(3.29%)
0400	Medicare	114,776	95,106	130,369	130,569	132,947	2,578	1.98%
0450	Social Security	22,936	14,663	27,422	27,422	24,124	(3,298)	(12.03%)
0500	PERS	1,904,105	1,871,838	2,070,621	2,070,621	2,271,719	201,098	9.71%
0600	Unemployment Insurance	-	6,692	43,763	43,833	44,673	910	2.08%
0700	Workers Compensation	146,958	120,530	167,942	167,972	163,071	(4,871)	(2.90%)
0800	Health & Life Insurance	2,475,867	1,937,817	2,144,361	2,144,361	2,299,628	155,267	7.24%
0900	Supplemental Retirement	135,857	118,601	283,243	283,243	279,513	(3,730)	(1.32%)
	<b><u>Total Salaries &amp; Benefits</u></b>	<b><u>\$ 12,960,198</u></b>	<b><u>\$ 10,957,676</u></b>	<b><u>\$ 13,859,002</u></b>	<b><u>\$ 13,854,752</u></b>	<b><u>\$ 14,383,982</u></b>	<b><u>\$ 524,980</u></b>	<b><u>3.79%</u></b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	11,129	13,361	17,135	17,060	16,835	(300)	(1.75%)
2022	Operating & Repair Supplies	606,229	527,239	675,913	686,884	656,560	(19,353)	(2.86%)
2023	Repair & Maintenance Supplies	639	3,115	6,150	6,150	3,850	(2,300)	(37.40%)
2024	Small Tools/Minor Equipment	168,602	162,661	194,382	229,304	157,683	(36,699)	(18.88%)
2026	Computer Software	144,722	118,490	145,903	160,254	215,066	69,163	47.40%
4531	Professional Services	378,986	446,449	720,746	749,981	678,997	(41,749)	(5.79%)
4532	Communications	61,269	63,262	76,934	76,314	76,769	(165)	(0.21%)
4533	Travel & Transportation	132,433	96,537	196,665	197,384	203,415	6,750	3.43%
4534	Advertising	16,911	18,664	24,350	24,888	24,300	(50)	(0.21%)
4535	Printing & Binding	23,857	23,433	38,425	38,525	37,380	(1,045)	(2.72%)
4536	Insurance	344,089	278,711	399,436	399,436	417,697	18,261	4.57%
4537	Utilities	771,179	735,595	788,300	788,300	801,532	13,232	1.68%
4538	Repair & Maintenance	175,000	175,609	262,368	341,697	272,411	(10,043)	(3.83%)
4539	Rentals	156,542	144,143	163,807	163,807	166,139	2,332	1.42%
4540	Equip. Fund Pmts.	465,352	421,733	524,763	524,763	600,308	75,545	14.40%
4541	Postage	16,766	13,165	17,100	17,100	23,000	5,900	34.50%
4666	Books	76,407	73,336	74,675	84,643	74,775	100	0.13%
4667	Dues & Publications	27,403	28,737	38,667	39,173	40,873	2,206	5.71%
4999	General Contingency	-	-	90,000	85,761	90,000	-	-
5041	Miscellaneous	44,429	36,986	54,774	75,015	60,559	(5,785)	(10.56%)
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	27,902	186,472	131,288	131,288	81,400	(49,888)	(38.00%)
	<b><u>Total Maint. and Operations</u></b>	<b><u>\$ 3,649,846</u></b>	<b><u>\$ 3,567,698</u></b>	<b><u>\$ 4,641,781</u></b>	<b><u>\$ 4,837,727</u></b>	<b><u>\$ 4,699,549</u></b>	<b><u>\$ 57,768</u></b>	<b><u>1.24%</u></b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	20,546	6,644	57,101	57,101	-	(57,101)	(100.00%)
8063	Improvements	-	2,139	-	-	-	-	-
8064	Machinery & Equipment	138,546	119,451	135,929	152,120	22,963	(112,966)	(83.11%)
9090	Transfers	2,368,812	1,664,713	944,780	1,724,780	1,089,136	144,356	15.28%
	<b><u>Total Capital Outlay and Transfers</u></b>	<b><u>\$ 2,527,904</u></b>	<b><u>\$ 1,792,947</u></b>	<b><u>\$ 1,137,810</u></b>	<b><u>\$ 1,934,001</u></b>	<b><u>\$ 1,112,099</u></b>	<b><u>\$ (25,711)</u></b>	<b><u>(2.26%)</u></b>
	<b>Department Total:</b>	<b><u>\$ 19,137,948</u></b>	<b><u>\$ 16,318,321</u></b>	<b><u>\$ 19,638,593</u></b>	<b><u>\$ 20,626,480</u></b>	<b><u>\$ 20,195,630</u></b>	<b><u>\$ 557,037</u></b>	<b><u>2.84%</u></b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 01 – City Clerk**

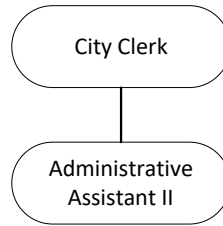
**Mission**

The Clerk's Offices strives to promote transparency by preserving the official records of the city, assisting the public in accessing public documents, supporting the needs and requirements of the City Council, administering City Elections, and providing these and other services in an ethical, fair, impartial and proficient manner.

**Functions & Responsibilities**

The City Clerk serves as the clerical officer to the City Council and is the custodian of City records and the seal of the City. The Office of the City Clerk manages the Kenai Municipal Code and prepares minutes, legislation, and meeting agendas and packets for the City Council and most City commissions and committees. The Office of the City Clerk also administers City elections, certain permitting and licensing programs, and the Kenai Municipal Cemetery.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
City Clerk	1	NG	1	NG	1	NG	1	NG	1	NG	1	NG
Administrative Assistant II	1	14	1	14	1	14	1	14	1	14	1	14

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
City Clerk	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant II	9	4	-	15	5	15

**Performance Measures**

Fiscal Year	2020	2021	2022	2023	2024*
Total Agenda Packets Distributed	61	61	94	96	108
Percentage of City Council Action Agendas Prepared One Business Day Following the Meeting	90%	96%	100%	99%	99%
Percentage of City Council Items Fully Processed within One Business Day	90%	96%	99%	98%	99%

<b>Fiscal Year</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024*</b>
Percentage of City Council Minutes Completed for publication in Next Meeting Packet	90%	100%	99%	99%	99%
Total Public Record Requests Processed	20	25	76	70	20
Average Response Time (Business Days)	5	3	5	4	3
Total Licenses Issued	20	23	22	20	20
Average Number of days from receipt of application to issuance (mailing) by type					
Taxi	1	½	½	1	½
Mobile Food Vendor	1	1	½	1	½
Transient Merchant/Peddler	½	0	0	0	0
Number of Boxes Shredded/Destroyed	50	45	60	40	28
Obsolete Document Destruction/Shredded	1,500 lbs.	1,236 lbs.	1,740 lbs.	1,431 lbs.	840 lbs.

\*Projected Figures based on year-to-date information.

## **FY24 Department Goals Evaluation**

1. Review the City's licensing requirements and application process for Passenger Vehicle for Hire, Transient Merchant, Peddler and Mobile Food Vendor to ensure they are equitable with other possible comparisons within the State of Alaska in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 2 – Economic Development.
  - *Achieved.*
2. Determine additional automated processes for the City Clerk's Office, utilizing Laserfiche in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Public Improvements and Services.
  - *Achieved.*
3. Investigate methods for migrating digital records to microfilm, then convert (10) years' worth of permanent records to microfilm, in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 7 – Natural Hazards and Disasters.
  - *Achieved.*
4. Update the Board and Commission Application process and forms, in support of City of Kenai Comprehensive Plan Goal 4 - Public Improvements and Services.
  - *Not Achieved. This goal will be completed after the Board, Commission, Committee and Council on Aging review process is complete.*

## **FY25 Department Goals**

1. Respond to all business license requests within 1 business day and ensure the licensing process for Passenger Vehicle for Hire, Transient Merchant, Peddler, and Mobile Food Vendors are timely and efficient for both the applicant and City, in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 2 – Economic Development.
2. Review/Audit the City of Kenai Records Retention schedule, assess the volume of physical records maintained and establish an efficient and cost-effective manner for secure storage of City records, in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 7 – Natural Hazards and Disasters.
3. Update the Board and Commission Application process and forms, in support of City of Kenai Comprehensive Plan Goal 4 - Public Improvements and Services.

## **Future Considerations**

The number of City records being generated continue to increase, consideration must be given to the form a record is stored and that all records are managed in accordance with the City of Kenai Records Retention Schedule.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: City Clerk**

<b>Account Number</b>	<b>Expense Description</b>	<b>FY2023 Actual</b>	<b>Five year Historical Average</b>	<b>Original Budget FY2024</b>	<b>Amended Budget</b>	<b>Manager Proposed FY2025</b>	<b>Increase (Decrease) FY2024 Original</b>	<b>% Change</b>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 178,660	\$ 146,082	\$ 198,299	\$ 198,299	\$ 203,651	\$ 5,352	2.70%
0200	Overtime	-	326	239	239	740	501	209.62%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	996	5,208	5,208	5,348	140	2.69%
0400	Medicare	2,648	2,141	2,955	2,955	3,042	87	2.94%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	40,619	32,306	43,678	43,678	44,966	1,288	2.95%
0600	Unemployment Insurance	-	135	1,018	1,018	1,049	31	3.05%
0700	Workers Compensation	368	329	406	406	417	11	2.71%
0800	Health & Life Insurance	57,620	48,953	50,418	50,418	53,444	3,026	6.00%
0900	Supplemental Retirement	4,577	3,111	4,650	4,650	4,650	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 284,492</b>	<b>\$ 234,379</b>	<b>\$ 306,871</b>	<b>\$ 306,871</b>	<b>\$ 317,307</b>	<b>\$ 10,436</b>	<b>3.40%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	1,255	809	850	850	850	-	-
2022	Operating & Repair Supplies	1,219	389	520	520	6,020	5,500	1,057.69%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	745	1,361	1,070	1,070	1,520	450	42.06%
2026	Computer Software	30,701	29,561	18,758	19,358	20,655	1,897	10.11%
4531	Professional Services	9,933	14,323	10,600	10,000	12,200	1,600	15.09%
4532	Communications	1,117	1,313	1,865	1,865	1,940	75	4.02%
4533	Travel & Transportation	6,818	8,633	10,060	10,060	10,460	400	3.98%
4534	Advertising	7,579	8,224	8,600	8,600	8,600	-	-
4535	Printing & Binding	8,420	5,474	8,000	8,000	8,000	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	50	50	100	100	100	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	535	772	1,005	1,005	870	(135)	(13.43%)
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	40	56	300	300	300	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 68,412</b>	<b>\$ 70,965</b>	<b>\$ 61,728</b>	<b>\$ 61,728</b>	<b>\$ 71,515</b>	<b>\$ 9,787</b>	<b>15.86%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	10,962	2,192	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 10,962</b>	<b>\$ 2,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 363,866</b>	<b>\$ 307,536</b>	<b>\$ 368,599</b>	<b>\$ 368,599</b>	<b>\$ 388,822</b>	<b>\$ 20,223</b>	<b>5.49%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 01 - City Clerk**

**2024 Small Tools/Minor Equipment.** Charge for (3) three computer replacements, iPad replacement and miscellaneous other items.

**2026 Computer Software.** Includes annual fees for records management, email archiving, agenda management, and general office software, including web hosting software.

**4531 Professional Services.** Code publishing services, election precinct workers and canvass board, document shredding, permanent records archival, ballot programming and testing and miscellaneous.

**4533 Travel & Transportation.** Car allowance, AAMC conference for clerk and deputy clerk, IIMC annual conference, Northwest clerk institute, and other miscellaneous travel.

**4534 Advertising.** Election notices, meeting agendas and misc. public notices.

**4535 Printing & Binding.** Ballot printing, copier and printer maintenance, acid free paper, minute books and paper.



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 403 – Visitor Center**

**Mission**

To manage the Kenai Visitor and Cultural Center to celebrate, promote and reflect the community of Kenai.

**Functions & Responsibilities**

The Kenai Visitors and Cultural Center houses artifacts and historical data valuable to the residents of Kenai. Under a Facilities Management Agreement, the Kenai Chamber of Commerce (Facility Manager) performs services to promote Kenai as a visitor destination as well as act on the tremendous opportunities of the visitor industry, exploring new attractions and events, coordinating efforts in promoting the recreational and economic potential for our community with an emphasis on long-term growth and expansion.

**Staffing**

	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
NA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Performance Measures**

Calendar Year	2020	2021	2022	2023	2024*
Number of Facility Visitors	15,561	24,024	20,091	23,419	TBD
Number of Facility Programs	2	7	8	8	TBD
Number of Facility Events	7	13	8	9	TBD
Number of Facility Rentals	21	32	21	32	TBD

NOTE: Information provided by Kenai Chamber of Commerce and Visitor Center  
\*Projected Figures based on available information.

**FY24 Department Goals Evaluation**

The following goals were submitted in FY23 in support of the Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Promote and encourage quality of life in Kenai:

1. Collaborate with the Facility Manager and local Alaska Native organizations to identify cultural areas of importance to include at the Kenai Visitor and Cultural Center.
  - *Achieved. The Facility Manager has provided educational and cultural tours to local Alaska Native organizations and hosted luncheon presentations.*
  
2. Collaborate with the Facility Manager to develop programs and partner on marketing Kenai as a destination, center for cultural and outdoor events and activities and promoting economic and business growth and opportunities that enrich Kenai’s tourism industry and the community’s overall quality of life.
  - *Achieved. The City and Facility Manager partnered on a number of programs and events that showcase Kenai as a destination, center for cultural and outdoor events*

*and activities and promote economic and business growth and opportunities that enrich Kenai's tourism industry and the community's overall quality of life, including but not limited to the 4<sup>th</sup> of July Festivities, 6<sup>th</sup> Annual Kenai Silver Salmon Derby, Kenai River Marathon, and Christmas Comes to Kenai.*

3. Pursue grant funding for capital project needs at the Kenai Visitor and Cultural Center.
  - *Partially Achieved. The Facility Manager is working toward establishing a 501(3)(c) organization that would be eligible to apply for grant funding opportunities.*

## **FY25 Department Goals**

The following goals support the Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Promote and encourage quality of life in Kenai:

1. Collaborate with the Facility Manager and local Alaska Native organizations to identify cultural areas of importance to include at the Kenai Visitor and Cultural Center.
2. Collaborate with the Facility Manager to develop programs and partner on marketing Kenai as a destination, center for cultural and outdoor events and activities and promoting economic and business growth and opportunities that enrich Kenai's tourism industry and the community's overall quality of life.
3. Pursue grant funding for capital project needs at the Kenai Visitor and Cultural Center.

## **Future Considerations**

The Kenai Visitor and Cultural Center was constructed in 1992 and includes a Cultural Exhibition Area, conference room, reception, boardroom, offices, kitchen, and storage areas. In order for the Facility Manager to continue to provide and promote use of the facility for community programs and events, technology improvements are necessary to continue to facilitate existing and attract new programs and events. The City will work with the Facility Manager to determine the scope of a project to address the technology needs of the facility, which may include wireless presentation solutions, interactive whiteboard, and improved telephone and video conferencing capabilities.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Visitor Center

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	-	-	-	-	-	-	-
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	-	-	-	-	-	-
0700	Workers Compensation	-	-	-	-	-	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	188	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	-	440	-	-	10,500	10,500	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	109,829	114,752	118,725	119,075	130,000	11,275	9.50%
4532	Communications	99	233	1,830	1,830	1,920	90	4.92%
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	110	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	37,283	34,330	36,156	36,156	44,073	7,917	21.90%
4538	Repair & Maintenance	420	2,647	480	480	480	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 147,631</b>	<b>\$ 152,700</b>	<b>\$ 157,191</b>	<b>\$ 157,541</b>	<b>\$ 186,973</b>	<b>\$ 29,782</b>	<b>18.95%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 147,631</b>	<b>\$ 152,700</b>	<b>\$ 157,191</b>	<b>\$ 157,541</b>	<b>\$ 186,973</b>	<b>\$ 29,782</b>	<b>18.95%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: 03 - Visitor Center

<b>4531 Professional Services.</b> Facility management agreement with operator of Kenai Visitor Center.	<b>4538 Repair &amp; Maintenance Services.</b> Facility security.
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**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 11 – Legislative**

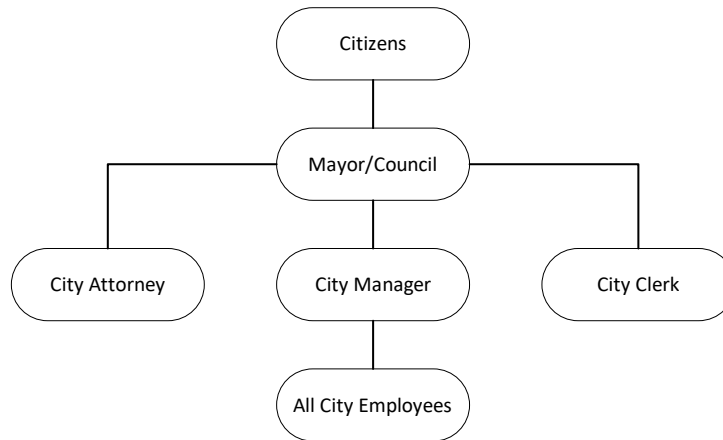
**Mission**

To adopt policies that encourage economic growth, ensure public safety, and foster community involvement.

**Functions & Responsibilities**

The City Council provides policy direction, on behalf of the citizens, to the City government function, establishes community goals and objectives, and serves as stewards of the financial interests of the City, including the City budget and appropriations.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Mayor	1	NG	1	NG	1	NG	1	NG	1	NG	1	NG
Council Member	6	NG	6	NG	6	NG	6	NG	6	NG	6	NG

**Performance Measures**

Fiscal Year	2020	2021	2022	2023	2024*
Number of Meetings and Work Sessions	30	28	29	32	28
Legislation Acted On	159	166	150	151	140
Voter Turnout	10.4%	12.15%	15%	18%	12.85%

*\*Projected Figures based on year-to-date information.*

**Sales Tax History**

Fiscal Year	2020	2021	2022	2023	2024*
Taxable Sales	258,839,266	275,239,394	297,070,491	308,157,991	314,188,065
Percentage Change	5.9%	6.3%	7.9%	3.73%	1.96%

*\*Projected Figures based on year-to-date information.*

## Assessed Value History

Fiscal Year	2020	2021	2022	2023	2024
Real	777,639,900	784,008,000	794,900,500	871,589,000	909,613,500
Oil	64,380,820	53,200,820	51,261,250	49,952,780	47,805,460
Personal	52,256,642	52,533,763	48,183,607	47,683,460	50,078,547
<b>Total</b>	<b>894,277,362</b>	<b>889,742,583</b>	<b>894,345,357</b>	<b>969,225,240</b>	<b>1,007,497,507</b>

## FY24 Department Goals

1. Continued support and collaboration with the US Army Corps of Engineers and Federal Delegation on the Kenai River Bluff Stabilization Project in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Public Improvements and Services.
  - *Achieved.*
2. Maintain business friendly regulations, taxation, and incentives to create a stable, positive climate for private investment in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 2 – Economic Development.
  - *Achieved.*
3. Support continued community outreach and collaboration for the Waterfront Redevelopment Plan in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Public Improvements and Services.
  - *Achieved.*
4. Seek opportunities for efficiency by striving to maintain stable tax rates without negatively impacting services to the community in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life.
  - *Achieved.*

## FY25 Department Goals

1. Continued support and collaboration with the US Army Corps of Engineers and Federal Delegation on the Kenai River Bluff Stabilization Project in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Public Improvements and Services.
2. Maintain business friendly regulations, taxation, and incentives to create a stable, positive climate for private investment in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 2 – Economic Development.
3. Support continued community outreach and collaboration for the Waterfront Redevelopment Plan in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Public Improvements and Services.
4. Seek opportunities for efficiency by striving to maintain stable tax rates without negatively impacting services to the community in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life.

**Future Considerations**

Provide sufficient levels of funding for the replacement of significant City assets as they near the end of their useful life.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: Legislative**

<u>Account Number</u>	<u>Expense Description</u>	<u>FY2023 Actual</u>	<u>Five year Historical Average</u>	<u>Original Budget FY2024</u>	<u>Amended Budget</u>	<u>Manager Proposed FY2025</u>	<u>Increase (Decrease) FY2024 Original</u>	<u>% Change</u>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	696	696	696	696	696	-	-
0450	Social Security	2,976	2,976	2,976	2,976	2,976	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	-	-	-	-	-	-
0700	Workers Compensation	101	116	96	96	96	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 51,773</b>	<b>\$ 51,788</b>	<b>\$ 51,768</b>	<b>\$ 51,768</b>	<b>\$ 51,768</b>	<b>\$ -</b>	<b>-</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	56	62	200	200	200	-	-
2022	Operating & Repair Supplies	4,097	2,248	2,800	2,800	9,800	7,000	250.00%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	4,559	5,202	1,930	1,930	1,930	-	-
2026	Computer Software	596	414	720	1,620	760	40	5.56%
4531	Professional Services	50,353	48,231	54,437	54,437	55,000	563	1.03%
4532	Communications	824	793	957	957	1,080	123	12.85%
4533	Travel & Transportation	3,713	5,344	14,517	13,161	14,500	(17)	(0.12%)
4534	Advertising	1,057	1,607	2,500	2,500	2,500	-	-
4535	Printing & Binding	105	70	500	500	300	(200)	(40.00%)
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	5	-	-	-	-	-
4667	Dues & Publications	8,484	8,011	8,120	8,576	9,150	1,030	12.68%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	1,118	1,645	5,950	5,950	5,950	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	27,902	32,272	31,288	31,288	31,400	112	0.36%
	<b>Total Maint. and Operations</b>	<b>\$ 102,864</b>	<b>\$ 105,904</b>	<b>\$ 123,919</b>	<b>\$ 123,919</b>	<b>\$ 132,570</b>	<b>\$ 8,651</b>	<b>6.98%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 154,637</b>	<b>\$ 157,692</b>	<b>\$ 175,687</b>	<b>\$ 175,687</b>	<b>\$ 184,338</b>	<b>\$ 8,651</b>	<b>4.92%</b>



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 11 - Legislative**

<b>2022 Operating, Repair &amp; Maintenance Supplies.</b> Food, refreshments and awards. Biennial training events.	<b>4533 Travel &amp; Transportation.</b> Travel to Alaska Municipal League Annual Conference in Homer for Council members.																						
<b>2024 Small Tools/Minor Equipment.</b> Replacement of two computers and three iPads.	<b>4534 Advertising.</b> Miscellaneous promotional items/souvenirs for the City.																						
<b>4531 Professional Services.</b> Annual City Audit.	<b>5047 Grants to Agencies.</b> Operational or special project grants provided to local organizations.																						
	<table> <tr> <td>Peninsula Oilers water &amp; sewer</td> <td align="right">\$ 3,300</td> </tr> <tr> <td>Kenai Chamber of Commerce July 4th Celebration</td> <td align="right">2,600</td> </tr> <tr> <td>Kenai Chamber of Commerce holiday fireworks</td> <td align="right">3,500</td> </tr> <tr> <td>Industry Appreciation Day</td> <td align="right">500</td> </tr> <tr> <td>Economic Outlook Forum</td> <td align="right">500</td> </tr> <tr> <td>Kenai Boys &amp; Girls Club</td> <td align="right">10,000</td> </tr> <tr> <td>Kenai Historic Society cabin docent</td> <td align="right">4,000</td> </tr> <tr> <td>Bridges Network (Project Homeless Connect)</td> <td align="right">500</td> </tr> <tr> <td>Kenai Watershed Forum</td> <td align="right">5,000</td> </tr> <tr> <td>Miscellaneous grants to be identified</td> <td align="right"><u>1,500</u></td> </tr> <tr> <td></td> <td align="right"><u>\$ 31,400</u></td> </tr> </table>	Peninsula Oilers water & sewer	\$ 3,300	Kenai Chamber of Commerce July 4th Celebration	2,600	Kenai Chamber of Commerce holiday fireworks	3,500	Industry Appreciation Day	500	Economic Outlook Forum	500	Kenai Boys & Girls Club	10,000	Kenai Historic Society cabin docent	4,000	Bridges Network (Project Homeless Connect)	500	Kenai Watershed Forum	5,000	Miscellaneous grants to be identified	<u>1,500</u>		<u>\$ 31,400</u>
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**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 12 – Legal**

**Mission**

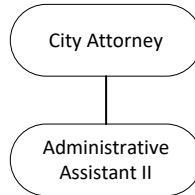
To provide the highest quality legal services to the City Council, Administration, Boards and Commissions in the most ethical, timely, efficient and cost-effective manner for the benefit of the City of Kenai and its residents.

**Functions & Responsibilities**

Core functions of the department:

1. Provide legal advice and representation to Council, Administration, Board and Commissions
2. Defend City against civil lawsuits, through direct representation and management of outside counsel
3. Draft and review City legislation and correspondence
4. Draft and review contracts and agreements on behalf of the City
5. Provide legal review and direction on Human Resources decisions
6. Prosecute code enforcement matters and minor offenses
7. Debt collection and representation in bankruptcy proceedings
8. Risk management

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Attorney	1	NG	1	NG	1	NG	1	NG	1	NG	1	NG
Administrative Assistant II	1	14	1	14	1	14	1	14	1	14	1	14

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Administrative Assistant II	6	-	-	10	10	10

**Performance Measures**

Fiscal Year	2020	2021	2022	2023	2024
Total Citations	563	827	769	813	696*
Litigation Costs	\$ 30	\$ 500	\$ -	\$ -	\$ 3,366
Collected Citations	\$ 50,061	\$ 67,130	\$ 70,836	\$ 102,697	\$ 63,409
Outstanding Citations	Not Available	Not Available	Not Available	\$ 295,858	\$ 325,912
Contracts Processed	259	216	238	205	185*

\*Projected Figures based on year-to-date information.

## **FY24 Department Goals Evaluation**

1. Respond to all Public Records Requests within 3 business days. This goal will provide better service to the public and improve quality of life for residents and visitors by efficiently conducting business that benefits City residents and businesses.
  - *Achieved.*
2. Draft/Review Resolutions and Non-Code Ordinances within 5 business days. This goal will provide better service to the public and improve quality of life for residents and visitors by efficiently conducting business that benefits City residents and businesses.
  - *Achieved.*
3. Prosecute all minor offenses citations at 90% success rate. This goal will provide better service to the public and improve quality of life for residents and visitors by efficiently conducting business that benefits City residents and businesses.
  - *Achieved.*

## **FY25 Department Goals**

1. Respond to all Public Records Requests within 3 business days. This goal will provide better service to the public and improve quality of life for residents and visitors by efficiently conducting business that benefits City residents and businesses.
2. Draft/Review Resolutions and Non-Code Ordinances within 5 business days. This goal will provide better service to the public and improve quality of life for residents and visitors by efficiently conducting business that benefits City residents and businesses.
3. Prosecute all minor offenses citations at 90% success rate. This goal will provide better service to the public and improve quality of life for residents and visitors by efficiently conducting business that benefits City residents and businesses.

## **Future Considerations**

Continue to meet mission statement and support the City in its efforts to provide public safety.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: Legal**

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 230,272	\$ 212,082	\$ 264,224	\$ 264,224	\$ 269,366	\$ 5,142	1.95%
0200	Overtime	-	51	459	459	483	24	5.23%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	(33)	12,476	12,476	12,697	221	1.77%
0400	Medicare	3,284	3,028	4,019	4,019	4,097	78	1.94%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	52,859	46,774	58,231	58,231	59,366	1,135	1.95%
0600	Unemployment Insurance	-	207	1,386	1,386	1,413	27	1.95%
0700	Workers Compensation	422	478	491	491	502	11	2.24%
0800	Health & Life Insurance	57,620	49,067	50,418	50,418	53,444	3,026	6.00%
0900	Supplemental Retirement	3,012	3,125	6,975	6,975	6,975	-	-
<b>Total Salaries &amp; Benefits</b>		<b>\$ 347,469</b>	<b>\$ 314,779</b>	<b>\$ 398,679</b>	<b>\$ 398,679</b>	<b>\$ 408,343</b>	<b>\$ 9,664</b>	<b>2.42%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	116	189	500	500	500	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	655	746	970	1,370	870	(100)	(10.31%)
2026	Computer Software	714	2,621	799	799	955	156	19.52%
4531	Professional Services	95	2,204	15,500	15,500	15,500	-	-
4532	Communications	911	1,038	1,177	1,177	1,200	23	1.95%
4533	Travel & Transportation	9,981	7,060	11,000	11,000	11,000	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	528	2,986	3,500	3,500	2,950	(550)	(15.71%)
4667	Dues & Publications	1,525	1,458	1,700	1,700	2,000	300	17.65%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	217	236	500	100	500	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<b>Total Maint. and Operations</b>		<b>\$ 14,742</b>	<b>\$ 18,538</b>	<b>\$ 35,646</b>	<b>\$ 35,646</b>	<b>\$ 35,475</b>	<b>\$ (171)</b>	<b>(0.48%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
<b>Total Capital Outlay and Transfers</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Department Total:</b>		<b>\$ 362,211</b>	<b>\$ 333,317</b>	<b>\$ 434,325</b>	<b>\$ 434,325</b>	<b>\$ 443,818</b>	<b>\$ 9,493</b>	<b>2.19%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 12 - Legal**

**2026 Computer Software.** Includes annual fees for general office softwares.

**4533 Travel & Transportation.** Includes funds for continuing education of department staff, City Attorney automobile allowance, and travel related to litigation.

**4531 Professional Services.** Funds for outside legal council and process serving services should they be necessary.

**4666 Books.** Westlaw subscription, Alaska Rules of Court, Alaska Directory of Attorneys, Alaska State Statues, etc..

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 413 – City Manager**

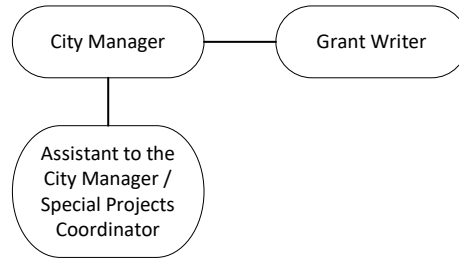
**Mission**

To make the City of Kenai *The Best Place to Alaska* through good management and outstanding public service. To manage and continually improve City services, operations, and personnel to promote growth, development, and a thriving business and residential community.

**Functions & Responsibilities**

Under the City’s Charter, the City Manager is appointed by the City Council and performs as the City Administrator. The City Manager is charged with the execution of the laws and ordinances of the City. The City Manager manages and engages all administrative departments, agencies, officers, and employees of the City, is responsible for budget administration, finances and administrative activities of the City, and provides recommendations on matters of policy and other matters to the City Council.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
City Manager	1	NG	1	NG	1	NG	1	NG	1	NG	1	NG
Assistant to the City Manager/ Special Projects Coordinator	1	23	1	23	1	23	1	23	1	23	1	23
Temporary Grant Writer	-	T15	0.5	T15	1	T15	1	T15	-	-	-	-

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
City Manager	N/A	N/A	N/A	N/A	N/A	N/A
Assistant to City Manager/HR Specialist	-	-	-	-	-	-
Assistant to the City Manager/ Special Projects Coordinator	-	-	-	10	10	10
Temporary Grant Writer	-	-	-	-	-	-

## Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
Percent of Department Goals Met	80%	80%**	83%	86%	TBD
Quantifiable Efficiencies	24	20**	16	27	TBD
Quantified Efficiencies (Hours)	720	500**	605	286	TBD

\*Projected Figures based on year-to-date information.

\*\*Estimated reduction COVID-19 Impact

## FY24 Department Goals Evaluation

1. Improve organizational efficiency and effectiveness by improving processes and procedures through an ongoing efficiencies project in which departments identify areas that can be operated more efficiently and recommend solutions in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Public Improvements and Services: Provide adequate public improvements and services in Kenai.
  - *Not Achieved. In Progress. Administration received efficiencies from Departments and will issue the FY23 Efficiencies Report in May.*
  
2. Support community development by providing leadership to make the City of Kenai a vibrant, healthy, and attractive community in coordination with City departments on special projects, activities and initiatives and through facilitation of projects in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life, Goal 2 – Economic Development, and Goal 3 – Land Use: Develop land use strategies to implement a forward-looking approach to community growth and development as follows:
  - a) Work to secure match funding for Bluff Stabilization Project.
    - *Achieved.*
  
  - b) Work with a variety of departments to finalize the draft Land Management Plan, which includes an inventory of City-owned lands.
    - *Achieved. Resolution 2022-51 adopted the City of Kenai Land Management Plan.*
  
  - c) Work with a variety of departments to finalize incentive programs for approval by Council to attract new investment in underutilized or undervalued lands in Kenai.
    - *Achieved. The Kenai Waterfront Redevelopment Assessment and Feasibility Final Report was presented to Council on September 21, 2022, and the City Manager’s office continues to work with Finance, Legal, and Planning to develop draft proposed Property Tax Exemption for Economic Development, Depreciated Property, and Storefront Improvement programs for Economic Development or Redevelopment in Kenai.*
  
  - d) Work with City’s marketing services provider to increase digital and print metrics for marketing Kenai as the best place to relocate on the Kenai Peninsula as well as a must-see visitor destination.
    - *Achieved. Worked with the City’s marketing services provider to continue a strategy to attract businesses and industries necessary to maintain and grow the local economy through press releases and targeted advertising.*

## **FY25 Department Goals**

1. Improve organizational efficiency and effectiveness by improving processes and procedures through an ongoing efficiencies project in which departments identify areas that can be operated more efficiently and recommend solutions in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Public Improvements and Services: Provide adequate public improvements and services in Kenai.
2. Support community development by providing leadership to make the City of Kenai a vibrant, healthy, and attractive community in coordination with City departments on special projects, activities and initiatives and through facilitation of projects in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life, Goal 2 – Economic Development, and Goal 3 – Land Use: Develop land use strategies to implement a forward-looking approach to community growth and development as follows:
  - a) Work with a variety of departments to finalize acquisition of all remaining parcels needed to support the bluff stabilization project and ensure project meets timelines.
  - b) Work with a variety of departments on a goal to achieve recognition for the City as the most desirable and business-friendly place to locate and conduct business, including how to remove unnecessary barriers that discourage investment, understanding the business owner’s perspective/perceived obstacles, proactive solutions to address challenges businesses face, streamlined permit processing, customer service, incentives, and partnerships.
  - c) Work with the Kenaitze Indian Tribe, Kenai Natives Association, and Salamatof Native Association tribes on increased coordination and collaboration of efforts.
  - d) Work with Human Resources and an internal working group to improve the City’s ability to recruit and retain an adequate supply of competent employees.
3. Respond to all resident inquiries within one business day in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life.

## **Future Considerations**

Due to the exceptional pressure in recruitment and retention the City has seen in the past two years, with trends expected to continue, and the City’s relatively new Human Resources Department, the City Manager’s office may continue to experience organizational changes related to meeting the City’s administrative support, human resource, and special project needs.



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: City Manager**

<b>Account Number</b>	<b>Expense Description</b>	<b>FY2023 Actual</b>	<b>Five year Historical Average</b>	<b>Original Budget FY2024</b>	<b>Amended Budget</b>	<b>Manager Proposed FY2025</b>	<b>Increase (Decrease) FY2024 Original</b>	<b>% Change</b>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 252,670	\$ 239,668	\$ 346,833	\$ 346,833	\$ 289,348	\$ (57,485)	(16.57%)
0200	Overtime	-	48	757	757	771	14	1.85%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	12,803	2,547	14,854	14,854	14,129	(725)	(4.88%)
0400	Medicare	3,826	3,513	5,256	5,256	4,412	(844)	(16.06%)
0450	Social Security	149	344	3,727	3,727	-	(3,727)	(100.00%)
0500	PERS	57,256	51,604	63,447	63,447	63,826	379	0.60%
0600	Unemployment Insurance	-	96	899	899	599	(300)	(33.37%)
0700	Workers Compensation	514	562	720	720	604	(116)	(16.11%)
0800	Health & Life Insurance	86,430	54,890	50,418	50,418	53,444	3,026	6.00%
0900	Supplemental Retirement	2,878	2,783	9,300	9,300	9,300	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 416,526</b>	<b>\$ 356,055</b>	<b>\$ 496,211</b>	<b>\$ 496,211</b>	<b>\$ 436,433</b>	<b>\$ (59,778)</b>	<b>(12.05%)</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	60	154	500	500	500	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	1,382	1,564	1,820	1,820	1,160	(660)	(36.26%)
2026	Computer Software	1,319	1,017	1,528	1,528	1,570	42	2.75%
4531	Professional Services	70,994	42,809	50,000	50,000	37,500	(12,500)	(25.00%)
4532	Communications	1,670	1,383	2,300	2,300	2,400	100	4.35%
4533	Travel & Transportation	7,952	9,390	16,600	16,600	17,600	1,000	6.02%
4534	Advertising	1,339	999	2,000	2,000	2,000	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	1,256	1,600	2,000	2,000	2,000	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	1,064	695	1,200	850	-	(1,200)	(100.00%)
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 87,036</b>	<b>\$ 59,611</b>	<b>\$ 77,948</b>	<b>\$ 77,598</b>	<b>\$ 64,730</b>	<b>\$ (13,218)</b>	<b>(16.96%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 503,562</b>	<b>\$ 415,666</b>	<b>\$ 574,159</b>	<b>\$ 573,809</b>	<b>\$ 501,163</b>	<b>\$ (72,996)</b>	<b>(12.71%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 13 - City Manager**

<b>2024 Small Tools/Minor Equipment.</b> Charge for 4 computer replacements and replacement printer.	<b>4531 Professional Services.</b> Marketing and tourism professional services and Kenai Silver Salmon Derby.
<b>2026 Computer Software.</b> Includes annual fees for general office software.	<b>4533 Travel &amp; Transportation.</b> Car allowance, training and travel expenses for City Manager and Assistant to City Manager.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 414 – Human Resources**

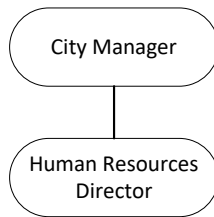
**Mission**

The Human Resources Department is committed to developing, implementing, and continually improving human resource services, practices, and programs that support the City’s goals and its employees in a fair and equitable manner.

**Functions & Responsibilities**

The Human Resources Department is responsible for directing, coordinating, and administering the City’s human resources processes, functions, and activities, including recruitment and retention of qualified employees, benefits administration, employee relations, training, performance management, leadership consultation, and employment law compliance as well as providing consistent and comprehensive professional Human Resources support to employees and supervisors.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
HR Director	1	26	1	26	1	23	1	23	1	23	1	23

**Performance Measures**

Calendar Year	2020	2021	2022	2023	2024*
Total Recruitments Regular Full-time & Part-time Positions	25	25	26	25	28
Annual Turnover Rate Regular Full-time & Part-time Positions	7%**	20%	21%	19%	21%
Average Number of Applicants Regular Full-time & Part-time Positions	24	14	9	13	14

\*Projected Figures based on year-to-date information.

\*\*Figure based on regrettable termination rate vs. annual turnover rate.

**FY24 Department Goals Evaluation**

The following goals support Imagine Kenai: 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life: Promote and encourage quality of life in Kenai.

1. Improve recruitment and retention through development and implementation of strategic actions, including but not limited to continuing work by the City’s Personnel Practices Working Group to provide recommendations to improve the City’s ability to recruit and

retain qualified employees and a comprehensive review of personnel practices and completion of the scheduled FY24 Compensation and Classification Study.

- *Achieved*
2. Improve Human Resource workflows and develop forms and procedures to ensure consistency and compliance.
    - *Partially Achieved. Several workflows and forms and procedures were created and improved.*
  3. Improve Employee Performance Evaluation Program to evaluate employees, improve constructive feedback and work performance. Work with administration to identify performance evaluation strategy and goals and update forms and procedures.
    - *Not Achieved. The work on this goal is continuing, but forms and procedures have not been updated.*
  4. Complete a Classification and Compensation Study to obtain accurate information of employee job descriptions and to establish an equitable and appropriate compensation plan.
    - *Achieved*

## **FY25 Department Goals**

The following goals support Imagine Kenai: 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life: Promote and encourage quality of life in Kenai.

1. Improve Human Resource workflows and develop forms and procedures to ensure consistency and compliance.
2. Improve Employee Performance Evaluation Program to evaluate employees, improve constructive feedback and work performance. Work with administration to identify performance evaluation strategy and goals and update forms and procedures.
3. Enhance employee training and development by implementing a comprehensive training plan based on individual and departmental needs.
4. Create a positive employee experience by understanding employee needs and implementing initiatives that enhance workplace satisfaction.

## **Future Considerations**

Retention is a top priority as the City has seen an increase in recruitments with positions vacant for longer periods and a fewer number of applicants. Competition in the public sector is increasing, and the City is at risk of losing qualified employees. Twenty percent of City employees are eligible to retire in the next five years. The Human Resources department would like to work toward succession planning to ensure a smooth transfer of knowledge and responsibilities.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Human Resources

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 83,050	\$ 94,427	\$ 110,279	\$ 110,279	\$ 115,070	\$ 4,791	4.34%
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	37	1,634	1,634	1,706	72	4.41%
0400	Medicare	1,200	1,322	1,623	1,623	1,693	70	4.31%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	18,271	20,779	24,261	24,261	25,315	1,054	4.34%
0600	Unemployment Insurance	-	102	559	559	584	25	4.47%
0700	Workers Compensation	171	225	223	223	232	9	4.04%
0800	Health & Life Insurance	28,810	24,586	25,209	25,209	26,722	1,513	6.00%
0900	Supplemental Retirement	151	1,127	2,578	2,578	2,586	8	0.31%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 131,653</b>	<b>\$ 142,605</b>	<b>\$ 166,366</b>	<b>\$ 166,366</b>	<b>\$ 173,908</b>	<b>\$ 7,542</b>	<b>4.53%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	305	231	500	425	500	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	4,629	2,162	290	290	290	-	-
2026	Computer Software	5,543	3,397	8,635	8,635	6,086	(2,549)	(29.52%)
4531	Professional Services	111	222	56,200	51,985	300	(55,900)	(99.47%)
4532	Communications	579	656	949	949	960	11	1.16%
4533	Travel & Transportation	2,524	808	5,360	5,360	5,750	390	7.28%
4534	Advertising	719	144	500	788	750	250	50.00%
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	229	262	300	300	600	300	100.00%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	5,000	9,741	12,000	7,000	140.00%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 14,639</b>	<b>\$ 7,882</b>	<b>\$ 77,734</b>	<b>\$ 78,473</b>	<b>\$ 27,236</b>	<b>\$ (50,498)</b>	<b>(64.96%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 146,292</b>	<b>\$ 150,487</b>	<b>\$ 244,100</b>	<b>\$ 244,839</b>	<b>\$ 201,144</b>	<b>\$ (42,956)</b>	<b>(17.60%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 14 - Human Resources**

<b>2021 Office Supplies.</b> Miscellaneous supplies.	<b>4534 Advertising.</b> Job fair.
<b>4531 Professional Services.</b> Includes independent investigation, (if needed) and Classification/Compensation Study.	<b>4667 Dues &amp; Publications.</b> SHRM annual membership and PRH recertification exam fee.
<b>4533 Travel &amp; Transportation.</b> Includes funds for continuing education of department staff and car allowance.	<b>5041 Miscellaneous.</b> Tuition Assistance

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 415 – Finance**

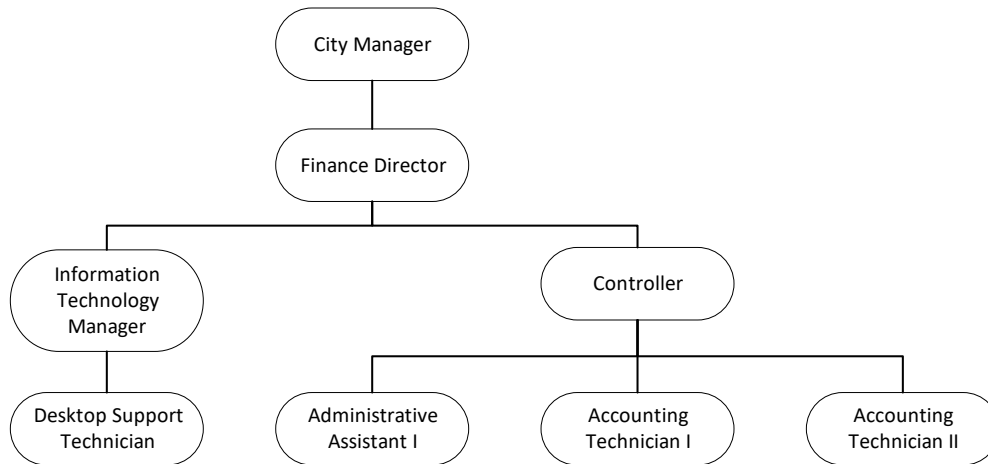
**Mission**

To provide timely, accurate, clear and complete information and support to other city departments, citizens, and the City Council for the purpose of making informed financial decisions.

**Functions & Responsibilities**

The Finance Department is responsible for the financial and budgetary operations of the City and the operations of the City’s information technology network. The Finance Department processes purchase orders, issues vendor checks, processes the citywide payroll, compiles the budget, processes all account receivable transactions including the water and sewer utility bills, and invests the City’s money. The department is involved in numerous day-to-day activities of City operations, including special assessments, land sales, land leases, personnel matters, insurance, pensions, and general accounting.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Finance Director	1	29	1	29	1	29	1	29	1	28	1	28
Controller	-	-	-	-	1	25	1	25	1	25	1	25
IT Manager	1	23	1	23	1	23	1	23	1	23	1	23
Desktop Support Technician	1	13	.5	13	.5	13	.5	13	.5	15	.5	15
Accountant	1	21	1	21	-	-	-	-	-	-	-	-
Accounting Tech I	.5	15	.5	15	.5	15	.5	15	.5	14	.5	14
Accounting Tech II	1	16	1	16	1	16	1	16	1	16	1	16
Administrative Assistant I	.32	13	.32	13	.32	13	.32	13	.32	13	.32	13
IT Intern	.1	T6	.1	T6	.1	T6	-	T6	-	T6	-	T6

### Average Overtime Per Position (hours)

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Finance Director	N/A	N/A	N/A	N/A	N/A	N/A
Controller	N/A	N/A	N/A	N/A	N/A	N/A
IT Manager	18	9	24	45	45	45
Desktop Support Technician	N/A	N/A	N/A	-	-	-
Accountant	10	10	10	10	10	10
Accounting Tech I	-	-	-	-	-	-
Accounting Tech II	-	-	-	-	-	-
Administrative Assistant I	-	-	-	-	-	-
IT Intern	-	-	N/A	N/A	N/A	N/A

### Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
Purchase Orders	2,737	2,382	2,279	2,392	2,490
Vendor Checks	2,295	2,531	2,908	3,279	3,180
Employee Onboarding	49	45	59	52	57
Employee Exits	40	35	51	50	59
Payroll Checks	3,567	3,601	3,534	4,580	4,625
Utility Customers	1,980	2,025	2,033	2,057	2,080
Paper Invoices	22,075	21,557	21,321	20,988	50,550
Electronic Invoices	3,800	4,620	4,816	5,380	5,868
Customers on AutoPay	825	870	897	919	1,000
Federal Grants	14	16	24	13	12
State Grants	12	7	5	7	7
FTE's per IT Staff	115	72	69	76	76

\*Projected Figures based on year-to-date information.

### FY24 Department Goals Evaluation

- The IT department will incorporate and implement Laserfiche forms and workflows to the maximum potential for the City of Kenai.
  - Partially Achieved. Continual ongoing project.*
- Finance department accounting staff cross train for coverage of operations.
  - Partially Achieved. Continual ongoing project due to turnover of staff.*

### FY25 Department Goals

- The IT department will evaluate the cybersecurity assessment, recommend and implement cybersecurity improvements.
- Explore and implement the potential of automating the P-card process, update the P-card policy to support the process.
- Conduct an internal audit of asset inventory.



## **Future Considerations**

Services requiring IT support and complex security threats grow annually. The City's IT staffing of one point six (1.60) full-time equivalents will be difficult to maintain long-term and the need for external professional services continues to grow. Requests for additional staff or an increase in professional service budget, to augment the departments technical understanding and capabilities, is anticipated in the years to come. \$3,000 is included in the Non-Departmental budget in FY25 for such professional services.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: Finance**

<b>Account Number</b>	<b>Expense Description</b>	<b>FY2023 Actual</b>	<b>Five year Historical Average</b>	<b>Original Budget FY2024</b>	<b>Amended Budget</b>	<b>Manager Proposed FY2025</b>	<b>Increase (Decrease) FY2024 Original</b>	<b>% Change</b>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 461,524	\$ 435,227	\$ 511,029	\$ 511,029	\$ 517,110	\$ 6,081	1.19%
0200	Overtime	1,261	990	3,531	3,531	3,757	226	6.40%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	15,532	6,786	15,910	15,910	16,446	536	3.37%
0400	Medicare	6,758	6,263	7,691	7,691	7,791	100	1.30%
0450	Social Security	228	132	-	-	-	-	-
0500	PERS	96,723	94,747	113,203	113,203	114,591	1,388	1.23%
0600	Unemployment Insurance	-	426	2,653	2,653	2,687	34	1.28%
0700	Workers Compensation	951	1,000	1,054	1,054	1,067	13	1.23%
0800	Health & Life Insurance	136,157	115,557	119,139	119,139	126,288	7,149	6.00%
0900	Supplemental Retirement	6,982	7,389	16,795	16,795	16,978	183	1.09%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 726,116</b>	<b>\$ 668,517</b>	<b>\$ 791,005</b>	<b>\$ 791,005</b>	<b>\$ 806,715</b>	<b>\$ 15,710</b>	<b>1.99%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	3,532	3,996	5,000	5,000	5,000	-	-
2022	Operating & Repair Supplies	-	141	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	2,186	5,084	4,020	4,020	4,420	400	9.95%
2026	Computer Software	33,928	31,192	50,750	50,750	58,510	7,760	15.29%
4531	Professional Services	86,916	41,240	74,900	74,900	107,950	33,050	44.13%
4532	Communications	2,559	2,923	3,532	3,532	3,600	68	1.93%
4533	Travel & Transportation	10,244	5,144	16,635	16,635	19,435	2,800	16.83%
4534	Advertising	738	489	800	800	800	-	-
4535	Printing & Binding	212	42	7,500	7,500	7,500	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	27	-	-	-	-	-
4667	Dues & Publications	1,190	1,317	2,005	2,005	2,040	35	1.75%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	125	459	500	500	500	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 141,630</b>	<b>\$ 92,054</b>	<b>\$ 165,642</b>	<b>\$ 165,642</b>	<b>\$ 209,755</b>	<b>\$ 44,113</b>	<b>26.63%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 867,746</b>	<b>\$ 760,571</b>	<b>\$ 956,647</b>	<b>\$ 956,647</b>	<b>\$ 1,016,470</b>	<b>\$ 59,823</b>	<b>6.25%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 15 - Finance**

**2024 Small Tools/Minor Equipment.** Charge for (7) seven computers and miscellaneous other items. Accounts payable replacement printer.

**2026 Computer Software.** Includes annual fees for general office software's, Caselle financial management software, Laserfiche LSAP software and various software's to support the City's IT Manager. Also includes IT subscriptions for software, Adobe, Microsoft and Server Cals and Laserfiche LSAP costs.

**4531 Professional Services.** FICA Administration fees, online sales tax commission fees and Laserfiche support. **Investment management fees.**

**4533 Travel & Transportation.** Includes funds for continuing education of department staff including travel for the City's Finance Director to annual conferences, IT Manager and Help Desk Tech to specialized training and one accounting staff travel to annual Caselle user conference. Laserfiche annual conference travel.

**4535 Printing & Binding.** City PAFR (Popular Annual Financial Report).

**4667 Dues & Publications.** Includes funds for professional organization dues for the Finance Director and certification fees for the Annual Budget and Annual Comprehensive Financial Report.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 416 – Land Administration**

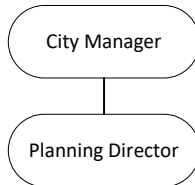
**Mission**

To coordinate, promote, implement, and conserve City land and resources consistent with the City’s priorities and public policy.

**Functions & Responsibilities**

City-owned lands and tidelands are managed pursuant to Kenai Municipal Code, Title 22 *City-Owned Lands* and Chapter 11.20 *Leasing of Tidelands* through the City Manager’s Office in coordination with the Planning and Zoning Department.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Planning Director	.3	21	.3	21	.3	23	.3	24	.3	24	.3	24

**Performance Measures**

Fiscal Year	2020	2021	2022	2023	2024*
Existing Leases	19	19	19	22 <sup>+</sup>	22
New Leases	0	0	1	0	2
Lease Amendments/Extensions	-	-	2	2	4
Lease Terminations	0	0	0	0	0
Land Acquisitions	5	4	4	0	2
Land Sales/Donations	1	1	4	0	2
Special Use Permits	3	4	4	4	5

*Note: General Fund Land does not include Airport Lands.  
\*Projected Figures based on year-to-date information  
\*Two (2) Leases were not accounted for from the previous year, 2019.*

## Airport Fund Leases

Fiscal Year	2022	2023	2024*
Existing Leases	65	42 <sup>+</sup>	42
New Leases	5	0	4
Lease Amendments/Extensions	-	6	4
Lease Terminations	1	1	3
Land Acquisitions	0	0	0
Development Incentives Applications	2	1	2
Land Sales	2	0	4
Special Use Permits	2	1	2

\*Projected Figures based on year-to-date information.

<sup>+</sup>Previous Number of Leases included General Fund Lands.

## FY24 Department Goals Evaluation

1. Continue to implement the recommendations as identified in the Land Management Plan.
  - *Partially Achieved. Maintained a list of changes (i.e., sales, leases, donation, etc.) to the current land inventory.*
2. Create an interactive GIS map of all city-owned properties identified in the Land Management Plan with detailed information on each parcel.
  - *Partially Achieved. Started the template and compilation of data to transition from ArcMap to ArcGIS Pro/Online.*
3. Actively maintain and stay up to date on the Airport Reserve Lease App (GIS map) of available lease parcels.
  - *Not Achieved. The Airport Reserve Lease App (interactive map) has been removed until the data and boundary are updated.*
4. Create and update GIS maps to support internal operations, project planning and management, and reporting.
  - *Partially Achieved. Existing public interface maps have been updated with latest parcel data from Kenai Peninsula Borough. There are several maps in the works to include the collector app for Public Works to conduct inventory and locations of service lines, conditional use permits with associated planning approvals, and adopt-a-hydrant.*
5. Review and update the 2016 Comprehensive Plan to ensure compatibility and consistency between the Land Use Plan and Land Management Plan.
  - *Partially Achieved. Started the discussion with Planning and Zoning Commission about updating the land use plan within the Comprehensive Plan to maintain consistency with the Land Management Plan.*
6. Implement recommendations of the GIS Needs Assessment in support of support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 2 - Provide economic development to support the fiscal health of Kenai.
  - *Not Achieved. Staff's recommendation is to remove this goal and use it towards training opportunities for future users/designee to maintain their databases and maps.*

Planning and Zoning Department will assist with implementation but maintenance will be the responsibility of each department/division.

### **FY25 Department Goals**

1. Amend Kenai Municipal Code, Titles 21 and 22 to provide more uniformity and streamline the process of leasing or sales of city properties to promote the land management plan retention status and encourage development.
2. Create an interactive GIS map of all city-owned properties identified in the Land Management Plan with detailed information on each parcel.
3. Maintain the Airport Reserve Lease App (GIS map) of available lease parcels.
4. Create and update GIS maps to support internal operations, project planning and management, and reporting.
5. Review and update the 2016 Comprehensive Plan and Official Zoning Map to ensure compatibility and consistency between the Land Use Plan and Land Management Plan.
6. Consider incentives to encourage infill and redevelopment of vacant properties and buildings and ensure they support the intent of Code for City-owned lands.
7. Highlight areas that make Kenai special to attract visitors and new residents, as well as improve quality of life for current residents.
8. Strategize actions for undeveloped subdivisions, including the examination of parcel layouts that may no longer be optimal and strategize ways to attract development of unfinished subdivisions.
9. Market the availability of parcels for lease and communicate development incentives and leases with option to purchase.
10. Configure an existing software subscription to manage leases and implement the solution to streamline the City's process of lease management.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Land Administration

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ -	\$ 1,598	\$ -	\$ -	\$ -	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	-	23	-	-	-	-	-
0450	Social Security	-	99	-	-	-	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	2	-	-	-	-	-
0700	Workers Compensation	-	5	-	-	-	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ 1,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	199	78	200	200	200	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	349	289	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	22,538	22,004	12,000	12,000	42,000	30,000	250.00%
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	89	134	500	500	500	-	-
4535	Printing & Binding	-	-	500	500	500	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	1,121	927	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	479	153	200	200	200	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	50,000	50,000	50,000	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 24,775</b>	<b>\$ 23,585</b>	<b>\$ 63,400</b>	<b>\$ 63,400</b>	<b>\$ 93,400</b>	<b>\$ 30,000</b>	<b>47.32%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 24,775</b>	<b>\$ 25,312</b>	<b>\$ 63,400</b>	<b>\$ 63,400</b>	<b>\$ 93,400</b>	<b>\$ 30,000</b>	<b>47.32%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 16 - Land Administration**

<b>4531 Professional Services.</b> Professional services for surveying and appraisals of City-owned lands.	<b>5041 Miscellaneous.</b> Recording fees for parcels.
<b>4534 Advertising.</b> Advertising of new leases, renewals and extensions.	<b>5047 Grant to Other Agencies.</b> Storefront and streetscapes Improvement grants.
<b>4535 Printing and Binding.</b> Printing and binding of Land Management plan and maps.	



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 418 – Non-Departmental**

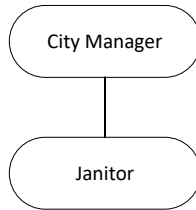
**Mission**

To provide day-to-day expenses of City operations which benefit all departments of the General Fund and are not included in another specific department.

**Functions & Responsibilities**

The non-departmental budget provides for administrative expenditures that are not accounted for in another specific department. It includes the day-to-day expenses of City operations, including insurance, utilities, operating supplies, repairs and maintenance, printing and binding, and postage for City Hall. The non-Departmental budget also includes rent to the Airport Land System for General Fund use of the City Shop property, Contingency and transfers to other funds for debt service, senior citizen programs, and capital projects funded by the City’s General Fund.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Janitor	.70	3	.30	3	.30	3	.30	5	.30	6	.30	6

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: Non-Departmental**

<b>Account Number</b>	<b>Expense Description</b>	<b>FY2023 Actual</b>	<b>Five year Historical Average</b>	<b>Original Budget FY2024</b>	<b>Amended Budget</b>	<b>Manager Proposed FY2025</b>	<b>Increase (Decrease) FY2024 Original</b>	<b>% Change</b>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 10,004	\$ 4,844	\$ 11,963	\$ 11,963	\$ 14,450	\$ 2,487	20.79%
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	147	71	173	173	210	37	21.39%
0450	Social Security	628	302	742	742	896	154	20.75%
0500	PERS	207,305	449,316	255,735	255,735	404,086	148,351	58.01%
0600	Unemployment Insurance	-	4	60	60	72	12	20.00%
0700	Workers Compensation	128	65	148	148	179	31	20.95%
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 218,212</b>	<b>\$ 454,602</b>	<b>\$ 268,821</b>	<b>\$ 268,821</b>	<b>\$ 419,893</b>	<b>\$ 151,072</b>	<b>56.20%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	11	227	1,000	1,000	1,000	-	-
2022	Operating & Repair Supplies	8,667	3,082	500	500	500	-	-
2023	Repair & Maintenance Supplies	326	343	1,500	1,500	1,500	-	-
2024	Small Tools/Minor Equipment	6,145	7,080	18,387	18,387	7,000	(11,387)	(61.93%)
2026	Computer Software	31,336	18,112	27,830	29,830	43,250	15,420	55.41%
4531	Professional Services	43,715	17,252	78,550	78,550	50,000	(28,550)	(36.35%)
4532	Communications	878	909	1,166	1,166	1,200	34	2.92%
4533	Travel & Transportation	(13,350)	(10,389)	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	8,223	9,244	7,500	7,500	7,500	-	-
4536	Insurance	344,089	278,711	399,436	399,436	417,697	18,261	4.57%
4537	Utilities	43,577	40,929	44,769	44,769	46,975	2,206	4.93%
4538	Repair & Maintenance	1,488	8,415	1,980	1,980	1,980	-	-
4539	Rentals	62,188	56,902	67,226	67,226	68,234	1,008	1.50%
4540	Equip. Fund Pmts.	37,739	35,113	43,800	43,800	44,925	1,125	2.57%
4541	Postage	5,068	3,867	5,000	5,000	7,500	2,500	50.00%
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	90,000	85,761	90,000	-	-
5041	Miscellaneous	12,662	6,056	6,000	7,500	7,500	1,500	25.00%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	154,200	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 592,762</b>	<b>\$ 630,053</b>	<b>\$ 794,644</b>	<b>\$ 793,905</b>	<b>\$ 796,761</b>	<b>\$ 2,117</b>	<b>0.27%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	14,681	10,719	10,000	10,000	-	(10,000)	(100.00%)
9090	Transfers	2,368,812	1,664,713	944,780	1,724,780	1,089,136	144,356	15.28%
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 2,383,493</b>	<b>\$ 1,675,432</b>	<b>\$ 954,780</b>	<b>\$ 1,734,780</b>	<b>\$ 1,089,136</b>	<b>\$ 134,356</b>	<b>14.07%</b>
	<b>Department Total:</b>	<b>\$ 3,194,467</b>	<b>\$ 2,760,087</b>	<b>\$ 2,018,245</b>	<b>\$ 2,797,506</b>	<b>\$ 2,305,790</b>	<b>\$ 287,545</b>	<b>14.25%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 18 - Non-Departmental**

<p><b>0500 PERS.</b> To account for the General Fund's share of State of Alaska Public Employee's Retirements System on-behalf funding.</p>	<p><b>4535 Printing and Binding.</b> City Hall copier service agreement.</p>																		
<p><b>2023 Repair &amp; Maintenance Supplies.</b> Janitorial supplies.</p>	<p><b>4536 Insurance.</b> For the purchase of general liability, property, auto, heavy equipment, physician sponsor, marine, and other City insurances.</p>																		
<p><b>2024 Small Tools/Minor Equipment.</b> Network miscellaneous hardware and computer items.</p>	<p><b>4538 Repair &amp; Maintenance Service.</b> City hall carpet cleaning, window cleaning and security.</p>																		
<p><b>2026 Computer Software.</b> Includes annual fees for network device licensing.</p>	<p><b>4539 Rentals.</b> Rental of Airport Fund property (Tract A, FBO Subdivision), \$39,255 and the Automated Flight Service Station lot, \$28,979.</p>																		
<p><b>4531 Professional Services.</b> Network technical support. Cybersecurity managed detection and response service.</p>	<p><b>5041 Miscellaneous.</b> Employee Appreciation.</p>																		
	<p><b>9090 Transfers.</b> To account for fund transfers to other funds of the City</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Debt Service</td> <td style="text-align: right;">130,750</td> </tr> <tr> <td style="padding-left: 20px;">Senior Citizen Fund for operations</td> <td style="text-align: right;">237,467</td> </tr> <tr> <td style="padding-left: 20px;">Sidewalk repairs and ADA warning areas</td> <td style="text-align: right;">40,000</td> </tr> <tr> <td style="padding-left: 20px;">Public Safety building programming</td> <td style="text-align: right;">140,631</td> </tr> <tr> <td style="padding-left: 20px;">Street lighting improvements</td> <td style="text-align: right;">345,663</td> </tr> <tr> <td style="padding-left: 20px;">Parks &amp; Recreation tractor replacement</td> <td style="text-align: right;">74,625</td> </tr> <tr> <td style="padding-left: 20px;">Parks &amp; Recreation master plan</td> <td style="text-align: right;">70,000</td> </tr> <tr> <td style="padding-left: 20px;">Senior Center canopy repair</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td></td> <td style="text-align: right;"><u>\$ 1,089,136</u></td> </tr> </table>	Debt Service	130,750	Senior Citizen Fund for operations	237,467	Sidewalk repairs and ADA warning areas	40,000	Public Safety building programming	140,631	Street lighting improvements	345,663	Parks & Recreation tractor replacement	74,625	Parks & Recreation master plan	70,000	Senior Center canopy repair	50,000		<u>\$ 1,089,136</u>
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**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 419 – Planning and Zoning**

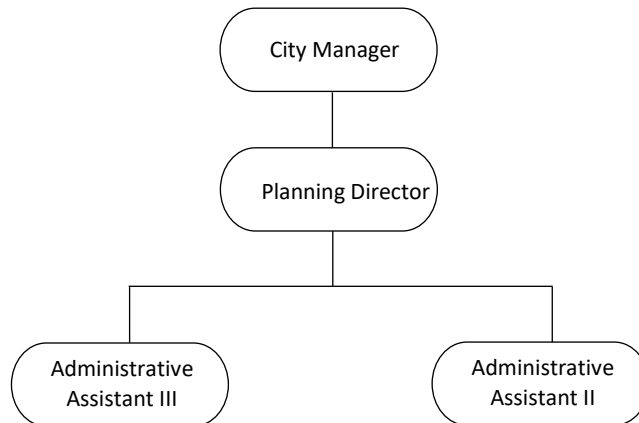
**Mission**

To assist the residents of Kenai in achieving an orderly and efficient pattern of growth that promotes economic development, enhances the quality of life, aesthetics, and environment in the City, preserves historic resources, and conforms to the City's Comprehensive Plan and the City's Zoning Code.

**Functions and Responsibilities**

The Planning and Zoning Department determines the current and future planning needs of the City. The Department is responsible for all functions, operations, activities, and personnel relevant to planning and zoning, floodplain management, GIS data, code enforcement, land use and permitting applications, and land sale and lease administration. The Department provides administrative support and acts as staff liaison to the Planning and Zoning Commission. The Planning and Zoning Department also prepares and maintains the City's official zoning and land-use maps.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Planning Director	.7	21	.7	23	.7	23	.7	24	.7	24	.7	24
Administrative Assistant III	1	15	1	15	1	15	1	15	1	15	1	15
Administrative Assistant II	-	-	-	-	-	-	.5	14	.6	14	.6	14
Planning & Zoning Commissioner	7	N/A	7	N/A	7	N/A	7	N/A	7	N/A	7	N/A

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Planning Director	-	N/A	N/A	N/A	N/A	N/A
Administrative Assistant III	1.5	0	3.5	0	0	0

Planning & Zoning Commissioner	N/A	N/A	N/A	N/A	N/A	N/A
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### Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
Conditional Use Permits	5	10	10	7	8
Preliminary Plats	14	14	6	11	12
Others, include Site Plan	20	22	23	18	24
Total Permits	40	46	39	36	44
Code Violations	21	25	9	34	25
Kenai Municipal Code Changes	4	3	1	3	4

\*Projected Figures based on year-to-date information.

### FY24 Department Goals Evaluation

1. Implement a “One Stop Shop”, a customer-oriented and streamline approach to assisting customers through the development processes, including plan submittals, permits, planning projects, violations and development records.
  - *Partially Achieved. Forty (40) pre-application meetings were conducted in collaboration with the Fire Marshal, Building Official, and/or Public Works Director. These meetings allow a comprehensive list of comments from the City on a conceptual or proposed project before submitting a land use or building permit application. Planning staff has stepped into the role of project managing development reviews to provide the public one (1) point of contact during the review/permitting process. Planning staff is working on a GIS map to project all the building permit applications and their status for transparency and minimize the number of inquiries on a status of an application.*
  
2. Generate an ongoing list of code amendments that are necessary to reflect current practice, clarify sections of the Zoning and Municipal Codes, maintain consistency with relevant state and/or federal regulations, and promote good planning techniques and principles for implementing adopted plans and codes to improve the efficiency and effectiveness of City’s planning and zoning. Update the Zoning and Municipal Codes periodically to correct the issues that have been identified and are included on the list.
  - a. Amend the Conditional Use Permit Land Use Table section of Title 14.
  - b. Amend the Sign Code section of Title 14.
  - *Not Achieved. Due to staff and process changes, amendments to the Zoning Code are to be reviewed and initiated in FY24.*
  
3. Implement an effective performance measure to allow for comparison to be made to enable performance improvements.
  - a. Application Processing Time (i.e., completeness review, technical review, and applicant re-submittal)

- b. Review Time Goals (number of days)
    - c. Customer inquiries (e.g., walk-ins, appointments, letters, phone calls, and emails)
  - *Partially Achieved. Staff started to utilize web-based solutions to assist with capturing baseline performance measures. There is not sufficient baseline performance data to create quarterly and/or annual goals since there are peak seasons and off-seasons for development.*
4. Review, update and/or implement the following adopted plans and policies.
    - a. Imagine Kenai 2030 City of Kenai Comprehensive Plan
    - b. Historic Preservation Plan
    - c. Hazard Mitigation Plan
    - *Partially Achieved. Staff has reviewed the Comprehensive Plan and Historic Preservation Plan with the Planning and Zoning Commission. The next steps are to work on proposed updates/amendments and go through the public hearing process. The Hazard Mitigation Plan is set to expire in January 2025 and the State of Alaska will provide technical assistance, manage contracting, and cover 100% of the cost.*
  5. Waterfront Feasibility Study Implementation in support of support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 2 - Provide economic development to support the fiscal health of Kenai.
    - *Partially Achieved. Ordinance 3391-2024 was enacted to update the Comprehensive Plan to reflect the desired land use of the waterfront development area to Mixed Use. Ordinance 3392-2024 is in progress to add a Working Waterfront (WW) zoning district and rezone the waterfront development area to the WW Zone.*

## **FY25 Department Goals**

1. Implement a “One Stop Shop”, a customer-oriented and streamline approach to assisting customers through the development processes, including plan submittals, permits, planning projects, violations and development records.
2. Generate an ongoing list of code amendments that are necessary to reflect current practice, clarify sections of the Zoning and Municipal Codes, maintain consistency with relevant state and/or federal regulations, and promote good planning techniques and principles for implementing adopted plans and codes to improve the efficiency and effectiveness of City’s planning and zoning. Update the Zoning and Municipal Codes periodically to correct the issues that have been identified and are included on the list.
  - a. Amend the Conditional Use Permit Land Use Table section of Title 14.
  - b. Amend the Sign Code section of Title 14.
  - c. Amend the Landscaping/Site Plan Regulations chapter of Title 14.
3. Implement an effective performance measure to allow for comparison to be made to enable performance improvements.
  - a. Application Processing Time (i.e., completeness review, technical review, and applicant re-submittal)
  - b. Review Time Goals (number of days)

- c. Customer inquiries (e.g., walk-ins, appointments, letters, phone calls, and emails)
- 4. Review, update and/or implement the following adopted plans and policies.
  - d. Imagine Kenai 2030 City of Kenai Comprehensive Plan
  - e. Historic Preservation Plan
  - f. Hazard Mitigation Plan
- 5. Waterfront Feasibility Study Implementation in support of support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 2 - Provide economic development to support the fiscal health of Kenai.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Planning and Zoning

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 121,440	\$ 117,522	\$ 148,599	\$ 162,049	\$ 189,576	\$ 40,977	27.58%
0200	Overtime	141	134	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	2,781	2,109	2,109	2,740	631	29.92%
0400	Medicare	1,732	1,693	2,185	2,385	2,789	604	27.64%
0450	Social Security	1,959	830	531	531	521	(10)	(1.88%)
0500	PERS	22,752	24,729	30,808	30,808	39,859	9,051	29.38%
0600	Unemployment Insurance	-	114	711	781	951	240	33.76%
0700	Workers Compensation	237	267	300	330	394	94	31.33%
0800	Health & Life Insurance	48,977	41,591	42,855	42,855	72,149	29,294	68.36%
0900	Supplemental Retirement	391	1,927	4,650	4,650	6,840	2,190	47.10%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 197,629</b>	<b>\$ 191,588</b>	<b>\$ 232,748</b>	<b>\$ 246,498</b>	<b>\$ 315,819</b>	<b>\$ 83,071</b>	<b>35.69%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	873	710	500	500	500	-	-
2022	Operating & Repair Supplies	333	304	1,500	1,500	1,000	(500)	(33.33%)
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	1,816	1,627	1,740	3,015	2,100	360	20.69%
2026	Computer Software	2,686	2,610	3,393	8,613	9,370	5,977	176.16%
4531	Professional Services	1,413	3,630	5,000	1,500	8,000	3,000	60.00%
4532	Communications	800	826	1,897	1,177	2,160	263	13.86%
4533	Travel & Transportation	7,958	4,273	10,360	8,085	9,360	(1,000)	(9.65%)
4534	Advertising	3,117	2,993	3,000	3,000	3,000	-	-
4535	Printing & Binding	512	289	1,500	1,500	1,500	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	56	-	-	-	-	-
4667	Dues & Publications	1,355	763	1,625	1,625	1,650	25	1.54%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	260	200	500	15,250	500	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	50,000	50,000	-	(50,000)	(100.00%)
	<b>Total Maint. and Operations</b>	<b>\$ 21,123</b>	<b>\$ 18,281</b>	<b>\$ 81,015</b>	<b>\$ 95,765</b>	<b>\$ 39,140</b>	<b>\$ (41,875)</b>	<b>(51.69%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 218,752</b>	<b>\$ 209,869</b>	<b>\$ 313,763</b>	<b>\$ 342,263</b>	<b>\$ 354,959</b>	<b>\$ 41,196</b>	<b>13.13%</b>



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 19 - Planning & Zoning**

**2024 Small Tools/Minor Equipment.** Charge for (4) four computer and miscellaneous small office equipment. (2) iPad replacements with cover/keyboards.

**4531 Professional Services.** GIS technical support and tow services for junk/abandoned vehicles.

**4533 Travel & Transportation.** Includes AKAPA Conference travel for department staff and planning commissioners training. Car allowance.

**4667 Dues & Publications.** APA Association dues and publications. Certified floodplain manager annual membership and continuing education courses.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 001 – General Fund  
Department: Safety

**Mission**

The Safety department ensures that both the public and City employees are protected from potential hazards.

**Functions & Responsibilities**

Maintaining safe and healthy working conditions and fostering a culture focusing on awareness, open communication, safety education and supervision, and safe working methods.

The Public Works Director is responsible for planning and directing the implementation and administration of the City Safety Program, which trains and keeps employees informed about the safety and health of work, as well as current safety issues, rules and regulations. Safety is the responsibility of all employees.

**Staffing**

Position Title	FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Performance Measures**

Fiscal Year	2020	2021	2022	2023	2024**
Workers Compensation Claims	12	11	16	18	2
OSHA 300 Cases	1	1	6	8	1
Total Cases of Days Away from Work	1	1	4	3	1
Total cases of Days of Job Transfer or Restriction	1	0	0	2	0
Safety Committee Meetings (annual)	4*	0*	0*	4	0

\*COVID affected normal schedule; Lack of Building Official affected scheduled meetings

\*\*Year-to-date figures.

**FY24 Department Goals Evaluation**

1. Complete the remaining fifteen facilities site specific safety plans during this fiscal year. The current Site-Specific Safety Plans were done in 2003. This will support Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 - Quality of Life: Promote and encourage quality of life in Kenai. *This goal was not achieved due to staff constraints. The department will assistance from the new incoming Building Official will seek to address these items in the coming year.*

## **FY25 Department Goals**

1. Successfully onboard and train a new Building Official to oversee safety meetings. This will support Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 - Quality of Life: Promote and encourage quality of life in Kenai.

## **Future Considerations**

The accumulation of data will be a key factor in the City's goal to improve workplace safety. Gathering information before, during, and after each incident will help to make the right decisions on prevention in the future. In addition, when armed with accurate data about a specific type of accident, realistic safety goals can be accomplished and will help to keep everyone safe. Lessons learned to be shared with new hires to ensure safety issues do not repeat themselves.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Safety

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	-	-	-	-	-	-	-
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	-	-	-	-	-	-
0700	Workers Compensation	-	-	-	-	-	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	39	600	600	600	-	-
2023	Repair & Maintenance Supplies	-	-	2,500	2,500	-	(2,500)	(100.00%)
2024	Small Tools/Minor Equipment	-	-	500	500	500	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	1,550	1,746	2,000	2,000	2,100	100	5.00%
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	300	300	300	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 1,550</b>	<b>\$ 1,785</b>	<b>\$ 5,900</b>	<b>\$ 5,900</b>	<b>\$ 3,500</b>	<b>\$ (2,400)</b>	<b>(40.68%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 1,550</b>	<b>\$ 1,785</b>	<b>\$ 5,900</b>	<b>\$ 5,900</b>	<b>\$ 3,500</b>	<b>\$ (2,400)</b>	<b>(40.68%)</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: 20 - Safety

<b>2022 Operating, Repair &amp; Maint.</b> Hazard material sampling kits.	<b>4531 Professional Services.</b> Employee random drug testing.
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<b>2024 Small Tools &amp; Minor Equipment.</b> Ice cleats.	<b>4666 Books.</b> Safety literature.
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**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 21 – Police**

**Mission**

The Department’s mission, together with the community of Kenai, is to make the City a place where all people live safely and without fear.

**Functions & Responsibilities**

In 2022, the Police Department became accredited through the Alaska chapter of the Oregon Accreditation Alliance and is now one of only a few accredited law enforcement agencies in the State of Alaska. The process of accreditation ensures the agency is operating within “Best Practices” for police agencies.

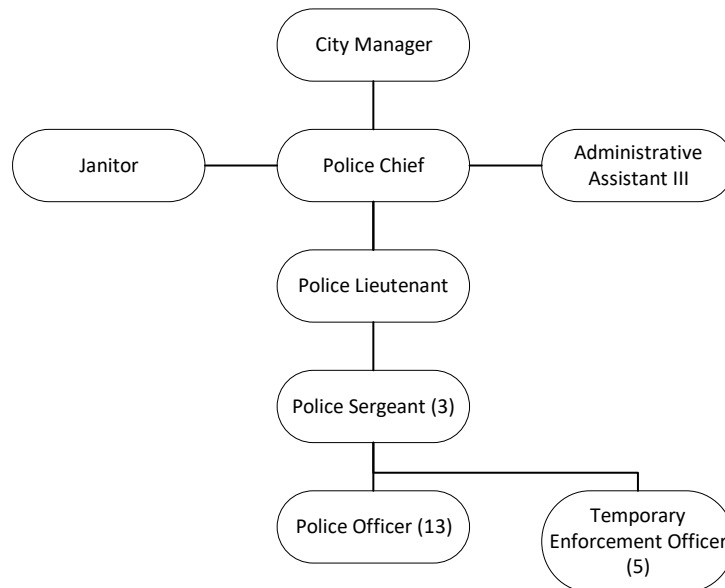
The Department is responsible for the enforcement of laws, regulations and ordinances of the State of Alaska and City of Kenai. We are committed to the philosophy of community policing and problem solving with those that we serve.

The Kenai Police Department provides police protection to residents within Kenai City limits and works cooperatively with other agencies to provide police services beyond the city limits. The Department is responsible for supervision of the City’s 911 communication center and staff. Kenai police officers enforce traffic law, perform routine preventative patrols and respond to crimes in progress. After initial contact by patrol officers, investigators may be requested to respond to crimes against persons and property and provide assistance to victims and witnesses.

Outreach programs and presentations are conducted year-round in order to strengthen community relations and educate the public on crime prevention. When staffing allows, a school resource officer participates in school-based activities designed to prevent criminal activity among juveniles and inform youth on the role of law enforcement in the community.

The Department also plays a significant role in the safety and operations of the Kenai River Dipnet Fishery. This is accomplished with the assistance of Temporary Enforcement Officers.

**Organizational Chart**



## Staffing

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Police Chief	1	28	1	28	1	28	1	28	1	28	1	28
Lieutenant	1	27	1	27	1	27	1	27	1	27	1	27
Sergeant	3	24	3	24	3	24	3	24	3	24	3	24
Officer	13	21	13	21	13	21	13	21	13	21	13	21
Administrative Assistant III	1	15	1	15	1	15	1	15	1	15	1	15
Temporary Enforcement Officer	.85	T3	.85	T8	.85	T8	.60	T8	.60	T8	.60	T8
Janitor	.35	3	.30	3	.30	3	.30	5	.30	6	.30	6

## Average Overtime Per Position (hours)

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Chief	N/A	N/A	N/A	N/A	N/A	N/A
Lieutenant	N/A	N/A	N/A	N/A	N/A	N/A
Sergeant	264	487	394	300	300	300
Officer	1,897	2,208	1,590	1,547	1,547	1,547
Administrative Assistant III	0	0	0	0	0	0
Temporary Enforcement Officer	56	42	291	0	0	0

## Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
Total Police Service Calls	7,337	6,821	7,231	6,950	6,576
Total Motor Vehicle Collisions	334	246	261	270	293
Property Crime Reports <sup>1</sup>	299	128	177	144	140
DUI Arrests	71	64	87	72	82
Training hours per sworn officer <sup>2</sup>	56	54	60	80	80
Traffic Contacts	1,764	2,761	2,605	2,700	3,300
Patrol Hours	5,074	5,444	5,535	6,000	6,250

\* Projected Figures based on year-to-date information.

## FY24 Department Goals Evaluation

- Maintain proactive traffic patrol hours to 5,750, despite anticipated staff turnover, in order to continue to make Kenai's roadways safer.
  - Achieved. The Department anticipates exceeding the goal of 5,750 hours by the end of FY24.*
- The Department will enhance its ability to respond to active shooter threats.
  - Achieved. The Department provided several table-top and in-person trainings for all officers, as well as procured more response equipment.*

<sup>1</sup> Property Crimes including reported: Burglary, Theft, and Vehicle Theft

<sup>2</sup> Officer Training hours include all training except basic academy, lateral academy, and FBI Academy.

3. Provide supervisory and management training to departmental staff in an effort for succession planning for the Department.
  - *Achieved. The Department sent four line-level officers to supervisory training and one supervisor to the FBI National Academy command school.*

## **FY25 Department Goals**

1. Improve traffic safety through efforts to reduce crashes on Kenai's roadways by 5%. In furtherance of this goal, the Department will analyze crash data to identify primary crash times and locations, conduct traffic surveys, strategically utilize specialized equipment such as message boards, and focus on enforcement of collision-causing behavior such as moving violations. This will be evaluated through assessment of crash data. This will support Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 of promoting Quality of Life and Goal 5 of Transportation - Promoting and encouraging quality of life elements and providing transportation systems that are efficient, and adequate to serve the regional needs of the community.
2. The Department will complete the implementation of WatchGuard in-car cameras to include the system's full operational capability. This will be completed through continued collaboration with other stakeholders to include City IT, City Shop, and the vendor. This will be assessed through fully functional cameras in all patrol cars. This will support Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Provide adequate public improvements and services in Kenai.
3. Implement and oversee a seamless transition for several KPD personnel into new special assignment roles. The primary transition will be a new School Resource Officer and new Investigator. This transition requires additional specialized training, in-house training, and supervision. Further, the transition will include returning those currently in those roles back to patrol positions. This will be assessed by completing the personnel transitions and associated training. This will support Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Provide adequate public improvements and services in Kenai.

## **Future Considerations**

The most significant future concerns are those plaguing the law enforcement profession across the State and the Nation, and that is recruitment, retention, and associated costs, training requirements, and loss of experience/expertise.

The police facility is aging with the primary current concern being the storage space available for growing volumes of evidence. Additionally, the aging facility is difficult to upgrade with modern improvements due to the asbestos findings in the building. Steps will need to be taken to expand and modernize the facility in the coming years.



City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Police

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 1,841,054	\$ 1,384,110	\$ 2,010,275	\$ 1,992,275	\$ 2,031,848	\$ 21,573	1.07%
0200	Overtime	123,367	110,524	133,982	133,982	135,650	1,668	1.24%
0250	Holiday Pay	86,013	65,904	98,618	98,618	100,287	1,669	1.69%
0300	Leave	19,814	39,951	73,155	73,155	71,847	(1,308)	(1.79%)
0400	Medicare	29,329	22,665	33,581	33,581	33,924	343	1.02%
0450	Social Security	2,033	1,457	2,304	2,304	829	(1,475)	(64.02%)
0500	PERS	443,207	338,345	485,262	485,262	495,970	10,708	2.21%
0600	Unemployment Insurance	-	1,734	11,582	11,582	11,701	119	1.03%
0700	Workers Compensation	51,569	38,652	57,008	57,008	57,530	522	0.92%
0800	Health & Life Insurance	547,390	391,899	478,971	478,971	507,718	28,747	6.00%
0900	Supplemental Retirement	30,669	24,375	63,550	63,550	62,775	(775)	(1.22%)
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,174,445</b>	<b>\$ 2,419,616</b>	<b>\$ 3,448,288</b>	<b>\$ 3,430,288</b>	<b>\$ 3,510,079</b>	<b>\$ 61,791</b>	<b>1.79%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	942	985	1,400	1,400	1,400	-	-
2022	Operating & Repair Supplies	90,670	71,329	92,465	107,465	92,465	-	-
2023	Repair & Maintenance Supplies	313	358	600	600	600	-	-
2024	Small Tools/Minor Equipment	48,682	58,474	44,873	62,873	32,760	(12,113)	(26.99%)
2026	Computer Software	17,825	11,798	12,928	12,928	14,156	1,228	9.50%
4531	Professional Services	17,957	18,475	24,600	24,600	24,600	-	-
4532	Communications	15,631	14,593	18,659	18,659	18,370	(289)	(1.55%)
4533	Travel & Transportation	41,457	32,406	47,500	47,500	48,500	1,000	2.11%
4534	Advertising	-	209	600	600	600	-	-
4535	Printing & Binding	975	1,831	2,800	2,800	2,800	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	42,116	42,533	48,976	48,976	50,449	1,473	3.01%
4538	Repair & Maintenance	3,824	8,406	7,500	7,500	9,500	2,000	26.67%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	82,314	49,444	87,223	87,223	83,164	(4,059)	(4.65%)
4541	Postage	2,666	2,035	2,700	2,700	2,700	-	-
4666	Books	1,860	1,691	2,040	2,040	2,040	-	-
4667	Dues & Publications	1,780	3,359	4,055	4,055	4,170	115	2.84%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	15,278	13,844	16,400	16,400	16,350	(50)	(0.30%)
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 384,290</b>	<b>\$ 331,770</b>	<b>\$ 415,319</b>	<b>\$ 448,319</b>	<b>\$ 404,624</b>	<b>\$ (10,695)</b>	<b>(2.58%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	30,000	34,883	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 30,000</b>	<b>\$ 34,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 3,588,735</b>	<b>\$ 2,786,269</b>	<b>\$ 3,863,607</b>	<b>\$ 3,878,607</b>	<b>\$ 3,914,703</b>	<b>\$ 51,096</b>	<b>1.32%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 21 - Police**

**2022 Operating & Repair Supplies.** For the purchase of department operating supplies including ammunition, cleaning supplies, vehicle fuel, and other departmental supplies.

**2024 Small Tools & Minor Equipment.** Cost for 19 desktop computer replacements and related computer hardware/peripherals. 1 rugged laptop computer and docking station. Body armor, gas masks, protective equipment, digital cameras and accessories, body cameras, radar, training materials, vehicle camera replacement, portable breath testers, taser replacement and office furniture.

**4531 Professional Services.** Vehicle towing services for investigative impounds, laboratory and emergency room charges, and medical/psychological exams for department applicants. Miscellaneous professional services and Northwest Accreditation Association.

**4533 Transportation.** Police academies, lateral and full. and various police training seminars and conferences.

**4538 Repair & Maintenance.** Department annual building inspection services, miscellaneous equipment repairs and tuning. Printer maintenance, radio programming and maintenance, radar tuning fork testing, small equipment repairs and miscellaneous. Preventative maintenance inspections on new mobile/portable radios.

**5041 Miscellaneous.** Uniform allowance for (18) eighteen sworn officers, bio-hazard material handling, and officer plaques and pins.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 422 – Fire**

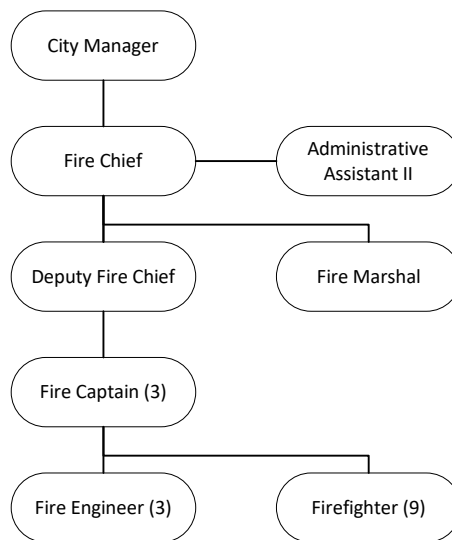
**Mission**

The Kenai Fire Department is dedicated to safeguarding the lives, property, and environment of our community through exceptional services in education, preparedness, prevention and response to emergency incidents.

**Functions & Responsibilities**

The City of Kenai Fire Department (KFD) provides fire, emergency medical services, airport rescue firefighting (ARFF), technical rescue, water rescue, code enforcement, fire investigation, fire prevention/public education, and other related services. The Department maintains a staff of Fire/EMS professionals who provide service to the citizens of Kenai from two stations staffed 24/7/365.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
<b>Fire Chief</b>	1	27	1	27	1	27	1	27	1	27	1	27
<b>Deputy Fire Chief</b>	1	25	1	25	1	25	1	25	1	25	1	25
<b>Battalion Chief</b>	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
<b>Fire Marshal</b>	1	22	1	22	1	22	1	22	1	22	1	22
<b>Captain</b>	3	21	3	21	3	21	3	21	3	21	3	21
<b>Engineer</b>	3	20	3	20	3	20	3	20	3	20	3	20
<b>Firefighter</b>	10	18	10	18	9	18	9	18	9	18	9	18
<b>Administrative Assistant II</b>	1	14	1	14	1	14	1	14	1	14	1	14

## Average Overtime Per Position (hours)

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Fire Chief	N/A	N/A	N/A	N/A	N/A	N/A
Deputy Fire Chief	N/A	N/A	N/A	N/A	N/A	N/A
Battalion Chief	N/A	N/A	N/A	N/A	N/A	N/A
Fire Marshal	107	168	191	200	200	200
Captain	472	766	1476	950	968	968
Engineer	751	1,071	716	1,000	1000	1,000
Firefighter	2,008	3,056	3,393	3,100	3,216	3,216
Administrative Asst. II	44	3	-	10	10	10
FLSA	763	2,282	2,368	2,250	2,250	2,400
<b>Total</b>	<b>4,145</b>	<b>7,346</b>	<b>8,144</b>	<b>7,510</b>	<b>7,644</b>	<b>7,794</b>

## Performance Measures

### 1. Reduce fire loss through fire-code compliance inspections

The Fire Marshal's office completed 168 inspections in 137 separate commercial occupancies, which is 33% of identified commercial occupancies.

Occupancy Inspections	CY2020	CY2021	CY2022	CY2023	CY2024*
Total Number of Occupancies	406	412	412	419	419
Occupancy Inspections Completed	125	161	124	137	135
% of Inspections Completed	30%	40%	30%	33%	32%

\*Projected Figures based on year-to-date information.

CY-Calendar Year

### 2. Reduce fire loss through conducting company level pre-fire plans of all target hazards

Progress shall be measured through continued evaluation of known occupancies within the City and completion of 100% of target hazard inspections each calendar year.

*New levels of Target Hazards based on NFPA 1670 requirements*

Pre-Plans	CY2021	CY2022	CY2023	CY2024*
Level 1 Target Hazards	263	211	211	211
Level 2 Target Hazards	N/A	48	48	48
Level 3 Target Hazards	N/A	4	4	4
Total Target Hazards	263	263	263	263
% of Pre-Plans Completed	100%	100%	100%	100%

\*Projected Figures based on year-to-date information.

All structures identified are in reference to NFPA 1670, Level 1-Basic, Level 2-Intermediate, and Level 3-Comprehensive. Of our 263 structures, 211 were inspected to a Level-1, 48 structures as Level-2 and 4 structures as Level-3.

## FY24 Department Goals Evaluation

### 1. Improve our ISO rating.

- *Not Achieved: We have received our initial response from ISO and are working on a few areas that we believe were not graded right. As of now, we are looking at maintaining our current rating of a 3 and will not be able to improve to a 2 rating.*

2. Update Accreditation with the State of Alaska Division of Fire and Life Safety.
  - *Not Achieved: We were given the opportunity to pilot a transition course for EMT III to National Registry AEMT and focused our priorities on being the first department in the state to conduct this transition course. All EMT III's in the State are required to complete this transition by Dec. 2025 and our personnel completed this by the end of March 2024.*
  
3. Complete the inspections on the identified structures that have not had a commercial fire inspection in the last 5 years.
  - *Achieved: A comprehensive study to identify all commercial properties and the occupants in them was conducted from our Records Management System (RMS). It was found that there were many duplicate or obsolete records. Next, we separated all occupants into inspection priorities based on occupancy use, structure size, or inherent hazards. During this study, if a property fell into an inspection priority, an inspection was done if a property or occupancy had not been inspected in the last 5 years.*
  
4. Implementation of self-inspection program of apartment complexes.
  - *Achieved: We identified 98 apartment complexes and are mailing these self-inspection reports to all 98 identified to this point.*
  
5. Meet the requirement of Ground Ambulance Data Collection (GADC).
  - *Achieved: We completed and submitted the required information for GADC to the Department of Health and Human Services in November 2023. The collected information will be provided to the Medicare Payment Advisory Commission (MedPAC), which is required to submit a report to Congress on the adequacy of Medicare payment rates for ground ambulance services and geographic variations in the cost of furnishing such services.*
  
6. Continuation of Succession Planning to prepare the department for anticipated retirements of senior staff.
  - *Achieved: This goal was established in FY20 to support Goal 4 of the City's Comprehensive Plan of Providing Adequate Public Improvements and Services in Kenai. This continuing goal is accomplished at all levels of the department through educational training at the following: National Fire Academy (Emmitsburg, MD), Kenai Peninsula College Paramedic Program (Soldotna), Alaska Fire Chiefs Leadership Summit (Juneau), In-house Driver/Operator program, and In-house mentoring.*
  
7. Continued partnership with Kenai Peninsula College (KPC) Firefighter/Paramedic programs to educate future individuals in the Emergency Services field.
  - *Achieved: This past year's focus was in support of the internship program for EMT's and Paramedics. Chief Prior is a member of the KPC Paramedic Advisory Board where they review past years goals and achievements and set new goals and priorities to meet national standards and program benchmarks. KPC's program continues to have one of the most successful pass rates in the nation. KFD values the internship programs as we are able to build relations with students as well as program administrators for future/potential hiring of Firefighters/Paramedics. The intention of this goal is to attract more students to Kenai Peninsula College (KPC) and support Goal 2 of the City's Comprehensive Plan of Supporting the Fiscal Health of the Community.*

## **FY25 Department Goals**

The following goals support Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 7: Prepare and Protect the Citizens of Kenai from Natural Hazards and Disasters and Goal 4 to: Provide Adequate Public Improvements and Services in Kenai.

1. Update Accreditation with the State of Alaska Division of Fire and Life Safety. We are currently due to renew our accreditation for the following Nationally recognized levels: Firefighter I, Firefighter II, Hazardous Materials Awareness and Operations, Fire Apparatus Operator/Driver, Fire Apparatus Operator/Pumper, Fire Officer I, and Rapid Intervention Technician. We would like to add Aircraft Rescue & Fire Fighting to that list during accreditation updates.
2. Seek Grant Funding as well as City appropriated funding for additional Phases of Community Wildfire Protection Plan. In order to take full advantage of USDA funding, the City will need to spend the full amount of \$385,000 to accept the federal match of \$385,000. So far, the City will spend approximately \$292,000 on completion of Phase I and other small projects within the City, towards our matching funds. \$282,000 of this funding was achieved through State Forestry grants, and the other \$10,000 was spent on equipment and wages of City personnel. Appropriating \$93,000 towards CWPP projects will fulfill our required 50% match for the USDA grant. The City has entered into a contract with Doug Koch Professional Tree Service for \$177,700 to mitigate Phase II of our CWPP.
3. Increase our Public Education by attending and holding more community events. We feel that our education in the schools is very good and we would like to expand our ability to get fire prevention, health and safety, and community engagement to all demographics. We are looking at potentially having booths at events such as the Home Show, Sportsman's Show, Industry Appreciation Day on the Strip, or planning our own day at the Fire Department that's open to the public.
4. Train and prepare personnel for upper level positions to meet the goals of the Succession Plan. This is an ongoing program in the department. We strive to train all personnel to the level above their current position. We assign mentors to individuals to improve and strengthen their skillset to prepare them for promotions and we continually look for training that prepares individuals for promotion.
5. Continued partnership with Kenai Peninsula College (KPC) Firefighter/Paramedic programs to educate future individuals in the Emergency Services field. Our department values the importance of education and we feel it is our duty to educate future members of the Fire and EMS service. These 2 programs continue to be some of the best opportunities we have to find qualified people for potential hire. Our partnership with KPC has grown and we feel that we may be able to do more to help these programs succeed. The benefit of having on the job training (OJT) allows us to work with potential future prospects from these programs and recruit individuals to the local job market.

## **Future Considerations**

In calendar year 2023 we experienced another call volume increase of over 3%. In 2023 we had 210 overlapping calls that resulted in 209 hours of an unmanned station time. Many of these calls also resulted in an understaffed ambulance for the level of call we responded to. With the new wing opening in 2024 at Aspen Creek Assisted Living facility, we are anticipating another increase in call volume. This facility already makes up 14% of our overall call volume. We added

an additional person per shift in 2010 when our call volume was 1200 calls per year. We've increased our call volume by 33.33% since then with no additional staffing to assist with the additional calls for service. I'm anticipating the need for additional staffing to continue to provide the ALS service to the citizens of Kenai.

We were unsuccessful in our grant application to replace our aerial apparatus (Tower-1). We will need to work on specification to replace our existing aerial and put those out to bid. We should also develop specification for replacement of E-3 which will be 30 years old next year. Both of these units could take up to 3 years to complete the build once we have awarded the bid to a company. I am suggesting that we put both of these units out for proposal this FY, knowing the potential build time delays.

Identifying the location, size, and type of facility for a future Public Safety Building, or Fire Station is becoming a higher priority as our calls for services increase and our community grows. Our current building is now over 50 years old and our personnel, apparatus and joint needs of Fire, Police, and Dispatch have outgrown the current building. We should be working on developing plans for a facility that will meet the needs of our community and our department as we look into the next 50 years.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: Fire**

<b>Account Number</b>	<b>Expense Description</b>	<b>FY2023 Actual</b>	<b>Five year Historical Average</b>	<b>Original Budget FY2024</b>	<b>Amended Budget</b>	<b>Manager Proposed FY2025</b>	<b>Increase (Decrease) FY2024 Original</b>	<b>% Change</b>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 1,600,567	\$ 1,298,083	\$ 1,686,554	\$ 1,686,554	\$ 1,764,236	\$ 77,682	4.61%
0200	Overtime	269,668	183,747	266,164	266,164	277,687	11,523	4.33%
0250	Holiday Pay	67,055	55,709	76,498	76,498	78,136	1,638	2.14%
0300	Leave	28,396	30,922	92,866	92,866	89,538	(3,328)	(3.58%)
0400	Medicare	27,350	21,705	30,770	30,770	32,042	1,272	4.13%
0450	Social Security	49	157	-	-	-	-	-
0500	PERS	426,046	337,467	446,424	446,424	466,413	19,989	4.48%
0600	Unemployment Insurance	-	1,695	10,610	10,610	11,049	439	4.14%
0700	Workers Compensation	56,388	44,060	68,344	68,344	62,352	(5,992)	(8.77%)
0800	Health & Life Insurance	547,390	410,401	478,971	478,971	507,718	28,747	6.00%
0900	Supplemental Retirement	27,787	25,778	67,425	67,425	64,325	(3,100)	(4.60%)
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 3,050,696</b>	<b>\$ 2,409,724</b>	<b>\$ 3,224,626</b>	<b>\$ 3,224,626</b>	<b>\$ 3,353,496</b>	<b>\$ 128,870</b>	<b>4.00%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	121	362	700	700	700	-	-
2022	Operating & Repair Supplies	69,065	58,940	77,835	77,835	76,835	(1,000)	(1.28%)
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	28,485	28,715	52,232	52,232	35,313	(16,919)	(32.39%)
2026	Computer Software	4,690	5,948	4,767	4,767	6,340	1,573	33.00%
4531	Professional Services	65,939	46,457	67,304	67,304	69,037	1,733	2.57%
4532	Communications	13,401	10,314	17,332	17,332	17,078	(254)	(1.47%)
4533	Travel & Transportation	18,648	12,670	21,300	21,300	21,300	-	-
4534	Advertising	909	453	1,400	1,400	1,400	-	-
4535	Printing & Binding	1,630	1,452	2,025	2,025	2,180	155	7.65%
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	47,933	48,909	50,103	50,103	51,214	1,111	2.22%
4538	Repair & Maintenance	8,417	4,396	16,943	16,943	28,682	11,739	69.29%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	117,783	126,393	143,650	143,650	214,122	70,472	49.06%
4541	Postage	317	224	400	400	600	200	50.00%
4666	Books	3,364	2,732	2,685	2,685	2,835	150	5.59%
4667	Dues & Publications	2,117	2,584	3,230	3,230	3,780	550	17.03%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	8,750	8,650	10,350	10,350	9,500	(850)	(8.21%)
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 391,569</b>	<b>\$ 359,199</b>	<b>\$ 472,256</b>	<b>\$ 472,256</b>	<b>\$ 540,916</b>	<b>\$ 68,660</b>	<b>14.54%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	46,661	40,807	49,200	49,200	21,463	(27,737)	(56.38%)
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 46,661</b>	<b>\$ 40,807</b>	<b>\$ 49,200</b>	<b>\$ 49,200</b>	<b>\$ 21,463</b>	<b>\$ (27,737)</b>	<b>(56.38%)</b>
	<b>Department Total:</b>	<b>\$ 3,488,926</b>	<b>\$ 2,809,730</b>	<b>\$ 3,746,082</b>	<b>\$ 3,746,082</b>	<b>\$ 3,915,875</b>	<b>\$ 169,793</b>	<b>4.53%</b>



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 22 - Fire**

**2022 Operating & Repair Supplies.** This line item includes the department general supply budget as well as EMS Supplies including pharmaceuticals. New hire costs, oxygen/nitrogen refills, gasoline and diesel fuels, class A foam and fire prevention supplies.

**2024 Small Tools/Minor Maintenance.** This line item includes funds for miscellaneous Fire and EMS equipment, firefighter turnout gear and the new computer replacement program. Office furniture replacement, SCBA replacement parts, washer/dryer replacements.

**4531 Professional Services.** This line item includes the department's ambulance billing service, medical advisor fee, firefighter physicals, and other service and software contracts.

**4533 Travel & Transportation.** This line item includes travel and registration for department members to attend training such as the National Fire Academy, the Alaska Fire Chiefs Associations Leadership Summit, the Alaska Building Officials Forum, and the Alaska State Arson Symposium.

**4538 Repair & Maintenance.** Ladder inspections, SCBA air sampling, mat cleaning service, maintenance contract, floor waxing and miscellaneous repair and maintenance.

**4540 Equipment Replacement Fund Payments.** Annual payment to the City's Equipment Replacement Fund for equipment purchased by the fund and utilized by the Fire Department.

Safe boat	\$ 8,169
Engine 3	28,724
Hurricane Aerial	66,428
Engine 4	12,584
Ambulance F8	27,695
Engine 2	13,759
Ambulance F7	27,695
Ambulance F6	16,446
F-10	3,045
F-11	3,045
F-12	3,008
P-11	3,524
	<u>\$ 214,122</u>

**8064 Machinery & Equipment.** Capital/Special Projects: Drysuit Replacement \$13,012, SCBA Masks \$8,451.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 23 – Communications**

**Mission**

To protect the lives and property of the citizens of Kenai and its visitors through prompt, courteous and efficient call processing and dispatching.

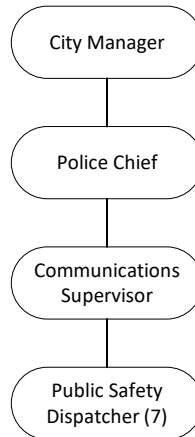
**Functions & Responsibilities**

The Department staffs and maintains a 911 communications system and responds accordingly to calls for assistance.

Core functions of the department:

- Answer and dispatch 911 calls
- Answer administrative phones and walk-in customers for the Police Department.
- Citation processing
- Records management
- Paperwork processing
- Statistical gathering and reporting
- Facilities management
- Grant management
- IT assistance
- Alarm monitoring/dispatching (city buildings)
- Answer/dispatch FAA direct hotline for airport disasters

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Communications Supervisor	1	17	1	17	1	17	1	17	1	18	1	18
Public Safety Dispatcher	7	14	7	14	7	14	7	14	7	15	7	15

## Average Overtime Per Position (hours)

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Communications Supervisor	42	140	260	259	79	79
Public Safety Dispatcher	632	344	248	247	267	267

## Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
Police Calls for Service Dispatched	7,339	6,834	7,231	6,950	6,576
Medical Calls for Service Dispatched	1,098	1,007	1,184	1,240	1,323
Fire Calls for Service Dispatched	365	320	366	383	444
911 Calls Received	3,041	2,907	3,590	3,200	3,219
Training Hours Per Dispatcher	33	53	55	50	50

\* Projected Figures based on year-to-date information.

## FY24 Department Goals Evaluation

1. The dispatch center will coordinate a drill in order to operate from the Borough's dispatch center (SPSCC) in the event of an emergency that rendered the Kenai dispatch center inoperable.
  - *Achievement Anticipated. The dispatch supervisor will coordinate and participate in a drill with the SPSCC.*
2. Develop a new Terminal Agency Coordinator (TAC) for the dispatch center.
  - *Achievement Anticipated. The dispatch supervisor will work with an existing dispatcher to train a new TAC officer.*
3. Develop two additional dispatchers with formal training and mentoring to become dispatch trainers to assist in the continual onboarding of new personnel in the dispatch center.
  - *Achieved. The dispatch center has trained three new Communications Training Officers (CTOs).*

## FY25 Department Goals

1. The dispatch center will implement a Quality Assurance (QA) program. This program will require that 10% of all medical related 911 calls are reviewed for compliance with Emergency Medical Dispatch (EMD) protocols. This will be evaluated through a review of the program to ensure targets are met. This supports the Comprehensive Plan Goals 1 – Quality of Life and Goal 4 Public Improvements and Services - Promote and encourage quality of life in Kenai by enhancing public safety, and to provide adequate public improvements and services in Kenai.
2. Improve dispatch training for existing dispatch personnel. The dispatch center will target professional development by sending dispatchers to improve existing performance with an emphasis on mental health and emergency medical protocol review. This will be evaluated by having dispatchers attend training in those areas. This supports the

Comprehensive Plan Goal 1-Quality of life - Promote and encourage quality of life in Kenai by enhancing public safety.

3. The dispatch center will update the Communications Training Officer (CTO) Training Manual for new dispatchers. This will include reviewing existing training requirements and implementing procedural changes to ensure a high-quality training program. This will be evaluated through the production of a new CTO training manual. This supports Comprehensive Plan Goal 1-Quality of life - Promote and encourage quality of life in Kenai by enhancing public safety.

### **Future Considerations**

Work is currently underway to determine how best to move forward to utilize/upgrade the current communications tower, prior to any additional equipment being added to it.

Continue to evaluate a potential transition from operating our own records management system to joining the State Department of Public Safety's records management system.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: Communications**

<b>Account Number</b>	<b>Expense Description</b>	<b>FY2023 Actual</b>	<b>Five year Historical Average</b>	<b>Original Budget FY2024</b>	<b>Amended Budget</b>	<b>Manager Proposed FY2025</b>	<b>Increase (Decrease) FY2024 Original</b>	<b>% Change</b>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 455,147	\$ 354,190	\$ 501,505	\$ 501,505	\$ 518,435	\$ 16,930	3.38%
0200	Overtime	23,209	16,664	15,836	15,836	16,380	544	3.44%
0250	Holiday Pay	25,438	19,986	29,832	29,832	30,838	1,006	3.37%
0300	Leave	3,840	10,886	13,701	13,701	13,441	(260)	(1.90%)
0400	Medicare	7,149	5,600	8,132	8,132	8,397	265	3.26%
0450	Social Security	-	3	-	-	-	-	-
0500	PERS	111,289	86,744	120,379	120,379	124,445	4,066	3.38%
0600	Unemployment Insurance	-	433	2,805	2,805	2,895	90	3.21%
0700	Workers Compensation	1,020	739	1,106	1,106	1,142	36	3.25%
0800	Health & Life Insurance	230,480	165,011	201,672	201,672	213,776	12,104	6.00%
0900	Supplemental Retirement	12,088	9,405	21,054	21,054	21,155	101	0.48%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 869,660</b>	<b>\$ 669,661</b>	<b>\$ 916,022</b>	<b>\$ 916,022</b>	<b>\$ 950,904</b>	<b>\$ 34,882</b>	<b>3.81%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	616	865	1,500	1,500	1,500	-	-
2022	Operating & Repair Supplies	210	141	250	250	250	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	6,002	5,320	6,320	6,320	6,600	280	4.43%
2026	Computer Software	3,383	2,070	4,085	4,285	19,120	15,035	368.05%
4531	Professional Services	1,467	999	1,520	3,520	3,520	2,000	131.58%
4532	Communications	1,838	1,818	3,109	3,109	3,190	81	2.61%
4533	Travel & Transportation	8,191	8,044	9,000	9,800	10,000	1,000	11.11%
4534	Advertising	-	401	600	550	600	-	-
4535	Printing & Binding	37	281	400	400	400	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	38,071	27,457	40,750	37,750	38,250	(2,500)	(6.13%)
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	99	42	100	100	100	-	-
4667	Dues & Publications	536	445	939	989	1,250	311	33.12%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	772	760	850	850	850	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 61,222</b>	<b>\$ 48,643</b>	<b>\$ 69,423</b>	<b>\$ 69,423</b>	<b>\$ 85,630</b>	<b>\$ 16,207</b>	<b>23.35%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 930,882</b>	<b>\$ 718,304</b>	<b>\$ 985,445</b>	<b>\$ 985,445</b>	<b>\$ 1,036,534</b>	<b>\$ 51,089</b>	<b>5.18%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 23 - Communications**

**2024 Small Tools & Minor Equipment.** Replacement computer, monitors, headsets, handsets, hardware and furniture.

**4531 Professional Services.** Drug screenings for new hires and medical director fees.

**4533 Travel & Transportation.** Continuing education for department staff including emergency communications training, emergency medical dispatch training, and state/federal crime database user training.

**4538 Repair & Maintenance.** Maintenance of department radio equipment, records management system, call recording equipment and other miscellaneous items.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 29 – Animal Control**

**Mission**

The Kenai Animal Shelter strives to make the community safer for individuals and animals within the City of Kenai. This will be accomplished through public education, spaying/neutering, and ensuring our staff continues to operate in a humane and safe manner in accordance with City, State and national standards regarding animal welfare.

**Functions & Responsibilities**

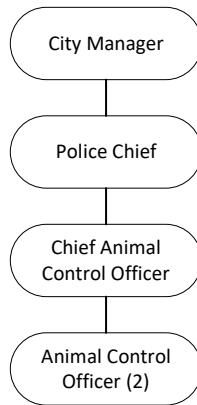
The primary responsibilities of the Kenai Animal Shelter are:

1. Provide temporary care and shelter to a variety of domestic animals.
2. Provide fair enforcement of Title 3 of the Kenai Municipal Code which covers many areas of animal welfare and restraint.

Services provided by the Kenai Animal Shelter include: rabies control, public safety, animal welfare, and public relations/education.

The Kenai Animal Shelter performs regular patrols of neighborhoods, investigates complaints, issues citations to violators, responds to exigent situations, and assists other agencies with animal related issues.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Chief Animal Control Officer	1	16	1	16	1	17	1	17	1	17	1	17
Animal Control Officer	2	14	2	14	2	14	2	14	2	14	2	14

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Chief Animal Control Officer	16.5	30.5	35.5	30	35	30
Animal Control Officer	18.5	41.5	17	60	65	60

## Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
Field investigations & Patrols	358	576	452	337	300
Volunteer Hours Logged	356	0	128	107.79	130
Educational Outreach	9	2	13	7	12
Animal Shelter Intake	891	693	501	558	550

\* Projected Figures based on year-to-date information.

## FY24 Department Goals Evaluation

- Increase public education events back to a minimum of 12 per year. Re-incorporate the use of volunteers into shelter operations with a minimum of 100 hours per year.
  - Achievement Anticipated. Based on the number of educational outreaches completed already and upcoming events scheduled, this goal is anticipated to be achieved. We also anticipated achieving more than 100 volunteer hours based on the current amount of time volunteers have been at the shelter. We have had more volunteers and consistency during this calendar year.*
- Institute an Animal Fair in the City of Kenai to bring many animal groups in the area together in one event. The goal will be to assist in continuing to reduce the numbers of unwanted animals by drawing attention to the problem and bringing animal organizations together in one event.
  - Achieved. The Kenai animal shelter hosted an animal fair on June 10th 2023. Twenty-two organizations attended. Organizations included shelter/rescues, vet hospitals, spay/neuter programs, dog parks, farm resource/groups, library resources, animal food resources, animal training, boarding facilities and grooming. The Kenai Animal Shelter gave away door prizes which included a tennis ball or cat toys, a mini first aid kit, collapsible water dish, and poop bag dispenser. The shelter utilized funds from the Maddie's Fund grant to purchase the giveaway items. We also purchased a photo background so that people could have a nice photo with their pet.*

## FY25 Department Goals

- Send at least 2/3 of the Animal Control Staff to in-person training. In-person training opportunities have been difficult to participate in during COVID, however, ongoing training is critical to staff development, safety and operating within industry standards. This will support Goal 1 of promoting Quality of Life in the City of Kenai Comprehensive Plan through engaging, collaborating and training to ensure humane animal care a priority.
- Host a second annual Animal Fair in the City of Kenai to bring many animal groups in the area together in one event. The goal will be to assist in continuing to reduce the numbers of unwanted animals by drawing attention to the problem and bringing animal organizations together in one event. This goal will be evaluated through assessing participation in the event. This supports Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 - Quality of Life: Promote and encourage quality of life in Kenai by reducing the number of unwanted animals.



## **Future Considerations**

Kenai Animal Control Officers will need to find and attend continuing educational opportunities to ensure our Officers perform within industry standards and maintain certification. Kenai Animal Control Officers will have to continue regularly evaluating the Kenai Animal Shelter for facility improvements that may be required to stay in compliance with national standards for animal shelters.

Nationally, shelters and rescues are full as a result of the average length of stay for the animals at shelters and rescues increasing as adoptions are taking longer than normal. Shelters and rescues in the State of Alaska are no different. Kenai Animal Control Officers will need to evaluate and potentially adjust standard operating procedures to account for animal volume and longevity.

The fencing around the facility and inside the kennels is aging and has sustained damage on several occasions. While still operational, the City may consider replacing all or parts of the interior kennel gates and exterior fence.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: Animal Control**

<u>Account Number</u>	<u>Expense Description</u>	<u>FY2023 Actual</u>	<u>Five year Historical Average</u>	<u>Original Budget FY2024</u>	<u>Amended Budget</u>	<u>Manager Proposed FY2025</u>	<u>Increase (Decrease) FY2024 Original</u>	<u>% Change</u>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 190,034	\$ 169,544	\$ 200,412	\$ 200,412	\$ 193,796	\$ (6,616)	(3.30%)
0200	Overtime	3,288	2,675	5,300	5,300	5,602	302	5.70%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	1,866	6,270	6,270	3,721	(2,549)	(40.65%)
0400	Medicare	2,609	2,347	3,074	3,074	2,945	(129)	(4.20%)
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	42,910	37,978	45,257	45,257	43,867	(1,390)	(3.07%)
0600	Unemployment Insurance	-	162	1,060	1,060	1,016	(44)	(4.15%)
0700	Workers Compensation	2,471	2,520	2,630	2,630	2,518	(112)	(4.26%)
0800	Health & Life Insurance	86,430	73,531	75,627	75,627	80,166	4,539	6.00%
0900	Supplemental Retirement	4,817	4,338	7,750	7,750	6,975	(775)	(10.00%)
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 332,559</b>	<b>\$ 294,961</b>	<b>\$ 347,380</b>	<b>\$ 347,380</b>	<b>\$ 340,606</b>	<b>\$ (6,774)</b>	<b>(1.95%)</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	567	532	795	795	795	-	-
2022	Operating & Repair Supplies	12,838	10,305	13,790	15,290	14,040	250	1.81%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	6,904	3,543	2,340	7,484	1,640	(700)	(29.91%)
2026	Computer Software	1,149	1,038	1,270	1,270	1,340	70	5.80%
4531	Professional Services	32,231	29,743	34,500	34,500	36,500	2,000	5.80%
4532	Communications	1,809	2,062	2,256	2,256	2,356	100	4.43%
4533	Travel & Transportation	6,980	2,733	6,323	7,823	7,000	677	10.71%
4534	Advertising	-	4	50	50	50	-	-
4535	Printing & Binding	463	786	1,150	1,150	1,150	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	30,881	29,235	37,652	37,652	33,115	(4,537)	(12.05%)
4538	Repair & Maintenance	694	1,643	1,640	1,640	1,769	129	7.87%
4539	Rentals	47,557	47,214	48,181	48,181	48,305	124	0.26%
4540	Equip. Fund Pmts.	5,308	3,185	5,308	5,308	5,308	-	-
4541	Postage	915	854	1,000	1,000	1,200	200	20.00%
4666	Books	-	44	250	250	250	-	-
4667	Dues & Publications	965	792	1,015	1,015	1,015	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	1,500	1,212	1,700	1,700	1,700	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 150,761</b>	<b>\$ 134,925</b>	<b>\$ 159,220</b>	<b>\$ 167,364</b>	<b>\$ 157,533</b>	<b>\$ (1,687)</b>	<b>(1.06%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 483,320</b>	<b>\$ 429,886</b>	<b>\$ 506,600</b>	<b>\$ 514,744</b>	<b>\$ 498,139</b>	<b>\$ (8,461)</b>	<b>(1.67%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 29 - Animal Control**

**2022 Operating, Repair & Maintenance Supplies.** Euthanasia drugs/supplies, dog and cat vaccines, animal feed, litter, enrichment toys and beds. Cleaning supplies, volunteer staff supplies and rewards. Vehicle fuel, new uniform and reflective outerwear, officer safety protection gear and rabies clinic costs.

**2024 Small Tools & Minor Equipment.** Computer replacement for two computers. Capture/restraint tools and miscellaneous small tools.

**4531 Professional Services.** Veterinary services including spaying and neutering of animals that are reimbursed by those adopting animals and general veterinary services for care of animals being housed at the shelter.

**4533 Travel & Transportation.** Continuing education for shelter staff on humane treatment of animals and recertifications.

**4539 Rentals.** Annual lease of the Animal Control shelter and land from the City's Airport Fund.

**4667 Dues and Publications.** Professional organization dues for shelter staff and online subscription to continuing education for staff and volunteers.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: Public Works Administration**

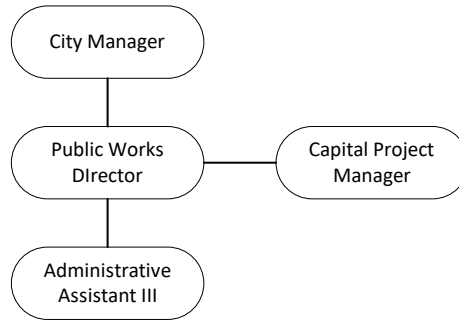
**Mission**

To provide high quality, cost effective services that ensure the design, construction, operation and maintenance of all public infrastructure, facilities and services are responsive to the needs of the community, businesses, other City Departments, as well as the general public.

**Functions & Responsibilities**

The Public Works Department is responsible for a full range of duties including supervision and coordination of Building Maintenance, Building Permits, Shop, Streets, Water and Sewer, and Wastewater Treatment Plant. In addition to Purchasing and Contract Management for maintenance and capital improvement projects, providing infrastructure support, overseeing the City Dock & Harbor, Safety Department, and maintaining streetlights.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
<b>Public Works Director</b>	.71	28	.71	28	.71	28	.71	28	.71	28	.71	28
<b>Administrative Assistant II</b>	1	14	1	14	-	14	-	14	-	14	-	14
<b>Administrative Assistant III</b>	N/A	N/A	.71	15	.71	15	.71	15	.71	15	.71	15
<b>Capital Project Manager</b>	N/A	N/A	1	23	1	23	1	23	1	22	1	22

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
<b>Public Works Director</b>	N/A	N/A	N/A	N/A	N/A	N/A
<b>Administrative Assistant II</b>	2.5	-	-	-	-	-
<b>Administrative Assistant III</b>	N/A	0	0	2.25*	6	6
<b>Capital Project Manager</b>	N/A	N/A	N/A	N/A	N/A	N/A

\*Actual number as of 2/25/24

## Performance Measures

Fiscal Year	2021	2022	2023	2024*	2025**
Active Capital Projects	16	26	22	19	20
Completed Capital Projects	8	12	8	12	15
RFPs released	7	8	3	2	8
ITBs released	10	12	8	4	12
Construction Permit Review	26	27	16	15	20
Right of Way / Excavation Permits Issued	51	58	76	60	50
Percent of resident queries responded to within 24 hours	96%	92%	95%	94%	95%

\*Actual Figures year-to-date 2/26/23. \*\*Projected Figures / Goals

## FY24 Department Goal Evaluation

1. Actively pursue grant opportunities in support of the Capital Improvement Plan with submission of projects to CAPSIS and the State Revolving Fund (SRF). This will support all eight goals of the City of Kenai's Comprehensive Plan by leveraging available funding in support of all City needs.
  - *Achieved. With all City projects from the updated CIP uploaded to the State's CAPSIS site on February 14, 2024. Regarding the State Revolving Fund the department successfully applied for and received a \$1.2 million dollar loan from the SRF program for the Water Treatment Plant Pumphouse project, with the loan funds being 100% forgivable. Additionally, the Bluff Stabilization project was funded, released for construction bids and awarded this year, a project 30+ years in the making.*
2. Continue to work through back log of Capital Improvement Projects. This will support Goal 4 of the City of Kenai's Comprehensive Plan for Public Improvements and Services.
  - *Achieved. The department continues to successfully work through our backlog of projects with a few notable projects including the Airport's Sand Storage Facility, the Recreation Center Improvements project, and Vintage Point Boiler Replacement project all reaching final completion prior to FY24 fiscal year end.*
3. Begin to implement project data from the Facility Assessment Manual staff is developing to provide improved planning of needed capital improvements. This will support Goal 4 of the City of Kenai's Comprehensive Plan for Public Improvements and Services.
  - *Achieved. Both Maintenance and Utility staff continue with development of the asset inventory plans.*

## FY25 Department Goals

1. Actively pursue and coordinate grant opportunities with our local tribal organizations to our mutual benefit. This will support all eight goals of the City of Kenai's Comprehensive Plan by leveraging available funding in support of all City needs.
2. Increase number of completed Capital Projects to 15, release of RFPs to 8, and release of Invitation to Bids to 12 in an effort to continue working through the backlog of projects.

This will support Goal 4 Public Improvements and Services, Goal 5 Transportation, and Goal 6 Parks & Recreation of the City of Kenai's Comprehensive Plan.

### **Future Considerations**

The loss of Capital funding from the State of Alaska will necessitate the increased use of City funds to maintain and improve our infrastructure. Mechanisms for providing this funding will need to be identified and implemented to assure that critical infrastructure does not fall into disrepair.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Public Works Administration

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 232,540	\$ 177,249	\$ 113,989	\$ 113,989	\$ 117,412	\$ 3,423	3.00%
0200	Overtime	-	81	259	259	267	8	3.09%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	2,691	894	3,981	3,981	4,096	115	2.89%
0400	Medicare	3,254	2,494	1,714	1,714	1,766	52	3.03%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	51,038	42,798	25,135	25,135	25,890	755	3.00%
0600	Unemployment Insurance	-	158	590	590	608	18	3.05%
0700	Workers Compensation	496	394	235	235	242	7	2.98%
0800	Health & Life Insurance	33,707	32,314	29,494	29,494	31,244	1,750	5.93%
0900	Supplemental Retirement	3,692	3,001	10,273	10,273	10,353	80	0.78%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 327,418</b>	<b>\$ 259,383</b>	<b>\$ 185,670</b>	<b>\$ 185,670</b>	<b>\$ 191,878</b>	<b>\$ 6,208</b>	<b>3.34%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	1,274	852	1,550	1,550	1,550	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	2,225	1,930	5,542	5,542	3,400	(2,142)	(38.65%)
2026	Computer Software	1,939	1,475	2,427	2,427	2,482	55	2.27%
4531	Professional Services	(166,577)	(105,551)	-	-	-	-	-
4532	Communications	1,591	1,255	2,126	2,126	2,085	(41)	(1.93%)
4533	Travel & Transportation	590	498	900	900	900	-	-
4534	Advertising	482	260	500	500	500	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	294	78	300	300	300	-	-
4667	Dues & Publications	370	524	800	800	800	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ (157,812)</b>	<b>\$ (98,679)</b>	<b>\$ 14,145</b>	<b>\$ 14,145</b>	<b>\$ 12,017</b>	<b>\$ (2,128)</b>	<b>(15.04%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 169,606</b>	<b>\$ 160,704</b>	<b>\$ 199,815</b>	<b>\$ 199,815</b>	<b>\$ 203,895</b>	<b>\$ 4,080</b>	<b>2.04%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: 31 - Public Works Administratio

**2024 Small Tools/Minor Equipment.** Charge for (5) five computer and furniture / chairs.

**4533 Travel & Transportation.** Continuing education for department staff including FAA annual meeting and Murkowski annual grant symposium.



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 432 – Shop**

**Mission**

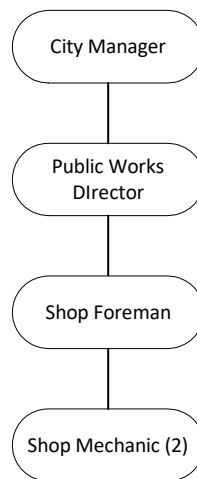
The Kenai Shop serves the citizens of Kenai by providing a cost-effective maintenance, repairs and replacement program of the city owned and operated vehicles and equipment.

**Functions & Responsibilities**

The Shop Department is a service provider for all city departments, coordinating the maintenance operations for the city’s fleet of equipment. The Shop Department is comprised of one building fully outfitted with office space, mechanical lifts, crane hoists, welding stations and parts storage. Three employees provide all primary labor for the department to maintain a fleet of approximately 297 units of vehicles and equipment.

Departments serviced by the Shop include: Administration, Animal Control, Airport, Beacon Training Facility, Boating Facility, Building Maintenance, Fire, Police, Parks & Recreation, Senior Center, Shop, Streets, Wastewater Treatment Plant and Water & Sewer.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		Budgeted FY23		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Shop Foreman	1	21	1	21	1	21	1	21	1	21	1	21
Mechanic	2	19	2	19	2	19	2	19	2	19	2	19

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Shop Foreman	80	86	136	100	110	110
Mechanic	31.5	24.5	50.5	70	90	90

**Performance Measures**

Calendar Year	2019	2020	2021	2022	2023
Work Orders	1,166	1,057	1,097	1,253	865
Repair Expenses	\$ 357,607	\$ 347,978	\$ 324,509	\$ 354,958	\$ 285,699

## Fleet by Department

	Vehicles	Heavy Equipment	Utility Vehicles	Other
Airport	4	16	3	20
Police	24	0	5	0
Fire	4	9	1	32
Public Works	13	20	1	66
Parks & Rec	6	5	11	51
Senior	5	0	0	1
<b>Total</b>	<b>56</b>	<b>50</b>	<b>21</b>	<b>170</b>

### Recent replacements within the Fleet include

- 2023: (4) Ford Explorer (Police Dept.), (1) RPM Loader mounted snow blower (Streets)
- 2022: (1) John Deere mower (Parks & Rec.), (1) Caterpillar 160M Grader (Streets), (1) Larue Snow Blower/Broom (Airport).
- 2021: (3) Ford F150 (Police Dept.), (2) Oshkosh ARFF trucks (Beacon/Airport), (1) John Deere 6130M tractor and mower (Airport).

### Planned / Pending Fleet Purchases for FY24

- (1) Airport Loader, (1) Airport Dump Truck / Sander, (2) Police Vehicles, (2) Senior Vans, (2) Water Utility Trucks, (1) Water Utility Compact Loader

### Planned Fleet Purchases for FY25

- (1) Trackless Snow Blower for Streets, (1) Airport ARFF truck KMA Ops, (2) Water Utility Trucks,

### FY24 Department Goals Evaluation

1. Provide sufficient training on all new fleet vehicles and equipment to allow for repairs that are more efficient. Evaluate through assessing training needs and hours of ongoing training.
  - *Achieved. Staff received on site training from the manufacturer of the new RPM Loader mounted snow blower. Unit was tested during training during a snow event.*
2. Maintain a 90% or greater training of Shop equipment by JSA's (Job Safety Analysis) through Shop employee documentation.
  - *Achieved. No major safety events during the year.*
3. Provide fleet utilization and cost reports.
  - *Achieved. Fleet Maintenance Pro Software continues to be well utilized by staff.*

### FY25 Department Goals

1. New for this year, staff will be cross training on all equipment repairs. This is intended to improve redundancy in staff operations while providing better service to all departments.

2. Work to further optimize the data created utilizing Fleet Maintenance Pro Software. Continue to develop data in support of the fleet replacement plan and preventive maintenance of the City Fleet.
3. Obtain J Pro after market diagnostic software. This will allow mechanics to interface with a variety of equipment without the need to maintain separate subscriptions to proprietary diagnostic equipment.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Shop

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 253,780	\$ 234,550	\$ 264,479	\$ 264,479	\$ 253,657	\$ (10,822)	(4.09%)
0200	Overtime	10,272	8,273	12,207	12,207	11,690	(517)	(4.24%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	12,344	8,727	12,174	12,174	9,034	(3,140)	(25.79%)
0400	Medicare	3,773	3,475	4,188	4,188	3,978	(210)	(5.01%)
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	58,241	53,555	60,871	60,871	58,377	(2,494)	(4.10%)
0600	Unemployment Insurance	-	232	1,444	1,444	1,372	(72)	(4.99%)
0700	Workers Compensation	6,263	6,312	6,665	6,665	6,330	(335)	(5.03%)
0800	Health & Life Insurance	86,430	73,370	75,627	75,627	80,166	4,539	6.00%
0900	Supplemental Retirement	4,425	4,513	11,625	11,625	9,300	(2,325)	(20.00%)
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 435,528</b>	<b>\$ 393,007</b>	<b>\$ 449,280</b>	<b>\$ 449,280</b>	<b>\$ 433,904</b>	<b>\$ (15,376)</b>	<b>(3.42%)</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	22	200	200	200	-	-
2022	Operating & Repair Supplies	171,097	152,705	209,735	209,735	183,800	(25,935)	(12.37%)
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	10,509	8,989	13,841	13,841	10,740	(3,101)	(22.40%)
2026	Computer Software	767	821	880	880	900	20	2.27%
4531	Professional Services	720	592	1,190	1,190	1,190	-	-
4532	Communications	2,286	2,922	2,946	2,946	3,000	54	1.83%
4533	Travel & Transportation	-	-	7,200	7,200	7,200	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	49,045	42,451	55,594	55,594	57,346	1,752	3.15%
4538	Repair & Maintenance	14,465	13,536	20,000	20,000	20,000	-	-
4539	Rentals	-	-	500	500	500	-	-
4540	Equip. Fund Pmts.	7,440	3,589	7,440	7,440	7,440	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	5,155	5,327	8,833	8,833	8,833	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	1,543	1,713	3,209	3,209	3,209	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 263,027</b>	<b>\$ 232,667</b>	<b>\$ 331,568</b>	<b>\$ 331,568</b>	<b>\$ 304,358</b>	<b>\$ (27,210)</b>	<b>(8.21%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	4,557	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ 4,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 698,555</b>	<b>\$ 630,231</b>	<b>\$ 780,848</b>	<b>\$ 780,848</b>	<b>\$ 738,262</b>	<b>\$ (42,586)</b>	<b>(5.45%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 32 - Shop**

**2022 Operating & Repair Supplies.** Repair parts for City vehicles and equipment, fuel, diesel exhaust fluid, summer tire order, oil & lubricants, and other general department supplies.

**2024 Small Tools & Minor Equipment.** Miscellaneous small tools, computer replacement for (4) computers, replacement copier and diagnostic equipment for new equipment.

**4533 Travel & Transportation.** Travel and lodging for seminar expenses.

**4538 Repair & Maintenance.** Professional services for crash repairs, dealer repairs and oil furnace service. Crane, joists, and bucket truck annual inspections. Copier maintenance, hazardous waste cleanup and miscellaneous repairs.

**4667 Dues & Publications.** Vehicle maintenance subscriptions, parts and services manuals, Caterpillar electronic manual, fleet maintenance annual subscription and other annual updates.

**5041 Miscellaneous.** Laundry service for uniforms, floor mat cleaning and vehicle licenses renewals.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 001 – General Fund  
Department: 433 – Streets

**Mission**

To provide for the safe and secure travel throughout the City’s road system for all citizens throughout the year.

**Functions & Responsibilities**

Street Maintenance is a primary responsibility for the City. The Streets division strives to maintain approximately 157 lane miles of streets at an acceptable level of service and safety. An important function of street maintenance is to provide snow and ice removal as well as sanding to ensure a safe and accessible transportation system during winter months. The maintains all municipal parking lots including Flight Services, KPD, KFD, Library, City Hall, Challenger Center/Multipurpose Facility, Visitors Center, Rec Center, Senior Center, Vintage Point Overlook, Eric Hansen Park, Russian Orthodox Church, and South Forest parking lot. The Streets division also plows snow from State-owned sidewalks and bike paths from North Forest Dr. through town to Tinker Ln. All of the above roads, parking lots and sidewalks are also swept periodically during summer months.

Operations include pothole repairs, grading of gravel roadways, applying calcium chloride for dust control, crack sealing, and repair/replacement of culverts as needed. Clearing and ditching of all right of ways as needed. Maintenance of storm drain facilities, including catches, inlets and outlets. Installing and maintaining roadway signage, including regulatory, cautionary, public information and street names. Monitoring all streetlights for damage and functionality.

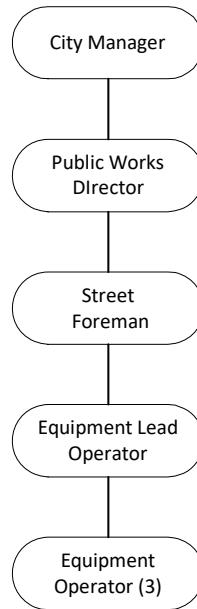
The Streets division plays a supportive role in setting up and maintaining the Dipnet Fishery. All pertinent roads are given an extra coating of Calcium Chloride, pay shacks are installed on S. Spruce and Royal St. and eighty jersey barriers installed for traffic control. Gravel is hauled and roadways built onto the beaches at both access points. Twenty jersey barriers are installed and maintained at South Beach to prevent access to the fishery from the South without going through the pay shack.

Operating from a 13,200 sq. ft. facility located at 550 Daubenspeck Road, the Streets division oversees the maintenance and operates a full line of equipment listed below:

<b>Equipment</b>	<b>Quantity</b>
Road Graders	4*
Loaders	3
Sand Trucks	3
Sweepers	2
Bucket Truck	1
Pickups	2
Trackless Equipment	2
<i>Loader mounted snow blower</i>	<i>1</i>
<b>Total Equipment</b>	<b>18</b>

\*One grader is intended to be surplus auctioned as supply chain conditions stabilize. Permanent Fleet is intended to maintain three graders in working order at all times.

## Organizational Chart



## Staffing

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Foreman	.91	21	.91	21	.92	21	.92	21	.93	21	.93	21
Equipment Lead Operator	.9	19	.9	19	.91	19	.91	19	.92	19	.92	19
Equipment Operator	3.64	16	2.66	16	2.66	16	2.6	16	2.73	16	2.73	16
Temporary Equipment Operator I (hours)	-	16	-	16	-	16	.38	16	.38	16	.38	16

## Average Overtime per Position (hours)

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24*	Proposed FY25	Projected FY26
Foreman	83	141.5	120	95.5*	100	100
Equipment Lead Operator	39.5	114.5	21.5	78.5*	100	100
Equipment Operator	317.5	426.5	522	285.5*	270	270
Temp. Equip. Operator	N/A	36	6	25*	0	0

## Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
Lane Miles of streets	150	157	157	157	158
Reported and Repaired Potholes	7	1	3	5	4
Complaint Records	151	110	125	178	125
Calcium Chloride	2	1	2	2	1
Grading	9	3	2	3	1
Plowing	40	20	31	58	51
Sanding	15	9	7	9	10
Snow Berms	45	37	46	65	7
Street Sweeping	4	0	0	0	3
Other	40	39	37	51	52
Workers' Compensation Claims	0	0	1	1	0

\*Current as of February 26, 2024

## **FY24 Department Goals Evaluation**

1. Continue to perform annual crack sealing in 4<sup>th</sup> quarter when weather conditions are the most favorable, with a goal of 5-10 miles of roadway. This is in support of Goal 4 Public Improvements & Services from the City of Kenai's Comprehensive Plan.
  - *Not Achieved. This is currently planned for completion in May/June 2024. Materials are in hand, and barring any issues with weather or staff shortages we expect this to successfully be completed.*
2. Finalize the City's snow removal plan and post to City website by November 1<sup>st</sup>, 2023. This will support Goal 4 Public Improvements and Services and Goal 5 Transportation of the City of Kenai's Comprehensive Plan.
  - *Not Achieved. Due to staffing demands*
3. Continue with additional right of way clearing and ditching with a goal of 5-10 miles completed. This will support Goal 4 Public Improvements and Services and Goal 5 Transportation of the City of Kenai's Comprehensive Plan.
  - *Partially Achieved. This goal was not achieved due to staffing demands, however several problem trees were successfully removed that were close to private structures*
4. Crack seal and seal coating of library and city hall parking areas and installation of new pavement markings. This is in support of Goal 4 Public Improvements & Services from the City of Kenai's Comprehensive Plan.
  - *Not Achieved. This is currently planned for completion in May/June 2024. Materials are in hand, and barring any issues with weather or staff shortages we expect this to successfully be completed.*

## **FY25 Department Goals**

1. Continue to perform annual crack sealing in 4<sup>th</sup> quarter when weather conditions are the most favorable, with a goal of 5-10 miles of roadway. This is in support of Goal 4 Public Improvements & Services from the City of Kenai's Comprehensive Plan.
2. Finalize the City's snow removal plan and post to City website by November 1<sup>st</sup>, 2023. This will support Goal 4 Public Improvements and Services and Goal 5 Transportation of the City of Kenai's Comprehensive Plan. *This goal was not achieved due to staffing demands*
3. Continue with additional right of way clearing and ditching with a goal of 5-10 miles completed. This will support Goal 4 Public Improvements and Services and Goal 5 Transportation of the City of Kenai's Comprehensive Plan.

## **Future Considerations**

1. Fleet management software for route optimization.
2. Storm water system assessments and repairs to various storm water grates.
3. Warm storage facility for sand storage.



City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Streets

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 347,590	\$ 347,743	\$ 385,611	\$ 385,611	\$ 402,570	\$ 16,959	4.40%
0200	Overtime	41,584	29,474	31,260	31,260	30,364	(896)	(2.87%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	2,773	16,515	16,515	17,237	722	4.37%
0400	Medicare	5,385	5,290	6,284	6,284	6,529	245	3.90%
0450	Social Security	444	166	1,532	1,532	1,615	83	5.42%
0500	PERS	84,524	84,500	86,276	86,276	89,517	3,241	3.76%
0600	Unemployment Insurance	-	370	2,167	2,167	2,250	83	3.83%
0700	Workers Compensation	12,897	12,710	13,930	13,930	14,487	557	4.00%
0800	Health & Life Insurance	129,441	122,948	115,503	115,503	122,436	6,933	6.00%
0900	Supplemental Retirement	7,347	7,728	18,397	18,397	18,600	203	1.10%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 629,212</b>	<b>\$ 613,702</b>	<b>\$ 677,475</b>	<b>\$ 677,475</b>	<b>\$ 705,605</b>	<b>\$ 28,130</b>	<b>4.15%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	203	141	240	240	240	-	-
2022	Operating & Repair Supplies	130,297	115,272	149,868	143,439	150,000	132	0.09%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	1,163	1,984	3,817	3,817	3,380	(437)	(11.45%)
2026	Computer Software	1,185	780	1,350	1,350	1,350	-	-
4531	Professional Services	(43,908)	(11,878)	1,250	26,250	1,250	-	-
4532	Communications	3,484	4,463	4,057	4,057	4,030	(27)	(0.67%)
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	1,359	2,000	2,000	2,000	-	-
4535	Printing & Binding	143	89	250	250	250	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	25,851	34,481	30,429	30,429	30,935	506	1.66%
4538	Repair & Maintenance	6,081	3,261	10,000	51,371	10,000	-	-
4539	Rentals	19,324	14,580	26,000	26,000	26,000	-	-
4540	Equip. Fund Pmts.	183,974	183,458	206,548	206,548	214,555	8,007	3.88%
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 327,797</b>	<b>\$ 347,990</b>	<b>\$ 435,809</b>	<b>\$ 495,751</b>	<b>\$ 443,990</b>	<b>\$ 8,181</b>	<b>1.88%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	14,658	9,340	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 14,658</b>	<b>\$ 9,340</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 971,667</b>	<b>\$ 971,032</b>	<b>\$ 1,113,284</b>	<b>\$ 1,173,226</b>	<b>\$ 1,149,595</b>	<b>\$ 36,311</b>	<b>3.26%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 33 - Streets**

**2022 Operating & Repair Supplies.** Department supplies including barricades, safety supplies, brooms and sweepers, calcium chloride, road sand, equipment cutting edges, fuel and other miscellaneous supplies. Culvert and gravel stock material, pit run/D1, sewer rock.

**4538 Repair & Maintenance.** Professional services for parking lot striping, stop bars and pavement markings.

**4539 Rentals.** Warm storage rental for road sand, excavator rental, 1 month rental for air compressor crack sealer and misc. rental equipment.

**4540 Equipment Replacement Fund Payments.** Annual payment to the City's Equipment Replacement Fund for equipment purchased by the fund and utilized by the Street's Department.

Water Truck - ST17	\$ 8,969
Street Sweeper - ST30	18,925
140G Motor Grader - ST42	13,163
Sander Truck - ST23	11,670
Sander Truck - ST45	11,266
160H Motor Grader - ST51	17,935
Trackless - ST55	22,358
Bucket Truck - ST25	5,218
Trackless - ST56	11,349
Street Sweeper - ST29	10,662
New Loader Mounted Blower	22,574
L120 Loader - ST43	16,256
120G Motor Grader - ST31	19,045
L110H Loader - ST43	16,256
ST-01	2,891
ST-03	3,009
ST-02	3,009
	<u>\$ 214,555</u>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 34 –Buildings**

**Mission**

The Building Official strives to safeguard the public, promote health, safety and welfare to the City of Kenai through the enforcement of the adopted building codes while providing an excellent level of customer service and relations.

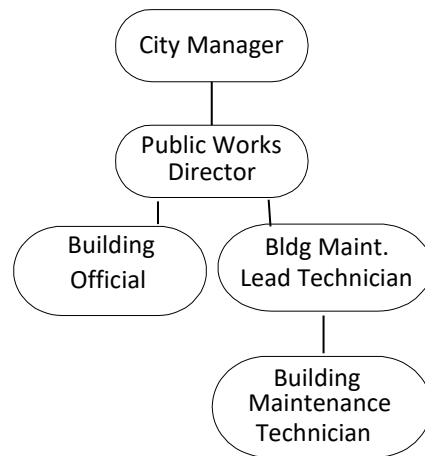
The Building Maintenance team strives to provide a level of maintenance that allows City-owned buildings and equipment to be used productively, safely, comfortably, and economically by the citizens of Kenai and its employees.

**Functions & Responsibilities**

The Building Official ensures that new construction of private and public buildings follows established codes, laws and regulations. The work involves plan review, inspection, record keeping and issuance of permits and certificates of occupancy. The Building Official is responsible for knowledge of construction, skilled trades, and building code regulations.

The Building Maintenance team performs preventative maintenance, emergency response and general repair of City-owned facilities and equipment. The maintenance team is responsible for the following facilities: City Hall, Library, Park Buildings & Facilities, Recreation Center, Public Safety Building, Visitor Center, Vintage Point, Fine Arts Building, City Shop, Water Treatment Plant, Waste Water Treatment Plant, and Parking Lot & Buildings Exterior Lighting, Airport Terminal and Buildings, Airport Operations Building, Firehouse No. 2, Fire Training Facility, and FAA buildings.

**Organizational Chart**



## Staffing

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Building Maintenance Lead Technician	.66	19	.66	19	.66	19	.66	19	.66	19	.66	19
Building Maintenance Technician	.66	17	.66	17	.66	17	.66	17	.66	16	.66	16
Building Official/Manger	1	22	1	22	1	22	1	22	1	21	1	21

## Average Overtime per Position (hours)

Position Title	Actual FY21	Actual FY22	Actual FY23	Projected FY24	Proposed FY25	Projected FY26
Building Maintenance Lead Technician	4	2	13	15	16	20
Building Maintenance Technician	5	25	36.5	1	4	6
Building Official/Manger	0	0	14	0	0	0

## Performance Measures

Calendar Year	2020	2021	2022	2023	2024*
Building Permits Issued	38	58	50	71	50
Building Permit Fees	\$ 161,236	\$ 109,597	\$ 120,236	\$ 106,516	\$ 125,000
Plan Review Fees	\$ 84,789	\$ 36,533	\$ 35,664	\$ 24,871	\$ 35,000
Number of Inspections	145	164	217	308	225
Work Orders	296	309	442	410	380

\*Projected

## FY24 Department Goals Evaluation

### Building Official

- Continue staff training to gain an additional two certifications in the field. This is in support of Goal 4 Public Improvements & Services of the City of Kenai Comprehensive Plan.
  - Achieved. However, the Building Official resigned with February 16, 2024 as their last day.*
- Consolidate website information in regards to permitting to clarify and simplify requirements for applicants. This is in support of Goal 4 Public Improvements & Services of the Kenai Comprehensive Plan.
  - Partially Achieved. Forms are improving but there remains additional work to be done.*

## Building Maintenance

1. Continue with facility assessments in support of the Facility Maintenance Manual with a goal of completing six additional buildings. This is in support of Goal 4 Public Improvements & Services of the City of Kenai Comprehensive Plan.
  - *Partially Achieved. Work is ongoing with five buildings completed as of February 2024. Work will continue into the spring adding additional details and completing the sixth facility.*
2. Continue to utilize Aero-Simple with acknowledgement of work orders within 24 hours, and communication back to customer within 72 hours with either resolution or schedule to completion. This is in support of Goal 4 Public Improvements & Services of the City of Kenai Comprehensive Plan.
  - *Achieved. Use of Aero-Simple continues to be successful for the department. The department routinely receives praise from other department heads in regards to the service received from Maintenance Staff.*

## FY25 Department Goals

### Building Official

1. Maintain sufficiently licensed staff throughout the year to remain in compliance with our State Fire Marshal deferral.
2. Successfully onboard a new Building Official
3. Establish training objectives to ensure continued growth of new Building Official

### Building Maintenance

Continue with facility assessments in support of the Facility Maintenance Manual with a goal of completing six additional buildings. This will bring the total to twelve facilities with completed assessments before the end of the fiscal year. This is in support of Goal 4 Public Improvements & Services of the City of Kenai Comprehensive Plan

## Future Considerations

Building Maintenance will continue to work toward improving customer service, as well as creating new ways to make the permitting and building process more user-friendly to the residents of Kenai.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Buildings

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 173,332	\$ 147,985	\$ 189,586	\$ 189,586	\$ 204,214	\$ 14,628	7.72%
0200	Overtime	1,515	1,163	1,121	1,121	1,155	34	3.03%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	2,810	5,071	5,071	4,324	(747)	(14.73%)
0400	Medicare	2,484	2,145	2,839	2,839	3,041	202	7.12%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	38,932	32,870	41,955	41,955	45,181	3,226	7.69%
0600	Unemployment Insurance	-	140	979	979	1,049	70	7.15%
0700	Workers Compensation	2,811	3,256	3,134	3,134	3,244	110	3.51%
0800	Health & Life Insurance	66,840	56,774	58,485	58,485	61,994	3,509	6.00%
0900	Supplemental Retirement	4,595	3,076	6,525	6,525	6,650	125	1.92%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 290,509</b>	<b>\$ 250,219</b>	<b>\$ 309,695</b>	<b>\$ 309,695</b>	<b>\$ 330,852</b>	<b>\$ 21,157</b>	<b>6.83%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	125	257	300	300	300	-	-
2022	Operating & Repair Supplies	28,489	24,103	27,000	27,000	27,000	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	2,473	2,806	4,370	4,370	5,070	700	16.02%
2026	Computer Software	1,209	1,064	1,065	2,914	18,565	17,500	1,643.19%
4531	Professional Services	1,421	(231)	12,000	12,000	12,000	-	-
4532	Communications	1,543	1,744	1,704	1,704	1,800	96	5.63%
4533	Travel & Transportation	6,232	2,409	10,000	10,000	7,500	(2,500)	(25.00%)
4534	Advertising	-	86	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	34,441	41,102	60,000	51,761	60,000	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	5,464	3,278	5,464	5,464	5,464	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	1,478	664	500	500	1,000	500	100.00%
4667	Dues & Publications	145	261	385	385	500	115	29.87%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 83,020</b>	<b>\$ 77,543</b>	<b>\$ 122,788</b>	<b>\$ 116,398</b>	<b>\$ 139,199</b>	<b>\$ 16,411</b>	<b>13.37%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	20,546	6,644	57,101	57,101	-	(57,101)	(100.00%)
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	6,391	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 20,546</b>	<b>\$ 6,644</b>	<b>\$ 57,101</b>	<b>\$ 63,492</b>	<b>\$ -</b>	<b>\$ (57,101)</b>	<b>(100.00%)</b>
	<b>Department Total:</b>	<b>\$ 394,075</b>	<b>\$ 334,406</b>	<b>\$ 489,584</b>	<b>\$ 489,585</b>	<b>\$ 470,051</b>	<b>\$ (19,533)</b>	<b>(3.99%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 34 - Buildings**

**2022 Operating & Repair Supplies.** Supplies for City wide building maintenance/repair work orders.

**2024 Small Tools & Minor Equipment.** Computer replacement for 3 computers, miscellaneous tools and equipment.

**2026 Computer Software.** Plan review software and support. Software for three computers and for surface tables. Capital/special project Building Permit Solutions software: \$15,000.

**4531 Professional Services.** Engineering design services assistance for facilities.

**4533 Transportation.** Training CEU's for Building Official, facility maintenance personnel and Fire Marshal development.

**4538 Repair & Maintenance.** Professional services for repair of City facilities and inspection/testing of elevators and fire alarm/sprinkler systems. Boiler maintenance inspections, contract services for processing requested work orders and garage doors.

**8062 Buildings.** Capital Projects: Soundproofing wall with Dispatch \$5,000, Interior Automatic Doors at Senior Center \$28,500.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 001 – General Fund  
Department: Street Lighting

**Mission**

To provide safe and consistent street lighting for streets in the City of Kenai that meets the needs of the community.

**Functions & Responsibilities**

Street Lighting provides for the repair, maintenance and installation of City streetlights.

Field and shop maintenance of City-owned streetlights and related equipment include trouble shooting failures, replacing parts, repairing components, and/or replacing light systems.

**Staffing**

	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Performance Measures**

	2020	2021	2022	2023	2024*
KWh Consumed	218,978	214,186	199,211	212,126	210,000
Number of Street Lights					
City Lights	271	271	271	271	271
LED Lights	93	95	103	110	126
Standard Lights	178	176	168	161	145
HEA Lights	211	213	213	213	213
Work Orders Completed	52	40	49	58	62

\*Projected Figures

**FY24 Department Goals Evaluation**

1. Complete a Mapping survey of all street lighting to show areas of insufficient / excess lighting throughout the City of Kenai. This supports Goal 4 of providing Public Improvements and Services in the City of Kenai Comprehensive Plan to provide adequate and effective lighting needs for the City of Kenai residents.
  - *Not Achieved. This work is taking place 4<sup>th</sup> quarter. Council approved Ordinance 3386-2024 January 17<sup>th</sup>, 2024, which provided \$80,000 in funding toward a street lighting assessment.*
  
2. Evaluate and select Street Light equipment to move towards a standardization. This may allow for several different types of poles dependent upon application, and shall include color temperature preferences for new LED components. This supports Goal 4 of Public Improvements and Services and Goal 5 of Transportation in the City of Kenai Comprehensive Plan by providing safe and sufficient lighting in appropriate locations.
  - *Not Achieved. This work is taking place 4<sup>th</sup> quarter. Council approved Ordinance 3386-2024 January 17<sup>th</sup>, 2024, which provided \$80,000 in funding toward a street lighting assessment.*



## **FY25 Department Goals**

1. With completion of the street lighting assessment begin coordination and completion of designated repairs with funding provided through a Street Lighting Capital Improvement Project as identified in the FY2025-FY2029 CIP. If authorized within the FY2025 budget, funds will become available July 1<sup>st</sup>, 2024. This supports Goal 4 of Public Improvements and Services and Goal 5 of Transportation in the City of Kenai Comprehensive Plan by providing safe and sufficient lighting in appropriate locations.
2. With completion of the assessment, and repairs completed toward the highest priority locations first, goal two will be to split the remaining locations up into smaller projects to be included in future Capital Improvement Plans. This supports Goal 4 of Public Improvements and Services and Goal 5 of Transportation in the City of Kenai Comprehensive Plan by providing safe and sufficient lighting in appropriate locations.

## **Future Considerations**

A program to replace old, worn wiring and inefficient fixtures in streetlights in several parts of the City would help stabilize costs and provide a reliable and efficient system. Long-term, additional new street lighting projects along several streets in the city where streetlights are not currently in place will continue to be part of the program. LED street light technology will be used as part of these projects since the energy consumption of streetlights represents a significant expense for the City. LED lamps can reduce energy consumption by as much as 60% while increasing levels of illumination and decreasing future maintenance costs by extending the useful lifespan of the fixtures.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Street Lighting

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	-	-	-	-	-	-	-
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	-	-	-	-	-	-
0700	Workers Compensation	-	-	-	-	-	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b><u>Total Salaries &amp; Benefits</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	-	-	-	-	-	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	156,818	157,637	168,339	168,339	170,976	2,637	1.57%
4538	Repair & Maintenance	46,996	28,492	63,000	113,000	63,000	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b><u>Total Maint. and Operations</u></b>	<b>\$ 203,814</b>	<b>\$ 186,129</b>	<b>\$ 231,339</b>	<b>\$ 281,339</b>	<b>\$ 233,976</b>	<b>\$ 2,637</b>	<b>1.14%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b><u>Total Capital Outlay and Transfers</u></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 203,814</b>	<b>\$ 186,129</b>	<b>\$ 231,339</b>	<b>\$ 281,339</b>	<b>\$ 233,976</b>	<b>\$ 2,637</b>	<b>1.14%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: 35 - Street Lighting

**4538 Repairs & Maintenance Services.** Annual street light maintenance contract. Utility locates and miscellaneous repairs.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: 40 – Library**

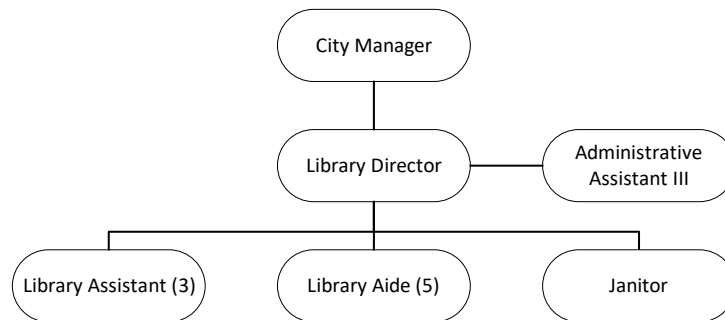
**Mission**

To provide a welcoming space where people can connect, learn, discover and grow.

**Functions & Responsibilities**

The Kenai Community Library develops and maintains a dynamic and diverse collection for library patrons of all ages and abilities. The Library houses more than 70,000 physical items, provides access to more than 3 million additional titles from around the state via the Alaska Library Catalog, offers free checkouts of digital books and audiobooks through the Alaska Digital Library, and provides 24/7 access to a variety of online learning tools. Trained Library staff promote literacy, reading, and lifelong learning by delivering high-quality programs, services, and resources that educate and spark creativity in a comfortable and safe environment. The Library provides access to computer stations with hardwired internet, wireless internet indoors and outdoors, and printing, faxing, and scanning services.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Library Director	1	23	1	23	1	23	1	23	1	23	1	23
Administrative Assistant III	1	15	1	15	1	15	1	15	1	15	1	15
Library Assistant II	3	11	3	11	3	11	3	11	3	12	3	12
Library Aide (40 hr/week)	1	8	1	8	1	8	1	8	1	8	1	8
Library Aide (25 hr/week)	0.6	8	0.62	8	0.62	8	0.62	8	0.62	8	0.62	8
Library Aide (14 hr/week)	1.05	8	1.05	8	1.05	8	1.05	8	1.05	8	1.05	8
Temporary Library Intern (10 weeks) *	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
Janitor	.23	3	.45	3	.45	3	.45	4	.45	6	.45	6

\*Temporary intern funded by grant.

## Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
<b>Items Borrowed</b>					
Physical Checkouts	70,167	56,100	72,200	80,400	78,000
Digital Checkouts	15,658	19,250	18,200	18,800	20,000
Loaned to Other Libraries	3,792	5,817	5,030	7,550	9,100
Borrowed from Other Libraries	6,000	6,216	8,530	7,225	7,800
<b>Visits and Services</b>					
Visitors Welcomed	54,946	28,000	48,220	56,400	56,000
New Memberships	428	350	604	679	650
Rooms Reserved	n/a	84	1201	1552	1,700
<b>Programs</b>					
Presented	341	212	292	444	400
People Attending (including DIY kits)	4,632	2,290	4,625	7,700	8,000
<b>Technology</b>					
Public Computer Sessions	7,608	3,243	5,535	6,080	6,100

\*Projected Figures based on year-to-date information.

## FY24 Department Goals Evaluation

1. We will serve as a welcoming community gathering place by basing service decisions on community needs. We will strive toward making the Library easier to use – inside, outside, and virtually.
  - *Achieved*
    - a. *We are on track to welcome an estimated 56,000 (Goal: 52,000).*
    - b. *We are on track to welcome an estimated 650 new library users (Goal: 500).*
    - c. *We are on track to assist an estimated 1,700 individuals and groups in using our library meeting spaces (Goal: 1,200).*
    - d. *We are on track to complete required monthly library competency trainings to improve our skills and better serve our community.*
  
2. We will promote literacy in all its forms and provide resources based on community needs.
  - *Achieved*
    - a. *We are on track to check out at least 78,000 physical items and 20,000 digital items (Goal: 78,000 and 18,200, respectively).*
    - b. *We are on track to add at least 3,500 items in various formats to the collection (Goal: 3,500 items).*
    - c. *At least 29% of the general collection is no older than 5 (Goal: 28%).*
    - d. *New items shelf-ready within 7 days after they arrive, on average (Goal: average of 7 days).*
    - e. *The Library provides access to public computers with reliable hardwired internet during open hours and 24/7 access to reliable high-speed wireless internet.*
      1. *Average of 526 public access computer sessions per month.*
      2. *Average of 6,720 WIFI sessions per month/1116 unique users per month.*
    - f. *Library users have 24/7 access to the Library's online public access catalog (OPAC), website, digital resources, and the Alaska Digital Library.*

- g. We are maintaining at least 1 display each month.*
3. We will offer instructor-led classes and events in a variety of formats to promote early literacy and encourage life-long learning:
    - *Average of 19 programs per month for children 12 and under (Goal: 15 programs per month).*
    - *Average of 4.29 programs per month for teens ages 13 to 17 (Goal: 3 programs per month).*
    - *Average of 8.5 programs per month for adults 18 and older (Goal: 4 programs per month).*
    - *Average of 4.29 programs per month for all ages.*
    - *Average of 1.43 DIY kits per month (Goal: 1 kit per month)*
    - *We are on track to provide at least 6 outreach programs in FY 2024.*
    - *We are on track to build a new partnership with at least 1 community organization.*
    - *We are on track to provide a Summer Reading Program to children, teens, and adults.*

## **FY25 Department Goals**

The following goals support the “Imagine Kenai 2030 City of Kenai Comprehensive Plan” - Goal 1: Promote and encourage quality of life in Kenai; Goal 4: Provide adequate public improvements and services in Kenai.

1. We will serve as a welcoming community gathering place by basing service decisions on community needs. We will strive toward making the Library easier to use – inside, outside, and virtually.
  - An estimated 56,000 visitors of all ages and abilities will have comfortable, welcoming, and safe spaces - engaging or quiet - to interact, read, work, or study.
  - An estimated 550 new members will sign up for library accounts.
  - We will assist an estimated 1,600 individuals and groups in using our library meeting spaces for collaboration, networking, work, study or leisure.
2. We will promote literacy in all its forms and provide resources based on community needs.
  - We will assist patrons of all ages and abilities in checking out an estimated 75,000 physical items and an estimated 20,000 digital items.
  - We will add at least 3,500 items in various formats to the collection, including print, audiovisual, digital, and Library of Things items.
  - Library users will have access to reliable public access computers and the internet during open hours, as well as 24/7 access to reliable high-speed wireless internet.
  - Library users will have 24/7 access to the Library’s online public access catalog (OPAC), website, digital resources, and the Alaska Digital Library.
3. We will offer instructor-led classes and events in a variety of formats to promote early literacy and encourage life-long learning:
  - We will provide an average of 15 programs per month for children 12 and under.
  - We will provide at least 3 programs per month for teens ages 13 to 17.
  - We will provide an average of 4 programs per month for adults 18 and older.
  - We will provide at least 1 DIY kit per quarter.
  - We will provide at least 6 outreach programs.

- We will build new partnership with at least 1 community organization.
- We will provide a Summer Reading Program to children, teens, and adults.

### **Future Considerations**

Long-term goals of the department:

1. Increase visitor numbers and circulation.
2. Decrease overall age of collection, with at least 35% of the collection no older than 5 years.
3. Continue to improve wayfinding and signage.
4. Continue to streamline processes through the use of technology.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Library

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 432,582	\$ 393,535	\$ 476,259	\$ 476,259	\$ 486,982	\$ 10,723	2.25%
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	3,592	2,503	13,260	13,260	13,702	442	3.33%
0400	Medicare	5,801	5,272	7,097	7,097	7,261	164	2.31%
0450	Social Security	3,446	2,789	3,964	3,964	3,855	(109)	(2.75%)
0500	PERS	83,073	76,679	90,713	90,713	93,455	2,742	3.02%
0600	Unemployment Insurance	-	361	2,449	2,449	2,504	55	2.25%
0700	Workers Compensation	1,050	896	1,158	1,158	1,151	(7)	(0.60%)
0800	Health & Life Insurance	187,265	158,667	163,859	163,859	173,693	9,834	6.00%
0900	Supplemental Retirement	9,593	9,419	18,549	18,549	18,814	265	1.43%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 726,402</b>	<b>\$ 650,121</b>	<b>\$ 777,308</b>	<b>\$ 777,308</b>	<b>\$ 801,417</b>	<b>\$ 24,109</b>	<b>3.10%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	874	2,889	1,200	1,200	900	(300)	(25.00%)
2022	Operating & Repair Supplies	7,424	6,828	6,000	7,700	5,500	(500)	(8.33%)
2023	Repair & Maintenance Supplies	-	2,414	-	-	-	-	-
2024	Small Tools/Minor Equipment	32,889	17,372	13,070	23,173	9,990	(3,080)	(23.57%)
2026	Computer Software	2,795	2,859	1,813	5,395	6,627	4,814	265.53%
4531	Professional Services	1,593	1,367	1,600	1,600	1,600	-	-
4532	Communications	4,160	4,832	3,895	3,995	3,600	(295)	(7.57%)
4533	Travel & Transportation	9,299	6,040	6,910	8,160	6,910	-	-
4534	Advertising	882	902	500	800	500	-	-
4535	Printing & Binding	2,997	2,970	3,400	3,500	3,300	(100)	(2.94%)
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	62,702	62,600	72,961	72,961	73,554	593	0.81%
4538	Repair & Maintenance	8,672	22,167	15,952	15,149	19,250	3,298	20.67%
4539	Rentals	6,504	6,851	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	7,800	6,185	8,000	8,000	11,000	3,000	37.50%
4666	Books	68,784	65,011	65,000	74,968	65,000	-	-
4667	Dues & Publications	1,036	828	1,710	1,710	1,270	(440)	(25.73%)
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	120	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 218,411</b>	<b>\$ 212,235</b>	<b>\$ 202,011</b>	<b>\$ 228,311</b>	<b>\$ 209,001</b>	<b>\$ 6,990</b>	<b>3.46%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	2,139	-	-	-	-	-
8064	Machinery & Equipment	10,856	4,335	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 10,856</b>	<b>\$ 6,474</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 955,669</b>	<b>\$ 868,830</b>	<b>\$ 979,319</b>	<b>\$ 1,005,619</b>	<b>\$ 1,010,418</b>	<b>\$ 31,099</b>	<b>3.18%</b>



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 40 - Library**

**2022 Operating, Repair & Maintenance Supplies.** Custodial and kitchen supplies. Processing and programming supplies.

**2026 Computer Software.** Cost for languages software, publicity software and work scheduling software.

**4531 Professional Services.** Transit services between Soldotna and Kenai libraries.

**4533 Travel & Transportation.** Car allowance, professional development, AKLA conference and other professional conferences.

**4538 Repair & Maintenance.** Maintenance agreements for department specific systems, carpet and floor cleaning, window washing and miscellaneous contracted repairs of books and equipment.

**4666 Books.** Purchase of books and materials for the Library's collection.

**4667 Dues & Publications.** Alaska Library Network and Association dues, American Library Association dues and library publications.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 001 – General Fund  
Department: 45 – Parks, Recreation & Beautification

**Mission**

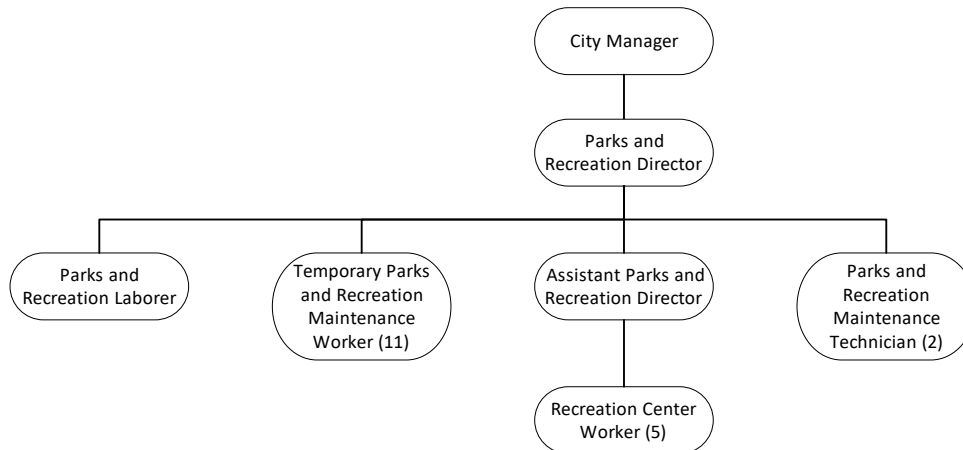
To make Kenai a more attractive place to live and play by working in partnership with the community to foster and support community well-being and healthy environments.

**Functions & Responsibilities**

The Kenai Parks, Recreation & Beautification Department (KPRB) is responsible for the management and maintenance of the City’s parks, beautification, recreation, trails, natural areas, and open spaces. The City’s park and open space system encompasses ten parks, two cemeteries, eight baseball/softball fields, four soccer fields, two disc golf courses, the Kenai Recreation Center, a Multipurpose Facility (Kenai Ice Rink), and six pedestrian trails. Additionally, KPRB provides horticultural and turf maintenance to a variety of City facilities and public rights of way. General maintenance activities include turf maintenance, horticulture operations, cemetery maintenance, irrigation, forestry services, trail maintenance, trash/debris pick-up and removal, graffiti removal, facility maintenance, snow removal, trail grooming, inspections, and light equipment maintenance.

KPRB enhances the quality of life by providing safe and healthy recreation opportunities for children and adults. The recreation system includes the Kenai recreation center, Multipurpose Facility (ice rink), Nordic ski trail system, various walking trail systems, and beach access to the North Beach and South beach of the Kenai River. Additional recreation services are provided through a partnering agreement with the Boys and Girls Club of the Kenai Peninsula for the management of the Kenai Recreation Center Teen Center.

**Organizational Chart**



## Staffing

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Parks & Rec Director	.96	22	.96	22	.96	23	.96	23	.96	23	.96	23
Administrative Assistant I	.50	13	-	13	-	13	-	13	-	13	-	13
Administrative Assistant III	-	15	.95	15	-	15	-	15	-	15	-	15
Assistant Director	0	N/A	0	N/A	.88	19	.93	19	.93	19	.93	19
Maintenance Technician	1.92	14	1.92	14	1.92	14	1.92	14	1.92	14	1.92	14
Laborer	.98	6	.98	6	.98	6	.98	6	.98	6	.98	6
Temporary Maintenance Leader	.40	T3	.40	T3	.40	T6	.40	-	.40	-	.40	-
Temporary Maintenance Worker	1.77	T1	1.77	T1	2.06	T5	2.77	T5	2.77	T5	2.77	T5
Temporary Gardener	.29	T2	.29	T2	-	N/A	-	N/A	-	N/A	-	N/A
Recreation Center Worker	0	N/A	3	3	3	3	3	4	3	6	3	6

## Average Overtime Per Position (hours)

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Director	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant I	2	N/A	N/A	N/A	N/A	N/A
Assistant Director	N/A	15	59	15	15	15
Maintenance Technician	30	23	80	20	20	20
Laborer	5	7	59	10	10	10
Temporary Maintenance Leader	0	0	0	0	0	0
Temporary Maintenance Worker	0	0	26	5	5	5
Temporary Gardener	0	0	N/A	N/A	N/A	N/A

## Performance Measures

Fiscal Year	2020	2021	2022	2023	2024
Total Recreation Center Visits	65,392	13,462	36,616**	42,484**	44,787***
Total Program-based Activities (sponsored & co-sponsored)	6	6	7	8	8
Total Pedestrian Trails (Miles)	6.3	6.3	6.3	6.3	6.3
Total Shelter Reservations	42	26	54	41	38
Ice Reservations (Hours)	586	949	745	950	807*
Volunteer Hours	630	239	192	215	767
Removal of Beetle Kill Trees	N/A	106	111	250	150
Issued Tree Removal Permits	N/A	3	2	3	2

\*Projected Figures based on year-to-date information.

\*\* Excludes Teen Center visits.

## FY24 Department Goals Evaluation

1. A complete evaluation of Parks and Recreation Fee structures, precisely to determine the unit cost for programs, special events, and field usage. Determination of subsidization rates will allow for equitable subsidization of all programs and user groups. This is in support of Goal 2, Economic Development, to provide economic development elements to support the fiscal health of the community.
  - *Partially Achieved. A unit cost was not determined for programs and special events. An analysis was completed to see how much subsidization the city provides for each sports field, Kenai Rec Center, and the Multi-Purpose Facility.*
2. Update and improve the Kenai East End Park disc golf tee pads, as well as update signage and disc golf course maps for each hole. This is in support of Goal 6, Parks and Recreation, to ensure that Kenai has excellent parks and recreational facilities and opportunities.
  - *Not Achieved. This goal is planned to be achieved during the 4<sup>th</sup> quarter of FY24. This will be accomplished by purchasing the supplies and needs and working with a local disc golf club to help with the installation of signage and tee pads.*
3. Beetle-killed Tree Removal & Reforestation: The department will need to continue tracking and evaluating the impact of beetle-killed trees on City lands and assist in implementing cost-effective measures for eliminating hazards and unsightliness. This is in support of Goal 8, which is to protect and enhance the natural resources and environment of the community.
  - *Achieved. The Department achieved the goal of having over 100 trees removed from Bernie Huss Trail by forestry personnel who needed training hours on chainsaws. With the purchase of a grapple for the department's skid steer, over 100 slash piles and over 50 dead fallen trees were removed from parks.*

## FY25 Department Goals

1. Development of a Parks and Recreation Master Plan. A Master plan takes input from the community and aligns the department's long-term and short-term vision with the Public. This goal aligns with all the current goals in the City of Kenai Comprehensive Plan
  - Goal 1** Quality of Life: Promote and encourage quality of life elements in Kenai.
  - Goal 2** Economic Development: Provide economic development elements to support the fiscal health of the community.
  - Goal 3** - Land Use: Use land use strategies to implement a forward-looking approach to community growth and development.
  - Goal 4** - Public Improvements and Services: Provide adequate public improvements and services in Kenai.
  - Goal 5** – Transportation: Provide transportation systems that are efficient and adequate to serve the regional needs of the community.
  - Goal 6** – Parks and Recreation: Ensure that Kenai has excellent parks and recreational facilities and opportunities.
  - Goal 7** - Natural Hazards and Disasters: Prepare and protect the citizens of Kenai from natural hazards and disasters.
  - Goal 8** – Environmental Resources: Protect and enhance the natural resources and environment of the community.

2. Update and improve the Kenai East End Park disc golf tee pads, as well as update signage and disc golf course maps for each hole. This supports Goal 6 of the City of Kenai Comprehensive Plan.
3. Access the Multi-Purpose Facility Compressor System. The current System runs on a refrigerant that is no longer produced or imported into the United States. The current system at the MPF needs to be assessed to see what alternatives are possible to continue to operate this building. This supports Goal 4 and Goal 6 of the City of Kenai Comprehensive Plan.
4. Redesign and remap trails, including multi-use walking trails and Kenai Ski Trails. Make these maps available at trailheads and via QR codes throughout the City. This supports Goal 4 and Goal 6 of the City of Kenai Comprehensive Plan.
5. Beetle-killed Tree Removal & Reforestation: The department will need to continue tracking and evaluating the impact of beetle-killed trees on City lands and assist in implementing cost-effective measures for eliminating hazards and unsightliness. This supports Goal 7 and Goal 8 of the City of Kenai Comprehensive Plan.

### **Future Considerations**

Playground Replacement: Kenai has aging playgrounds within the park system that need to be continuously inspected and evaluated for removal or replacement.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Parks, Recreation & Beautification

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 474,540	\$ 350,287	\$ 518,169	\$ 515,669	\$ 536,122	\$ 17,953	3.46%
0200	Overtime	4,106	2,520	2,130	4,630	2,179	49	2.30%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	8,432	9,449	13,769	13,769	12,919	(850)	(6.17%)
0400	Medicare	7,229	5,176	7,744	7,744	7,992	248	3.20%
0450	Social Security	11,003	5,398	11,646	11,646	13,432	1,786	15.34%
0500	PERS	68,257	58,946	73,908	73,908	71,640	(2,268)	(3.07%)
0600	Unemployment Insurance	-	306	2,671	2,671	2,756	85	3.18%
0700	Workers Compensation	8,791	7,485	9,500	9,500	9,792	292	3.07%
0800	Health & Life Insurance	136,845	111,406	120,663	120,663	127,773	7,110	5.89%
0900	Supplemental Retirement	12,609	7,214	13,070	13,070	13,157	87	0.67%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 731,812</b>	<b>\$ 558,187</b>	<b>\$ 773,270</b>	<b>\$ 773,270</b>	<b>\$ 797,762</b>	<b>\$ 24,492</b>	<b>3.17%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	80,832	79,416	87,300	86,500	83,000	(4,300)	(4.93%)
2023	Repair & Maintenance Supplies	-	-	1,550	1,550	1,750	200	12.90%
2024	Small Tools/Minor Equipment	6,505	7,544	16,450	16,450	17,700	1,250	7.60%
2026	Computer Software	2,957	1,713	2,905	2,905	3,030	125	4.30%
4531	Professional Services	70,696	157,908	96,170	106,370	66,050	(30,120)	(31.32%)
4532	Communications	6,089	9,185	5,177	5,177	4,800	(377)	(7.28%)
4533	Travel & Transportation	5,196	1,474	3,000	3,800	6,000	3,000	100.00%
4534	Advertising	-	197	300	300	-	(300)	(100.00%)
4535	Printing & Binding	140	905	2,900	2,900	2,000	(900)	(31.03%)
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	264,365	233,437	234,975	234,975	234,699	(276)	(0.12%)
4538	Repair & Maintenance	11,431	13,488	21,623	21,623	17,000	(4,623)	(21.38%)
4539	Rentals	17,199	15,335	16,000	16,000	17,200	1,200	7.50%
4540	Equip. Fund Pmts.	25,330	17,273	25,330	25,330	25,330	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	725	374	795	795	795	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	621	872	2,115	2,115	1,500	(615)	(29.08%)
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 492,086</b>	<b>\$ 539,121</b>	<b>\$ 516,590</b>	<b>\$ 526,790</b>	<b>\$ 480,854</b>	<b>\$ (35,736)</b>	<b>(6.92%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	10,728	12,618	76,729	86,529	1,500	(75,229)	(98.05%)
9090	Transfers	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 10,728</b>	<b>\$ 12,618</b>	<b>\$ 76,729</b>	<b>\$ 86,529</b>	<b>\$ 1,500</b>	<b>\$ (75,229)</b>	<b>(98.05%)</b>
	<b>Department Total:</b>	<b>\$ 1,234,626</b>	<b>\$ 1,109,926</b>	<b>\$ 1,366,589</b>	<b>\$ 1,386,589</b>	<b>\$ 1,280,116</b>	<b>\$ (86,473)</b>	<b>(6.33%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 45 - Parks, Recreation & Beauti**

<p><b>2022 Operating &amp; Repair Supplies.</b> General department supplies including flowers, trees, ice melt, fertilizer, herbicides, soils, fuel, janitorial supplies. Hockey lines and paint, hockey nets and pads, Zamboni propane, park supplies, and public events supplies. Seasonal decor.</p>	<p><b>4538 Repair &amp; Maintenance.</b> Restroom / vault pumping, compressor rebuild and equipment replacement and maintenance.</p>
<p><b>2024 Small Tools/Minor Equipment.</b> Charge for (5) five computers, winter pole decorations and miscellaneous small tools. Capital Project: Cardio equipment replacement \$13,000.</p>	<p><b>4539 Rentals.</b> Rental of machinery, equipment, dumpsters and portable toilets rentals.</p>
<p><b>2026 Computer Software.</b> Computer software for access license, Office and Adobe.</p>	<p><b>5041 Miscellaneous.</b> Disposal fees.</p>
<p><b>4531 Professional Services.</b> Winter ice maintenance, tree removal and background checks for new hires.</p>	<p><b>8064 Machinery &amp; Equipment.</b> Capital Project: Drinking fountain \$1,500.</p>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 001 – General Fund  
Department: Boating Facility**

**Mission**

The City Boating Facility (Dock) is dedicated to providing a safe facility for commercial and public access to the Upper Cook Inlet and Kenai River.

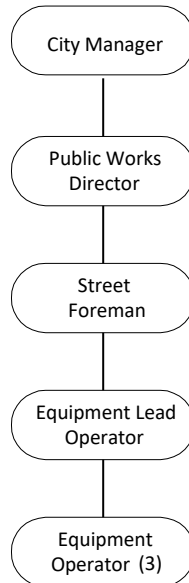
**Functions & Responsibilities**

The installation and removal of the City Dock facilities, including excavation of silt buildup on ramps, the installation of 31 floats and seasonal pilings are overseen and managed by the Streets division of the Public Works Department. Oversight of the maintenance of cranes and fuel dispenser is important, as well as the monitoring of the fuel containment area which is currently no longer in use.

The operation, maintenance and repair of the facility include the dock, three cranes, fueling facilities, restrooms, and a boat launch ramp and floats. Additionally, Staff monitors the boat ramp, parking lot, fee shack, access roads, restrooms and trash dumpsters.

The Public Works Director is responsible for the administration of the Kenai Boating Facility lease with private enterprises for fuel sales, parking lot utilization, and crane operations.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Streets Foreman	.04	21	.04	21	.04	21	.04	21	.04	21	.04	21
Lead Operator	.04	19	.04	19	.04	19	.04	19	.04	19	.04	19
Operator	.19	16	.19	16	.19	16	.19	16	.19	16	.19	16



### Average Overtime Per Position (hours)

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Streets Foreman	2	0	0	0	0	0
Lead Operator	0	1	0	0	0	0
Operator	0	3	0	0	0	0

### Performance Measures

Fiscal Year	2021	2022	2023	2024	2025*
Boating Facility Open	4/30/21	4/19/22	5/10/23	5/1/24*	5/1/25*
Boating Facility Closed	11/3/20	10/27/21	11/2/22	10/26/23	11/1/24*
Number of Inspections of the Fuel Containment Area	12	12	12	12	12*
Number of Days to Dredge out Ramps	4	4	4	4*	4*

\*Projected Figures based on year-to-date information.

### FY24 Department Goals Evaluation

1. Complete the float replacements at the facility in support of Goal 4 of the Comprehensive Plan: provide adequate public improvements and services in Kenai by maintaining and rebuilding public infrastructure.
  - *Not Achieved.*
2. Complete the ramp replacements at Lane 4 in support of Goal 4 of the Comprehensive Plan: provide adequate public improvements and services in Kenai by maintaining and rebuilding public infrastructure.
  - *Not Achieved.*

### FY25 Department Goals

1. Complete the float replacements at the facility in support of Goal 4 of the Comprehensive Plan: provide adequate public improvements and services in Kenai by maintaining and rebuilding public infrastructure. *Staff is in coordination of redirecting state grant funds in support of this project.*
2. Complete the ramp replacements at Lane 4 in support of Goal 4 of the Comprehensive Plan: provide adequate public improvements and services in Kenai by maintaining and rebuilding public infrastructure. *Staff is in coordination of redirecting state grant funds in support of this project.*

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 001 - General Fund  
Department: Boating Facility

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 8,552	\$ 13,362	\$ 21,638	\$ 21,638	\$ 22,524	\$ 886	4.09%
0200	Overtime	-	85	1,444	1,444	-	(1,444)	(100.00%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	92	988	988	1,029	41	4.15%
0400	Medicare	122	187	348	348	342	(6)	(1.72%)
0450	Social Security	21	10	-	-	-	-	-
0500	PERS	803	1,701	5,078	5,078	4,955	(123)	(2.42%)
0600	Unemployment Insurance	-	15	120	120	118	(2)	(1.67%)
0700	Workers Compensation	310	459	794	794	792	(2)	(0.25%)
0800	Health & Life Insurance	8,035	6,852	7,032	7,032	7,453	421	5.99%
0900	Supplemental Retirement	244	292	77	77	80	3	3.90%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 18,087</b>	<b>\$ 23,055</b>	<b>\$ 37,519</b>	<b>\$ 37,519</b>	<b>\$ 37,293</b>	<b>\$ (226)</b>	<b>(0.60%)</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	991	1,809	5,750	5,750	5,750	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	299	429	800	800	800	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	-	155	2,700	2,700	2,700	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	93	500	500	500	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	9,487	8,126	8,346	8,346	8,196	(150)	(1.80%)
4538	Repair & Maintenance	-	599	2,500	2,500	2,500	-	-
4539	Rentals	3,720	3,211	5,800	5,800	5,800	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	60	150	150	150	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	315	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 14,497</b>	<b>\$ 14,797</b>	<b>\$ 26,546</b>	<b>\$ 26,546</b>	<b>\$ 26,396</b>	<b>\$ (150)</b>	<b>(0.57%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 32,584</b>	<b>\$ 37,852</b>	<b>\$ 64,065</b>	<b>\$ 64,065</b>	<b>\$ 63,689</b>	<b>\$ (376)</b>	<b>(0.59%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 001 - General Fund  
Department: 60 - Boating Facility**

**2022 Operating & Repair Supplies.** General department supplies including signage, fuel, oils & greases, traffic cones, electrical supplies, restroom and cleaning supplies. Crane startup, testing and winterizing.

**4538 Repair & Maintenance Services.** General maintenance of dock and restroom maintenance.

**4531 Professional Services.** Annual crane inspection and cathodic inspection.

**4539 Rentals.** Rental of specialty equipment for installation and removal of floating docks, garbage dumpster and boom lift to set pilings/floats. Air compressor to blow down water lines. 6 months dumpster rentals.

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## **SPECIAL REVENUE FUNDS**

A Special Revenue Fund is established to finance particular activities and is created out of receipts of specific taxes or other designated revenues. Such funds are authorized by statutory or charter provisions to pay for certain activities with some form of continuing revenues.

### **1. PERSONAL USE FISHERY FUND**

This fund accounts for revenues and expenditures related to the Personal Use Fishery that occurs during the month of July. The fund's sources of revenue is parking and camping fees on the City's north and south beaches, and parking and boat launch fees at the City's dock.

### **2. WATER AND SEWER FUND**

This fund accounts for operations of the water and sewer system and the sewer treatment plant. User charges are designed to recover cost of operation and maintenance of the system, exclusive of depreciation and major capital improvements.

### **3. AIRPORT FUND**

This fund accounts for operations of the airport and rental and lease of surrounding airport owned lands. Significant revenue sources include, rents from leases of airport-owned lands and terminal spaces, as well as car rental commissions, vehicle parking, landing fees and investment earnings from the Airport Land Sale Permanent Fund.

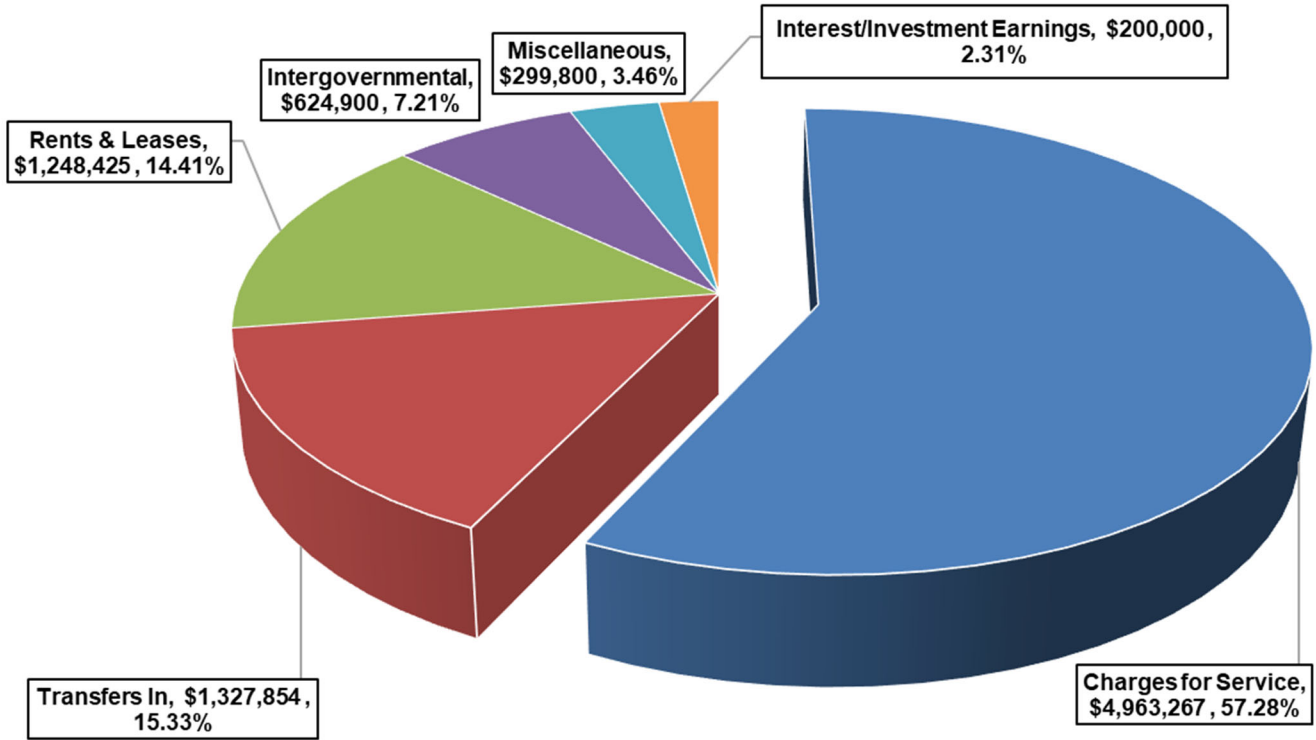
### **4. SENIOR CITIZEN FUND**

This fund accounts for revenues and expenditures related to the Senior Citizens Program. The fund's sources of revenue include a grant from the Kenai Peninsula Borough, a State of Alaska nutrition, transportation and support services grant, and customer charges. This fund includes the Senior Citizens Access, Congregate Meals, Home Meals, Senior Transportation Departments and Choice Waiver.



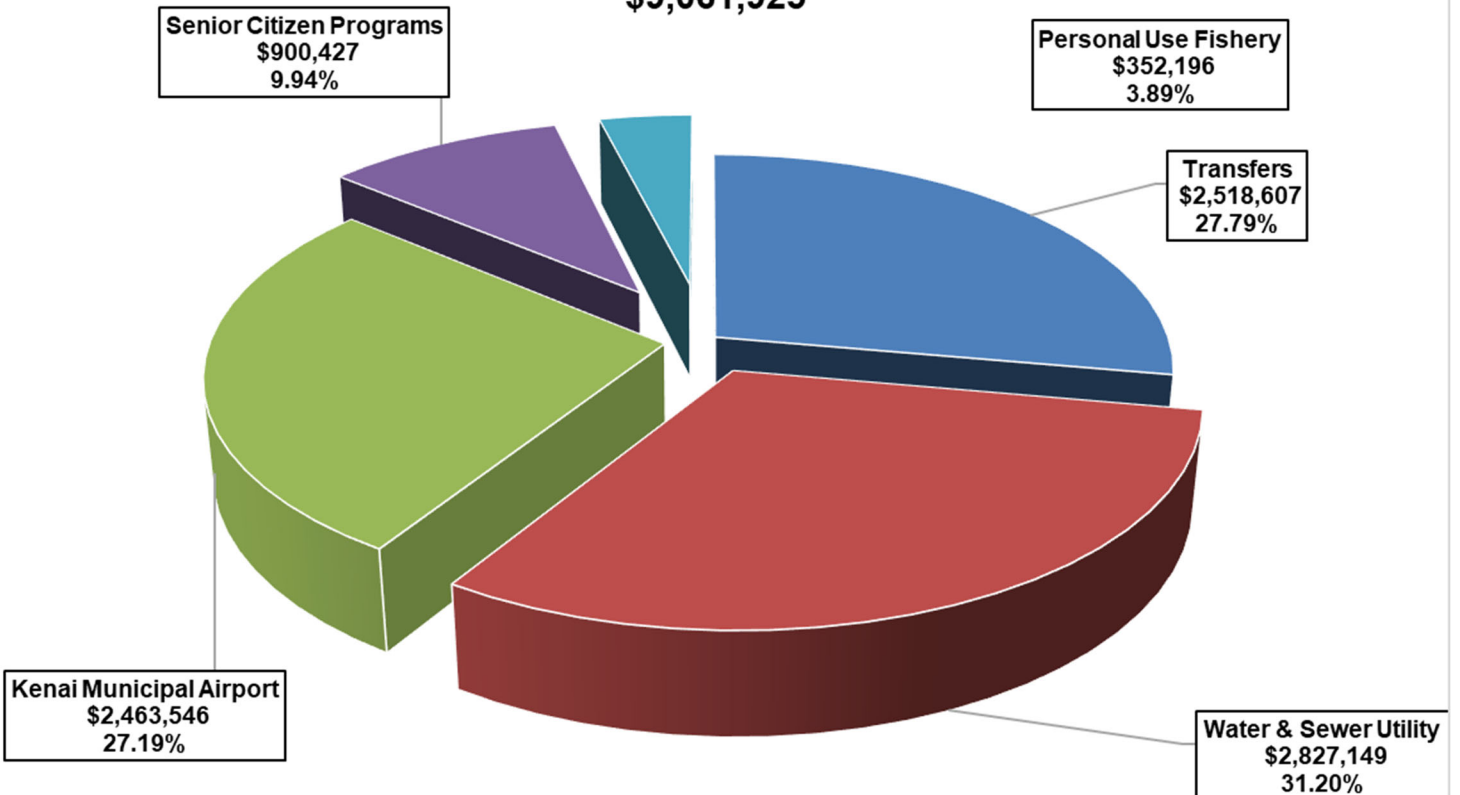
## WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE

**\$8,664,246**



## WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES

**\$9,061,925**



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Special Revenue Funds Expenditure Recap**

	Personal Services			Maintenance and Operations		
	FY2024 Original Budget	FY2025 Proposed Budget	Difference	FY2024 Original Budget	FY2025 Proposed Budget	Difference
<b><u>Personal Use Fishery Fund</u></b>						
Public Safety	\$ 38,663	\$ 39,043	\$ 380	\$ 12,281	\$ 16,188	\$ 3,907
Streets	19,117	20,250	1,133	15,742	15,552	(190)
Parks, Recreation & Beautification	93,007	93,084	77	117,005	129,264	12,259
Dock	31,711	30,783	(928)	10,775	8,032	(2,743)
Total Personal Use Fishery Fund	<u>182,498</u>	<u>183,160</u>	<u>662</u>	<u>155,803</u>	<u>169,036</u>	<u>13,233</u>
<b><u>Water and Sewer Fund</u></b>						
Water	\$ 385,388	\$ 404,285	\$ 18,897	\$ 553,225	\$ 538,011	\$ (15,214)
Sewer	379,059	398,798	19,739	136,450	122,861	(13,589)
Wastewater Treatment Plant	425,147	443,599	18,452	612,205	674,595	62,390
Total Water and Sewer Fund	<u>1,189,594</u>	<u>1,246,682</u>	<u>57,088</u>	<u>1,301,880</u>	<u>1,335,467</u>	<u>33,587</u>
<b><u>Airport Fund</u></b>						
Terminal	209,161	218,057	8,896	345,663	413,416	67,753
Airfield	426,906	422,354	(4,552)	672,173	705,484	33,311
Administration	265,719	250,378	(15,341)	24,585	63,992	39,407
Other Buildings & Areas	97,015	106,117	9,102	78,590	118,761	40,171
Training Facility	-	-	-	207,793	164,987	(42,806)
Total Airport Fund	<u>998,801</u>	<u>996,906</u>	<u>(1,895)</u>	<u>1,328,804</u>	<u>1,466,640</u>	<u>137,836</u>
<b><u>Senior Citizen Fund</u></b>						
Access	146,753	155,049	8,296	29,614	33,905	4,291
Congregate Meals	61,867	97,088	35,221	48,000	58,261	10,261
Home Meals	249,441	205,922	(43,519)	155,857	168,864	13,007
Transportation	69,195	80,371	11,176	19,276	23,039	3,763
Choice Waiver	31,023	45,295	14,272	29,726	32,633	2,907
Total Senior Citizen Funds	<u>558,279</u>	<u>583,725</u>	<u>25,446</u>	<u>282,473</u>	<u>316,702</u>	<u>34,229</u>
<b>Total Special Revenue Funds</b>	<b>\$ <u>2,929,172</u></b>	<b>\$ <u>3,010,473</u></b>	<b>\$ <u>81,301</u></b>	<b>\$ <u>3,068,960</u></b>	<b>\$ <u>3,287,845</u></b>	<b>\$ <u>218,885</u></b>



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Special Revenue Funds Expenditure Recap**

<b>Capital Outlay &amp; Transfers</b>			<b>Total Budget</b>			
FY2024 Original Budget	FY2025 Proposed Budget	Difference	FY2024 Original Budget	FY2025 Proposed Budget	Difference	
\$ 127,600	\$ 81,300	\$ (46,300)	\$ 178,544	\$ 136,531	\$ (42,013)	<u>Personal Use Fishery Fund</u>
4,200	3,500	(700)	39,059	39,302	243	Public Safety
19,200	96,800	77,600	229,212	319,148	89,936	Streets
5,200	4,000	(1,200)	47,686	42,815	(4,871)	Parks, Recreation & Beautification
<u>156,200</u>	<u>185,600</u>	<u>29,400</u>	<u>494,501</u>	<u>537,796</u>	<u>43,295</u>	Dock
						Total Personal Use Fishery Fund
						<u>Water and Sewer Fund</u>
\$ 615,170	\$ 187,290	\$ (427,880)	\$ 1,553,783	\$ 1,129,586	\$ (424,197)	Water
168,050	758,100	590,050	683,559	1,279,759	596,200	Sewer
631,550	218,900	(412,650)	1,668,902	1,337,094	(331,808)	Wastewater Treatment Plant
<u>1,414,770</u>	<u>1,164,290</u>	<u>(250,480)</u>	<u>3,906,244</u>	<u>3,746,439</u>	<u>(159,805)</u>	Total Water and Sewer Fund
						<u>Airport Fund</u>
111,900	61,800	(50,100)	666,724	693,273	26,549	Terminal
1,358,375	1,120,617	(237,758)	2,457,454	2,248,455	(208,999)	Airfield
77,900	64,000	(13,900)	368,204	378,370	10,166	Administration
-	-	-	175,605	224,878	49,273	Other Buildings & Areas
-	-	-	207,793	164,987	(42,806)	Training Facility
<u>1,548,175</u>	<u>1,246,417</u>	<u>(301,758)</u>	<u>3,875,780</u>	<u>3,709,963</u>	<u>(165,817)</u>	Total Airport Fund
						<u>Senior Citizen Fund</u>
45,466	44,117	(1,349)	221,833	233,071	11,238	Access
21,158	29,177	8,019	131,025	184,526	53,501	Congregate Meals
85,784	59,141	(26,643)	491,082	433,927	(57,155)	Home Meals
21,273	27,069	5,796	109,744	130,479	20,735	Transportation
10,619	7,796	(2,823)	71,368	85,724	14,356	Choice Waiver
<u>184,300</u>	<u>167,300</u>	<u>(17,000)</u>	<u>1,025,052</u>	<u>1,067,727</u>	<u>42,675</u>	Total Senior Citizen Funds
<u>\$ 3,303,445</u>	<u>\$ 2,763,607</u>	<u>\$ (539,838)</u>	<u>\$ 9,301,577</u>	<u>\$ 9,061,925</u>	<u>\$ (239,652)</u>	<u>Total Special Revenue Funds</u>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Budget Projection  
Fund: 006 - Personal Use Fishery Fund**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>Projection FY2024</u>	<u>Proposed FY2025</u>
<b>Revenues</b>					
State Grant	\$ 2,394	\$ 694	\$ 1,169	\$ 1,169	\$ 1,861
Usage Fees					
Beach Parking	161,580	153,976	177,482	157,839	164,980
Beach Camping	186,387	200,802	191,463	216,085	210,102
Dock Launch & Park	95,105	106,548	110,565	100,609	100,754
Dock Parking Only	10,641	12,540	12,495	12,460	12,495
Participant Drop-off Fee	4,019	4,971	4,707	6,274	4,707
Total Usage Fees	<u>457,732</u>	<u>478,837</u>	<u>496,712</u>	<u>493,267</u>	<u>493,038</u>
Miscellaneous Revenues					
Investment earnings	(4,412)	4,755	750	750	5,000
Other	<u>(11,150)</u>	<u>(11,320)</u>	<u>(11,500)</u>	<u>(11,112)</u>	<u>(11,500)</u>
Total Miscellaneous Revenues	<u>(15,562)</u>	<u>(6,565)</u>	<u>(10,750)</u>	<u>(10,362)</u>	<u>(6,500)</u>
Transfer In, Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>444,564</u>	<u>472,966</u>	<u>487,131</u>	<u>484,074</u>	<u>488,399</u>
<b>Expenditures</b>					
Public Safety	104,368	114,046	178,544	178,544	136,531
Streets	36,602	33,921	39,059	39,059	39,302
Boating Facility	46,963	39,868	47,686	47,686	42,815
Parks, Recreation & Beautification	<u>173,351</u>	<u>204,667</u>	<u>229,212</u>	<u>229,212</u>	<u>244,148</u>
Total Expenditures	361,284	392,502	494,501	494,501	462,796
<b>Transfers</b>					
General Fund	75,000	75,000	-	-	75,000
Capital Projects	<u>21,920</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>96,920</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
Total Expenditures & Transfers	<u>458,204</u>	<u>517,502</u>	<u>494,501</u>	<u>494,501</u>	<u>537,796</u>
Contribution To/(From) Fund Balance:	(13,640)	(44,536)	(7,370)	(10,427)	(49,397)
Projected Lapse	<u>-</u>	<u>-</u>	<u>18,423</u>	<u>83,327</u>	<u>16,632</u>
Adjusted (Deficit)/Surplus	(13,640)	(44,536)	11,053	72,900	(32,765)
Beginning Fund Balance	<u>276,857</u>	<u>263,217</u>	<u>250,604</u>	<u>218,681</u>	<u>291,581</u>
Ending Fund Balance	<u>\$ 263,217</u>	<u>\$ 218,681</u>	<u>\$ 261,657</u>	<u>\$ 291,581</u>	<u>\$ 258,816</u>

City of Kenai  
Fiscal Year 2025 Operating Budget

Personal Use Fishery Fund Summary by Line Item

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 82,280	\$ 89,156	\$ 99,624	\$ 99,624	\$ 100,756	\$ 1,132	1.14%
0200	Overtime	42,273	35,551	49,718	49,718	47,716	(2,002)	(4.03%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	234	868	868	890	22	2.53%
0400	Medicare	1,651	1,771	2,179	2,179	2,165	(14)	(0.64%)
0450	Social Security	5,920	5,282	6,919	6,919	6,787	(132)	(1.91%)
0500	PERS	3,869	9,374	9,475	9,475	10,446	971	10.25%
0600	Unemployment Insurance	-	123	749	749	744	(5)	(0.67%)
0700	Workers Compensation	2,477	2,757	3,412	3,412	3,402	(10)	(0.29%)
0800	Health & Life Insurance	14,470	18,349	9,499	9,499	10,196	697	7.34%
0900	Supplemental Retirement	581	865	55	55	58	3	5.45%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 153,521</b>	<b>\$ 163,462</b>	<b>\$ 182,498</b>	<b>\$ 182,498</b>	<b>\$ 183,160</b>	<b>\$ 662</b>	<b>0.36%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	500	500	-	(500)	(100.00%)
2022	Operating & Repair Supplies	12,493	7,174	22,300	22,300	20,300	(2,000)	(8.97%)
2024	Small Tools/Minor Equipment	3,839	5,013	1,050	1,050	1,050	-	-
2026	Computer Software	1,978	1,207	1,500	1,500	12,500	11,000	733.33%
4531	Professional Services	9,905	5,449	13,100	13,100	17,400	4,300	32.82%
4532	Communications	421	667	915	915	960	45	4.92%
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	60	-	-	-	-	-
4535	Printing & Binding	1,765	2,169	3,000	3,000	3,000	-	-
4536	Insurance	4,045	3,802	5,599	5,599	4,787	(812)	(14.50%)
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	7,125	1,510	8,750	8,750	8,750	-	-
4539	Rentals	92,110	91,901	97,089	97,089	98,289	1,200	1.24%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	2,000	2,400	2,000	2,000	2,000	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 135,681</b>	<b>\$ 121,352</b>	<b>\$ 155,803</b>	<b>\$ 155,803</b>	<b>\$ 169,036</b>	<b>\$ 13,233</b>	<b>8.49%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	42	43,800	43,800	-	(43,800)	(100.00%)
9090	Transfers	228,300	174,388	112,400	112,400	185,600	73,200	65.12%
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 228,300</b>	<b>\$ 174,430</b>	<b>\$ 156,200</b>	<b>\$ 156,200</b>	<b>\$ 185,600</b>	<b>\$ 29,400</b>	<b>18.82%</b>
	<b>Department Total:</b>	<b>\$ 517,502</b>	<b>\$ 459,244</b>	<b>\$ 494,501</b>	<b>\$ 494,501</b>	<b>\$ 537,796</b>	<b>\$ 43,295</b>	<b>8.76%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget  
Fund 006 – Personal Use Fishery Fund

**Mission**

Provide a safe, positive, and inviting environment for residents, visitors, and businesses during the Kenai River Personal Use Fishery.

**Functions and Responsibilities**

The personal use (PU) fishery fund is comprised of four separate budgets: PU Public Safety, PU Streets, PU Dock, and PU Recreation:

PU Public Safety provides additional Police protection with five Temporary Enforcement Officers. The Police Department provides traffic control, issues parking citations, and provides all other law enforcement needs. Communications provides dispatch services for Police and Fire departments. The Fire Department provides Fire and EMS services, as well as patrolling the river no wake zone in the City's fire boat.

PU Streets is responsible for maintaining the road and parking lots associated with the fishery. They also provide the installation of street signs, placement of traffic control barriers, and transportation of temporary fee shacks. The Street Department also sets the floats, has no wake signs, and dredges the boat ramp.

PU Dock is responsible for managing the City Boating Facility for the duration of the PU fishery. This includes maintenance of the facilities, traffic control in the parking area, and active management of the boat launch ramps.

PU Recreation is responsible for the operation of the North and South Beaches, the Little League parking area, and the Softball field overflow parking. Duties include servicing permanent restrooms and outhouses, staffing fee shacks, beach cleaning, staffing parking lot rovers, and any other tasks that arise.

**Facilities**

City Boating Facility (Dock): The dock is comprised of four boat launch ramps, a gravel parking area, permanent restrooms with running water, and a permanent fee shack. Temporary outhouses and dumpsters are also provided in the parking area.

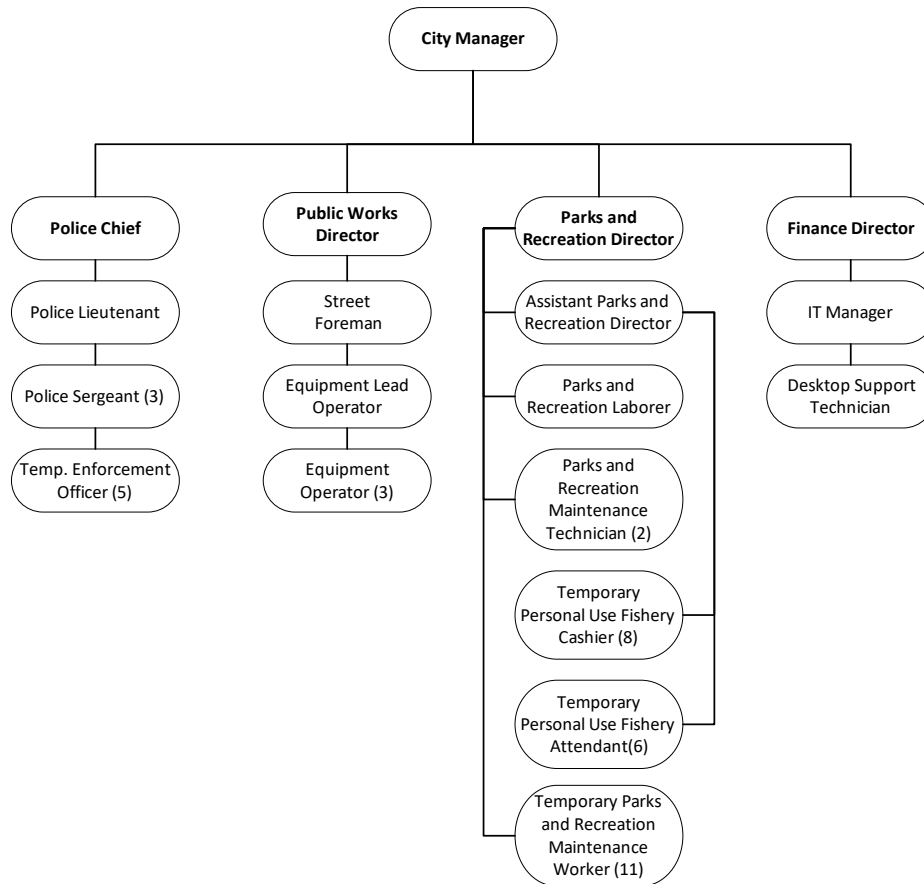
North Beach: The North Beach is comprised of a large gravel parking lot, six permanent outhouses, and approximately one mile of beach access to the fishery. Additional parking is available at the Little League park, which also includes two temporary fee shacks within the roadway with a temporary by-pass for local area traffic. Temporary outhouses and dumpsters are also provided throughout the North Beach access area.

South Beach: The South Beach is comprised of a road that leads to the beach, one permanent outhouse, and one temporary fee shack. Access to the fishery is via the beach, with ample sand parking and a camping area  $\frac{3}{4}$  of a mile from the road. Temporary outhouses and dumpsters are provided within the parking area.

Overflow Parking: Overflow parking is provided at the Kenai Softball Fields. A large gravel parking lot is provided with permanent running water restrooms. This site is also adjacent to the Green

Strip, which includes picnic shelters, playground equipment, and additional running water restrooms.

### Organizational Chart



### Staffing

#### PU Public Safety

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Temporary Enforcement Officer	.56	T8	.56	T8	.56	T8	.56	T8	.56	T8	.56	T8

#### PU Streets

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Street Foreman	.03	21	.03	21	.02	21	.02	21	.02	21	.02	21
Equipment Lead Operator	.04	14	.04	14	.03	14	.03	14	.03	19	.03	19
Equipment Operator	.14	16	.10	16	.13	16	.13	16	.13	16	.13	16

## PU Dock

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Budgeted FY24		Adopted FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Street Foreman	.03	21	.02	21	.04	21	.02	21	.02	21	.02	21
Equipment Lead Operator	.03	19	.02	19	.04	19	.02	19	.02	19	.02	19
Equipment Operator	.08	16	.05	16	.19	16	.02	16	.02	16	.02	16
Temporary Dock Worker	.33	T8	.33	T4	.33	T4	.33	T4	.33	T4	.33	T4

## PU Parks, Recreation & Beautification

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Budgeted FY24		Adopted FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Parks & Rec Director	.04	22	.04	22	.04	23	.04	23	.04	23	.04	23
Assistant Director	-	N/A	-	N/A	.12	19	.03	19	.03	19	.03	19
Administrative Assistant I	.50	13	-	13	-	13	-	13	-	13	-	13
Administrative Assistant III	-	15	.05	15	-	15	-	15	-	15	-	15
Maintenance Technician	.08	14	.08	14	.08	14	.08	14	.08	14	.08	14
Laborer	.02	6	.02	6	.02	6	.02	6	.02	6	.02	6
Temporary Parks & Rec Maintenance Leader	.06	T3	.06	T3	.06	T6	-	-	-	-	-	-
Temporary Parks & Rec Worker	.52	T1	.13	T1	.13	T5	.33	T5	.33	T5	.33	T5
IT Manager	-	23	.09	23	.09	23	.09	23	.09	23	.09	23
IT Desktop Support Technician	-	13	.09	13	.09	13	.09	13	.09	13	.09	13
Temporary Fishery Cashier	.57	T1	.57	T1	.57	T3	.54	T3	.54	T3	.54	T3

## Performance Measures

Fiscal Year	2021	2022	2023	2024	2025*
Total Transactions	18,020	17,015	17,157	16,828	17,000
Dipnet Kenai page views	182,400	192,400	207,425	131,200	150,000
Traffic Control Calls	1	1	3	1	2
Vendor Days <sup>1</sup>	2	7	6	0	0

\*Projected Figures based on year-to-date information.

## FY24 Department Goals Evaluation

- Regrade and stripe the City Dock parking lot in the 4th quarter of FY24.
  - Not Achieved. However, it is planned to occur in the 4<sup>th</sup> quarter of FY24 before the fishery starts.*
- Complete installation of ball field restrooms along Spruce Street in support of Fishery.
  - Not Achieved. No bid when a design bid was released. This was a grant-funded project, and the funding for this project is currently being relocated to other projects.*
- Add new signage at the dock to improve traffic flow. This will create a more efficient parking lot and a safer experience for users.

<sup>1</sup> A cumulative total of how many vendors are present at noon of each day.

- *Achieved. More signs were added to help traffic flow and reduce traffic jams and complaints.*

### **FY25 Department Goals**

1. Purchase New Jersey barriers for protecting traffic flow and wildlife areas for the fishery.
2. Signage protecting the dunes is faded and becoming hard to read. This signage needs to be replaced and more added on North Beach and South Beach.
3. An assessment of the Dunes and the walkways on North Beach. The dunes have bollards with chains built into their base to help rebuild them, and walkways have been installed to protect the dunes and give access to the beach. These structures have been highly successful, and the walkways are starting to get covered in sand. A new phase of this dune protection and rebuild needs to be planned and implemented.

### **Future Considerations**

It has been mentioned multiple times by participants in the fishery that the City of Kenai should have an accessible campground facility for public use.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 006 - Personal Use Fishery Fund  
Department: Public Safety

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 22,748	\$ 20,233	\$ 23,471	\$ 23,471	\$ 23,701	\$ 230	0.98%
0200	Overtime	10,616	9,405	11,533	11,533	11,646	113	0.98%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	484	430	508	508	513	5	0.98%
0450	Social Security	1,996	1,817	2,170	2,170	2,192	22	1.01%
0500	PERS	100	43	-	-	-	-	-
0600	Unemployment Insurance	-	28	175	175	177	2	1.14%
0700	Workers Compensation	663	632	806	806	814	8	0.99%
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 36,607</b>	<b>\$ 32,588</b>	<b>\$ 38,663</b>	<b>\$ 38,663</b>	<b>\$ 39,043</b>	<b>\$ 380</b>	<b>0.98%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	-	3,048	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	8,800	3,520	10,100	10,100	14,100	4,000	39.60%
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	739	602	931	931	838	(93)	(9.99%)
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	1,250	1,250	1,250	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 9,539</b>	<b>\$ 7,170</b>	<b>\$ 12,281</b>	<b>\$ 12,281</b>	<b>\$ 16,188</b>	<b>\$ 3,907</b>	<b>31.81%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	43,800	43,800	-	(43,800)	(100.00%)
9090	Transfers Out	67,900	54,639	83,800	83,800	81,300	(2,500)	(2.98%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 67,900</b>	<b>\$ 54,639</b>	<b>\$ 127,600</b>	<b>\$ 127,600</b>	<b>\$ 81,300</b>	<b>\$ (46,300)</b>	<b>(36.29%)</b>
	<b>Department Total:</b>	<b>\$ 114,046</b>	<b>\$ 94,397</b>	<b>\$ 178,544</b>	<b>\$ 178,544</b>	<b>\$ 136,531</b>	<b>\$ (42,013)</b>	<b>(23.53%)</b>



City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 006 - Personal Use Fishery Fund  
Department: 21 - Public Safety

**4531 Professional Services.** Boat operator course.

**4538 Repair & Maintenance.** AED maintenance costs.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 006 - Personal Use Fishery Fund  
Department: Streets

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 7,243	\$ 9,817	\$ 9,433	\$ 9,433	\$ 9,863	\$ 430	4.56%
0200	Overtime	421	607	2,574	2,574	2,700	126	4.90%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	34	425	425	443	18	4.24%
0400	Medicare	105	144	180	180	188	8	4.44%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	1,162	2,139	3,014	3,014	3,363	349	11.58%
0600	Unemployment Insurance	-	11	62	62	64	2	3.23%
0700	Workers Compensation	266	355	390	390	407	17	4.36%
0800	Health & Life Insurance	5,468	4,373	3,025	3,025	3,206	181	5.98%
0900	Supplemental Retirement	164	172	14	14	16	2	14.29%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 14,829</b>	<b>\$ 17,652</b>	<b>\$ 19,117</b>	<b>\$ 19,117</b>	<b>\$ 20,250</b>	<b>\$ 1,133</b>	<b>5.93%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	2,879	2,078	2,800	2,800	2,800	-	-
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	-	-	-	-	-	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	409	330	488	488	298	(190)	(38.93%)
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	11,204	11,357	12,454	12,454	12,454	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 14,492</b>	<b>\$ 13,765</b>	<b>\$ 15,742</b>	<b>\$ 15,742</b>	<b>\$ 15,552</b>	<b>\$ (190)</b>	<b>(1.21%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	4,600	4,600	4,200	4,200	3,500	(700)	(16.67%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 4,600</b>	<b>\$ 4,600</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>	<b>\$ 3,500</b>	<b>\$ (700)</b>	<b>(16.67%)</b>
	<b>Department Total:</b>	<b>\$ 33,921</b>	<b>\$ 36,017</b>	<b>\$ 39,059</b>	<b>\$ 39,059</b>	<b>\$ 39,302</b>	<b>\$ 243</b>	<b>0.62%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 006 - Personal Use Fishery Fund  
Department: 33 - Streets

**2022 Operating & Repair Supplies.** Departmental supplies including gravel, calcium chloride, signage and fuel.

**4539 Rentals.** Rental of General Fund equipment to be used in preparation for and operations of the fishery.

**4535 Insurance.** General liability and broker fee.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 006 - Personal Use Fishery Fund  
Department: Parks, Recreation & Beautification

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 37,903	\$ 41,019	\$ 48,119	\$ 48,119	\$ 49,141	\$ 1,022	2.12%
0200	Overtime	22,250	18,664	27,785	27,785	26,224	(1,561)	(5.62%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	165	353	353	342	(11)	(3.12%)
0400	Medicare	767	848	1,106	1,106	1,098	(8)	(0.72%)
0450	Social Security	2,820	2,390	3,409	3,409	3,368	(41)	(1.20%)
0500	PERS	1,944	5,635	5,252	5,252	5,634	382	7.27%
0600	Unemployment Insurance	-	58	381	381	378	(3)	(0.79%)
0700	Workers Compensation	1,129	1,131	1,593	1,593	1,592	(1)	(0.06%)
0800	Health & Life Insurance	7,896	11,395	4,973	4,973	5,270	297	5.97%
0900	Supplemental Retirement	327	562	36	36	37	1	2.78%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 75,036</b>	<b>\$ 81,867</b>	<b>\$ 93,007</b>	<b>\$ 93,007</b>	<b>\$ 93,084</b>	<b>\$ 77</b>	<b>0.08%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	500	500	-	(500)	(100.00%)
2022	Operating & Repair Supplies	8,338	3,867	14,200	14,200	14,700	500	3.52%
2024	Small Tools/Minor Equipment	3,839	1,965	1,050	1,050	1,050	-	-
2026	Computer Software	1,978	1,207	1,500	1,500	12,500	11,000	733.33%
4531	Professional Services	1,105	1,929	3,000	3,000	3,300	300	10.00%
4532	Communications	421	667	915	915	960	45	4.92%
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	14	-	-	-	-	-
4535	Printing & Binding	1,765	2,169	3,000	3,000	3,000	-	-
4536	Insurance	2,472	2,301	3,340	3,340	3,054	(286)	(8.56%)
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	7,125	1,510	7,500	7,500	7,500	-	-
4539	Rentals	76,488	73,343	80,000	80,000	81,200	1,200	1.50%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	2,000	2,400	2,000	2,000	2,000	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 105,531</b>	<b>\$ 91,372</b>	<b>\$ 117,005</b>	<b>\$ 117,005</b>	<b>\$ 129,264</b>	<b>\$ 12,259</b>	<b>10.48%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	42	-	-	-	-	-
9090	Transfers Out	99,100	86,520	19,200	19,200	96,800	77,600	404.17%
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 99,100</b>	<b>\$ 86,562</b>	<b>\$ 19,200</b>	<b>\$ 19,200</b>	<b>\$ 96,800</b>	<b>\$ 77,600</b>	<b>404.17%</b>
	<b>Department Total:</b>	<b>\$ 279,667</b>	<b>\$ 259,801</b>	<b>\$ 229,212</b>	<b>\$ 229,212</b>	<b>\$ 319,148</b>	<b>\$ 89,936</b>	<b>39.24%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

**Fund 006 - Personal Use Fishery Fund**  
**Department: 45 - Parks, Recreation & Beautification**

**2022 Operating & Repair Supplies.** For the purchase of signage, janitorial supplies, receipt bags, zip ties, traffic cones, thermal paper, door hangers, brochures and printer ribbons. Capital project: Skid steer \$4,000.

**2026 Computer Software.** Personal Use Fishery software fees and streaming server. Capital project: Dipnet camera and computer replacements \$11,000.

**4531 Professional Services.** Personal Use Fishery software modifications.

**4538 Repairs & Maintenance Services.** Restroom vault pumping and repairs.

**4539 Rentals.** For the rental of portable toilets and dumpsters. Van rental.

**5041 Miscellaneous.** Post fishery beach cleanup by Kenai Central High School Nordic Ski Team.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 006 - Personal Use Fishery Fund  
Department: Boating Facility

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 14,386	\$ 18,087	\$ 18,601	\$ 18,601	\$ 18,051	\$ (550)	(2.96%)
0200	Overtime	8,986	6,875	7,826	7,826	7,146	(680)	(8.69%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	35	90	90	105	15	16.67%
0400	Medicare	295	349	385	385	366	(19)	(4.94%)
0450	Social Security	1,104	1,075	1,340	1,340	1,227	(113)	(8.43%)
0500	PERS	663	1,557	1,209	1,209	1,449	240	19.85%
0600	Unemployment Insurance	-	26	131	131	125	(6)	(4.58%)
0700	Workers Compensation	419	639	623	623	589	(34)	(5.46%)
0800	Health & Life Insurance	1,106	2,581	1,501	1,501	1,720	219	14.59%
0900	Supplemental Retirement	90	131	5	5	5	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 27,049</b>	<b>\$ 31,355</b>	<b>\$ 31,711</b>	<b>\$ 31,711</b>	<b>\$ 30,783</b>	<b>\$ (928)</b>	<b>(2.93%)</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	1,276	1,229	5,300	5,300	2,800	(2,500)	(47.17%)
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	-	-	-	-	-	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	46	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	425	569	840	840	597	(243)	(28.93%)
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	4,418	7,201	4,635	4,635	4,635	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 6,119</b>	<b>\$ 9,045</b>	<b>\$ 10,775</b>	<b>\$ 10,775</b>	<b>\$ 8,032</b>	<b>\$ (2,743)</b>	<b>(25.46%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	56,700	28,629	5,200	5,200	4,000	(1,200)	(23.08%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 56,700</b>	<b>\$ 28,629</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>	<b>\$ 4,000</b>	<b>\$ (1,200)</b>	<b>(23.08%)</b>
	<b>Department Total:</b>	<b>\$ 89,868</b>	<b>\$ 69,029</b>	<b>\$ 47,686</b>	<b>\$ 47,686</b>	<b>\$ 42,815</b>	<b>\$ (4,871)</b>	<b>(10.21%)</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 006 - Personal Use Fishery Fund  
Department: 60 - Boating Facility

**2022 Operating & Repair Supplies.** For the purchase of stripping paint, bathroom supplies, road cones/string, calcium chloride for dust control and other supplies for operations of the fishery.

**4539 Rentals.** For the rental of portable toilets to supplement the onsite restrooms during peak season, and rental of General Fund Equipment for preparation and operations of the fishery.

**4536 Insurance.** General liability and broker fee.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Budget Projection  
Fund: 010 - Water and Sewer Fund**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>Projection FY2024</u>	<u>Proposed FY2025</u>
<b>Revenues</b>					
PERS Grant	\$ 45,630	\$ 18,073	\$ 22,525	\$ 18,950	\$ 35,719
Usage Fees					
Service Hook-up	7,762	9,030	4,125	9,761	10,152
Residential Water	874,085	967,050	989,748	989,772	1,029,363
Commercial Water	343,557	351,024	381,325	381,335	396,588
Residential Sewer	1,235,894	1,358,476	1,388,566	1,388,600	1,444,144
Commercial Sewer	<u>480,088</u>	<u>475,421</u>	<u>515,265</u>	<u>515,278</u>	<u>535,889</u>
Total Usage Fees	<u>2,941,386</u>	<u>3,161,001</u>	<u>3,279,029</u>	<u>3,284,746</u>	<u>3,416,136</u>
Miscellaneous Revenues					
Penalty and Interest	32,856	41,583	40,950	40,950	42,588
Interest Earnings	(69,134)	78,182	35,000	35,000	75,000
Other	<u>19,810</u>	<u>5,798</u>	<u>5,000</u>	<u>18,901</u>	<u>5,000</u>
Total Miscellaneous Revenues	<u>(16,468)</u>	<u>125,563</u>	<u>80,950</u>	<u>94,851</u>	<u>122,588</u>
Transfer In, Capital Projects	<u>147,303</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u><b>3,117,851</b></u>	<u><b>3,304,637</b></u>	<u><b>3,382,504</b></u>	<u><b>3,398,547</b></u>	<u><b>3,574,443</b></u>
<b>Expenditures</b>					
Water Department	783,101	889,643	1,273,813	1,273,813	1,127,196
Sewer Department	389,368	453,824	683,559	688,397	759,759
Wastewater Treatment Plant Department	<u>1,031,021</u>	<u>1,073,800</u>	<u>1,268,902</u>	<u>1,268,902</u>	<u>1,237,094</u>
Total Expenditures	<u>2,203,490</u>	<u>2,417,267</u>	<u>3,226,274</u>	<u>3,231,112</u>	<u>3,124,049</u>
<b>Transfers</b>					
Capital Projects	<u>1,520,000</u>	<u>740,000</u>	<u>679,970</u>	<u>679,970</u>	<u>622,390</u>
<b>Total Expenditures &amp; Transfers</b>	<u><b>3,723,490</b></u>	<u><b>3,157,267</b></u>	<u><b>3,906,244</b></u>	<u><b>3,911,082</b></u>	<u><b>3,746,439</b></u>
Contribution To/(From) Fund Balance:	(605,639)	147,370	(523,740)	(512,535)	(171,996)
Projected Lapse (6%)	<u>-</u>	<u>-</u>	<u>142,146</u>	<u>176,848</u>	<u>169,629</u>
Adjusted (Deficit)/Surplus			(381,594)	(335,687)	(2,367)
Beginning Fund Balance	<u>1,951,658</u>	<u>1,346,019</u>	<u>987,486</u>	<u>1,493,389</u>	<u>1,157,702</u>
Ending Fund Balance	<u><b>\$ 1,346,019</b></u>	<u><b>\$ 1,493,389</b></u>	<u><b>\$ 605,892</b></u>	<u><b>\$ 1,157,702</b></u>	<u><b>\$ 1,155,335</b></u>



City of Kenai  
Fiscal Year 2025 Operating Budget

Water & Sewer Fund Summary by Line Item

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 639,984	\$ 565,516	\$ 693,493	\$ 693,493	\$ 718,285	\$ 24,792	3.57%
0200	Overtime	24,312	26,797	33,127	33,127	32,040	(1,087)	(3.28%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	5,976	11,754	22,088	22,088	22,919	831	3.76%
0400	Medicare	9,380	8,417	10,858	10,858	11,209	351	3.23%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	164,401	165,041	182,381	182,381	200,791	18,410	10.09%
0600	Unemployment Insurance	-	563	3,743	3,743	3,868	125	3.34%
0700	Workers Compensation	12,129	11,465	13,118	13,118	13,616	498	3.80%
0800	Health & Life Insurance	239,989	200,124	209,995	209,995	222,613	12,618	6.01%
0900	Supplemental Retirement	13,273	11,684	20,791	20,791	21,341	550	2.65%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,109,444</b>	<b>\$ 1,001,361</b>	<b>\$ 1,189,594</b>	<b>\$ 1,189,594</b>	<b>\$ 1,246,682</b>	<b>\$ 57,088</b>	<b>4.80%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	456	1,220	3,000	3,000	6,150	3,150	105.00%
2022	Operating & Repair Supplies	276,402	212,315	321,350	321,350	272,030	(49,320)	(15.35%)
2024	Small Tools/Minor Equipment	33,156	23,239	70,953	70,953	50,170	(20,783)	(29.29%)
2026	Computer Software	4,506	11,446	15,215	15,215	18,910	3,695	24.29%
4531	Professional Services	67,735	72,495	143,297	143,297	212,900	69,603	48.57%
4532	Communications	18,634	19,914	27,826	27,826	27,912	86	0.31%
4533	Travel & Transportation	3,274	3,424	11,000	11,000	11,000	-	-
4534	Advertising	298	1,015	1,750	1,750	1,750	-	-
4535	Printing & Binding	469	416	1,600	1,600	1,850	250	15.63%
4536	Insurance	53,953	47,194	69,903	69,903	77,609	7,706	11.02%
4537	Utilities	466,710	510,356	499,616	499,616	518,183	18,567	3.72%
4538	Repair & Maintenance	41,807	29,190	80,300	80,300	80,300	-	-
4539	Rentals	15,553	15,908	26,270	26,270	26,503	233	0.89%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	9,065	7,604	9,400	9,400	9,400	-	-
4666	Books	515	390	2,600	2,600	3,000	400	15.38%
4667	Dues & Publications	3,670	7,434	9,600	9,600	9,600	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	7,920	3,168	8,200	8,200	8,200	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 1,004,123</b>	<b>\$ 966,728</b>	<b>\$ 1,301,880</b>	<b>\$ 1,301,880</b>	<b>\$ 1,335,467</b>	<b>\$ 33,587</b>	<b>2.58%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	10,269	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	10,203	456,000	456,000	245,000	(211,000)	(46.27%)
9090	Transfers	1,043,700	1,331,582	958,770	963,608	919,290	(39,480)	(4.12%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 1,043,700</b>	<b>\$ 1,352,054</b>	<b>\$ 1,414,770</b>	<b>\$ 1,419,608</b>	<b>\$ 1,164,290</b>	<b>\$ (250,480)</b>	<b>(17.70%)</b>
	<b>Department Total:</b>	<b>\$ 3,157,267</b>	<b>\$ 3,320,143</b>	<b>\$ 3,906,244</b>	<b>\$ 3,911,082</b>	<b>\$ 3,746,439</b>	<b>\$ (159,805)</b>	<b>(4.09%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 010 – Water & Sewer Fund  
Department: 65 Water & 66 Sewer**

**Mission**

To provide high quality, safe potable water, as well as the secure safe handling / disposal of wastewater in compliance with all state and federal regulations in the most cost-effective manner possible while providing a consistently reliable service to the citizens of Kenai.

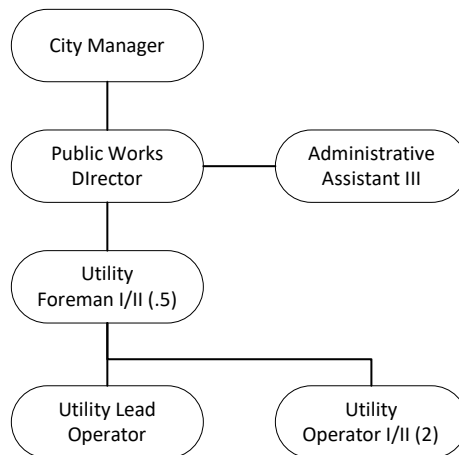
**Functions & Responsibilities**

The City's water distribution system consists of four wells, one water treatment facility, two pump houses, a 60,000 gallon tank, a 1,000,000 gallon tank, a 3,000,000 gallon tank and approximately 60 miles of water pipe. The system serves approximately 2,000 service connections. The system meets all state, local, and federal mandates applying to all safety standards and the Clean Water Act.

The Water Treatment Facility presently treats from a winter low of approximately 580,000 gallons a day of water to a summer peak of just over 1 million gallons a day.

The sewer collection system of the City of Kenai collects sewage from approximately 2,000 customers. The City maintains approximately 46 miles of sewer pipe and 19 lift stations.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Utility Foreman I/II	-	N/A	-	N/A	.5	21/22	.5	21/22	.5	21/22	.5	21/22
Water & Sewer Foreman	1	21	1	21	-	N/A	-	N/A	-	N/A	-	N/A
Utility Lead Operator	1	19	1	19	1	19	1	19	1	19	1	19
Utility Operator I/II	2	18	2	18	3	15/18	3	15/18	3	15/18	3	15/18
Accounting Technician I - Utility Billing*	.5	15	.5	15	.5	15	.5	15	.5	14	.5	14
Administrative Assistant I*	.25	13	.31	13	.31	13	.31	13	.31	13	.31	13

Public Works Director	.17	28	.17	28	.09	28	.09	28	.09	28	.09	28
Administrative Assistant III	N/A	N/A	.17	15	.09	15	.09	15	.09	15	.09	15

\*The Organizational Chart depicts Water & Sewer exclusive employees and does not include employees from other departments which are allocated to the Water & Sewer Department and the supervision of those employees is performed outside of the Water & Sewer department.

### Average Overtime per Position (hours)

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Utility Foreman I/II	-	-	15.25	93	93	93
Water & Sewer Foreman	-	6.5	N/A	N/A	N/A	N/A
Utility Lead Operator	56	150	72.5	93	93	93
Utility Operator I/II	76	133	165	229	229	229
Accounting Technician I – Utility Billing*		-	-	-	-	-
Administrative Assistant I*		-	-	-	-	-
Administrative Assistant III		-	-	-	-	-

\*Finance Dept \*\*Actual to 3/6/24

### Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
Water Customers	1969	1980	1992	2008	2025
Sewer Customers	1936	1942	1951	1966	1980
Metered Connections	227	236	237	240	248
Turn on/off	56	60	51	49	62
811 Locates	543	487	624	500	743
Shut off tags hung	619**	739	668	599	686

\*Projected Figures

\*\*Reduced due to COVID

### FY24 Department Goal Evaluation

- Complete Design Construction Documents for the new Water Treatment Plant Pump house project and seek grant opportunities for funding as they arise. This supports Goal 4 of the City of Kenai Comprehensive Plan of providing Public Improvements and Services.
  - Partially Achieved. The Department was successful in obtaining a \$1.2 million 100% forgivable loan through the State Revolving Fund in support of this project. Design will take place through the 4<sup>th</sup> quarter of FY2024. Construction Bid is possible for 1<sup>st</sup> quarter FY2025, however if it gets too close to fall construction work may not begin until spring of 2025.*
- Conduct water sampling at the water plant in an effort to obtain multiple polymer vendors to ensure competitive pricing. This supports Goal 4 of the City of Kenai Comprehensive Plan of providing Public Improvements and Services.

- *Achieved. The Department in coordination with our design consultants and DEC, now has a 2<sup>nd</sup> allowable vendor for polymer at the WTP. This is projected to result in a \$30K cost savings to the utility.*
3. Complete replacement of aging fire hydrants in several locations and conduct fire flow measurements at several locations throughout the distribution system. This supports Goal 7 of the City of Kenai Comprehensive Plan of preparing and protecting citizens from natural hazards and disasters.
    - *Not Achieved. Pending staff availability some progress is anticipated in 4<sup>th</sup> quarter of FY2024.*

### **FY25 Department Goals**

1. Complete Construction of the new Water Treatment Plant Pump house project. Completion of this project will significantly improve the ability of the utility to provide uninterrupted water service to our citizens. This supports Goal 4 of the City of Kenai Comprehensive Plan of providing Public Improvements and Services.
2. In coordination with the Planning & Zoning Department, provide additional detail and location specific information for water and sewer service connections within the City. Update the City's publicly available GIS Maps to reflect this information. This supports Goal 4 of the City of Kenai Comprehensive Plan of providing Public Improvements and Services.

### **Future Considerations**

Aging and obsolete equipment requires more frequent and more expensive repairs and replacement. Increased State and Federal water and sewer quality standards and testing requirements fuel the need to upgrade and purchase new equipment and technology to adequately maintain the City's infrastructure.

Future improvements include modifications to distribution pumps as well as lift station renovations as detailed within the Capital Improvement Plan.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 010 - Water & Sewer Fund  
Department: - Water Department

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 177,529	\$ 158,155	\$ 224,823	\$ 224,823	\$ 233,357	\$ 8,534	3.80%
0200	Overtime	8,053	7,932	10,151	10,151	9,478	(673)	(6.63%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	1,424	2,866	6,621	6,621	6,868	247	3.73%
0400	Medicare	2,815	2,375	3,505	3,505	3,620	115	3.28%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	51,074	47,231	58,978	58,978	64,985	6,007	10.19%
0600	Unemployment Insurance	-	157	1,208	1,208	1,249	41	3.39%
0700	Workers Compensation	3,386	2,898	3,917	3,917	4,076	159	4.06%
0800	Health & Life Insurance	66,120	59,692	70,461	70,461	74,692	4,231	6.00%
0900	Supplemental Retirement	4,045	3,425	5,724	5,724	5,960	236	4.12%
<b>Total Salaries &amp; Benefits</b>		<b>\$ 314,446</b>	<b>\$ 284,731</b>	<b>\$ 385,388</b>	<b>\$ 385,388</b>	<b>\$ 404,285</b>	<b>\$ 18,897</b>	<b>4.90%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	159	527	1,000	1,000	3,200	2,200	220.00%
2022	Operating & Repair Supplies	168,289	130,241	183,050	183,050	150,530	(32,520)	(17.77%)
2024	Small Tools/Minor Equipment	17,919	10,151	28,341	28,341	16,040	(12,301)	(43.40%)
2026	Computer Software	1,139	3,018	5,895	5,895	8,550	2,655	45.04%
4531	Professional Services	16,460	13,481	27,999	27,999	32,300	4,301	15.36%
4532	Communications	10,909	12,119	12,502	12,502	12,561	59	0.47%
4533	Travel & Transportation	116	917	4,000	4,000	4,000	-	-
4534	Advertising	-	581	1,200	1,200	1,200	-	-
4535	Printing & Binding	376	290	500	500	750	250	50.00%
4536	Insurance	20,307	17,633	25,058	25,058	31,434	6,376	25.44%
4537	Utilities	199,057	183,228	203,010	203,010	216,143	13,133	6.47%
4538	Repair & Maintenance	10,240	13,440	30,000	30,000	30,000	-	-
4539	Rentals	15,553	15,690	22,270	22,270	22,503	233	1.05%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	5,179	4,087	4,000	4,000	4,000	-	-
4666	Books	80	67	800	800	1,200	400	50.00%
4667	Dues & Publications	2,014	1,297	3,600	3,600	3,600	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<b>Total Maint. and Operations</b>		<b>\$ 467,797</b>	<b>\$ 406,767</b>	<b>\$ 553,225</b>	<b>\$ 553,225</b>	<b>\$ 538,011</b>	<b>\$ (15,214)</b>	<b>(2.75%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	10,269	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	817	233,500	233,500	72,500	(161,000)	(68.95%)
9090	Transfers Out	507,400	289,648	381,670	381,670	114,790	(266,880)	(69.92%)
<b>Total Capital Outlay and Transfers</b>		<b>\$ 507,400</b>	<b>\$ 300,734</b>	<b>\$ 615,170</b>	<b>\$ 615,170</b>	<b>\$ 187,290</b>	<b>\$ (427,880)</b>	<b>(69.55%)</b>
<b>Department Total:</b>		<b>\$ 1,289,643</b>	<b>\$ 992,232</b>	<b>\$ 1,553,783</b>	<b>\$ 1,553,783</b>	<b>\$ 1,129,586</b>	<b>\$ (424,197)</b>	<b>(27.30%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 010 - Water & Sewer Fund  
Department: - 65 - Water Department**

**2022 Operating & Repair Supplies.** The most significant operating supply for the department are the chemicals utilized in the water treatment process. Also includes fuel, valves, fittings, meters, protective clothing.

**4531 Professional Services.** Engineering / Testing services. Lab work, SCADA services, cathodic protection inspections and drug testing.

**4533 Transportation.** Travel for continuing education.

**4538 Repair & Maintenance.** Professional services for repair and maintenance of the system.

**4539 Rentals** Water reservoir #1 land rental \$15,803, excavator rental for key box repairs, miscellaneous tools and accessories.

**4541 Postage.** Public notifications and monthly water/sewer billings postage.

**8064 Machinery & Equipment.** Operator truck 1/2 ton \$65,000, Operator truck 3/4 ton \$80,000.

**9090 Transfers Out.** \$112,400 Central administrative charges from General Fund and \$2,390 transfer to water capital projects.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 010 - Water & Sewer Fund  
Department: - Sewer Department

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 177,529	\$ 158,116	\$ 220,034	\$ 220,034	\$ 229,257	\$ 9,223	4.19%
0200	Overtime	7,355	6,613	10,151	10,151	9,478	(673)	(6.63%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	1,424	2,866	6,621	6,621	6,868	247	3.73%
0400	Medicare	2,804	2,355	3,435	3,435	3,559	124	3.61%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	50,965	47,045	57,776	57,776	63,887	6,111	10.58%
0600	Unemployment Insurance	-	156	1,184	1,184	1,229	45	3.80%
0700	Workers Compensation	3,424	2,799	3,821	3,821	3,995	174	4.55%
0800	Health & Life Insurance	66,120	59,906	70,461	70,461	74,692	4,231	6.00%
0900	Supplemental Retirement	4,045	3,424	5,576	5,576	5,833	257	4.61%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 313,666</b>	<b>\$ 283,280</b>	<b>\$ 379,059</b>	<b>\$ 379,059</b>	<b>\$ 398,798</b>	<b>\$ 19,739</b>	<b>5.21%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	194	434	1,000	1,000	1,350	350	35.00%
2022	Operating & Repair Supplies	17,503	10,887	21,450	21,450	14,550	(6,900)	(32.17%)
2024	Small Tools/Minor Equipment	9,160	5,027	18,171	18,171	10,410	(7,761)	(42.71%)
2026	Computer Software	638	1,797	3,985	3,985	4,940	955	23.96%
4531	Professional Services	3,399	4,422	13,848	13,848	12,400	(1,448)	(10.46%)
4532	Communications	1,655	1,957	6,958	6,958	7,172	214	3.08%
4533	Travel & Transportation	1,716	1,285	3,000	3,000	3,000	-	-
4534	Advertising	-	72	250	250	250	-	-
4535	Printing & Binding	-	107	-	-	-	-	-
4536	Insurance	7,046	6,165	9,119	9,119	9,362	243	2.66%
4537	Utilities	26,400	25,582	31,169	31,169	31,927	758	2.43%
4538	Repair & Maintenance	8,399	5,188	21,500	21,500	21,500	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	3,886	3,517	4,000	4,000	4,000	-	-
4666	Books	80	67	800	800	800	-	-
4667	Dues & Publications	882	945	1,200	1,200	1,200	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 80,958</b>	<b>\$ 67,452</b>	<b>\$ 136,450</b>	<b>\$ 136,450</b>	<b>\$ 122,861</b>	<b>\$ (13,589)</b>	<b>(9.96%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	111,250	111,250	172,500	61,250	55.06%
9090	Transfers Out	59,200	167,755	56,800	61,638	585,600	528,800	930.99%
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 59,200</b>	<b>\$ 167,755</b>	<b>\$ 168,050</b>	<b>\$ 172,888</b>	<b>\$ 758,100</b>	<b>\$ 590,050</b>	<b>351.12%</b>
	<b>Department Total:</b>	<b>\$ 453,824</b>	<b>\$ 518,487</b>	<b>\$ 683,559</b>	<b>\$ 688,397</b>	<b>\$ 1,279,759</b>	<b>\$ 596,200</b>	<b>87.22%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 010 - Water & Sewer Fund  
Department: - 66 - Sewer Department**

<p><b>2022 Operating &amp; Repair Supplies.</b> Supplies for the maintenance of lift stations (motor starters, radios, breakers, transducers, pumps, etc.), manholes, PPE for employees and other consumables.</p>	<p><b>4541 Postage.</b> Public notifications and monthly water/sewer billings postage.</p>
<p><b>4531 Professional Services.</b> Vac truck dumping, Alaska dig line, cathodic protection inspections electrical troubleshooting and GIS updates.</p>	<p><b>8064 Machinery &amp; Equipment.</b> Operator truck 1/2 ton 65,000, Operator truck 3/4 ton \$80,000, CCTV equipment \$100,000</p>
<p><b>4538 Repair &amp; Maintenance.</b> Professional services for lift station/collection systems repairs including level transducers, cell modems etc. Vactor dumps.</p>	<p><b>9090 Transfers Out.</b> \$65,600 Central administrative charges from General Fund and \$520,000 transfer to sewer capital projects.</p>



City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 010 - Water & Sewer Fund  
Department: - Wastewater Treatment Plant

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 284,926	\$ 249,245	\$ 248,636	\$ 248,636	\$ 255,671	\$ 7,035	2.83%
0200	Overtime	8,904	12,252	12,825	12,825	13,084	259	2.02%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	3,128	6,022	8,846	8,846	9,183	337	3.81%
0400	Medicare	3,761	3,687	3,918	3,918	4,030	112	2.86%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	62,362	70,765	65,627	65,627	71,919	6,292	9.59%
0600	Unemployment Insurance	-	250	1,351	1,351	1,390	39	2.89%
0700	Workers Compensation	5,319	5,768	5,380	5,380	5,545	165	3.07%
0800	Health & Life Insurance	107,749	80,526	69,073	69,073	73,229	4,156	6.02%
0900	Supplemental Retirement	5,183	4,835	9,491	9,491	9,548	57	0.60%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 481,332</b>	<b>\$ 433,350</b>	<b>\$ 425,147</b>	<b>\$ 425,147</b>	<b>\$ 443,599</b>	<b>\$ 18,452</b>	<b>4.34%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	103	259	1,000	1,000	1,600	600	60.00%
2022	Operating & Repair Supplies	90,610	71,187	116,850	116,850	106,950	(9,900)	(8.47%)
2024	Small Tools/Minor Equipment	6,077	8,061	24,441	24,441	23,720	(721)	(2.95%)
2026	Computer Software	2,729	6,631	5,335	5,335	5,420	85	1.59%
4531	Professional Services	47,876	54,592	101,450	101,450	168,200	66,750	65.80%
4532	Communications	6,070	5,838	8,366	8,366	8,179	(187)	(2.24%)
4533	Travel & Transportation	1,442	1,222	4,000	4,000	4,000	-	-
4534	Advertising	298	362	300	300	300	-	-
4535	Printing & Binding	93	19	1,100	1,100	1,100	-	-
4536	Insurance	26,600	23,396	35,726	35,726	36,813	1,087	3.04%
4537	Utilities	241,253	301,546	265,437	265,437	270,113	4,676	1.76%
4538	Repair & Maintenance	23,168	10,562	28,800	28,800	28,800	-	-
4539	Rentals	-	218	4,000	4,000	4,000	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	1,400	1,400	1,400	-	-
4666	Books	355	256	1,000	1,000	1,000	-	-
4667	Dues & Publications	774	5,192	4,800	4,800	4,800	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	7,920	3,168	8,200	8,200	8,200	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 455,368</b>	<b>\$ 492,509</b>	<b>\$ 612,205</b>	<b>\$ 612,205</b>	<b>\$ 674,595</b>	<b>\$ 62,390</b>	<b>10.19%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	9,386	111,250	111,250	-	(111,250)	(100.00%)
9090	Transfers Out	477,100	874,179	520,300	520,300	218,900	(301,400)	(57.93%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 477,100</b>	<b>\$ 883,565</b>	<b>\$ 631,550</b>	<b>\$ 631,550</b>	<b>\$ 218,900</b>	<b>\$ (412,650)</b>	<b>(65.34%)</b>
	<b>Department Total:</b>	<b>\$ 1,413,800</b>	<b>\$ 1,809,424</b>	<b>\$ 1,668,902</b>	<b>\$ 1,668,902</b>	<b>\$ 1,337,094</b>	<b>\$ (331,808)</b>	<b>(19.88%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 010 - Water & Sewer Fund  
Department: - 67 - Wastewater Treatment Plant**

**2022 Operating & Repair Supplies.** The most significant operating supply for the department are the chemicals utilized in the treatment process. Other supplies include testing supplies and fuel for vehicles.

**2024 Small Tools/Minor Equipment.** Equipment tools and parts, lab supplies, fuel, oil and grease. Office furniture and computer replacement for three computers. Three chemical feed pumps.

**4531 Professional Services.** Telemetry and other consulting services used to efficient and effectively manage the utility's operation, including lab testing and equipment calibration. Waste hauling service, vaccinations and ADEC permit testing. Sludge disposal landfill fees.

**4533 Transportation.** Training certifications conferences.

**4538 Repair & Maintenance.** Professional services for repair and maintenance of the system, including electrical items, and lighting. Replacement of several rusted entry doors, entry doors at effluent building, lab cabinets and countertops.

**5041 Miscellaneous.** APDES Annual permit review fees.

**9090 Transfers Out.** \$118,900 Central administrative charges from General Fund and \$100,000 transfer to Wastewater Treatment Plant capital projects.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 008 - Airport Fund  
Department:- Airport Fund Summary**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>Projection FY2024</u>	<u>Proposed FY2025</u>
<b>Revenues</b>					
State & Federal Grants	\$ 1,391,559	\$ 1,249,807	\$ 26,317	\$ 24,487	\$ 37,531
Usage Fees					
Fuel Sales	19,423	38,298	35,000	46,186	45,000
Fuel Flowage	10,035	16,322	17,000	15,881	17,000
Float Plane	1,002	1,915	1,000	1,000	2,000
Tie Down	9,597	10,015	10,500	12,105	10,500
Landing	420,431	365,551	451,094	385,000	384,855
Plane Parking	18,479	19,166	22,000	11,709	22,000
Total Usage Fees	<u>478,967</u>	<u>451,267</u>	<u>536,594</u>	<u>471,881</u>	<u>481,355</u>
Rents and Leases - Land	<u>562,370</u>	<u>559,207</u>	<u>532,323</u>	<u>543,318</u>	<u>708,089</u>
Miscellaneous					
Penalty and Interest	3,547	5,929	3,000	2,085	3,000
Interest on Investments	(33,781)	80,860	120,000	35,000	120,000
Other	18,625	43,570	148,392	190,410	170,000
Total Miscellaneous	<u>(11,609)</u>	<u>130,359</u>	<u>271,392</u>	<u>227,495</u>	<u>293,000</u>
Terminal Revenue					
Parking Fees	224,144	215,983	225,000	215,432	225,000
Rents and Leases	554,613	690,036	599,087	481,207	522,336
Penalty and Interest	1,496	5,134	5,000	10,081	5,000
Car Rental Commissions	140,025	186,928	180,000	187,413	185,000
Advertising Commissions	27,796	19,086	20,000	26,497	28,000
Miscellaneous	39,583	2,829	3,000	4,243	3,000
Total Terminal Revenue	<u>987,657</u>	<u>1,119,996</u>	<u>1,032,087</u>	<u>924,873</u>	<u>968,336</u>
Transfers In					
Capital Project Fund	1,684,996	286	-	-	-
Airport Land Trust Fund	1,025,736	1,028,478	1,053,635	1,065,618	1,090,387
Total Transfers In	<u>2,710,732</u>	<u>1,028,764</u>	<u>1,053,635</u>	<u>1,065,618</u>	<u>1,090,387</u>
Total Revenues	<u>6,119,676</u>	<u>4,539,400</u>	<u>3,452,348</u>	<u>3,257,672</u>	<u>3,578,698</u>
<b>Expenditures</b>					
Airport Terminal	525,296	568,901	616,724	624,724	693,273
Airport Airfield	1,850,849	1,889,544	2,160,579	2,158,061	2,222,638
Airport Administration	413,484	332,670	368,204	413,222	378,370
Airport Other Buildings and Areas	153,261	165,156	175,605	200,605	224,878
Airport Training Facility	30,803	108,706	207,793	224,293	164,987
Total Expenditures	<u>2,973,693</u>	<u>3,064,977</u>	<u>3,528,905</u>	<u>3,620,905</u>	<u>3,684,146</u>
Transfers					
Transfer to Capital Projects	1,531,833	2,251,842	346,875	796,875	25,817
Transfer to General Fund	-	-	-	-	-
Total Transfers	<u>1,531,833</u>	<u>2,251,842</u>	<u>346,875</u>	<u>796,875</u>	<u>25,817</u>
Total Expenditures & Transfers	4,505,526	5,316,819	3,875,780	4,417,780	3,709,963
Contribution To/(From) Fund Balance:	1,614,150	(777,419)	(423,432)	(1,160,108)	(131,265)
Projected Lapse (6%)	-	-	140,256	145,776	147,813
Adjusted (Deficit)/Surplus			(283,176)	(1,014,332)	16,548
Beginning Fund Balance	<u>2,273,082</u>	<u>3,887,232</u>	<u>4,298,729</u>	<u>3,109,813</u>	<u>2,095,481</u>
Ending Fund Balance	<u>\$ 3,887,232</u>	<u>\$ 3,109,813</u>	<u>\$ 4,015,553</u>	<u>\$ 2,095,481</u>	<u>\$ 2,112,029</u>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 008 - Airport Fund  
Department:- Airport Summary - Line Item

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 490,820	\$ 492,321	\$ 596,168	\$ 596,168	\$ 587,856	\$ (8,312)	(1.39%)
0200	Overtime	31,569	31,667	39,661	39,661	39,829	168	0.42%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	5,602	17,308	15,862	15,862	8,156	(7,706)	(48.58%)
0400	Medicare	7,589	7,891	9,446	9,446	9,222	(224)	(2.37%)
0450	Social Security	1,324	2,132	1,456	1,456	1,534	78	5.36%
0500	PERS	120,003	141,056	153,699	153,699	161,345	7,646	4.97%
0600	Unemployment Insurance	-	543	3,255	3,255	3,181	(74)	(2.27%)
0700	Workers Compensation	7,592	8,400	9,667	9,667	9,498	(169)	(1.75%)
0800	Health & Life Insurance	172,285	146,935	150,754	150,754	159,797	9,043	6.00%
0900	Supplemental Retirement	6,525	7,921	18,833	18,833	16,488	(2,345)	(12.45%)
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 843,309</b>	<b>\$ 856,174</b>	<b>\$ 998,801</b>	<b>\$ 998,801</b>	<b>\$ 996,906</b>	<b>\$ (1,895)</b>	<b>(0.19%)</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	725	810	1,300	1,750	1,650	350	26.92%
2022	Operating & Repair Supplies	242,410	212,563	305,779	360,779	314,850	9,071	2.97%
2024	Small Tools/Minor Equipment	13,703	18,822	21,671	26,271	13,540	(8,131)	(37.52%)
2026	Computer Software	7,735	3,709	8,043	8,068	8,130	87	1.08%
4531	Professional Services	12,134	20,518	23,035	60,935	92,035	69,000	299.54%
4532	Communications	14,835	14,562	14,926	16,026	14,602	(324)	(2.17%)
4533	Travel & Transportation	10,135	8,427	16,205	19,105	18,610	2,405	14.84%
4534	Advertising	1,823	4,935	12,500	10,300	9,500	(3,000)	(24.00%)
4535	Printing & Binding	66	1,596	2,800	2,800	2,800	-	-
4536	Insurance	125,210	107,995	144,994	144,994	161,309	16,315	11.25%
4537	Utilities	408,546	390,045	545,264	545,264	560,077	14,813	2.72%
4538	Repair & Maintenance	163,168	165,180	222,262	218,662	255,612	33,350	15.00%
4539	Rentals	2,904	6,447	2,875	2,975	6,300	3,425	119.13%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	34	-	-	-	-	-
4667	Dues & Publications	-	250	900	2,950	1,375	475	52.78%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	874	829	6,250	4,225	6,250	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	20,316	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 1,004,268</b>	<b>\$ 977,038</b>	<b>\$ 1,328,804</b>	<b>\$ 1,425,104</b>	<b>\$ 1,466,640</b>	<b>\$ 137,836</b>	<b>10.37%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	4,898	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	5,338	10,000	5,700	-	(10,000)	(100.00%)
9090	Transfers	3,469,242	2,835,409	1,538,175	1,988,175	1,246,417	(291,758)	(18.97%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 3,469,242</b>	<b>\$ 2,845,645</b>	<b>\$ 1,548,175</b>	<b>\$ 1,993,875</b>	<b>\$ 1,246,417</b>	<b>\$ (301,758)</b>	<b>(19.49%)</b>
	<b>Department Total:</b>	<b>\$ 5,316,819</b>	<b>\$ 4,678,857</b>	<b>\$ 3,875,780</b>	<b>\$ 4,417,780</b>	<b>\$ 3,709,963</b>	<b>\$ (165,817)</b>	<b>(4.28%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 008 – Airport Fund  
Department: 461 – Airport Terminal**

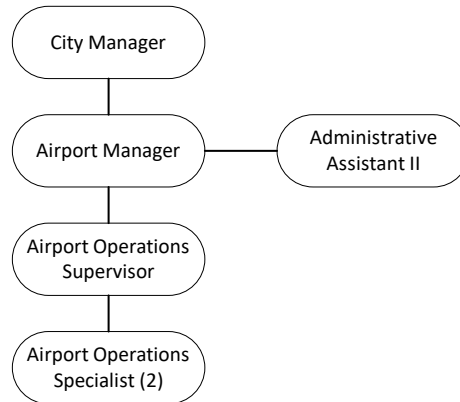
**Mission**

Provide high quality, safe air travel services for the citizens of the Kenai Peninsula and visitors through services and facilities.

**Functions & Responsibilities**

Airport Administration is responsible for general management, regulatory compliance, and development of the airport.

**Organizational Chart**



*\*The Organizational Chart depicts Airport exclusive employees and does not include employees from other departments which are allocated to the Airport and the supervision of those employees is performed outside of the Airport.*

**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Administrative Assistant II	.33	14	.33	14	.33	14	.33	14	.33	14	.33	14
Building Maintenance Lead Technician	.17	19	.17	19	.17	19	.17	19	.17	19	.17	19
Building Maintenance Technician	.17	17	.17	17	.17	17	.17	17	.17	16	.17	16
Airport Operations Specialist (2)t	1	16	1	16	1	16	1	16	1	16	1	16

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Administrative Assistant II	2	4	7.5	-	-	-
Building Maintenance Lead Technician	2	0	2	5	5	5
Building Maintenance Technician	2	0	2	5	5	5
Airport Operations Specialist (2)	66	74	-	-	-	-

## Performance Measures

Calendar Year	2020	2021	2022	2023	2024
Enplanements	32,431	67,844	73,465	71,605	70,971*
Percent Change from Previous Year	▼ 66%	▲ 109%	▲ 10%	▼ 3%	▼ 1%
Percentage of Tenant Areas Leased	87%	87%	87%	83%	83%

\*Projected Figures based on 3-year average. Reflects RAVN leaving in October 2023.

## FY24 Department Goals Evaluation

Encourage and promote safe and economical travel through the Kenai Airport in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life to ensure that Kenai is a community where people are safe, Goal 4 – Public Improvements and Services to provide adequate public improvement services in Kenai, and Goal 5 – Provide transportation systems that are efficient and adequate to serve the regional needs of the community.

1. Complete Terminal landscaping
  - *Partially Achieved. Work in Progress. Landscape Architect is under contract and it is scheduled to go out to bid.*
2. Issue RFP for car rental agreement, Restaurant, and Lounge.
  - *Achieved. The rental agreements are completed and the RFP for the Restaurant and Lounge was released in February with a new contract expected in May.*
3. Complete Terminal Parking Signage/ Wayfinding Replacement
  - *Not Achieved. This is being pushed back to FY26.*
4. Lease 100% of in-terminal tenant space.
  - *Not achieved. Currently seeking alternative options for the airline counter space and rental car counter.*

## FY25 Department Goals

1. Determine the long-term viability after a vending machine was bought last year. Track the actual costs of administering the business to include employee hours, maintenance, and cost of product. Make the vending machine profitable while providing a service to the traveling public.
2. Complete Terminal Landscaping.
3. Lease 100% of the terminal spaces.
4. Complete the addition of cameras in the terminal.

## **Future Considerations**

The terminal parking lot is reaching the end of its useful life. Reconstruction will be costly, revenue generating parking lots are not AIP eligible.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 008 - Airport Fund  
Department:- Airport Terminal

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 90,721	\$ 95,451	\$ 115,648	\$ 115,648	\$ 118,883	\$ 3,235	2.80%
0200	Overtime	1,835	3,144	9,206	9,206	9,976	770	8.36%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	2,598	1,765	3,198	3,198	2,113	(1,085)	(33.93%)
0400	Medicare	1,429	1,465	1,855	1,855	1,900	45	2.43%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	24,004	29,952	31,338	31,338	34,483	3,145	10.04%
0600	Unemployment Insurance	-	104	639	639	655	16	2.50%
0700	Workers Compensation	1,809	2,046	2,373	2,373	2,503	130	5.48%
0800	Health & Life Insurance	48,113	41,038	42,101	42,101	44,626	2,525	6.00%
0900	Supplemental Retirement	1,581	1,997	2,803	2,803	2,918	115	4.10%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 172,090</b>	<b>\$ 176,962</b>	<b>\$ 209,161</b>	<b>\$ 209,161</b>	<b>\$ 218,057</b>	<b>\$ 8,896</b>	<b>4.25%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	418	349	500	500	650	150	30.00%
2022	Operating & Repair Supplies	13,968	14,580	17,200	17,200	18,000	800	4.65%
2024	Small Tools/Minor Equipment	7,957	1,950	2,000	5,100	1,000	(1,000)	(50.00%)
2026	Computer Software	2,000	433	2,000	2,000	2,000	-	-
4531	Professional Services	-	170	500	500	31,700	31,200	6,240.00%
4532	Communications	755	733	4,663	4,663	3,683	(980)	(21.02%)
4533	Travel & Transportation	405	692	405	405	1,600	1,195	295.06%
4534	Advertising	-	293	1,500	1,500	1,500	-	-
4535	Printing & Binding	66	368	800	800	800	-	-
4536	Insurance	11,897	10,769	13,478	13,478	17,935	4,457	33.07%
4537	Utilities	129,344	142,570	159,062	159,062	162,093	3,031	1.91%
4538	Repair & Maintenance	145,585	137,251	143,555	148,455	172,455	28,900	20.13%
4539	Rentals	866	876	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	150	83	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 313,411</b>	<b>\$ 311,117</b>	<b>\$ 345,663</b>	<b>\$ 353,663</b>	<b>\$ 413,416</b>	<b>\$ 67,753</b>	<b>19.60%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	2,852	-	-	-	-	-
9090	Transfers Out	333,400	439,564	111,900	111,900	61,800	(50,100)	(44.77%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 333,400</b>	<b>\$ 442,416</b>	<b>\$ 111,900</b>	<b>\$ 111,900</b>	<b>\$ 61,800</b>	<b>\$ (50,100)</b>	<b>(44.77%)</b>
	<b>Department Total:</b>	<b>\$ 818,901</b>	<b>\$ 930,495</b>	<b>\$ 666,724</b>	<b>\$ 674,724</b>	<b>\$ 693,273</b>	<b>\$ 26,549</b>	<b>3.98%</b>



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 008 - Airport Fund  
Department:- 61 - Airport Terminal**

**2022 Operating & Repair Supplies.** Janitorial supplies, generator fuel, and other general operating supplies for operation of the terminal, including ice melt, pay station supplies, and parking permits/violations.

**4531 Professional Services.** Consulting service for Airline Operating Agreement and miscellaneous services.

**4538 Repair & Maintenance.** Professional services for repair and maintenance of the terminal including janitorial and security services. Annual mechanical, AED and fire systems inspections. Window washing, elevator repairs, parking machine monitoring and annual warranty, flight monitor systems 'cloud' services and website link, and kitchen hood cleaning. Wind blocks for terminal doors.

**9090 Transfers Out.** \$61,800 Central administration charges from General Fund.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 008 – Airport Fund  
Department: 62 – Airport Airfield**

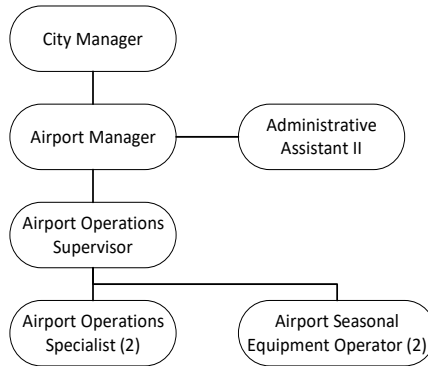
**Mission**

To ensure the safety and security of aircraft and the traveling public and to operate the airport in compliance with the rules, regulations, and standards prescribed, including but not limited to, Title 14 of Code Federal Regulations Part 139.

**Functions & Responsibilities**

The Airport Operations Section is responsible for the daily operation and maintenance of the airport.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		Actual FY23		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Airport Operations Supervisor	1	20	1	20	1	20	1	21	1	21	1	21
Airport Operations Specialist (2)	1	16	1	16	1	16	1	16	1	16	1	16
Seasonal Equipment Operator (2)	.83	16	.83	16	.83	16	.83	16	.83	16	.83	16
Temporary Equipment Operator	19	T16	.19	T16	.39	T16	.39	T16	.39	T16	.39	T16

**Average Overtime per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Airport Operations Supervisor	195	287	226	173	173	173
Airport Operations Specialist (2)	140	45	271	160	160	160
Seasonal Equipment Operator (2)	165	228	0	150	150	150
Temporary Equipment Operator	-	14	-	-	-	-

## Performance Measures

Calendar Year	2020	2021	2022	2023	2024 (ytd)
Hazing Activity	3,499	2,852	4,554	10,715	0
Bird Strikes	0	2	2	1	0
Airfield Workorders Completed	‡	‡	198 <sup>‡</sup>	303 <sup>‡</sup>	35
FAA Annual Inspection Findings	0*	2	15	1	TBD

\*NO FAA Certification Inspection due to COVID-19

‡Airfield Work Order Tracking began 4/28/2022

## FY24 Department Goals Evaluation

The following goals support the Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 5 – Transportation: Provide transportation systems that are efficient and adequate to serve the regional needs of the community:

1. Achieve 100% of Part 139 training requirements.
  - *Achieved. The Operations staff is required to complete 23 annual recurrent trainings. ENA uses AAAE Digicast to comply. Management worked with the Digicast team and updated the training groups to ensure compliance.*
2. Achieve 100% of OSHA training compliance.
  - *Achieved.*
3. All Airport Operations Personnel obtain the AAAE ACE Ops Certification.
  - *Not Achieved.*
4. Receive no FAA Findings during the annual Airport Certification Inspection.
  - *Not Achieved. ENA received 1 finding during the 2023 inspection. The taxiway Delta surface painted hold position sign is out of compliance with Advisory Circular 139.7. Operations has taken steps to correct this in the spring of 2024.*

## FY25 Department Goals

1. Receive no FAA findings during the annual Airport Certification Inspection.
2. Complete the Annual Wildlife Hazard Management Plan Yearly Review on time.
3. Hire and train a new operations supervisor.

## **Future Considerations**

The Airport has a substantial list of FAA Grant funded projects in the next two years to include: cracksealing the apron and taxiway Juliet, Acquiring a new loader and plow truck, conducting a new master plan, ARFF building boiler replacement, perimeter fence line, rehabilitating runway 2L, acquiring a new ARFF Vehicle, and followed by a rehabilitation of Taxiways A, C, K, L. It is going to be important to stay vigilant to ensure that they are completed on time and work closely with all tenants and users of the airport to create the least amount of disruption as possible. The engineering contract with HDL will also be in the last year of a 5-year agreement.

While the transition through these projects will at times be difficult, it puts the airport in a great position to support the City of Kenai economically for the next 30 years.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 008 - Airport Fund  
Department:- Airport Airfield

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 198,058	\$ 212,948	\$ 252,223	\$ 252,223	\$ 248,974	\$ (3,249)	(1.29%)
0200	Overtime	29,029	27,830	29,372	29,372	28,575	(797)	(2.71%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	2,204	6,945	6,040	6,040	2,407	(3,633)	(60.15%)
0400	Medicare	3,250	3,545	4,170	4,170	4,060	(110)	(2.64%)
0450	Social Security	987	1,958	1,456	1,456	1,534	78	5.36%
0500	PERS	51,713	59,152	64,787	64,787	67,649	2,862	4.42%
0600	Unemployment Insurance	-	248	1,437	1,437	1,400	(37)	(2.57%)
0700	Workers Compensation	4,735	5,152	6,112	6,112	5,740	(372)	(6.09%)
0800	Health & Life Insurance	57,620	49,173	50,419	50,419	53,444	3,025	6.00%
0900	Supplemental Retirement	2,343	2,601	10,890	10,890	8,571	(2,319)	(21.29%)
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 349,939</b>	<b>\$ 369,552</b>	<b>\$ 426,906</b>	<b>\$ 426,906</b>	<b>\$ 422,354</b>	<b>\$ (4,552)</b>	<b>(1.07%)</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	78	235	500	500	500	-	-
2022	Operating & Repair Supplies	157,485	162,191	265,779	265,779	237,000	(28,779)	(10.83%)
2024	Small Tools/Minor Equipment	4,382	15,642	11,548	11,548	10,960	(588)	(5.09%)
2026	Computer Software	2,818	1,468	3,125	3,125	3,020	(105)	(3.36%)
4531	Professional Services	6,878	7,954	16,935	16,935	16,935	-	-
4532	Communications	6,499	7,633	7,615	7,615	7,440	(175)	(2.30%)
4533	Travel & Transportation	5,362	3,322	14,800	12,282	13,710	(1,090)	(7.36%)
4534	Advertising	454	695	500	500	500	-	-
4535	Printing & Binding	-	589	1,000	1,000	1,000	-	-
4536	Insurance	108,495	92,689	124,187	124,187	138,443	14,256	11.48%
4537	Utilities	178,280	178,216	198,334	198,334	244,676	46,342	23.37%
4538	Repair & Maintenance	5,865	16,763	25,850	25,850	26,300	450	1.74%
4539	Rentals	866	3,876	1,500	1,500	4,500	3,000	200.00%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	343	208	500	500	500	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 477,805</b>	<b>\$ 491,481</b>	<b>\$ 672,173</b>	<b>\$ 669,655</b>	<b>\$ 705,484</b>	<b>\$ 33,311</b>	<b>4.96%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	2,969,300	1,969,054	1,358,375	1,358,375	1,120,617	(237,758)	(17.50%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 2,969,300</b>	<b>\$ 1,969,054</b>	<b>\$ 1,358,375</b>	<b>\$ 1,358,375</b>	<b>\$ 1,120,617</b>	<b>\$ (237,758)</b>	<b>(17.50%)</b>
	<b>Department Total:</b>	<b>\$ 3,797,044</b>	<b>\$ 2,830,087</b>	<b>\$ 2,457,454</b>	<b>\$ 2,454,936</b>	<b>\$ 2,248,455</b>	<b>\$ (208,999)</b>	<b>(8.50%)</b>

**City of Kenai**  
**Fiscal Year 2025 Operating Budget**

**Fund 008 - Airport Fund**  
**Department:- 62 - Airport Airfield**

<p><b>2022 Operating &amp; Repair Supplies.</b> Supplies including fuel, brooms, runway lights, solid deicer, urea, potassium acetate, nitrogen, wildlife hazing supplies, PPE's, loader tires, propane, diesel exhaust fluid, runway sand and miscellaneous operating supplies.</p>	<p><b>4538 Repairs and Maintenance.</b> Annual calibrations, fire alarm and suppression system testing, boiler and mechanical inspections and service agreements. Includes miscellaneous contractor repairs.</p>
<p><b>2024 Small Tools &amp; Minor Equipment.</b> Includes 4 computer replacements, KFD structural gear (2 sets), and radios.</p>	<p><b>4539 Rentals.</b> Annual Air Faire tents, tables and chairs rental. <b>Backhoe rental.</b></p>
<p><b>4531 Professional Services.</b> Annual stormwater permit, pre-employment tests, annual hazard management plan review and other professional services.</p>	<p><b>9090 Transfers Out.</b> \$1,094,800 Central administrative charges from General Fund and \$25,817 transfer to Airport capital projects.</p>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 008 – Airport Fund  
Department: 463 – Airport Administration

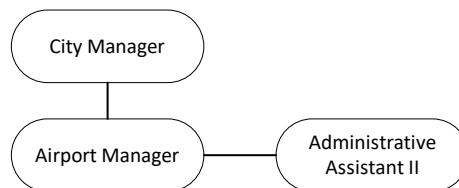
**Mission**

The mission of Kenai Municipal Airport is to be the commercial air transportation gateway to the Kenai Peninsula Borough and West Cook Inlet.

**Functions & Responsibilities**

Airport Administration is responsible for general management, regulatory compliance, and development of the airport.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Airport Manager	1	25	1	25	1	25	1	25	1	25	1	25
Administrative Assistant II	.67	14	.67	14	.67	14	.67	14	.67	14	.67	14

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Airport Manager	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant II	3	8	14	32	32	32

**Performance Measures**

Calendar Year	2020	2021	2022	2023	2024*
Enplanements	32,431	67,844	73,465	71,605	70,971

\*Projected

Fiscal Year	2020	2021	2022	2023	2024 (ytd)
Cost per Enplaned Passenger	\$ 10.90	\$ 12.53	\$ 7.65	\$ 7.96	\$ 7.32
Airline Rents & Leases	\$ 210,746*	\$ 249,665	\$ 201,462	\$ 350,375	\$ 151,888
Airline Landing Fees	\$ 191,030*	\$ 257,574	\$ 211,221	\$ 226,562	\$ 143,952
FAA Grant Offers	\$ 3,869,258	\$ 2,220,201	\$ 2,175,398	\$ 313,625	\$ 0

\*Reflects 5-month loss of revenue due to RAVN ceasing operations April 5, 2020

## **FY24 Department Goals Evaluation**

1. Complete a five-year bar/lounge lease.
  - *Achievement Anticipated. An RFP was released on January 31<sup>st</sup> 2024. A new concession agreement is scheduled to start on May 1, 2024.*
2. Complete a five- year café/restaurant lease.
  - *Achievement Anticipated. An RFP was released on January 31<sup>st</sup>, 2024. A new concession agreement is scheduled to start on May 1, 2024.*

## **FY25 Department Goals**

The following goals support City of Kenai Comprehensive Plan Goal 2 – Economic Development to support the fiscal health of Kenai, Goal 4 – Public improvements and services: Provide adequate public improvements and services in Kenai, and Goal 5 – Transportation: Provide transportation systems that are efficient and adequate to serve the regional needs of the community:

1. Complete the Leakage study for the Airport. Develop air service direct to the lower 48.
2. Update a new airline operating agreement for the next 5 years.

## **Future Considerations**

Consider the diversity of the airport's revenue sources, and pursue additional revenue opportunities.



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 008 - Airport Fund  
Department:- Airport Administration**

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 149,818	\$ 137,132	\$ 167,530	\$ 167,530	\$ 153,916	\$ (13,614)	(8.13%)
0200	Overtime	588	439	523	523	700	177	33.84%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	800	7,692	5,412	5,412	2,335	(3,077)	(56.86%)
0400	Medicare	2,181	2,189	2,515	2,515	2,276	(239)	(9.50%)
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	36,478	41,067	42,181	42,181	41,375	(806)	(1.91%)
0600	Unemployment Insurance	-	143	867	867	785	(82)	(9.46%)
0700	Workers Compensation	308	339	345	345	353	8	2.32%
0800	Health & Life Insurance	48,113	40,988	42,099	42,099	44,625	2,526	6.00%
0900	Supplemental Retirement	1,983	2,454	4,247	4,247	4,013	(234)	(5.51%)
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 240,269</b>	<b>\$ 232,443</b>	<b>\$ 265,719</b>	<b>\$ 265,719</b>	<b>\$ 250,378</b>	<b>\$ (15,341)</b>	<b>(5.77%)</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	229	226	300	750	500	200	66.67%
2022	Operating & Repair Supplies	1,920	745	800	800	850	50	6.25%
2024	Small Tools/Minor Equipment	646	515	623	2,123	580	(43)	(6.90%)
2026	Computer Software	797	1,384	918	943	1,110	192	20.92%
4531	Professional Services	386	219	600	42,600	38,400	37,800	6,300.00%
4532	Communications	5,434	4,346	1,365	1,365	2,196	831	60.88%
4533	Travel & Transportation	4,296	4,366	1,000	6,318	3,300	2,300	230.00%
4534	Advertising	1,294	3,312	4,000	4,000	4,000	-	-
4535	Printing & Binding	-	639	1,000	1,000	1,000	-	-
4536	Insurance	4,818	4,537	7,329	7,329	4,931	(2,398)	(32.72%)
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	34	-	-	-	-	-
4667	Dues & Publications	-	250	900	2,950	1,375	475	52.78%
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	381	498	5,750	3,725	5,750	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	20,316	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 20,201</b>	<b>\$ 41,387</b>	<b>\$ 24,585</b>	<b>\$ 73,903</b>	<b>\$ 63,992</b>	<b>\$ 39,407</b>	<b>160.29%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	2,486	10,000	5,700	-	(10,000)	(100.00%)
9090	Transfers Out	166,542	135,858	67,900	67,900	64,000	(3,900)	(5.74%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 166,542</b>	<b>\$ 138,344</b>	<b>\$ 77,900</b>	<b>\$ 73,600</b>	<b>\$ 64,000</b>	<b>\$ (13,900)</b>	<b>(17.84%)</b>
	<b>Department Total:</b>	<b>\$ 427,012</b>	<b>\$ 412,174</b>	<b>\$ 368,204</b>	<b>\$ 413,222</b>	<b>\$ 378,370</b>	<b>\$ 10,166</b>	<b>2.76%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 008 - Airport Fund  
Department:- 63 - Airport Administration**

<b>2024 Small Tools/Minor Equipment.</b> Two computer replacements.	<b>4534 Advertising.</b> Newspaper advertising of agendas, work sessions etc., and air fair advertising.
<b>4531 Professional Services.</b> AIT domain, miscellaneous professional engineering and TSA clearance. Volaire professional services.	<b>5041 Miscellaneous.</b> Refreshments for meetings and vending machine supplies.
<b>4533 Transportation.</b> Miscellaneous travel and AK DOT DBE summit travel.	<b>9090 Transfers Out.</b> Central administrative charges from General Fund.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 008 – Airport Fund  
Department: 464 – Other Buildings & Areas**

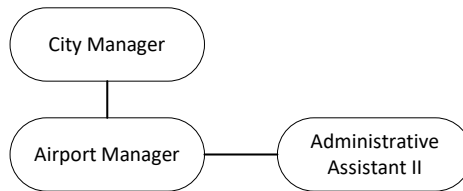
**Mission**

To encourage growth and development of lands by simplifying and streamlining processes to make the Kenai Municipal Airport and surrounding properties the best leasing environment of all the airports on the Kenai Peninsula.

**Functions & Responsibilities**

Airport Administration is responsible for general management, regulatory compliance, and development of the airport and airport lands.

**Organizational Chart**



*\*The Organizational Chart depicts Airport exclusive employees and does not include employees from other departments which are allocated to the Airport and the supervision of those employees is performed outside of the Airport.*

**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
City Planner/Planning Director	.30	21	.30	23	.30	23	.30	23	.30	23	.30	23
Building Maintenance Lead Technician	.17	17	.17	19	.17	19	.17	19	.17	19	.17	19
Building Maintenance Technician	.17	16	.17	17	.17	17	.17	17	.17	16	.17	16

**Average Overtime Per Position (hours)**

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
City Planner/Planning Director	0	N/A	N/A	N/A	N/A	N/A
Building Maintenance Lead Technician	2	0	2	5	5	5
Building Maintenance Technician	2	9	2	5	5	5

## Performance Measures – Airport Lands

Fiscal Year	2020	2021	2022	2023	2024*
Airport Land Sale Permanent Fund (ALSPF)	\$ 25,631,649	\$ 30,434,755	\$ 30,980,525	\$ 26,202,338	\$ 27,677,470
Transfers into Airport Operations from ALSPF	\$ 928,251	\$ 969,922	\$ 1,025,736	\$ 1,076,665	\$ 1,053,635
Airport Fund Land Leases	\$ 563,293	\$ 504,665	\$ 512,254	\$ 508,309	\$ 531,839
Total # Airports Parcels	128	129	130	126	-
Leased Parcels – in Reserve	26	27	28	29	29
Leased Parcels – outside Reserve	12	12	10	12	-
Special Use Permits – inside the Reserve	7	8	7	6	6
Special Use Permits – outside Reserve	0	0	2	4	-

\* Projected 2024 Figures based on previous five-year average

## Performance Measures – Float Plane Basin

Calendar Year	2020	2021	2022	2023	2024*
Slips Available for Lease	20	20	20	35	35
Float Plane Slips Leased (tenants)	6	7	6	10	7
Slip Rental	\$ 740	\$ 340	\$ 600	\$ 600	\$ 616
Water Landings	600	602	675	909	696
Fuel Sold (Gallons)	2,063	2,647	3,892	7,047	4,399
Transient Parking Fees	\$ 100	\$ 130	\$ 140	\$ 140	\$ 126

\* Projected 2024 Figures based on previous five-year average

## Future Considerations

The development of the North Airpark will create additional leasable property. Completion of the City of Kenai Land Management Plan will provide guidance for the marketing and disposal of airport property.

The float plane basin has a lot of opportunities in the near future with the development of Taxiway S, lease lots, and the addition of commercial operators.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 008 - Airport Fund  
Department:- Other Buildings and Areas**

<u>Account Number</u>	<u>Expense Description</u>	<u>FY2023 Actual</u>	<u>Five year Historical Average</u>	<u>Original Budget FY2024</u>	<u>Amended Budget</u>	<u>Proposed FY2025</u>	<u>Increase (Decrease) FY2024 Original</u>	<u>% Change</u>
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 52,223	\$ 46,790	\$ 60,767	\$ 60,767	\$ 66,083	\$ 5,316	8.75%
0200	Overtime	117	254	560	560	578	18	3.21%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	906	1,212	1,212	1,301	89	7.34%
0400	Medicare	729	692	906	906	986	80	8.83%
0450	Social Security	337	174	-	-	-	-	-
0500	PERS	7,808	10,885	15,393	15,393	17,838	2,445	15.88%
0600	Unemployment Insurance	-	48	312	312	341	29	9.29%
0700	Workers Compensation	740	863	837	837	902	65	7.77%
0800	Health & Life Insurance	18,439	15,736	16,135	16,135	17,102	967	5.99%
0900	Supplemental Retirement	618	869	893	893	986	93	10.41%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 81,011</b>	<b>\$ 77,217</b>	<b>\$ 97,015</b>	<b>\$ 97,015</b>	<b>\$ 106,117</b>	<b>\$ 9,102</b>	<b>9.38%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	39,207	29,081	22,000	51,000	58,000	36,000	163.64%
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	2,000	400	2,000	2,000	2,000	-	-
4531	Professional Services	4,870	12,175	5,000	900	5,000	-	-
4532	Communications	2,147	1,850	1,283	2,383	1,283	-	-
4533	Travel & Transportation	72	47	-	100	-	-	-
4534	Advertising	75	635	1,500	300	1,500	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	34,396	37,602	42,425	42,425	46,171	3,746	8.83%
4538	Repair & Maintenance	206	2,201	3,007	3,007	3,007	-	-
4539	Rentals	1,172	1,695	1,375	1,475	1,800	425	30.91%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	40	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 84,145</b>	<b>\$ 85,726</b>	<b>\$ 78,590</b>	<b>\$ 103,590</b>	<b>\$ 118,761</b>	<b>\$ 40,171</b>	<b>51.11%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	4,898	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	153,986	-	450,000	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ 158,884</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 165,156</b>	<b>\$ 321,827</b>	<b>\$ 175,605</b>	<b>\$ 650,605</b>	<b>\$ 224,878</b>	<b>\$ 49,273</b>	<b>28.06%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 008 - Airport Fund  
Department:- 64 - Other Buildings & Areas

<b>2022 Operating &amp; Repair Supplies.</b> Fuel for resale at the Airport's Float Plane Basin, paint and rust removal from fuel tank and other miscellaneous operating supplies.	<b>4538 Repair &amp; Maintenance.</b> Boiler inspection, device registration and miscellaneous repairs.
<b>4531 Professional Services.</b> Appraisal fees, engineering and recording costs for the leasing of Airport land.	<b>4539 Rentals.</b> Cost of portable toilets rental.
<b>4534 Advertising.</b> Advertising for float plane basin and land brochures.	

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 008 – Airport Fund  
Department: 465 – Alaska Fire Training Facility

**Mission**

To be the premier aircraft and firefighting training facility for the State of Alaska.

**Functions & Responsibilities**

Airport Administration is responsible for general management, regulatory compliance, and development of the airport.

**Staffing** – Year to year management agreement.

**Performance Measures**

Fiscal Year	2020	2021	2022	2023	2024*
Students	333	241	300	181	169
Class Trainings	42	35	40	20	20
Facility Repairs & Maintenance	\$ 4,455	\$ 3,127	\$ 3,500	\$ 8,261	\$ 8,919

\*Reflects the training season through fiscal year 2024

**FY24 Department Goal Evaluations**

The following goals support the Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1: Promote and encourage Quality of Life in Kenai, Goal 2 - Provide Economic Development to support the fiscal health of Kenai, Goal 3 - Land Use, and Goal 4 - Public Improvements and Services:

1. Issue an RFP for a long-term management agreement of the Alaska Fire Training Center that establishes:
  - a) A facility maintenance program.
  - b) A measurable goal to increase class/training participation at the facility.
  - c) Trained, qualified, and motivated instructors for training programs that meet or exceed the requirement of the customer.
  - d) A program for accountability and efficiency with the available resources.
    - *Partially Achieved. Airport Management has reached out to 3 companies that can perform work on the facility to establish a facility maintenance program. A MOA has been established with established class sizes to increase profitability of the facility.*
2. Ensure the Sponsor (City) has the obligated sponsor share (6.25) necessary for FAA granting opportunities that arise.
  - *Not Achieved*

**FY25 Department Goals**

1. Establish a long term janitorial contract.
2. Rent out the unused office space to another business.

## **Future Considerations**

Long-range considerations should be given to the financial stability of the Alaska Regional Fire Training Center.



City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 008 - Airport Fund  
Department:- Airport Training Facility

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	-	-	-	-	-	-	-
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	-	-	-	-	-	-
0700	Workers Compensation	-	-	-	-	-	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	29,830	5,966	-	26,000	1,000	1,000	-
2024	Small Tools/Minor Equipment	718	715	7,500	7,500	1,000	(6,500)	(86.67%)
2026	Computer Software	120	24	-	-	-	-	-
4531	Professional Services	-	-	-	-	-	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	-	5,000	4,000	2,000	(3,000)	(60.00%)
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	66,526	31,657	145,443	145,443	107,137	(38,306)	(26.34%)
4538	Repair & Maintenance	11,512	8,965	49,850	41,350	53,850	4,000	8.02%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 108,706</b>	<b>\$ 47,327</b>	<b>\$ 207,793</b>	<b>\$ 224,293</b>	<b>\$ 164,987</b>	<b>\$ (42,806)</b>	<b>(20.60%)</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	136,947	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ 136,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 108,706</b>	<b>\$ 184,274</b>	<b>\$ 207,793</b>	<b>\$ 224,293</b>	<b>\$ 164,987</b>	<b>\$ (42,806)</b>	<b>(20.60%)</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 008 - Airport Fund  
Department:- 65 - Airport Training Facility

<b>2022 Operating, Repair &amp; Maintenance.</b> Janitorial supplies.	<b>4534 Advertising.</b> Marketing of office space and ARFF training.
<b>2024 Small Tools &amp; Minor Equipment.</b> Miscellaneous tools.	<b>4538 Repair &amp; Maintenance.</b> Fire suppression system testing, elevator testing and maintenance, custodial services and other general maintenance items.

**City of Kenai**  
**Fiscal Year 2025 Operating Budget**

**Fund: 019 - Senior Citizens Fund**  
**Department: Title III Summary**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>Projection FY2024</u>	<u>Proposed FY2025</u>
<b>Revenues</b>					
State Grants	\$ 283,815	\$ 260,288	\$ 261,497	\$ 294,573	\$ 261,646
Federal Grants	100,000	-	-	-	-
USDA Grant	21,969	22,022	22,000	15,214	22,000
Choice Waiver	65,023	68,496	75,000	96,127	80,000
KPB Grant	169,221	186,143	186,143	186,143	186,143
Other Grants	25,000	-	-	-	-
Rents and Leases	5,531	7,398	7,000	15,054	10,000
Donations	25,456	25,330	35,000	25,798	27,500
Donation - Senior Connection	50,000	100,000	100,000	100,000	100,000
Meal Donations	66,208	87,969	94,650	100,840	97,650
Transfer from General Fund - Operations	220,518	241,562	199,476	173,724	237,467
Other	3	185	300	300	300
Total Revenue	<u>1,032,744</u>	<u>999,393</u>	<u>981,066</u>	<u>1,007,773</u>	<u>1,022,706</u>
<b>Expenditures</b>					
Senior Citizen Access	226,753	219,553	221,833	225,092	233,071
Congregate Meals	286,666	130,016	131,025	145,136	184,526
Home Meals	277,743	459,299	491,082	500,212	433,927
Senior Transportation	94,964	97,583	109,744	109,768	130,479
Choice Waiver	150,127	89,433	71,368	71,406	85,724
Total Expenditures	<u>1,036,253</u>	<u>995,884</u>	<u>1,025,052</u>	<u>1,051,614</u>	<u>1,067,727</u>
Contribution To/(From) Fund Balance:	(3,509)	3,509	(43,986)	(43,841)	(45,021)
Projected Lapse (5%)	-	-	42,435	43,841	45,021
Adjusted (Deficit)/Surplus	(3,509)	3,509	(1,551)	-	-
Beginning Fund Balance	-	(3,509)	-	-	-
Ending Fund Balance	<u>\$ (3,509)</u>	<u>\$ -</u>	<u>\$ (1,551)</u>	<u>\$ -</u>	<u>\$ -</u>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 019 - Senior Citizens Fund  
Department: Title III Summary - Line Item

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b>Salaries and Benefits</b>								
0100	Salaries	\$ 323,671	\$ 287,740	\$ 344,048	\$ 344,048	\$ 355,846	\$ 11,798	3.43%
0200	Overtime	460	922	378	378	699	321	84.92%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	11,620	7,043	12,314	12,314	11,884	(430)	(3.49%)
0400	Medicare	4,674	4,138	5,172	5,172	5,342	170	3.29%
0450	Social Security	3,038	3,249	3,965	3,965	4,332	367	9.26%
0500	PERS	68,319	67,113	70,399	70,399	76,715	6,316	8.97%
0600	Unemployment Insurance	-	280	1,783	1,783	1,842	59	3.31%
0700	Workers Compensation	3,403	3,662	3,976	3,976	4,173	197	4.95%
0800	Health & Life Insurance	126,766	112,641	108,400	108,400	114,900	6,500	6.00%
0900	Supplemental Retirement	7,989	7,020	7,844	7,844	7,992	148	1.89%
<b>Total Salaries &amp; Benefits</b>		<b>\$ 549,940</b>	<b>\$ 493,808</b>	<b>\$ 558,279</b>	<b>\$ 558,279</b>	<b>\$ 583,725</b>	<b>\$ 25,446</b>	<b>4.56%</b>
<b>Maintenance and Operations</b>								
2021	Office Supplies	884	644	1,175	1,175	1,175	-	-
2022	Operating & Repair Supplies	172,449	176,850	167,491	190,293	188,923	21,432	12.80%
2024	Small Tools/Minor Equipment	438	2,133	4,176	7,412	11,025	6,849	164.01%
2026	Computer Software	4,137	4,001	4,255	4,255	4,545	290	6.82%
4531	Professional Services	6,735	8,594	9,153	9,153	10,100	947	10.35%
4532	Communications	2,216	2,892	2,390	2,390	2,500	110	4.60%
4533	Travel & Transportation	3,410	1,381	2,800	3,324	4,700	1,900	67.86%
4534	Advertising	205	196	400	400	400	-	-
4535	Printing & Binding	2,547	2,468	3,650	3,650	4,050	400	10.96%
4536	Insurance	16,131	14,717	19,669	19,669	20,361	692	3.52%
4537	Utilities	48,155	47,248	51,396	51,396	53,393	1,997	3.89%
4538	Repair & Maintenance	2,062	949	2,780	2,780	2,800	20	0.72%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	10,645	6,342	10,873	10,873	10,873	-	-
4541	Postage	925	496	925	925	925	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	905	681	1,340	1,340	932	(408)	(30.45%)
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	2	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<b>Total Maint. and Operations</b>		<b>\$ 271,844</b>	<b>\$ 269,594</b>	<b>\$ 282,473</b>	<b>\$ 309,035</b>	<b>\$ 316,702</b>	<b>\$ 34,229</b>	<b>12.12%</b>
<b>Capital Outlay &amp; Transfers</b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	15,073	9,500	9,500	-	(9,500)	(100.00%)
9090	Transfers	174,100	169,820	174,800	174,800	167,300	(7,500)	(4.29%)
<b>Total Capital Outlay and Transfers</b>		<b>\$ 174,100</b>	<b>\$ 184,893</b>	<b>\$ 184,300</b>	<b>\$ 184,300</b>	<b>\$ 167,300</b>	<b>\$ (17,000)</b>	<b>(9.22%)</b>
<b>Department Total:</b>		<b>\$ 995,884</b>	<b>\$ 948,295</b>	<b>\$ 1,025,052</b>	<b>\$ 1,051,614</b>	<b>\$ 1,067,727</b>	<b>\$ 42,675</b>	<b>4.16%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 019 – Senior Citizens Fund  
Department: Senior Services**

**Mission**

To serve as a community focal point for senior services where adults 60+ come together for fellowship and program participation, to engage in opportunities for dignity and personal growth, to improve their quality of life, to support the needs of older individuals, to enhance their independence, and to broaden their involvement within the community.

**Functions & Responsibilities**

The Senior Center serves as a gateway to the nation’s aging network – connecting older adults to vital community services that can help them stay healthy and independent.

The Senior Center is serving our older citizens who were instrumental in building the City of Kenai. As the City’s population ages, the Senior Center continues to provide services that promote quality of life and maximize independence, while allowing seniors to stay within the community of their choice.

The Center serves the City of Kenai, Salmatof, Kalifornsky Beach, Cohoe, and Kasilof. Services and programs are available for seniors 60 + from 8 am – 5 pm, Monday through Friday.

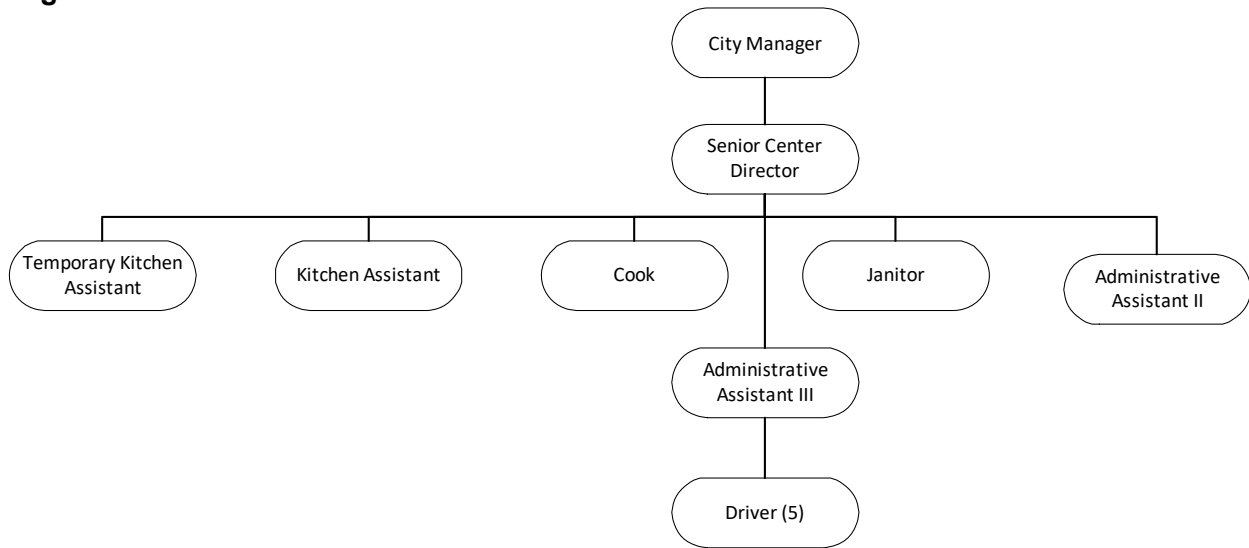
The Senior Center offers a wide variety of programs and services, including:

- ❖ Meal and nutrition programs
- ❖ Information and assistance
- ❖ Health, fitness, and wellness programs
- ❖ Transportation services
- ❖ Benefits counseling
- ❖ Employment assistance
- ❖ Volunteer opportunities
- ❖ Shopping Assistance
- ❖ Social and recreational activities
- ❖ Education and art programs
- ❖ Intergenerational programs

**How is the Senior Center Funded?**

To maintain operations, the Center must leverage resources from a variety of sources. These include: The City of Kenai, federal, state, and Kenai Peninsula Borough; special events; public and private grants; businesses; bequests; participant contributions; in-kind donations; and volunteer hours.

## Organizational Chart



## Staffing

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Director	.65	23	.65	23	.65	23	.60	23	.60	23	.60	23
Administrative Assistant III	.75	15	.75	15	.75	15	.70	15	.70	15	.70	15
Administrative Assistant II	--	--	--	--	1	14	1	14	1	14	1	14
Data Entry Clerk	.33	1	.33	1	.33	1	-	-	-	-	-	-
Janitor	.35	6	.35	6	.35	3	.35	3	.35	6	.35	6
Temporary Maintenance Assistant	.06	T1	.06	T1	-	T1	-	T1	-	T1	-	T1
Cook	1	6	1	6	1	6	1	8	1	8	1	8
Kitchen Assistant	1	2	1	2	1	2	1	4	1	6	1	6
Temporary Kitchen Assistant	.05	T6	.05	T6	.05	T6	.03	T4	.03	T4	.03	T4
Meals Driver (2)	.95	6	.85	6	.85	6	.85	6	.85	6	.85	6
Driver (2)	1.05	1	.7	1	.7	1	1.05	4	1.05	6	1.05	6

## Overtime

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Director	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant III	5	0	11	12	12	12
Activities & Volunteer Coord.	0	0	0	0	6	0
Data Entry Clerk	N/A	N/A	N/A	N/A	N/A	N/A
Janitor	-	N/A	N/A	N/A	N/A	N/A
Temporary Maintenance Assistant	N/A	N/A	N/A	N/A	N/A	N/A
Cook	0	0	0	0	0	0
Kitchen Assistant	4	5	8.5	0	0	0

## Performance Measures

Fiscal Year	2020	2021	2022	2023	2024*
Congregate Meals	11,024	677	7,653	10,925	14,124
Home Delivered Meals	21,720	34,623	27,667	22,549	20,820
Assisted & Unassisted Rides	4,143	135	1,565	2,053	2,655
Volunteer Hours	4,303	380	2,713	3,561	3,550
***Activity Participation Units	21,245	1,972	17,759	22,002**	24,810**
New Registered Participants	90	49	54	94	57

\*Projected Figures based on year-to-date information.

\*\*Activity Participation Units are single-entry sign-ins to MySeniorCenter

## FY24 Department Goals Evaluation

1. Senior Center staff will develop a new member orientation program welcoming them to the Center and identifying information that would be most useful to them.
  - *Achieved. Continued from FY23.*
2. Senior Center staff will develop a volunteer training program to improve the effectiveness and meaningful engagement and satisfaction of volunteers/members.
  - *Achieved. In Development. Continued from FY23.*
3. Market and promote a positive, active image of the Kenai Senior Center within the Community by surveying both seniors and the general community regarding their perceptions of the Senior Center.
  - *Partially Achieved and in progress. Will expand to include community partners in FY25.*
4. Upgrade the Senior Center page on the City website increasing awareness of opportunities via social media.
  - *Not Achieved. In development with IT during FY25.*
5. Increase awareness of the Meals on Wheels Program by having local “celebrities” deliver meals at least twice during the year.
  - *Achieved.*

## FY25 Department Goals

1. Obtain certification for the Activity/Volunteer Coordinator through National Association of Activity Professionals, aiming to enhance insights into current and emerging trends related to aging adults.
2. Comprehensively updating policies for Home Delivered and Congregate Meal Programs giving a thorough examination of legal aspects, collaboration with stakeholders, and building evaluation framework to gauge the effectiveness of the updated policies.

## Future Considerations

As the Bluff Stabilization commences, it becomes imperative to evaluate the greenspace behind the Senior Center and Vintage Pointe Manor, considering the anticipated slope of the bluff. Foreseeing the potential effects on this space is crucial in planning for this transformation.

As the Senior Center experiences ongoing growth, space constraints become a common challenge. Managing various activities on a daily basis requires creative solutions, and the prospect of expansion is consistently under consideration.



City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 019 - Senior Citizens Fund  
Department: - Senior Citizen Access

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 89,309	\$ 67,377	\$ 89,098	\$ 89,098	\$ 92,903	\$ 3,805	4.27%
0200	Overtime	248	693	54	54	318	264	488.89%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	2,847	2,037	3,787	3,787	3,969	182	4.81%
0400	Medicare	1,303	986	1,348	1,348	1,409	61	4.53%
0450	Social Security	562	573	542	542	618	76	14.02%
0500	PERS	19,885	16,259	20,183	20,183	22,278	2,095	10.38%
0600	Unemployment Insurance	-	63	465	465	486	21	4.52%
0700	Workers Compensation	272	268	276	276	297	21	7.61%
0800	Health & Life Insurance	33,132	29,749	27,730	27,730	29,393	1,663	6.00%
0900	Supplemental Retirement	1,857	1,452	3,270	3,270	3,378	108	3.30%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 149,415</b>	<b>\$ 119,457</b>	<b>\$ 146,753</b>	<b>\$ 146,753</b>	<b>\$ 155,049</b>	<b>\$ 8,296</b>	<b>5.65%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	282	201	300	300	300	-	-
2022	Operating & Repair Supplies	2,582	1,404	1,200	1,200	1,900	700	58.33%
2024	Small Tools/Minor Equipment	-	233	1,108	4,344	435	(673)	(60.74%)
2026	Computer Software	977	959	851	851	909	58	6.82%
4531	Professional Services	2,197	2,935	1,753	1,753	2,600	847	48.32%
4532	Communications	301	483	566	566	500	(66)	(11.66%)
4533	Travel & Transportation	52	184	-	23	2,800	2,800	-
4534	Advertising	120	111	250	250	200	(50)	(20.00%)
4535	Printing & Binding	1,043	1,067	1,500	1,500	1,500	-	-
4536	Insurance	4,296	3,614	5,238	5,238	5,400	162	3.09%
4537	Utilities	11,545	11,532	13,391	13,391	14,028	637	4.76%
4538	Repair & Maintenance	-	177	30	30	50	20	66.67%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	2,827	2,827	2,883	56	1.98%
4541	Postage	200	113	200	200	200	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	180	67	400	400	200	(200)	(50.00%)
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 23,775</b>	<b>\$ 23,080</b>	<b>\$ 29,614</b>	<b>\$ 32,873</b>	<b>\$ 33,905</b>	<b>\$ 4,291</b>	<b>14.49%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	46,363	38,888	45,466	45,466	44,117	(1,349)	(2.97%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 46,363</b>	<b>\$ 38,888</b>	<b>\$ 45,466</b>	<b>\$ 45,466</b>	<b>\$ 44,117</b>	<b>\$ (1,349)</b>	<b>(2.97%)</b>
	<b>Department Total:</b>	<b>\$ 219,553</b>	<b>\$ 181,425</b>	<b>\$ 221,833</b>	<b>\$ 225,092</b>	<b>\$ 233,071</b>	<b>\$ 11,238</b>	<b>5.07%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 019 - Senior Citizens Fund  
Department: - 70 - Senior Citizen Access

<b>4531 Professional Services.</b> Exterior flowers installation and maintenance, motion picture licensing, and volunteer screening.	<b>4538 Repair &amp; Maintenance.</b> Fire extinguishers testing.
<b>4533 Transportation.</b> NAAP conference and training.	<b>9090 Transfers Out.</b> Central administrative charges from General Fund.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 019 - Senior Citizens Fund  
Department: - Congregate Meals

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 31,839	\$ 61,553	\$ 37,491	\$ 37,491	\$ 55,490	\$ 17,999	48.01%
0200	Overtime	27	72	44	44	91	47	106.82%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	1,531	1,595	1,322	1,322	1,864	542	41.00%
0400	Medicare	461	882	563	563	832	269	47.78%
0450	Social Security	254	459	410	410	373	(37)	(9.02%)
0500	PERS	6,975	15,822	7,760	7,760	13,268	5,508	70.98%
0600	Unemployment Insurance	-	69	194	194	288	94	48.45%
0700	Workers Compensation	425	898	512	512	577	65	12.70%
0800	Health & Life Insurance	13,345	26,037	13,326	13,326	23,638	10,312	77.38%
0900	Supplemental Retirement	908	1,773	245	245	667	422	172.24%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 55,765</b>	<b>\$ 109,160</b>	<b>\$ 61,867</b>	<b>\$ 61,867</b>	<b>\$ 97,088</b>	<b>\$ 35,221</b>	<b>56.93%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	501	363	550	550	550	-	-
2022	Operating & Repair Supplies	38,975	54,349	29,888	43,994	33,414	3,526	11.80%
2024	Small Tools/Minor Equipment	438	983	1,567	1,567	3,802	2,235	142.63%
2026	Computer Software	866	775	851	851	909	58	6.82%
4531	Professional Services	1,635	1,658	1,750	1,750	1,750	-	-
4532	Communications	324	572	456	456	500	44	9.65%
4533	Travel & Transportation	3,205	851	655	660	800	145	22.14%
4534	Advertising	85	85	150	150	200	50	33.33%
4535	Printing & Binding	418	356	600	600	600	-	-
4536	Insurance	1,571	3,234	1,916	1,916	3,564	1,648	86.01%
4537	Utilities	6,780	10,389	5,950	5,950	7,954	2,004	33.68%
4538	Repair & Maintenance	2,036	715	2,000	2,000	2,000	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	1,207	1,207	1,749	542	44.90%
4541	Postage	225	130	225	225	225	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	235	267	235	235	244	9	3.83%
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 57,294</b>	<b>\$ 74,727</b>	<b>\$ 48,000</b>	<b>\$ 62,111</b>	<b>\$ 58,261</b>	<b>\$ 10,261</b>	<b>21.38%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	10,676	1,738	1,738	-	(1,738)	(100.00%)
9090	Transfers Out	16,957	36,249	19,420	19,420	29,177	9,757	50.24%
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 16,957</b>	<b>\$ 46,925</b>	<b>\$ 21,158</b>	<b>\$ 21,158</b>	<b>\$ 29,177</b>	<b>\$ 8,019</b>	<b>37.90%</b>
	<b>Department Total:</b>	<b>\$ 130,016</b>	<b>\$ 230,812</b>	<b>\$ 131,025</b>	<b>\$ 145,136</b>	<b>\$ 184,526</b>	<b>\$ 53,501</b>	<b>40.83%</b>

**City of Kenai**  
**Fiscal Year 2025 Operating Budget**

**Fund: 019 - Senior Citizens Fund**  
**Department: - 71 - Congregate Meals**

**2022 Operating & Repair Supplies.** Food and supplies for meal preparation, paper and packaging products, and other miscellaneous supplies. Food and supplies are allocated based on the number of meals served.

**4538 Repair & Maintenance.** Equipment repair and maintenance, including security, fire alarm testing, kitchen fire extinguisher and hood.

**4531 Professional Services.** Outdoor gardening supplies.

**9090 Transfers Out.** Central administrative charges from General Fund.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 019 - Senior Citizens Fund  
Department: - Home Delivered Meals

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 140,573	\$ 78,744	\$ 149,386	\$ 149,386	\$ 119,893	\$ (29,493)	(19.74%)
0200	Overtime	124	99	177	177	182	5	2.82%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	6,342	2,353	5,267	5,267	3,751	(1,516)	(28.78%)
0400	Medicare	2,031	1,129	2,244	2,244	1,797	(447)	(19.92%)
0450	Social Security	1,096	755	1,636	1,636	1,256	(380)	(23.23%)
0500	PERS	30,449	18,442	30,917	30,917	26,709	(4,208)	(13.61%)
0600	Unemployment Insurance	-	64	773	773	618	(155)	(20.05%)
0700	Workers Compensation	1,845	1,172	2,038	2,038	1,441	(597)	(29.29%)
0800	Health & Life Insurance	60,853	32,254	53,090	53,090	47,577	(5,513)	(10.38%)
0900	Supplemental Retirement	4,003	2,169	3,913	3,913	2,698	(1,215)	(31.05%)
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 247,316</b>	<b>\$ 137,181</b>	<b>\$ 249,441</b>	<b>\$ 249,441</b>	<b>\$ 205,922</b>	<b>\$ (43,519)</b>	<b>(17.45%)</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	21	100	100	100	-	-
2022	Operating & Repair Supplies	101,478	83,383	115,434	124,130	130,502	15,068	13.05%
2024	Small Tools/Minor Equipment	-	313	587	587	3,302	2,715	462.52%
2026	Computer Software	913	837	851	851	909	58	6.82%
4531	Professional Services	-	68	300	300	400	100	33.33%
4532	Communications	848	666	456	456	500	44	9.65%
4533	Travel & Transportation	86	242	230	664	500	270	117.39%
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	418	390	600	600	600	-	-
4536	Insurance	7,169	3,963	8,741	8,741	7,174	(1,567)	(17.93%)
4537	Utilities	19,722	11,328	22,714	22,714	20,101	(2,613)	(11.50%)
4538	Repair & Maintenance	-	-	500	500	500	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	3,549	2,114	4,909	4,909	3,832	(1,077)	(21.94%)
4541	Postage	200	125	200	200	200	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	230	213	235	235	244	9	3.83%
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 134,613</b>	<b>\$ 103,663</b>	<b>\$ 155,857</b>	<b>\$ 164,987</b>	<b>\$ 168,864</b>	<b>\$ 13,007</b>	<b>8.35%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	3,750	6,897	6,897	-	(6,897)	(100.00%)
9090	Transfers Out	77,370	46,683	78,887	78,887	59,141	(19,746)	(25.03%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 77,370</b>	<b>\$ 50,433</b>	<b>\$ 85,784</b>	<b>\$ 85,784</b>	<b>\$ 59,141</b>	<b>\$ (26,643)</b>	<b>(31.06%)</b>
	<b>Department Total:</b>	<b>\$ 459,299</b>	<b>\$ 291,277</b>	<b>\$ 491,082</b>	<b>\$ 500,212</b>	<b>\$ 433,927</b>	<b>\$ (57,155)</b>	<b>(11.64%)</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 019 - Senior Citizens Fund  
Department: - 72 - Home Delivered Meals**

**2022 Operating & Repair Supplies.** Food and supplies for meal preparation, paper and packaging products, and other miscellaneous supplies. Food and supplies are allocated based on the number of meals served.

**4531 Professional Services.** Background checks.

**2024 Small Tools & Minor Equipment.** Miscellaneous kitchen equipment and computer replacements.

**9090 Transfers Out.** Central administrative charges from General Fund.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 019 - Senior Citizens Fund  
Department: - Transportation

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 38,652	\$ 38,218	\$ 49,234	\$ 49,234	\$ 55,215	\$ 5,981	12.15%
0200	Overtime	40	19	81	81	84	3	3.70%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	32	1,274	1,274	1,805	531	41.68%
0400	Medicare	544	541	733	733	829	96	13.10%
0450	Social Security	954	1,158	1,170	1,170	895	(275)	(23.50%)
0500	PERS	5,747	5,254	7,641	7,641	10,936	3,295	43.12%
0600	Unemployment Insurance	-	39	253	253	285	32	12.65%
0700	Workers Compensation	567	710	894	894	1,104	210	23.49%
0800	Health & Life Insurance	8,644	6,773	7,562	7,562	8,016	454	6.00%
0900	Supplemental Retirement	560	410	353	353	1,202	849	240.51%
<b>Total Salaries &amp; Benefits</b>		<b>\$ 55,708</b>	<b>\$ 53,154</b>	<b>\$ 69,195</b>	<b>\$ 69,195</b>	<b>\$ 80,371</b>	<b>\$ 11,176</b>	<b>16.15%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	81	43	150	150	150	-	-
2022	Operating & Repair Supplies	8,918	5,350	5,000	5,000	5,000	-	-
2024	Small Tools/Minor Equipment	-	197	627	627	485	(142)	(22.65%)
2026	Computer Software	837	757	851	851	909	58	6.82%
4531	Professional Services	605	355	1,150	1,150	1,150	-	-
4532	Communications	284	476	456	456	500	44	9.65%
4533	Travel & Transportation	52	70	100	124	100	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	250	309	750	750	650	(100)	(13.33%)
4536	Insurance	1,824	1,785	2,224	2,224	3,276	1,052	47.30%
4537	Utilities	5,650	6,738	6,056	6,056	8,566	2,510	41.45%
4538	Repair & Maintenance	-	32	250	250	250	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	3,548	2,114	1,327	1,327	1,903	576	43.41%
4541	Postage	100	42	100	100	100	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	35	17	235	235	-	(235)	(100.00%)
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	2	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<b>Total Maint. and Operations</b>		<b>\$ 22,184</b>	<b>\$ 18,287</b>	<b>\$ 19,276</b>	<b>\$ 19,300</b>	<b>\$ 23,039</b>	<b>\$ 3,763</b>	<b>19.52%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	19,691	19,514	21,273	21,273	27,069	5,796	27.25%
<b>Total Capital Outlay and Transfers</b>		<b>\$ 19,691</b>	<b>\$ 19,514</b>	<b>\$ 21,273</b>	<b>\$ 21,273</b>	<b>\$ 27,069</b>	<b>\$ 5,796</b>	<b>27.25%</b>
<b>Department Total:</b>		<b>\$ 97,583</b>	<b>\$ 90,955</b>	<b>\$ 109,744</b>	<b>\$ 109,768</b>	<b>\$ 130,479</b>	<b>\$ 20,735</b>	<b>18.89%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 019 - Senior Citizens Fund  
Department: - 74 - Transportation

<b>2022 Operating &amp; Repair Supplies.</b> Fuel for vehicles.	<b>9090 Transfers Out.</b> Central administrative charges from General Fund.
<b>4531 Professional Services.</b> Cleaning and detailing for vehicles and driving certifications/memberships.	



City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 019 - Senior Citizens Fund  
Department: - Choice Waiver

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b>Salaries and Benefits</b>								
0100	Salaries	\$ 23,298	\$ 41,848	\$ 18,839	\$ 18,839	\$ 32,345	\$ 13,506	71.69%
0200	Overtime	21	39	22	22	24	2	9.09%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	900	1,026	664	664	495	(169)	(25.45%)
0400	Medicare	335	600	284	284	475	191	67.25%
0450	Social Security	172	304	207	207	1,190	983	474.88%
0500	PERS	5,263	11,336	3,898	3,898	3,524	(374)	(9.59%)
0600	Unemployment Insurance	-	45	98	98	165	67	68.37%
0700	Workers Compensation	294	614	256	256	754	498	194.53%
0800	Health & Life Insurance	10,792	17,828	6,692	6,692	6,276	(416)	(6.22%)
0900	Supplemental Retirement	661	1,216	63	63	47	(16)	(25.40%)
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 41,736</b>	<b>\$ 74,856</b>	<b>\$ 31,023</b>	<b>\$ 31,023</b>	<b>\$ 45,295</b>	<b>\$ 14,272</b>	<b>46.00%</b>
<b>Maintenance and Operations</b>								
2021	Office Supplies	20	16	75	75	75	-	-
2022	Operating & Repair Supplies	20,496	32,364	15,969	15,969	18,107	2,138	13.39%
2024	Small Tools/Minor Equipment	-	407	287	287	3,001	2,714	945.64%
2026	Computer Software	544	673	851	851	909	58	6.82%
4531	Professional Services	2,298	3,578	4,200	4,200	4,200	-	-
4532	Communications	459	695	456	456	500	44	9.65%
4533	Travel & Transportation	15	34	1,815	1,853	500	(1,315)	(72.45%)
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	418	346	200	200	700	500	250.00%
4536	Insurance	1,271	2,121	1,550	1,550	947	(603)	(38.90%)
4537	Utilities	4,458	7,261	3,285	3,285	2,744	(541)	(16.47%)
4538	Repair & Maintenance	26	25	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	3,548	2,114	603	603	506	(97)	(16.09%)
4541	Postage	200	86	200	200	200	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	225	117	235	235	244	9	3.83%
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 33,978</b>	<b>\$ 49,837</b>	<b>\$ 29,726</b>	<b>\$ 29,764</b>	<b>\$ 32,633</b>	<b>\$ 2,907</b>	<b>9.78%</b>
<b>Capital Outlay &amp; Transfers</b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	647	865	865	-	(865)	(100.00%)
9090	Transfers Out	13,719	28,486	9,754	9,754	7,796	(1,958)	(20.07%)
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 13,719</b>	<b>\$ 29,133</b>	<b>\$ 10,619</b>	<b>\$ 10,619</b>	<b>\$ 7,796</b>	<b>\$ (2,823)</b>	<b>(26.58%)</b>
	<b>Department Total:</b>	<b>\$ 89,433</b>	<b>\$ 153,826</b>	<b>\$ 71,368</b>	<b>\$ 71,406</b>	<b>\$ 85,724</b>	<b>\$ 14,356</b>	<b>20.12%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 019 - Senior Citizens Fund  
Department: - 75 - Choice Waiver

**2022 Operating & Repair Supplies.** Food and supplies for meal preparation, paper and packaging products, and other miscellaneous supplies. **9090 Transfers Out.** Central administrative charges from General Fund.

**4531 Professional Services.** Contracted billing services and background checks.

## DEBT SERVICE FUNDS

The City's Debt Service Fund is used to accumulate monies for payment of general obligation bonds issued for construction, improvements, and equipping public facilities throughout the City. The City has the following active debt authorizations.

### 1. LIBRARY EXPANSION BONDS

The voters of the City of Kenai authorized the issuance of \$2,000,000 of general obligation bonds at the City's October 2, 2007 general election for the expansion of the Kenai Library. These bonds were issued on March 11, 2010 in the amount of \$2,000,000 with a term of twenty years. In July 2020 these bonds were advance refundable to reduce the Debt service costs annually for the remaining ten years of the debt. The advance refunding resulted in a cash flow savings of \$132,171 and an economic gain of \$119,680.

### 2. KENAI BLUFF EROSION CONTROL BONDS

The voters of the City of Kenai authorized the issuance of \$2,000,000 of general obligation bonds at the City's October 2, 2007 general election for stabilization of the eroding bluff at the mouth of the Kenai River. To date, the bonds remain unissued as full project funding is yet to be secured.

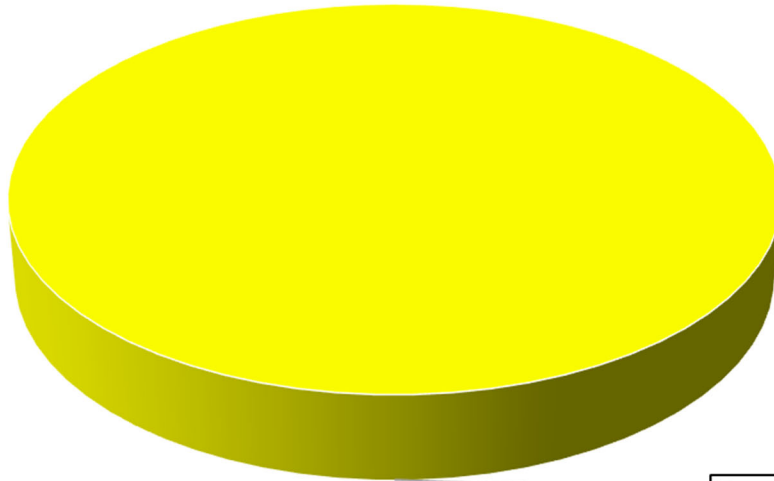
Pursuant to Section 6-1 of the Kenai Municipal Charter, outstanding general-obligation indebtedness of the "City shall not at any time exceed twenty percent (20%) of the assessed value of real and personal property in the City. The FY2024 debt limit for the City is:

Total Assessed Value	\$1,030,990,710
	<u>X 20%</u>
Maximum Indebtedness	206,198,142
Outstanding Debt, July 1, 2023	<u>665,000</u>
Available Debt Capacity	<u>\$205,533,142</u>



## WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE

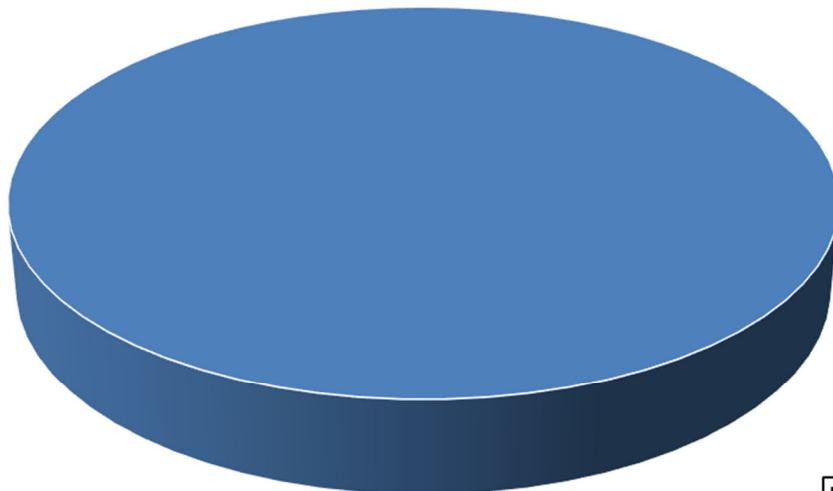
\$130,750



Transfers In, \$130,750,  
100.00%

## WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES

\$130,750



Debt Service  
\$130,750  
100.00%

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 048 - Debt Service**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>Projection FY2024</u>	<u>Adopted FY2025</u>
<b>Revenues</b>					
Bond Interest Subsidy		-	-	-	-
Proceeds form debt issuance		-	-	-	-
Payments to refunded bond escrow agent		-	-	-	-
Transfer from General Fund	129,625	130,250	130,625	130,625	130,750
<b>Total Revenue</b>	<u>129,625</u>	<u>130,250</u>	<u>130,625</u>	<u>130,625</u>	<u>130,750</u>
<b>Expenditures</b>					
Parks, Recreation & Culture	129,625	130,250	130,625	130,625	130,750
<b>Contributions To/From Fund Balance</b>	-	-	-	-	-
<b>Beginning Fund Balance</b>	-	-	-	-	-
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 048 - Debt Service**

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Adopted FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	-	-	-	-	-	-	-
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	-	-	-	-	-	-
0700	Workers Compensation	-	-	-	-	-	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b><u>Total Salaries &amp; Benefits</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>-</u></b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	-	3,189	-	-	-	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	130,250	386,832	130,625	130,625	130,750	125	0.10%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b><u>Total Maint. and Operations</u></b>	<b><u>\$ 130,250</u></b>	<b><u>\$ 390,021</u></b>	<b><u>\$ 130,625</u></b>	<b><u>\$ 130,625</u></b>	<b><u>\$ 130,750</u></b>	<b><u>\$ 125</u></b>	<b><u>0.10%</u></b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	-	-	-	-	-	-
	<b><u>Total Capital Outlay and Transfers</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>-</u></b>
	<b>Department Total:</b>	<b><u>\$ 130,250</u></b>	<b><u>\$ 390,021</u></b>	<b><u>\$ 130,625</u></b>	<b><u>\$ 130,625</u></b>	<b><u>\$ 130,750</u></b>	<b><u>\$ 125</u></b>	<b><u>0.10%</u></b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 048 - Debt Service

Summary by Debt Issuance

<u>Issue Date</u>	<u>Amount Issued</u>	<u>Interest Rate</u>	<u>Maturity Dates</u>	<u>Annual Installments</u>	<u>Outstanding 6/30/2024</u>
<b>Library Expansion Refunding Bonds</b>					
3/11/2010	\$2,000,000	2.00 - 6.341	2011 - 2030	\$143,560 - \$178,598	\$ 665,000



## PERMANENT FUNDS

AIRPORT LAND SALES PERMANENT FUND (ALSPF) was established to account for the proceeds of airport land sales, including principal and interest on long-term notes.

GENERAL GOVERNMENT LAND SALES PERMANENT FUND (GGLSPF) was established to account for the proceeds of general government land sales, including principal and interest on long-term notes. By City Charter, the principal cannot be spent.

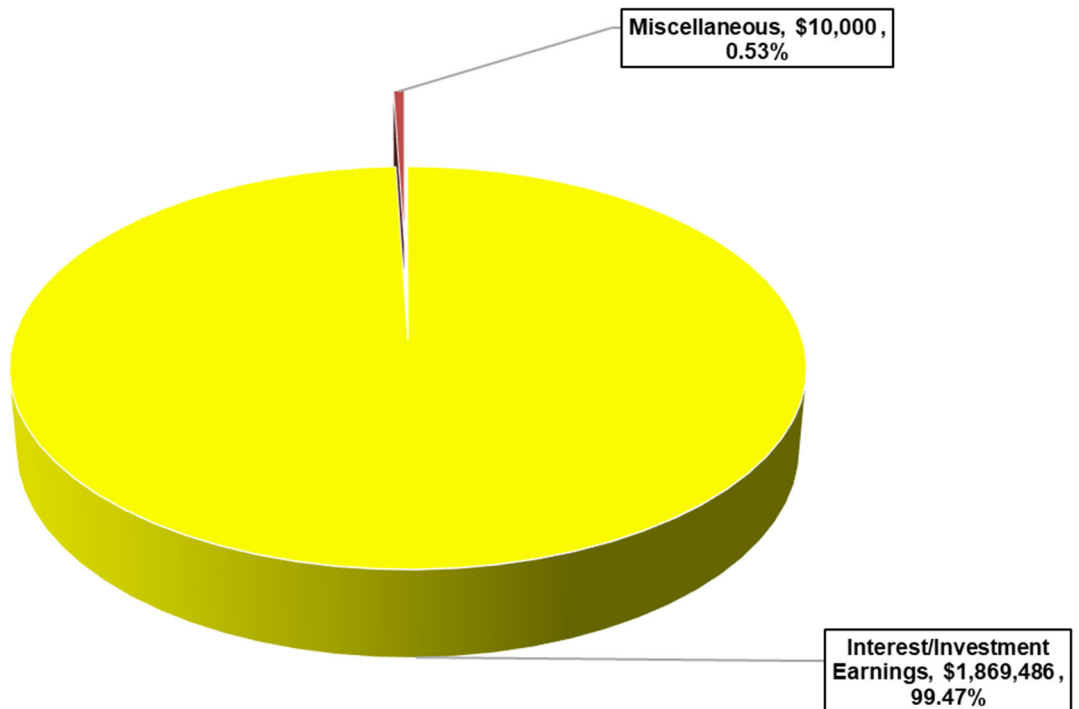


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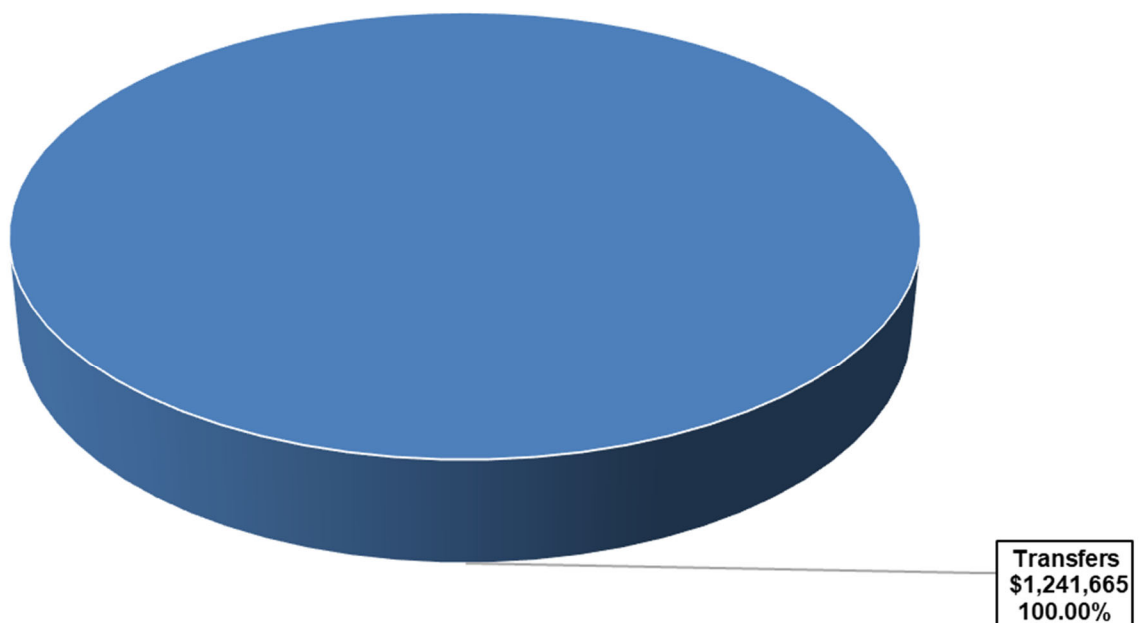
## WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE

\$1,879,486



## WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES

\$1,241,665



**City of Kenai  
Fiscal Year 2024 Operating Budget**

**Budget Projection  
Land Sales Permanent Funds**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>FY2024 Projection</u>	<u>Adopted FY2025</u>
<b>FUND 082-52 Airport Land Sales Permanent Fund</b>					
<b>Revenues</b>					
Acct. 36610 Investments Earnings	\$ (3,529,235)	\$ 1,945,163	\$ 1,655,560	\$ 1,894,625	\$ 1,655,560
Acct. 36645 Interest on Land Sale Contracts	9,145	8,263	10,000	10,000	10,000
Acct. 33640 Land Sales	<u>324,501</u>	<u>9,491</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	(3,195,589)	1,962,917	1,665,560	1,904,625	1,665,560
<b>Expenses</b>					
Transfer to Airport Land System Fund	<u>1,025,736</u>	<u>1,028,478</u>	<u>1,053,635</u>	<u>1,065,618</u>	<u>1,090,387</u>
Contributions To/(From) Fund Balance	(4,221,325)	934,439	611,925	839,007	575,173
Beginning Fund Balance	<u>30,434,755</u>	<u>26,213,430</u>	<u>27,147,869</u>	<u>27,147,869</u>	<u>27,986,876</u>
Ending Fund Balance	<u>\$ 26,213,430</u>	<u>\$ 27,147,869</u>	<u>\$ 27,759,794</u>	<u>\$ 27,986,876</u>	<u>\$ 28,562,049</u>

**FUND 081-52 General Land Sales Permanent Fund**

<b>Revenues</b>					
Acct. 36610 Investments Earnings	\$ (443,015)	\$ 246,011	\$ 213,926	\$ 233,680	\$ 213,926
Acct. 36645 Interest on Land Sale Contracts	-	-	-	-	-
Acct. 33640 Land Sales	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	(443,015)	246,011	213,926	233,680	213,926
<b>Expenses</b>					
Transfer to General Fund	<u>157,043</u>	<u>-</u>	<u>138,209</u>	<u>146,180</u>	<u>151,278</u>
Contributions To/(From) Fund Balance	(600,058)	246,011	75,717	87,500	62,648
Beginning Fund Balance	<u>3,839,230</u>	<u>3,239,172</u>	<u>3,485,183</u>	<u>3,485,183</u>	<u>3,572,683</u>
Ending Fund Balance	<u>\$ 3,239,172</u>	<u>\$ 3,485,183</u>	<u>\$ 3,560,900</u>	<u>\$ 3,572,683</u>	<u>\$ 3,635,331</u>

## INTERNAL SERVICE FUNDS

Internal Service Funds are established to account for the financing of self-supporting activities of governmental units, which render services to the general government itself. Internal Service Funds are maintained on the accrual basis of accounting. Expenses are controlled through budgetary accounting procedures similar to the governmental fund.

### 1. EMPLOYEE HEALTH CARE FUND

This Fund accounts for employee health care costs. Department within funds are billed for each eligible employee.

### 2. EQUIPMENT REPLACEMENT FUND

The Equipment Replacement Fund accounts for the purchase of equipment to be used by a department of the General Fund with a purchase price of at least \$50,000. Departments are invoiced annually an amount sufficient to accumulate sufficient cash reserves to replace the equipment at the end of its useful life.

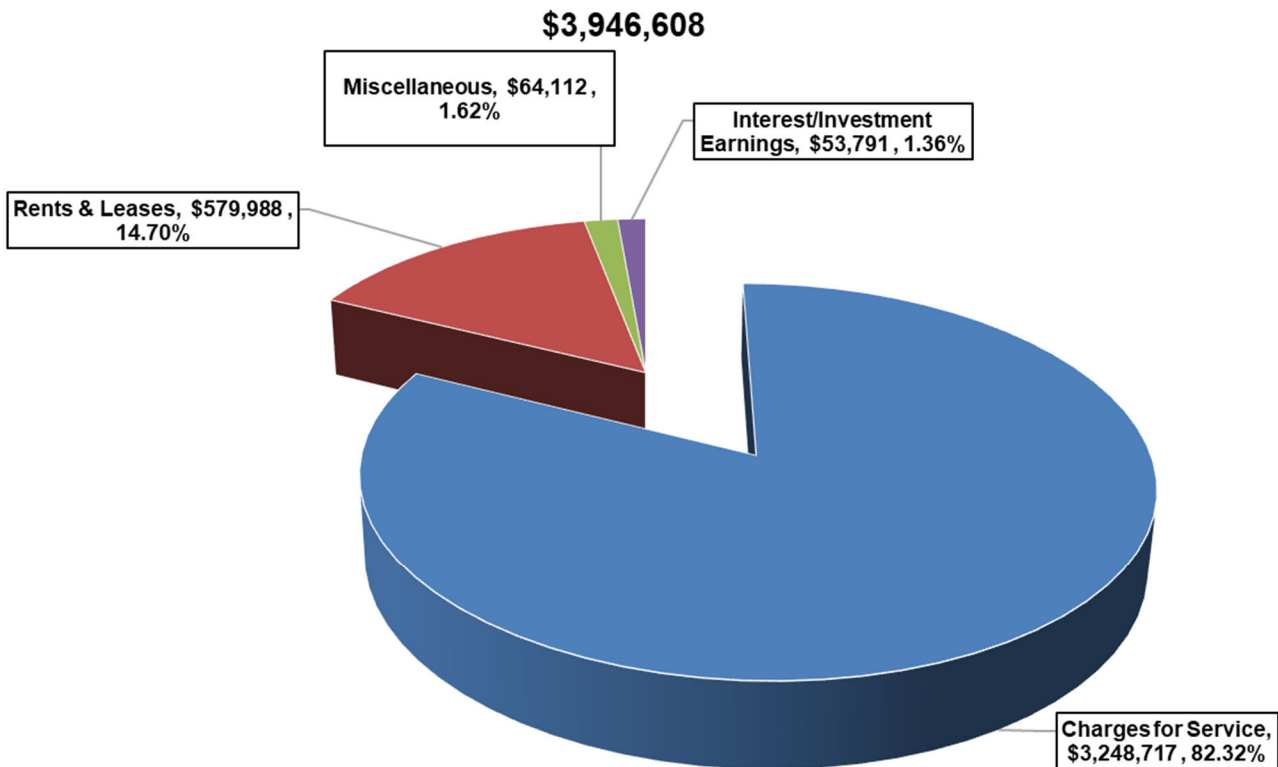
### 3. FLEET REPLACEMENT FUND

The Fleet Replacement Fund accounts for the purchase of General and Senior Citizen Funds vehicles. Departments are invoiced annually an amount sufficient to accumulate sufficient cash reserves to replace the vehicles at the end of their useful life.

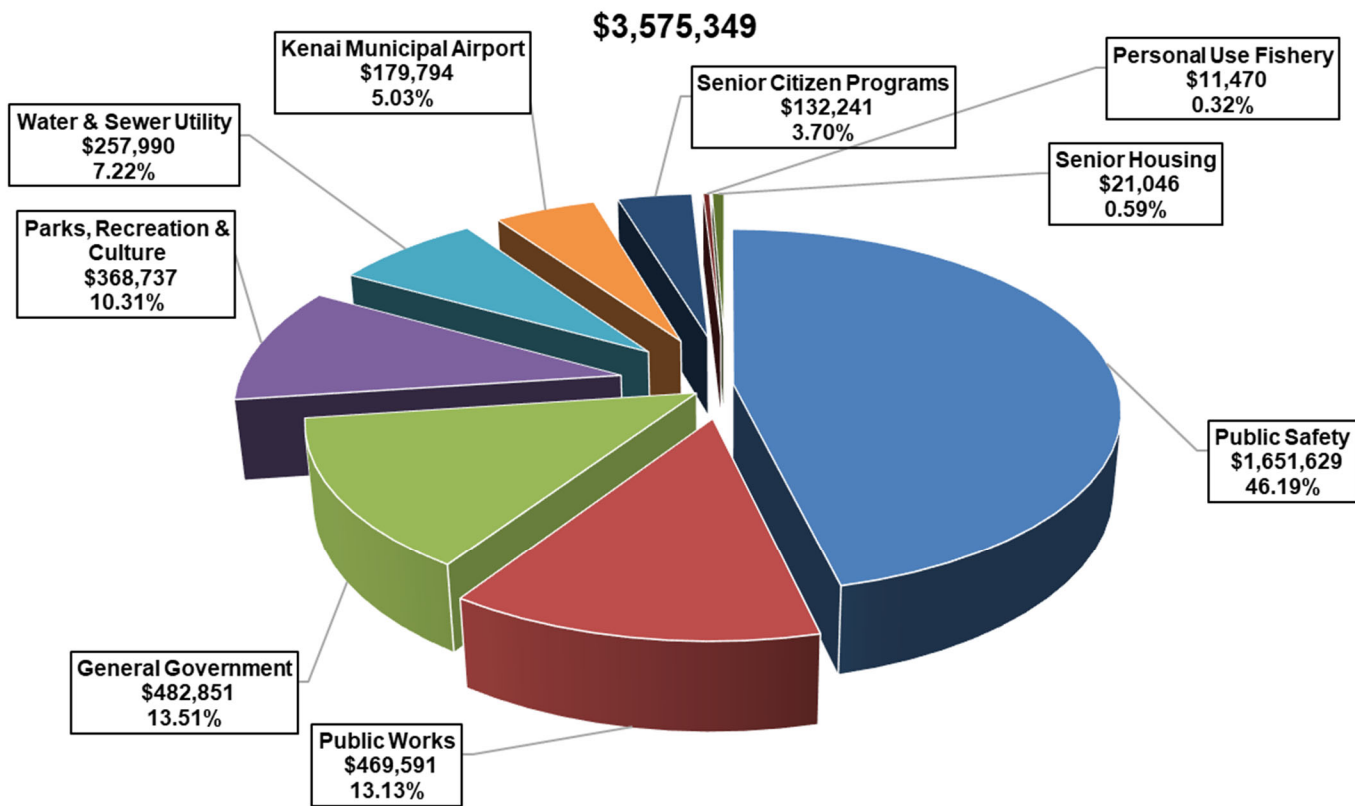
KENNAI



## WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE



## WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 011 - Employee Health Care Fund  
Department: 18 - Health Care Fund Summary**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>Projection FY2024</u>	<u>Proposed FY2025</u>
<b>Revenues</b>					
Charge for Services	\$ 2,823,678	\$ 3,046,664	\$ 2,640,656	\$ 3,046,664	\$ 2,825,839
Participant premiums	373,117	369,183	415,545	456,576	422,878
Transfer from Other Funds	-	-	-	-	-
Interest Earnings	(16,402)	27,328	30,000	6,000	30,000
<b>Total Revenues</b>	<u>3,180,393</u>	<u>3,443,174</u>	<u>3,086,201</u>	<u>3,509,240</u>	<u>3,278,717</u>
<b>Expenses</b>					
	<u>2,863,722</u>	<u>2,863,722</u>	<u>3,016,689</u>	<u>3,016,689</u>	<u>3,209,541</u>
Net Income (loss)	316,671	579,452	69,512	492,551	69,176
Beginning Retained Earnings	<u>1,084,437</u>	<u>1,401,108</u>	<u>849,034</u>	<u>1,980,560</u>	<u>2,473,111</u>
Available Retained Earnings	<u>\$ 1,401,108</u>	<u>\$ 1,980,560</u>	<u>\$ 918,546</u>	<u>\$ 2,473,111</u>	<u>\$ 2,542,287</u>
	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>Difference</u>	<u>% Change</u>
<b>Employer cost per position:</b>					
Full-time	\$ 28,810	\$ 25,209	\$ 26,722	\$ 1,513	6.00%
Part-time	14,405	12,605	13,361	757	6.00%
	<u>Jan 1 - Dec 31 FY2023</u>	<u>Jan 1 - Dec 31 2024</u>	<u>Projected* Jan 1 - June 30 2025</u>	<u>1-Jan-25 Projected Increase</u>	<u>% Increase</u>
<b>Employee monthly premiums: \$3,000/\$6,000 Deductible Plan</b>					
Employee only	152.00	\$ 162.00	\$ 175.00	13.00	8.02%
Employee with child(ren)	277.00	296.00	319.00	23.00	7.77%
Employee with spouse	304.00	325.00	350.00	25.00	7.69%
Employee with family	413.00	444.00	479.00	35.00	7.88%
Part-time employee only	651.00	584.00	761.00	177.00	30.31%
Part-time employee w/Children	1,636.00	1,497.00	1,904.00	407.00	27.19%
Part-time employee w/Spouse	1,879.00	1,723.00	2,148.00	425.00	24.67%
Part-time employee w/Family	2,864.00	2,636.00	3,136.00	500.00	18.97%

\* Assumes a 8.50% premium increase for health insurance and a 3.00% increase for dental and an employee cost share of 13%



City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 011 - Employee Health Care Fund  
Department: 18 - Employee Health Care

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	-	-	-	-	-	-	-
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	-	-	-	-	-	-
0700	Workers Compensation	-	-	-	-	-	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	-	10,000	10,000	10,000	-	-
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	55,069	42,938	48,780	48,780	55,322	6,542	13.41%
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	147	10,000	10,000	10,000	-	-
4534	Advertising	-	40	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	2,808,653	2,559,642	2,947,909	2,947,909	3,134,219	186,310	6.32%
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 2,863,722</b>	<b>\$ 2,602,767</b>	<b>\$ 3,016,689</b>	<b>\$ 3,016,689</b>	<b>\$ 3,209,541</b>	<b>\$ 192,852</b>	<b>6.39%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 2,863,722</b>	<b>\$ 2,602,767</b>	<b>\$ 3,016,689</b>	<b>\$ 3,016,689</b>	<b>\$ 3,209,541</b>	<b>\$ 192,852</b>	<b>6.39%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 011 - Employee Health Care Fund  
Department: 18 - Employee Health Care**

<b>2022 Operating &amp; Repair Supplies.</b> Wellness committee supplies.	<b>4533 Travel &amp; Transportation.</b> Wellness committee training and travel.
<b>4531 Professional Services.</b> Broker services, \$45,000 and HRA/FSA administration charges, \$4,116.	<b>4536 Insurance.</b> Medical, dental and prescription drug coverage, \$2,716,344, HRA employer funding, \$205,920, employee opt out payments, \$47,800, and employer provided life insurance, \$20,784.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 061 - Equipment Replacement Fund  
Department: 59 - Equipment Replacement Fund Summary**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>Projection FY2024</u>	<u>Proposed FY2025</u>
<b>Revenues</b>					
Rents & Leases	\$ 347,374	\$ 323,938	\$ 422,792	\$ 355,865	\$ 422,792
Interest Earnings	(20,778)	25,441	10,000	31,884	10,000
Other income	20,571	-	33,456	8,359	33,456
Total Revenues	<u>347,167</u>	<u>349,380</u>	<u>466,248</u>	<u>396,108</u>	<u>466,248</u>
<b>Expenses - Depreciation</b>	<u>205,289</u>	<u>(141,113)</u>	<u>206,907</u>	<u>206,907</u>	<u>272,476</u>
Net Income (loss)	141,878	490,493	259,341	189,201	193,772
Transfers out	-	(346,402)	-	(445,372)	(1,785,787)
Total net income (loss) and transfers out	141,878	144,091	259,341	(256,171)	(1,592,015)
Beginning Net Position	<u>3,512,068</u>	<u>3,653,946</u>	<u>3,858,342</u>	<u>3,798,037</u>	<u>3,541,866</u>
Ending Net Position	3,653,946	3,798,037	4,117,683	3,541,866	1,949,851
Invested in Capital Assets	<u>(2,283,158)</u>	<u>(2,371,450)</u>	<u>(1,869,571)</u>	<u>(2,151,119)</u>	<u>(1,845,394)</u>
Unrestricted Net Position	<u>\$ 1,370,788</u>	<u>\$ 1,426,587</u>	<u>\$ 2,248,112</u>	<u>\$ 1,390,747</u>	<u>\$ 104,457</u>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 061 - Equipment Replacement Fund  
Department: 59 - Equipment Replacement Fund Summary

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	-	-	-	-	-	-	-
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	-	-	-	-	-	-
0700	Workers Compensation	-	-	-	-	-	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	-	-	-	-	-	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	1,500	1,500	-
5045	Depreciation	205,289	188,977	206,907	206,907	270,976	64,069	30.97%
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 205,289</b>	<b>\$ 188,977</b>	<b>\$ 206,907</b>	<b>\$ 206,907</b>	<b>\$ 272,476</b>	<b>\$ 65,569</b>	<b>31.69%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	80,000	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
	<b>Department Total:</b>	<b>\$ 205,289</b>	<b>\$ 268,977</b>	<b>\$ 206,907</b>	<b>\$ 206,907</b>	<b>\$ 272,476</b>	<b>\$ 65,569</b>	<b>31.69%</b>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 061 - Equipment Replacement Fund  
Department: 59 - Equipment Replacement Fund Summary

**5045 Depreciation.** The allocation of the cost of equipment over its useful life.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 061 - Equipment Replacement Fund  
Department: 59 - Equipment Replacement

Item	Vehicle	Dept.	Year Acquired	Current Useful Life	Estimated Replacement Year	Description	Current Equip.				
							Original Cost	2023	2024	2025	2026
1	Safeboat	Fire	2015	20	2035	25' Safeboat	125,000	\$ 8,169	\$ 8,169	\$ 8,169	\$ 8,169
2	ST17	Streets	2016	25	2041	Water Truck	160,000	8,969	8,969	8,969	8,969
3	E2	Fire	2020	30	2050	Pumper, Engine 3	574,825	28,723	28,723	28,723	28,723
4	Server	Non-Dept	2019	5	2025	Datacenter Replacement	155,000	30,820	4,706	31,945	31,945
5	ST30	Streets	2019	20	2039	Street Sweeper	289,571	18,925	18,925	18,925	18,925
6	ST32	Streets	2023	25	2048	160 Motor Grader with Wing & Plow	188,464	17,935	17,935	17,935	17,935
7	FR7	Fire	2024	10	2034	Ambulance	245,372	-	27,695	27,695	27,695
8	ST23	Streets	2018	30	2048	Sander Truck	233,542	11,670	11,670	11,670	11,670
10	ST45	Streets	2018	30	2048	Sander Truck	225,466	11,266	11,266	11,266	11,266
11	ST51	Streets	2022	25	N/A	160H Motor Grader with Wing & Plow	215,000	17,935	17,935	-	-
12	FT1	Fire	1993	32	2025	Hurricane Aerial	521,627	26,081	26,081	66,428	66,428
13	ST55	Streets	2009	15	2025	MT-6 4x4 Articulating Snow Blower	177,000	14,351	14,351	22,358	22,358
14	E3	Fire	1995	30	2026	Hurricane Tanker, Engine 4	251,837	12,584	12,584	12,584	30,544
15	ST25	Streets	2005	20	2026	Aerial Bucket Truck	79,836	5,218	5,218	5,218	9,424
16	F8R	Fire	2024	10	2034	Ambulance	167,170	10	27,695	27,695	27,695
17	PR11	Parks & Rec	2008	20	2029	Ice Conditioner	78,335	5,120	5,120	5,120	5,120
18	ST42	Streets	2003	25	2029	140H Motor Grader with Wing	234,825	13,163	13,163	13,163	13,163
19	ST56	Streets	2013	15	2028	MT-6 4x4 Articulating Snow Blower	139,971	11,349	11,349	11,349	11,349
20	E1	Fire	1999	30	2030	Pumper Engine 2	275,356	13,759	13,759	13,759	13,759
21	F6R	Fire	2016	10	2029	Ambulance	171,894	16,446	16,446	16,446	16,446
22	ST29	Streets	2009	25	2034	Crosswind, IH4300 Sweeoeer	190,200	10,662	10,662	10,662	10,662
23	ST43	Streets	2010	25	2035	L120 Loader	290,000	16,256	16,256	16,256	16,256
26	ST31	Streets	2013	25	2038	120G Motor Grader w/ Wing & Plow	339,740	19,045	19,045	19,045	19,045
27	ST15	Streets	2014	25	2039	L110H Loader	\$ 290,000	16,256	16,256	16,256	16,256
28	Server 2	Non-Dept	2022	10	2032	Network Infrastructure	115,000	12,980	12,980	12,980	12,980
29	Blower	Streets	2024	10	2034	Loader Mounted Snow Blower	\$ 200,000	-	22,574	22,574	22,574
<b>Total</b>							<b>\$ 5,935,031</b>	<b>\$ 347,693</b>	<b>\$ 399,532</b>	<b>\$ 457,191</b>	<b>\$ 479,357</b>
							Fire	105,773	161,153	201,500	219,460
							Streets	193,000	215,574	205,646	209,852
							Non-Dept	43,800	17,686	44,925	44,925
							Parks & Rec	5,120	5,120	5,120	5,120
<b>Total</b>							<b>\$ 347,693</b>	<b>\$ 399,532</b>	<b>\$ 457,191</b>	<b>\$ 479,357</b>	
Monthly Amount											
Fire							\$ 8,814.41	\$ 13,429.39	\$ 16,791.64	\$ 18,288.34	
Streets							16,083.33	17,964.48	17,137.16	17,487.67	
Non-Dept							3,650.00	1,473.83	3,743.78	3,743.78	
Parks & Rec							426.63	426.63	426.63	426.63	
<b>Total</b>							<b>\$ 28,974.37</b>	<b>\$ 33,294.33</b>	<b>\$ 38,099.21</b>	<b>\$ 39,946.42</b>	

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 063 - Fleet Replacement Fund  
Department: 59 - Fleet Replacement Fund Summary**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>Projection FY2024</u>	<u>Proposed FY2025</u>
<b>Revenues</b>					
Rents & Leases	\$ 150,919	\$ 152,059	\$ 157,196	\$ 151,327	\$ 157,196
Interest Earnings	(6,056)	9,340	13,791	7,294	13,791
Other income	9,465	6,245	30,656	6,344	30,656
Transfer In	-	-	-	-	-
<b>Total Revenues</b>	<u>154,328</u>	<u>167,644</u>	<u>201,643</u>	<u>164,965</u>	<u>201,643</u>
<b>Expenses - Depreciation</b>	<u>61,519</u>	<u>62,268</u>	<u>62,268</u>	<u>68,067</u>	<u>93,332</u>
Net Income (loss)	92,809	105,376	139,375	96,898	108,311
Transfers out	-	(134,320)	-	(527,541)	(177,666)
Total net income (loss) and transfers out	92,809	(28,944)	139,375	(430,643)	(69,355)
Beginning Net Position	<u>773,482</u>	<u>866,291</u>	<u>980,704</u>	<u>837,347</u>	<u>406,704</u>
Ending Net Position	866,291	837,347	1,120,079	406,704	337,349
Invested in Capital Assets	<u>(338,639)</u>	<u>(352,445)</u>	<u>(496,050)</u>	<u>(89,381)</u>	<u>(25,287)</u>
Unrestricted Net Position	<u>\$ 527,652</u>	<u>\$ 484,902</u>	<u>\$ 624,029</u>	<u>\$ 317,323</u>	<u>\$ 312,062</u>

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 063 - Fleet Replacement Fund  
Department: 59 - Fleet Replacement Fund Summary

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Manager Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	-	-	-	-	-	-	-
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	-	-	-	-	-	-	-
0600	Unemployment Insurance	-	-	-	-	-	-	-
0700	Workers Compensation	-	-	-	-	-	-	-
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	-	-	-	-	-	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	600	600	-
5045	Depreciation	62,268	37,207	62,268	62,268	92,732	30,464	48.92%
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 62,268</b>	<b>\$ 37,207</b>	<b>\$ 62,268</b>	<b>\$ 62,268</b>	<b>\$ 93,332</b>	<b>\$ 31,064</b>	<b>49.89%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	5,799	5,799	-	(5,799)	(100.00%)
9090	Transfers Out	-	-	-	-	-	-	-
	<b>Total Capital Outlay and Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,799</b>	<b>\$ 5,799</b>	<b>\$ -</b>	<b>\$ (5,799)</b>	<b>(100.00%)</b>
	<b>Department Total:</b>	<b>\$ 62,268</b>	<b>\$ 37,207</b>	<b>\$ 68,067</b>	<b>\$ 68,067</b>	<b>\$ 93,332</b>	<b>\$ 25,265</b>	<b>37.12%</b>



City of Kenai  
Fiscal Year 2025 Operating Budget

Fund: 063 - Fleet Replacement Fund  
Department: 59 - Fleet Replacement Fund Summary

**5045 Depreciation.** The allocation of the cost of equipment over its useful life.

City of Kenai  
Fiscal Year 2025 Operating Budget

Fund 063 - Fleet Replacement Fund  
Department: 59- Fleet Replacement

Item	Department	Vehicle	Estimated		Description	2022	2023	2024	2025	2026	2027	2028	
			Replacement Year										
1	Police	P-17	2034		AWD police cruiser	\$ 3,942	\$ 3,942	\$ 5,922	\$ 5,922	\$ 5,922	\$ 5,922	\$ 5,922	
2	Police	P-03	2036		1/2 Ton pickup	3,942	3,942	3,290	1,450	3,290	3,290	3,290	
3	Police	P-xx	2031		1/2 Ton pickup	3,942	4,098	4,350	3,463	3,912	3,912	3,912	
4	Police	P-08	2036		1/2 Ton pickup	3,223	3,223	3,223	3,223	3,223	3,223	3,223	
5	Police	P-xx	2031		1/2 Ton pickup	3,942	4,098	4,350	3,463	3,912	3,912	3,912	
6	Police	P-26	2036		1/2 Ton pickup	3,223	3,223	3,223	3,223	3,223	3,223	3,223	
7	Police	P-18	2034		AWD police cruiser	3,942	3,942	5,922	5,922	5,922	5,922	5,922	
8	Police	P-19	2034		AWD police cruiser	5,604	5,604	5,604	6,244	5,922	5,922	5,922	
9	Police	P-32	2025		AWD police cruiser	5,604	5,604	5,604	5,604	6,187	6,187	6,187	
10	Police	P-20	2034		AWD police cruiser	5,604	5,604	7,963	3,838	5,922	5,922	5,922	
11	Police	P-35	2025		AWD police cruiser	5,604	5,604	5,604	5,604	6,187	6,187	6,187	
12	Police	P-31	2025		AWD police cruiser	5,604	5,604	5,604	5,604	6,187	6,187	6,187	
13	Police	P-36	2026		AWD police cruiser	5,604	5,604	5,604	5,604	5,604	6,311	6,311	
14	Police	P-38	2028		AWD police cruiser	5,604	5,604	5,604	5,604	5,604	5,604	5,604	
15	Police	P-39	2028		AWD police cruiser	5,604	5,604	5,604	5,604	5,604	5,604	5,604	
16	Police	P-11	2036		AWD police cruiser	4,678	4,678	4,678	7,188	5,922	5,922	5,922	
17	Police	P-37	2026		AWD police cruiser	5,604	5,604	5,604	5,604	5,604	6,311	6,311	
18	Parks & Rec	PR-003	2028		1/2 Ton pickup	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
19	Parks & Rec	BF-01	2028		1/2 Ton pickup	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
20	Parks & Rec	PR-007	2029		1/2 Ton pickup	3,570	3,570	3,570	3,570	3,570	3,570	3,570	
21	Parks & Rec	PR-009	2029		1/2 Ton pickup	3,570	3,570	3,570	3,570	3,570	3,570	3,570	
22	Parks & Rec	PR-002	2029		1 Ton PU	3,179	3,179	3,179	3,179	3,179	3,179	3,179	
23	Parks & Rec	PR-006	2028		3/4 Ton pickup	2,891	2,891	2,891	2,891	2,891	2,891	2,891	
24	Fire	F-11	2029		3/4 Ton pickup	3,045	3,045	3,045	3,045	3,045	3,045	3,045	
25	Fire	F-10	2029		3/4 Ton pickup	3,045	3,045	3,045	3,045	3,045	3,045	3,045	
26	Fire	P-11	2024		3/4 Ton pickup	2,671	2,671	2,671	3,524	3,524	3,524	3,524	
27	Fire	F-12	2030		3/4 Ton pickup	3,008	3,008	3,008	3,008	3,008	3,008	3,008	
28	Streets	ST-01	2028		3/4 Ton pickup	2,891	2,891	2,891	2,891	2,891	2,891	2,891	
29	Streets	ST-03	2030		1 Ton PU	3,009	3,009	3,009	3,009	3,009	3,009	3,009	
30	Shop	SH-01	2026		1/2 Ton PU	3,066	3,066	3,066	3,066	3,066	3,453	3,453	
31	Animal Control	AC-3	2028		1/2 Ton pickup	3,187	3,187	3,187	3,187	3,187	3,187	3,187	
32	Animal Control	AC-1	2028		Van	2,121	2,121	2,121	2,121	2,121	2,121	2,121	
33	Senior Center	SC-05	2021		15 Passenger Van	2,391	2,487	2,537	2,537	2,537	2,537	2,537	
34	Senior Center	SC-06	2023		15 Passenger Van	2,359	2,359	2,537	2,537	2,537	2,537	2,537	
35	Senior Center	SC-02	2026		AWD Vehicle	1,933	1,933	1,933	1,933	1,933	2,177	2,177	
36	Senior Center	SC-04	2028		AWD Vehicle	1,933	1,933	1,933	1,933	1,933	1,933	1,933	
37	Senior Center	SC-08	2033		AWD Vehicle	1,933	1,933	1,933	1,933	1,933	1,933	1,933	
38	Buildings	BI-2	2031		15 Passenger Van	2,813	2,813	2,813	2,813	2,813	2,813	2,813	
39	Buildings	BI-3	2033		15 Passenger Van	2,651	2,651	2,651	2,651	2,651	2,651	2,651	
40	Streets	ST-02	2026		1 Ton PU	3,009	3,009	3,009	3,009	3,009	3,389	3,389	
41	Shop	SH-02	2026		1 Ton PU	4,374	4,374	4,374	4,374	4,374	4,642	4,642	
Total						\$ 150,919	\$ 151,327	\$ 157,726	\$ 153,990	\$ 158,973	\$ 161,666	\$ 161,666	
						Police	\$ 81,270	\$ 81,582	\$ 87,753	\$ 83,164	\$ 88,147	\$ 89,561	\$ 89,561
						Parks & Rec	20,210	20,210	20,210	20,210	20,210	20,210	20,210
						Fire	11,769	11,769	11,769	12,622	12,622	12,622	12,622
						Streets	8,909	8,909	8,909	8,909	8,909	9,289	9,289
						Shop	7,440	7,440	7,440	7,440	7,440	8,095	8,095
						Animal Control	5,308	5,308	5,308	5,308	5,308	5,308	5,308
						Senior Center	10,549	10,645	10,873	10,873	10,873	11,117	11,117
						Buildings	5,464	5,464	5,464	5,464	5,464	5,464	5,464
						\$ 150,919	\$ 151,327	\$ 157,726	\$ 153,990	\$ 158,973	\$ 161,666	\$ 161,666	

## ENTERPRISE FUNDS

Enterprise Funds are established to account for the financing of self-supporting activities of governmental units, which render services to general public on a user charge basis. Enterprise Funds are maintained on the accrual basis of accounting. Expenses are controlled through budgetary accounting procedures similar to the governmental fund.

### 1. CONGREGATE HOUSING FUND

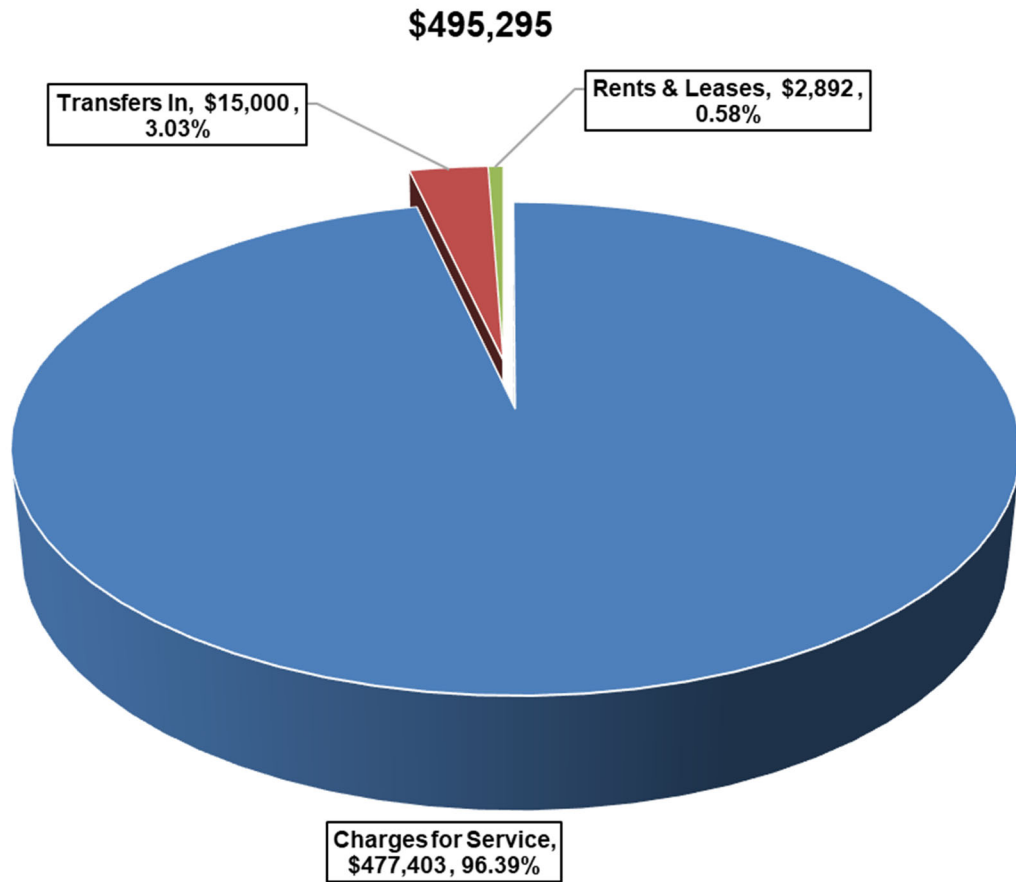
This Fund consists of a 40-unit senior citizen housing complex located on a bluff overlooking the Kenai River. The significant revenue source is rents.



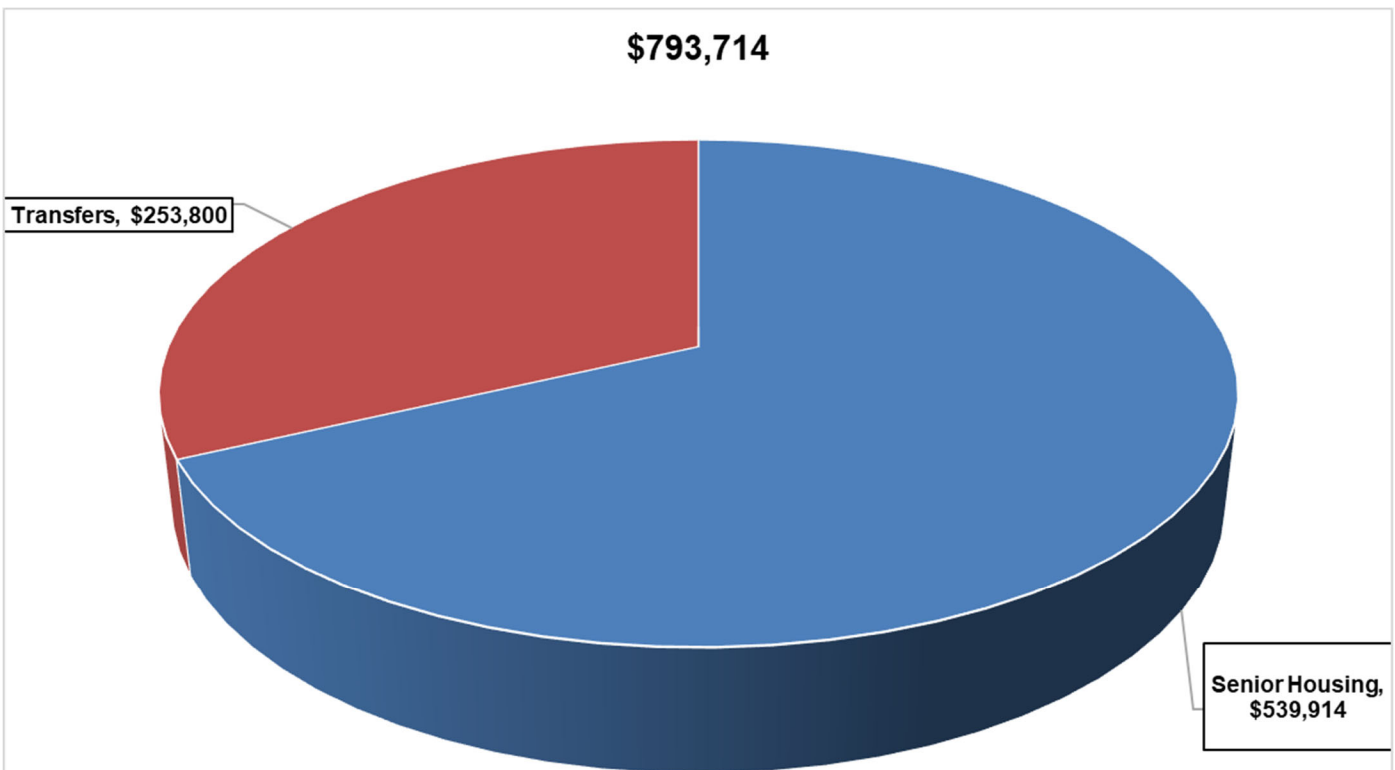
KENAI



## WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE



## WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Budget Projection  
Fund: 009 - Congregate Housing Fund**

	<u>Actual FY2022</u>	<u>Actual FY2023</u>	<u>Original Budget FY2024</u>	<u>Projection FY2024</u>	<u>Proposed FY2025</u>
<b>Revenues</b>					
PERS Grant	\$ 3,421	\$ 1,314	\$ 1,860	\$ 1,337	\$ 2,892
Rents and Leases	445,806	466,139	454,363	486,502	477,403
Interest on Investments	(12,650)	17,198	4,000	2,000	15,000
Miscellaneous	1,075	502	-	-	-
<b>Total Revenues</b>	<u>437,652</u>	<u>485,153</u>	<u>460,223</u>	<u>489,839</u>	<u>495,295</u>
<b>Expenses</b>	<u>498,507</u>	<u>510,086</u>	<u>710,195</u>	<u>642,525</u>	<u>793,714</u>
Net Income (loss)	(60,855)	(24,933)	(249,972)	(152,686)	(298,419)
Beginning Retained Earnings	843,627	923,218	1,013,889	1,013,889	484,058
Capital Asset Acquisitions	-	(24,842)	(17,330)	(517,591)	-
Allocated to Capital Projects	(510,255)	(585,413)	(718,083)	-	-
Credit for Depreciation	<u>140,446</u>	<u>140,446</u>	<u>140,446</u>	<u>140,446</u>	<u>140,446</u>
<b>Available Retained Earnings</b>	<u>\$ 412,963</u>	<u>\$ 428,476</u>	<u>\$ 168,950</u>	<u>\$ 484,058</u>	<u>\$ 326,085</u>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund 009 – Congregate Housing Fund  
Department: 62 – Congregate Housing**

**Mission**

To provide independent seniors with a congregate living facility allowing them to be free of the burdensome task of homeownership while providing them the dignity and respect of living with other elders of the community.

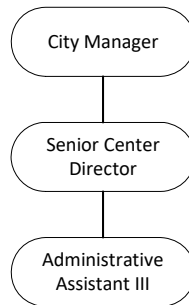
**Functions & Responsibilities**

The atmosphere of Vintage Pointe Manor provides a personal bonding opportunity for seniors of all walks of life, to live their lives collectively in their apartment, sharing their life experiences and enjoying their remaining years in a safe and caring environment.

Vintage Pointe Manor is adjacent to the Kenai Senior Center and allows residents convenient and safe access to all of the Center’s various activities and services. The building has 40 units varying in size between one- and two-bedroom apartments. Rental rates vary from \$970.87 to \$1,185.17 per month, depending on the square footage and location of each apartment. Rental fees include gas heat, water, sewer, refuse, internet, and basic television. Each unit has its own washer/dryer, electric stove, refrigerator, dishwasher, and small storage area inside the building. The resident pays for their electricity and phone. To qualify for Vintage Pointe Manor, a tenant must be 60 years or older and be able to live independently.

An on-site resident manager is contracted to provide minor maintenance, oversee the facility and maintain regular office hours. The supervision of management, rental contracts, collection of monthly rental fees, purchase orders, maintenance requests, and tenant issues are handled through the Senior Center Office.

**Organizational Chart**



**Staffing**

Position Title	FY21 Actual		FY22 Actual		FY23 Actual		Projected FY24		Proposed FY25		Projected FY26	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Senior Center Director	.35	23	.35	23	.35	23	.40	23	.40	23	.40	23
Administrative Assistant III	.25	15	.25	15	.25	15	.30	15	.30	15	.30	15
Data Entry Clerk	.02	1	.02	1	.02	1	-	-	-	-	-	-

### Average Overtime Per Position (hours)

Position Title	FY21 Actual	FY22 Actual	FY23 Actual	Projected FY24	Proposed FY25	Projected FY26
Senior Center Director	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant III	-	4	4	4	4	4
Data Entry Clerk	-	-	-	-	-	-

### Performance Measures

Fiscal Year	2020	2021	2022	2023	2024
Apartment Turnover	9	3	4	9	6
Units at Market Rate Rents	95%	17.5%	85%	88%	3*
Apartment Renovations	N/A	N/A	N/A	N/A	N/A

\*July 1 – Feb. 1

### FY24 Department Goals Evaluation

The following goals support the City of Kenai Comprehensive Plan Goal 1: Promote and encourage quality of life in Kenai:

1. Finalize design plans for kitchen and bath renovations and completion of two apartments.
  - *Not Achieved. Goal is still in process. A request for proposals for the design process is in the works. Continued from FY23 & 24*
2. Develop online marketing for the apartments, including a virtual tour and an online application process.
  - *Partially Achieved. Will continue through FY25.*
3. To implement a schedule for replacing antiquated lighting and heating systems, thus reducing energy costs.
  - *Partially Achieved. Boiler to be replaced Spring FY24.*
4. Modernize common areas as funding is available. Carpeting, furniture, and wallpaper are all considerations in this process.
  - *Partially Achieved. Goal will continue in FY25 as funds are available.*
5. Encourage and assist to promote various activities in the common's areas, ie: Wii Bowling, Trivia Nights, Dessert & Coffee Afternoons, etc.
  - *Achieved.*

### FY25 Department Goals

1. Restructure the apartment waiting list to ensure that it accurately reflects the needs and intentions of potential residents. Streamlining this list will focus on those individuals who are genuinely ready to move into senior housing within the next 6-12 months if an apartment was offered to them.



## **Future Considerations**

Creating a greenhouse and raised beds can offer numerous benefits to the tenants. Adaptive gardening to accommodate individuals with different mobility levels, including those using wheelchairs or mobility aids. Fostering partnerships with local gardening clubs, schools, or community organizations to enhance the garden space, provide additional resources, and give opportunities for intergenerational gardening would contribute positively to the well-being and community spirit of Vintage Pointe Manor.

The northwest and eastern entrances of Vintage Pointe Manor currently feature stairs that pose challenges, particularly during the winter months. Exploring the possibility of installing covered ramp access to these entrances would reduce the risk of accidents and offer alternative exits, especially benefiting individuals facing mobility challenges.

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 009 - Congregate Housing Fund  
Department: 62 - Congregate Housing**

Account Number	Expense Description	FY2023 Actual	Five year Historical Average	Original Budget FY2024	Amended Budget	Proposed FY2025	Increase (Decrease) FY2024 Original	% Change
<b><u>Salaries and Benefits</u></b>								
0100	Salaries	\$ 48,500	\$ 42,785	\$ 59,845	\$ 59,845	\$ 60,590	\$ 745	1.24%
0200	Overtime	521	199	162	162	168	6	3.70%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	1,094	1,316	2,483	2,483	2,553	70	2.82%
0400	Medicare	677	593	906	906	917	11	1.21%
0450	Social Security	13	43	-	-	-	-	-
0500	PERS	11,975	12,016	15,062	15,062	16,258	1,196	7.94%
0600	Unemployment Insurance	-	42	313	313	316	3	0.96%
0700	Workers Compensation	106	102	125	125	145	20	16.00%
0800	Health & Life Insurance	17,287	14,348	17,647	17,647	18,705	1,058	6.00%
0900	Supplemental Retirement	1,084	900	1,330	1,330	1,368	38	2.86%
	<b>Total Salaries &amp; Benefits</b>	<b>\$ 81,257</b>	<b>\$ 72,344</b>	<b>\$ 97,873</b>	<b>\$ 97,873</b>	<b>\$ 101,020</b>	<b>\$ 3,147</b>	<b>3.22%</b>
<b><u>Maintenance and Operations</u></b>								
2021	Office Supplies	218	109	250	250	250	-	-
2022	Operating & Repair Supplies	954	2,126	1,200	3,200	21,100	19,900	1,658.33%
2024	Small Tools/Minor Equipment	11,391	10,507	11,027	14,027	12,135	1,108	10.05%
2026	Computer Software	766	432	1,106	1,106	1,189	83	7.50%
4531	Professional Services	101,706	88,230	96,904	106,904	106,304	9,400	9.70%
4532	Communications	3,328	1,842	3,350	3,350	3,365	15	0.46%
4533	Travel & Transportation	121	118	-	-	-	-	-
4534	Advertising	-	38	-	-	-	-	-
4535	Printing & Binding	500	389	500	500	500	-	-
4536	Insurance	16,761	15,330	22,472	22,472	27,008	4,536	20.19%
4537	Utilities	76,366	82,113	83,397	73,397	83,397	-	-
4538	Repair & Maintenance	29,172	33,848	35,100	45,100	35,100	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	100	72	100	100	100	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	140,446	140,446	140,446	140,446	140,446	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<b>Total Maint. and Operations</b>	<b>\$ 381,829</b>	<b>\$ 375,600</b>	<b>\$ 395,852</b>	<b>\$ 410,852</b>	<b>\$ 430,894</b>	<b>\$ 35,042</b>	<b>8.85%</b>
<b><u>Capital Outlay &amp; Transfers</u></b>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	43,200	43,200	8,000	(35,200)	(81.48%)
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	147,000	165,700	190,600	190,600	253,800	63,200	33.16%
	<b>Total Capital Outlay and Transfers</b>	<b>\$ 147,000</b>	<b>\$ 165,700</b>	<b>\$ 233,800</b>	<b>\$ 233,800</b>	<b>\$ 261,800</b>	<b>\$ 28,000</b>	<b>11.98%</b>
	<b>Department Total:</b>	<b>\$ 610,086</b>	<b>\$ 613,644</b>	<b>\$ 727,525</b>	<b>\$ 742,525</b>	<b>\$ 793,714</b>	<b>\$ 66,189</b>	<b>9.10%</b>

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Fund: 009 - Congregate Housing Fund  
Department: 62 - Congregate Housing**

<p><b>2022 Operating &amp; Repair Supplies.</b> Outdoor plants and chip bark. Capital/Special projects: Drapes \$15,000, Furniture \$4,500.</p>	<p><b>8062 Buildings.</b> Capital Projects: Concrete sidewalk repairs \$8,000.</p>
<p><b>2024 Small Tools/Minor Equipment.</b> For the purchase of 3 washer/dryer stack combos, 3 stoves, 3 refrigerators, 3 garbage disposals, first aid kit &amp; refills and computer replacements.</p>	<p><b>9090 Transfers Out.</b> Central administrative charges from General Fund, \$40,600 and transfer to capital projects, \$150,000.</p>
<p><b>4531 Professional Services.</b> Facility management services, snow removal and sanding of parking area, and landscaping. Rental study.</p>	

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## MAJOR AND CAPITAL PROJECT FUNDS

The following section provides a description of the FY2025 City of Kenai Major and Capital Project Budgets.

The Major and Capital Program (MCP) represents the City's plan for major projects, infrastructure, and equipment funding. The MCP is reviewed each year to reflect changing priorities and to provide a framework for identifying project requirements, as well as monitor the impact of projects on operating budgets and for project scheduling and coordination.

The complete City of Kenai Capital Improvement Plan for Fiscal Years 2024-2028 can be viewed at:

[https://www.kenai.city/sites/default/files/fileattachments/public\\_works/page/5666/cip\\_2024\\_2028\\_final\\_draft\\_sc\\_02.01.23.pdf](https://www.kenai.city/sites/default/files/fileattachments/public_works/page/5666/cip_2024_2028_final_draft_sc_02.01.23.pdf)

### DEFINITION OF A CAPITAL PROJECT

A capital project is in excess of \$35,000 and has a useful life exceeding one year. Major maintenance projects on existing assets are included in the MCP provided they meet the preceding conditions.

### DEFINITION OF A MAJOR PROJECT

A major project is in excess of \$35,000 and does not result in construction, purchase or betterment of an existing asset. An example of a major project would be a comprehensive or master plan.

### SOURCES OF FUNDING

A MCP has no means of generating revenue. Projects on the MCP receive funding from the operating funds, transfers from other funds and from grants.

### PRIORITIZATION

The City Manager evaluates, modifies and reviews tentative project requests submitted by Department Heads before submitting to the City Council for their review and approval as part of the budget process. Items considered in the prioritization of projects include but are not limited to regulatory compliance, public safety, employee safety, and community goals. Requests are also considered based upon available funding and long-term plans.

In total, this budget includes \$48,220,194 in projects for FY2025. \$38,254,385 of the requests are contingent upon grants and will be appropriated and authorized at the time grants are received. The remaining \$1,624,126 is funded with transfers from the associated operating funds and \$8,341,683 from fund balance in the Capital Projects Funds. Remaining pages of this section provide a detailed description of adopted projects.



**City of Kenai**  
**Capital Budget Revenue, Expenditure and Fund Balance Summary**  
**Fiscal Years 2024 Through 2029**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
<b>Revenues:</b>						
Grants	\$ 4,091,918	\$ 37,854,385	\$ 17,716,250	\$ 5,651,680	\$ 4,493,750	\$ 7,123,750
Transfer from Other Fund:						
General Fund	1,404,320	720,919	1,424,000	975,000	1,845,000	2,570,000
Airport Special Revenue Fund	796,875	25,817	109,375	331,445	6,250	56,250
Water & Sewer Special Revenue Fund	679,970	622,390	680,000	660,000	805,000	440,000
Personal Use Fishery Special Revenue Fund	-	-	-	-	-	-
Congregate Housing Enterprise Fund	150,000	215,000	100,000	100,000	-	-
Total Revenues	<u>7,132,921</u>	<u>39,438,511</u>	<u>20,029,625</u>	<u>7,718,125</u>	<u>7,150,000</u>	<u>10,190,000</u>
<b>Expenditures:</b>						
General Government	-	259,782	1,150,000	-	-	-
Parks, Recreation & Culture	1,079,006	1,546,216	1,755,000	-	225,000	3,850,000
Senior Citizen Programs	-	138,000	40,000	35,000	-	-
Public Works	3,936,842	9,760,841	980,000	1,140,000	5,620,000	4,200,000
Public Safety	741,535	603,736	-	-	-	-
Senior Housing	555,413	395,000	100,000	100,000	-	-
Kenai Municipal Airport	1,406,336	32,125,608	15,324,625	5,303,125	100,000	900,000
Water & Sewer Utility	642,458	2,951,011	680,000	1,140,000	1,205,000	1,240,000
Total Expenditures	<u>8,361,590</u>	<u>47,780,194</u>	<u>20,029,625</u>	<u>7,718,125</u>	<u>7,150,000</u>	<u>10,190,000</u>
Transfer to Other Funds						
General Fund	40,465	-	-	-	-	-
Airport Special Revenue Fund	1,720,337	-	-	-	-	-
Total Transfer to other Funds	<u>1,760,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and transfers	<u>10,122,392</u>	<u>47,780,194</u>	<u>20,029,625</u>	<u>7,718,125</u>	<u>7,150,000</u>	<u>10,190,000</u>
Contribution to/(From) Fund Balance	(2,989,471)	(8,341,683)	-	-	-	-
Beginning Fund Balance	<u>11,331,154</u>	<u>8,341,683</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 8,341,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Assigned Fund Balance</b>						
Park Improvement Capital Project Fund	245,000	-	-	-	-	-
Cemetery Improvement Capital Project Fund	269,895	-	-	-	-	-
Kenai Recreation Center Improvement Capital Project Fund	-	-	-	-	-	-
Kenai Senior Center Improvement Capital Project Fund	88,000	-	-	-	-	-
Personal Use Fishery Improvement Capital Project Fund	121,920	-	-	-	-	-
Kenai Public Safety Improvement Capital Project Fund	162,843	-	-	-	-	-
Congregate Housing Improvement Capital Project Fund	180,000	-	-	-	-	-
Kenai Multipurpose Facility Capital Project Fund	173,664	-	-	-	-	-
Library Improvement Capital Project Fund	50,012	-	-	-	-	-
Kenai Visitor Center Improvement Capital Project Fund	-	-	-	-	-	-
Kenai City Hall Improvement Capital Project Fund	259,782	-	-	-	-	-
Airport Operations Facility Improvement Capital Project Fund	610,155	-	-	-	-	-
Airport Snow Removal Equipment Capital Project Fund	62,500	-	-	-	-	-
Airport Terminal Capital Project Fund	200,000	-	-	-	-	-
Airport Improvement Capital Project Fund	1,623,317	-	-	-	-	-
Water \$ Sewer Improvement Capital Project Fund	1,666,163	-	-	-	-	-
Wastewater Treatment Improvement Capital Project Fund	564,848	-	-	-	-	-
Trail Construction Improvement Capital Project Fund	36,600	-	-	-	-	-
Municipal Roadway Improvement Capital Project Fund	1,569,065	-	-	-	-	-
Municipal Facility Improvement Capital Project Fund	49,420	-	-	-	-	-
Total Assigned Fund Balance	<u>7,933,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unassigned Fund Balance:</b>						
Park Improvement Capital Project Fund	5,375	-	-	-	-	-
Municipal Roadway Improvement Capital Project Fund	54,337	-	-	-	-	-
Kenai Public Safety Improvement Capital Project Fund	9,369	-	-	-	-	-
Airport Improvement Capital Project Fund	299,808	-	-	-	-	-
Water \$ Sewer Improvement Capital Project Fund	39,610	-	-	-	-	-
Total Unassigned Fund Balance	<u>408,499</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assigned & Unassigned Fund Balance	<u>\$ 8,341,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Capital Budget Expenditure Summary  
of Current and Future Year Authorizations  
Fiscal Years 2024 Through 2028**

	<u>FY2024 Projected</u>	<u>FY2025 Proposed</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>	<u>FY2029 Projected</u>
<b>Prior Year's Authorizations</b>						
General Government						
Kenai City Hall Improvement Capital Project Fund	\$ -	\$ 259,782	\$ -	\$ -	\$ -	\$ -
Parks, Recreation & Culture:						
Playground Improvement Capital Project Fund	-	-	-	-	-	-
Park Improvement Capital Project Fund	24,595	344,705	-	-	-	-
Cemetery Improvement Capital Project Fund	150,209	269,895	-	-	-	-
Kenai Recreation Center Capital Project Fund	589,083	-	-	-	-	-
Personal Use Fishery Improvement Capital Project Fund	-	121,920	-	-	-	-
Municipal Facility Improvement Capital Project Fund	30,580	49,420	-	-	-	-
Kenai Multipurpose Facility Capital Project Fund	5,545	173,664	-	-	-	-
Library Improvement Capital Project Fund	44,255	50,012	-	-	-	-
Kenai Visitor Center Capital Project Fund	25,408	-	-	-	-	-
Trail Construction Capital Project Fund	-	36,600	-	-	-	-
Public Works:						
Kenai Bluff Erosion Capital Project Fund	2,399,857	6,435,920	-	-	-	-
Municipal Roadway Improvements Capital Project Fund	1,536,985	1,924,921	-	-	-	-
Public Safety:						
Kenai Public Safety Improvement Capital Project Fund	741,535	453,736	-	-	-	-
Senior Housing -						
Congregate Housing Improvement Capital Project Fund	555,413	180,000	-	-	-	-
Senior Citizen Programs -						
Kenai Senior Center Improvement Capital Project Fund	-	88,000	-	-	-	-
Kenai Municipal Airport						
Airport Operations Facility Capital Project Fund	21,006	610,155	-	-	-	-
Airport Snow Removal Equipment Capital Project Fund	1,006	62,500	-	-	-	-
Airport Terminal Improvement Capital Project Fund	97,839	200,000	-	-	-	-
Airport Improvement Capital Project Fund	1,286,485	1,983,622	-	-	-	-
Water & Sewer Utility						
Water & Sewer Improvement Capital Project Fund	115,946	1,666,163	-	-	-	-
Wastewater Treatment Facility Imp. Capital Project Fund	<u>526,512</u>	<u>564,848</u>	-	-	-	-
Total Prior Year's Authorizations	<u>8,152,259</u>	<u>15,475,863</u>	-	-	-	-
<b>Current &amp; Future Year Authorizations:</b>						
General Government						
Kenai City Hall Improvement Capital Project Fund	-	-	800,000	-	-	-
FAA Flight Service Station Capital Project Fund	-	-	350,000	-	-	-
Parks, Recreation & Culture:						
Playground Improvement Capital Project Fund	-	-	1,635,000	-	-	-
Park Improvement Capital Project Fund	-	150,000	120,000	-	150,000	3,000,000
Cemetery Improvements Capital Project Fund	-	-	-	-	-	-
Kenai Recreation Center Capital Project Fund	209,331	-	-	-	-	-
Personal Use Fishery Improvement Capital Project Fund	-	350,000	-	-	-	-
Kenai Multipurpose Facility Capital Project Fund	-	-	-	-	75,000	850,000
Library Improvement Capital Project Fund	-	-	-	-	-	-
Senior Citizen Programs -						
Kenai Senior Center Improvement Capital Project Fund	-	50,000	40,000	35,000	-	-
Public Works:						
Kenai Bluff Erosion Capital Project Fund	-	-	-	-	-	-
Municipal Roadway Improvements Capital Project Fund	-	1,400,000	980,000	640,000	2,120,000	700,000
Municipal Facility Improvements Capital Project Fund	-	-	-	500,000	3,500,000	3,500,000
Public Safety:						
Kenai Public Safety Improvement Capital Project Fund	-	150,000	-	-	-	-
Senior Housing -						
Congregate Housing Improvement Capital Project Fund	-	215,000	100,000	100,000	-	-
Kenai Municipal Airport						
Airport Operations Facility Capital Project Fund	-	-	-	-	100,000	900,000
Airport Snow Removal Equipment Capital Project Fund	-	-	-	-	-	-
Airport Terminal Improvement Capital Project Fund	-	-	1,750,000	-	-	-
Airport Improvement Capital Project Fund	-	29,269,331	13,574,625	5,303,125	-	-
Water & Sewer Utility						
Water & Sewer Improvement Capital Project Fund	-	620,000	580,000	1,140,000	980,000	240,000
Waste Water Treatment Plant Capital Project Fund	-	<u>100,000</u>	<u>100,000</u>	-	<u>225,000</u>	<u>1,000,000</u>
Total Current & Future Year Authorizations	<u>209,331</u>	<u>32,304,331</u>	<u>20,029,625</u>	<u>7,718,125</u>	<u>7,150,000</u>	<u>10,190,000</u>
<b>Total Expenditures</b>	<u>\$ 8,361,590</u>	<u>\$ 47,780,194</u>	<u>\$ 20,029,625</u>	<u>\$ 7,718,125</u>	<u>\$ 7,150,000</u>	<u>\$ 10,190,000</u>



City of Kenai  
Fiscal Year 2025

Capital Budget

Fund 106 - Playground Improvement Capital Project Fund

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues -						
Grants	\$ -	\$ -	\$ 981,000	\$ -	\$ -	\$ -
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	-	-	654,000	-	-	-
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,635,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures -						
Current & Future Year Authorizations:						
Softball Greenstrip play equipment replacement	-	-	-	-	-	-
Old Town play equipment replacement	-	-	1,635,000	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,635,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	-	-	-	-	-	-
Assigned -	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 116 - Park Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
<b>Revenues:</b>						
Grants	\$ 20,000	\$ 99,705	\$ -		\$ -	\$ 2,400,000
Restitution		-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	<u>125,000</u>	<u>144,625</u>	<u>120,000</u>	<u>-</u>	<u>150,000</u>	<u>600,000</u>
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>145,000</u>	<u>244,330</u>	<u>120,000</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>
<b>Expenditures:</b>						
Prior Year's Authorizations -						
Park Area Hazardous Tree Removal	-	50,000	-	-	-	-
Municipal Park Shelter #3	-	75,000	-	-	-	-
Kenai Community Dog Park	4,595	-	-	-	-	-
Softball field shelter/dugout replacement	-	120,000	-	-	-	-
Slash Disposal Site	<u>20,000</u>	<u>99,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Prior Year's Authorizations</b>	<u>24,595</u>	<u>344,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
Hazard Tree Removal various park areas	-	-	-	-	-	-
Shelter #3 Replacement at Municipal Park	-	-	-	-	-	-
Tractor Replacement	-	80,000	70,000	-	-	-
Parks & Rec Master Plan	-	70,000	-	-	-	-
Relocation Parks & Rec - Design	-	-	-	-	150,000	-
Relocation Parks & Rec - Construct	-	-	-	-	-	3,000,000
Beaver Creek Replace Pavilion	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Current &amp; Future Year Authorizations</b>	<u>-</u>	<u>150,000</u>	<u>120,000</u>	<u>-</u>	<u>150,000</u>	<u>3,000,000</u>
<b>Total Expenditures</b>	<u>24,595</u>	<u>494,705</u>	<u>120,000</u>	<u>-</u>	<u>150,000</u>	<u>3,000,000</u>
Contribution to/(From) Fund Balance	120,405	(250,375)	-	-	-	(2,850,000)
Beginning Fund Balance	<u>129,970</u>	<u>250,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	250,375	-	-	-	-	-
Assigned -						
Park Area Hazardous Tree Removal	(50,000)	-	-	-	-	-
Municipal Park Shelter #3	(75,000)	-	-	-	-	-
Softball field shelter/dugout replacement	<u>(120,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ 5,375</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# GENERAL FUND PROJECTS

## TRACTOR REPLACEMENT

Department: Parks & Recreation  
 Total Project Cost: \$80,000  
 Project Phased: No  
 Project Type: Equipment  
 Funding Source(s): General Fund  
 Potential Grant Identified: None  
 Operating Budget Impact: Minimal



YEAR:	2025	2026	2027	2028	2029
COST:	\$80,000				

Details: This project will replace aging existing equipment with new. Tractor and various attachments including a wide area mower deck and snow removal components are anticipated. Equipment is planned for year-round use.

## PARKS & RECREATION MASTER PLAN

Department: Parks & Recreation  
 Total Project Cost: \$70,000  
 Project Phased: No  
 Project Type: Park Improvement  
 Funding Source(s): Grant Dependent | Bonding  
 Potential Grant Identified: State Capital Project Submission and Federal Grants to Be Identified  
 Operating Budget Impact: Slight Increase

YEAR:	2025	2026	2027	2028	2029
COST:	\$70,000				

Details: This project will seek professional services to assist with the development of a Parks and Recreation Master Plan. All existing park facilities will be evaluated. The Master Plan document will be used to direct future funding toward the most desired and appropriate uses first.

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 118 - Cemetery Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
<b>Revenues -</b>						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Congregate Housing Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>						
Prior Year's Authorizations -						
Kenai Cemetery Expansion Phase 1	150,209	9,895	-	-	-	-
Kenai Cemetery Expansion Phase 2	<u>-</u>	<u>260,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prior Year's Authorizations	<u>150,209</u>	<u>269,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures - Current & Future Year Authorizations -						
Kenai Cemetery Expansion Phase 2	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>150,209</u>	<u>269,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	(150,209)	(269,895)	-	-	-	-
Beginning Fund Balance	<u>420,104</u>	<u>269,895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	269,895	-	-	-	-	-
Assigned -						
Kenai Cemetery Expansion Phase 1	(9,895)	-	-	-	-	-
Kenai Cemetery Expansion Phase 2	<u>(260,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 119 - Kenai Recreation Center Improvement Capital Project Fund**

	<u>FY2024 Projected</u>	<u>FY2025 Proposed</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>	<u>FY2029 Projected</u>
Revenues -						
Grants	\$ 134,331	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	75,000	-	-	-	-	-
Transfer from Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Congregate Housing Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>209,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Prior Year's Authorizations:						
Recreation Center Improvements	589,083	-	-	-	-	-
Total Prior Year's Authorizations	<u>589,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations				-		
Repair and refinish Rec Center Gym Floor	209,331	-	-	-	-	-
Total Current & Future Year Authorizations	<u>209,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>798,414</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer to - General Fund	<u>27,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers	<u>825,721</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	(616,390)	-	-	-	-	-
Beginning Fund Balance	<u>616,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	-	-	-	-	-	-
Assigned:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

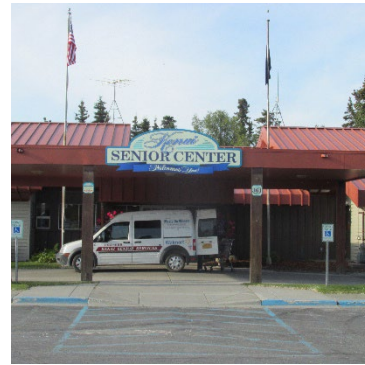
**Fund 120 - Kenai Senior Center Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
<b>Revenues:</b>						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	\$ -	\$ 50,000	\$ 40,000	\$ 35,000	\$ -	\$ -
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>50,000</b>	<b>40,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Prior Year Authorizations -						
HVAC and DDC Controls	-	48,000	-	-	-	-
Front entry modifications	-	40,000	-	-	-	-
<b>Total Prior Year Authorizations</b>	<b>-</b>	<b>88,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Current & Future Year Authorizations -						
Landscaping Phase I	-	-	40,000	-	-	-
Landscaping Phase II	-	-	-	35,000	-	-
Canopy Roof Repair	-	50,000	-	-	-	-
<b>Total Current &amp; Future Year Authorizations</b>	<b>-</b>	<b>50,000</b>	<b>40,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>138,000</b>	<b>40,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>
Transfer to Other Funds	-	-	-	-	-	-
<b>Total Expenditures and Transfers</b>	<b>-</b>	<b>138,000</b>	<b>40,000</b>	<b>35,000</b>	<b>-</b>	<b>-</b>
Contribution to/(From) Fund Balance	-	(88,000)	-	-	-	-
Beginning Fund Balance	88,000	88,000	-	-	-	-
Ending Fund Balance	88,000	-	-	-	-	-
Assigned:						
HVAC and DDC Controls	(48,000)	-	-	-	-	-
Front entry modifications	(40,000)	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# SENIOR CITIZENS FUND PROJECTS

## SENIOR CENTER CANOPY ROOF REPAIR

Department: Senior Center  
 Total Project Cost: \$50,000  
 Project Phased: No  
 Project Type: Building Maintenance  
 Funding Source(s): Senior Fund  
 Potential Grant Identified: None  
 Operating Budget Impact: Minimal or No Impact



YEAR:	2025	2026	2027	2028	2029
COST:	\$50,000				

Details: This project will repair/replace water damaged roof decking with new and then installation of a new roof membrane system at the entrance canopy to the Senior Center.

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 129 - Kenai Bluff Erosion Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues:						
Grants	\$ 2,399,857	\$ 6,435,920	\$ -	\$ -	\$ -	\$ -
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,399,857</b>	<b>6,435,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures:						
Prior Year's Authorizations - Kenai Bluff Stabilization Project	2,399,857	6,435,920	-	-	-	-
<b>Total Expenditures</b>	<b>2,399,857</b>	<b>6,435,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contribution to/(From) Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Assigned -	-	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 130 - Personal Use Fishery Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
<b>Revenues:</b>						
Grants	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>						
Prior Year's Authorizations -						
Float replacement	-	121,920	-	-	-	-
Current & Future Year Authorizations -						
Float replacement	-	175,000	-	-	-	-
Boat ramp concrete repairs	-	175,000	-	-	-	-
<b>Total Current &amp; Future Year Authorizations</b>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>-</u>	<u>471,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	-	(121,920)	-	-	-	-
Beginning Fund Balance	<u>121,920</u>	<u>121,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	121,920	-	-	-	-	-
Assigned -						
Float replacement	<u>(121,920)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# PERSONAL USE FISHERY FUND PROJECTS

## CITY DOCK BOAT RAMP CONCRETE REPAIRS

Department: Public Works  
 Total Project Cost: \$175,000  
 Project Phased: No  
 Project Type: Infrastructure / Harbor  
 Funding Source(s): State Grant  
 Potential Grant Identified: 15-DC-078  
 Operating Budget Impact: Minimal or No Impact



YEAR:	2025	2026	2027	2028	2029
COST:	\$175,000				

Details: This project will replace the severely deteriorating concrete ramps primarily in lane 4 at the City Dock. The ramps experience severe changes in freezing and thawing conditions with the tidal influences and river ice both taking their toll. The ramps are primarily used by private commercial vessels accessing the salmon fishery as well as State residents accessing the personal use dipnet fishery in July. The Department is working to reallocate existing grant funds from State Grant 15-DC-078 in support of this project.

## CITY DOCK FLOAT REPAIRS

Department: Public Works  
 Total Project Cost: \$175,000  
 Project Phased: No  
 Project Type: Infrastructure / Harbor  
 Funding Source(s): State Grant  
 Potential Grant Identified: 15-DC-078  
 Operating Budget Impact: Minimal or No Impact



YEAR:	2025	2026	2027	2028	2029
COST:	\$175,000				

Details: This project will replace the severely deteriorating floats serving all boat launch lanes at the City Dock. The ramps are primarily used by private commercial vessels accessing the salmon fishery as well as State residents accessing the personal use dipnet fishery in July. The floats will be reconstructed in similar design to the existing floats.

City of Kenai  
Fiscal Year 2025

Capital Budget

Fund 133 - Animal Control Improvement Capital Project Fund

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>	<u>FY2030</u> <u>Projected</u>
Revenues -							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Congregate Housing Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers - Transfer to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Transfers	-	-	-	-	-	-	-
Contribution to/(From) Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance- Assigned -	-	-	-	-	-	-	-
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Kenai  
Fiscal Year 2025

Capital Budget

Fund 134 - Kenai City Dock Improvement Capital Project Fund

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>	<u>FY2030</u> <u>Projected</u>
Revenues -							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Congregate Housing Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers - Transfer to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	-	-	-	-	-	-	-
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	-	-	-	-	-	-	-
Assigned -							
Dock Repair	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 135 - Kenai Public Safety Improvement Capital Project Fund**

	<u>FY2024 Projected</u>	<u>FY2025 Proposed</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>	<u>FY2029 Projected</u>
<b>Revenues:</b>						
Grants	\$ 514,673	\$ 290,893	\$ -	\$ -	\$ -	\$ -
Restitution	\$ -	-	-	-	-	-
Donations	\$ -	-	-	-	-	-
Transfer from General Fund	<u>100,000</u>	<u>140,631</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
Total Revenues	<u>614,673</u>	<u>431,524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>						
<b>Prior Year Authorizations</b>						
Fire Department Community Wildfire Protect	318,498	290,893	-	-	-	-
Fire Department Flooring Replacement	1,499	102,843	-	-	-	-
Fire Department Apparatus Bay Painting	50,363	-	-	-	-	-
Fire Department Hose Testing Tank Repair	-	60,000	-	-	-	-
Dispatch Radio Replacement	224,093	-	-	-	-	-
Mobile Radio Replacement	111,032	-	-	-	-	-
Police in-car camera replacement	1,050	-	-	-	-	-
Cyber Security Assessment	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prior Year Authorizations	<u>741,535</u>	<u>453,736</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current &amp; Future Year Authorizations -</b>						
Emergency Service Facility Imp. Design	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Current & Future Year Authorizations	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>741,535</u>	<u>603,736</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	(126,862)	(172,212)	-	-	-	-
Beginning Fund Balance	<u>299,074</u>	<u>172,212</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	172,212	-	-	-	-	-
<b>Assigned -</b>						
Fire Department Apparatus Bay Painting	(102,843)	-	-	-	-	-
Fire Department Hose Testing Tank Repair	<u>(60,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ 9,369</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# GENERAL FUND PROJECTS

## EMERGENCY SERVICES FACILITY ASSESSMENT / IMPROVEMENT 35% DESIGN DOCUMENTS

Department: Police Department/Fire Department  
 Total Project Cost: \$225,000  
 Project Phased: Yes  
 Project Type: Facility Improvement  
 Funding Source(s): Grant / General Fund  
 Operating Budget Impact: None



YEAR:	2025	2026	2027	2028	2029
COST:	\$150,000				

Details: This project will evaluate the needs of the emergency services departments and assess the existing conditions of their current facility to determine whether renovations to the 50+ year old facility or new construction is the most appropriate course of action. The existing building is known to have asbestos which has limited opportunities for smaller renovations. This preliminary set of design documents will be used to seek grant opportunities.

City of Kenai  
Fiscal Year 2025

Capital Budget

Fund 136 - Flight Service Station Improvement Capital Project Fund

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>	<u>FY2030</u> <u>Projected</u>
Revenues -							
Grants	-	-	-	-	-	-	-
Restitution	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
Transfer from General Fund	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Transfer from Airport Fund	-	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-	-
Total Revenues	-	-	350,000	-	-	-	-
Expenditures -							
Prior Year Authorizations -							
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Total Prior Year Authorizations	-	-	-	-	-	-	-
Current & Future Year Authorizations -							
Flight Service Station RTU replacement	-	-	350,000	-	-	-	-
Total Current & Future Year Authorizations	-	-	350,000	-	-	-	-
Total Expenditures	-	-	350,000	-	-	-	-
Contribution to/(From) Fund Balance	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-
Assigned -	-	-	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 209 - Congregate Housing Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues -						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Congregate Housing Fund	\$ 150,000	\$ 215,000	\$ 100,000	\$ 100,000	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 150,000</b>	<b>\$ 215,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>
Expenditures:						
Prior Year's Authorizations:						
Boiler Replacement Project	555,413	-	-	-	-	-
Elevator major maintenance	-	50,000	-	-	-	-
Apartment kitchen and bathroom remodel	-	130,000	-	-	-	-
<b>Total Prior Year's Authorizations</b>	<b>555,413</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Current & Future Year Authorizations						
Apartment kitchen and bathroom remodel	-	100,000	100,000	100,000	-	-
Vinage Point Floors 2 & 3 Hallway Carpet	-	55,000	-	-	-	-
Exterior Door Replacements	-	60,000	-	-	-	-
<b>Total Current &amp; Future Year Authorizations</b>	<b>-</b>	<b>215,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>555,413</b>	<b>395,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
Contribution to/(From) Fund Balance	(405,413)	(180,000)	-	-	-	-
Beginning Fund Balance	585,413	180,000	-	-	-	-
Ending Fund Balance	180,000	-	-	-	-	-
Assigned:						
Elevator major maintenance	(50,000)	-	-	-	-	-
Apartment kitchen and bathroom remodel	(130,000)	-	-	-	-	-
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# CONGREGATE HOUSING FUND PROJECTS

## APARTMENT KITCHEN AND BATHROOM REMODEL

Department: Senior Center  
 Total Project Cost: \$300,000  
 Project Phased: Yes  
 Project Type: Building Improvement  
 Funding Source(s): Congregate Housing Fund  
 Potential Grant Identified: None  
 Operating Budget Impact: Minimal or No Impact

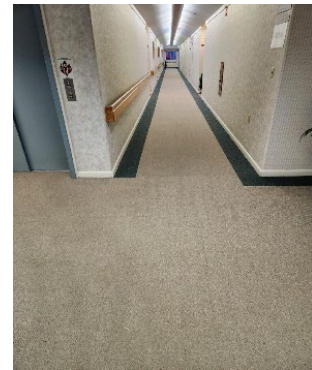


YEAR:	2025	2026	2027	2028	2029
COST:	\$100,000	\$100,000	\$100,000		

Details: This project remodels the kitchen and bathrooms in three to six apartments each year at Vintage Pointe. The project would replace original (1993) tile flooring, cabinetry, countertops, and fixtures in kitchens and bathrooms to bring apartments into compliance with the Americans with Disabilities Act. This project is not eligible for low-income housing grants.

## VINTAGE POINT FLOORS 2 & 3 HALLWAY CARPET

Department: Senior Center  
 Total Project Cost: \$55,000  
 Project Phased: Yes  
 Project Type: Building Improvement  
 Funding Source(s): Congregate Housing Fund  
 Potential Grant Identified: None  
 Operating Budget Impact: Minimal or No Impact



YEAR:	2025	2026	2027	2028	2029
COST:	\$55,000				

Details: This project will replace the 15+ year old carpeting in the hallway and commons areas of floors two and three as well as all three stair wells.

# CONGREGATE HOUSING FUND PROJECTS

## VINTAGE POINT EXTERIOR DOOR REPLACEMENT

Department: Senior Center  
 Total Project Cost: \$60,000  
 Project Phased: Yes  
 Project Type: Building Improvement  
 Funding Source(s): Congregate Housing Fund  
 Potential Grant Identified: None  
 Operating Budget Impact: Minimal or No Impact



YEAR:	2025	2026	2027	2028	2029
COST:	\$60,000				

Details: There remain five wooden exterior doors in need of replacement at the Vintage Point Senior Housing facility. These include the front entry double doors, exterior door on northwest side, east side door and the solarium exit door. The front entry door has additional electrical components which are included with this project.

City of Kenai  
Fiscal Year 2025

Capital Budget

Fund 217 - Kenai Multipurpose Facil Improvement Capital Project Fund

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues -						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 680,000
Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>170,000</u>
Transfer from Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Congregate Housing Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ 850,000</u>
Expenditures:						
Prior Year Authorizations:						
Lighting Upgrade	-	100,000	-	-	-	-
Exhaust fan installation	5,117	68,939	-	-	-	-
Rust remediation	<u>428</u>	<u>4,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prior Year Authorizations	<u>5,545</u>	<u>173,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
Multi-Purpose Facility Roof - Design	-	-	-	-	75,000	-
Multi-Purpose Facility Roof - Construct	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>850,000</u>
Total Current & Future Year Authorizations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>850,000</u>
Total Expenditures	<u>5,545</u>	<u>173,664</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>850,000</u>
Contribution to/(From) Fund Balance	94,455	(173,664)	-	-	-	-
Beginning Fund Balance	<u>79,209</u>	<u>173,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	173,664	-	-	-	-	-
Assigned:						
Multi-Purpose Facility Lighting	(100,000)	-	-	-	-	-
Rust remediation	(4,725)	-	-	-	-	-
Exhaust fan installation	<u>(68,939)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Kenai  
Fiscal Year 2025

Capital Budget

Fund 218 - Library Improvement Capital Project Fund

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues:						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Congregate Housing Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures						
Prior Year's Authorizations -						
Sidewalk & Retaining Wall Repairs	44,255		-	-	-	-
HVAC DDC Controls	-	50,012	-	-	-	-
Total Prior Year's Authorizations	<u>44,255</u>	<u>50,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations -						
Library Siding Improvements	-	-	-	-	-	-
Total Current & Future Year Authorizations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>44,255</u>	<u>50,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	(44,255)	(50,012)	-	-	-	-
Beginning Fund Balance	<u>94,267</u>	<u>50,012</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	50,012	-	-	-	-	-
Assigned -						
HVAC DDC Controls	<u>(50,012)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 227 - Kenai Visitor Center Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues:						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer from Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Congregate Housing Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
Prior Year Authorizations						
Roof Replacement	25,408	-	-	-	-	-
Total Prior Year Authorizations	<u>25,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers - Transfer to General Fund	<u>13,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Transfers	<u>38,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	(38,566)	-	-	-	-	-
Beginning Fund Balance	<u>38,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	-	-	-	-	-	-
Assigned:						
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 228 - Kenai City Hall Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
<b>Revenues -</b>						
Grants	\$ -	\$ -	\$ 640,000	\$ -	\$ -	\$ -
Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	<u>50,000</u>	<u>-</u>	<u>160,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer from Airport Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer From Congregate Housing Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Revenues</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>						
<b>Prior Year Authorizations -</b>						
HVAC air handler replacement	-	209,782	-	-	-	-
Elevator major maintenance	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Prior Year Authorizations</b>	<b>-</b>	<b>259,782</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Current &amp; Future Year Authorizations -</b>						
City Hall Improvements - Construct	<u>-</u>	<u>-</u>	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Current &amp; Future Year Authorizations</b>	<b>-</b>	<b>-</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>259,782</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contribution to/(From) Fund Balance	50,000	(259,782)	-	-	-	-
Beginning Fund Balance	<u>209,782</u>	<u>259,782</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	259,782	-	-	-	-	-
<b>Assigned -</b>						
Elevator major maintenance	(50,000)	-	-	-	-	-
HVAC air handler replacement	<u>(209,782)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Kenai  
Fiscal Year 2025

Capital Budget

Fund 328 - Airport Operations Facili Improvement Capital Project Fund

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues:						
Grants	\$ -	\$ -	\$ -	\$ -	\$ 93,750	\$ 843,750
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-
Transfer from Airport Fund	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,250</u>	<u>56,250</u>
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
Total Revenues	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>900,000</u>
Expenditures:						
Prior Year Authorizations:						
HVAC DDC controls	15,159	59,438	-	-	-	-
Boiler Replacement	5,847	500,717	-	-	-	-
Elevator Major Maintenance	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prior Year Authorizations	<u>21,006</u>	<u>610,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
EA/Design - ARFF Building Roof Replacement	-	-	-	-	100,000	-
Construct - ARFF Building Roof Replacement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900,000</u>
Total Current & Future Year Authorizations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>900,000</u>
Total Expenditures	<u>21,006</u>	<u>610,155</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>900,000</u>
Transfers - Transfer to Airport Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Transfers	<u>21,006</u>	<u>610,155</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>900,000</u>
Contribution to/(From) Fund Balance	378,994	(610,155)	-	-	-	-
Beginning Fund Balance	<u>231,161</u>	<u>610,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	610,155	-	-	-	-	-
Assigned:						
HVAC DDC controls	(59,438)	-	-	-	-	-
Boiler Replacement	(500,717)	-	-	-	-	-
Elevator Major Maintenance	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 332 - Airport Snow Removal Equi Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues:						
Grants	\$ 1,006	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Airport Fund	-	-	-	-	-	-
Total Revenues	<u>1,006</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Prior Year Authorizations -						
Broom Replacement	-	62,500				
Multi-purpose Broom/Blower Replacement	<u>1,006</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Prior Year Authorizations	<u>1,006</u>	<u>62,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,006</u>	<u>62,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers - Transfer to Airport Fund	<u>1,720,337</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Transfers	<u>1,721,343</u>	<u>23356206</u> <u>62,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	(1,720,337)	(62,500)	-	-	-	-
Beginning Fund Balance	<u>1,782,837</u>	<u>62,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	62,500	-	-	-	-	-
Assigned -						
Broom Replacement	<u>(62,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 335 - Airport Terminal Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
<b>Revenues:</b>						
Grants	\$ -	\$ -	\$ 1,640,625	\$ -	\$ -	\$ -
Transfer from Airport Fund	<u>50,000</u>	<u>-</u>	<u>109,375</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>50,000</u>	<u>-</u>	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>						
Prior Year's Authorizations -						
Terminal landscaping	97,839	-	-	-	-	-
Elevator major maintenance	-	50,000	-	-	-	-
Surveillance cameras/Ops access controls	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Prior Year's Authorizations</b>	<u>97,839</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations -						
Terminal road and parking lot improvements	<u>-</u>	<u>-</u>	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Current &amp; Future Year Authorizations</b>	<u>-</u>	<u>-</u>	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Expenditures	<u>97,839</u>	<u>200,000</u>	<u>1,750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Contribution to/(From) Fund Balance	(47,839)	(200,000)	-	-	-	-
 Beginning Fund Balance	<u>247,839</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Ending Fund Balance	200,000	-	-	-	-	-
Assigned:						
Elevator major maintenance	(50,000)	-	-	-	-	-
Surveillance Cameras/OPS Access Controls	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 342 - Airport Improvement Capital Project Fund**

	<u>FY2024 Projected</u>	<u>FY2025 Proposed</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>	<u>FY2029 Projected</u>
<b>Revenues:</b>						
Grants	\$ 997,051	\$ 29,304,011	\$ 13,574,625	\$ 4,971,680	\$ -	\$ -
Transfer from Airport Fund	<u>346,875</u>	<u>25,817</u>	<u>-</u>	<u>331,445</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>1,343,926</u>	<u>29,329,828</u>	<u>13,574,625</u>	<u>5,303,125</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>						
<b>Prior Year's Authorizations -</b>						
2019 AFTC facility rehabilitation	1,547	-	-	-	-	-
Airfield sand and equip. storage building	1,201,957	-	-	-	-	-
Airport Master Plan	-	46,875	-	-	-	-
Runway Rehabilitation Project	47,722	835,236	-	-	-	-
Airfield Drainage Improvement Project	300	659,535	-	-	-	-
DBE Program Update	8,869	-	-	-	-	-
Airfield Marking Rehabilitaion	26,090	423,226	-	-	-	-
Apron crack seal and seal coating	<u>-</u>	<u>18,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Prior Year's Authorizations</b>	<u>1,286,485</u>	<u>1,983,622</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current &amp; Future Year Authorizations:</b>						
Airport Master Plan Phase 2	-	953,125	-	-	-	-
Runway Rehabilitation Project construction	-	23,356,206	-	-	-	-
Perimeter Fence Line Improvements	-	3,960,000	-	-	-	-
Taxiway A/B/C/D/E/K/L/M Rehabilitation	-	-	13,574,625	-	-	-
Airfield firefighting vehicle replacement	-	1,000,000	-	-	-	-
EA/Design/Construct Apron & Willow St. Extension	-	-	-	2,203,125	-	-
Float Plane Basin Phase 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,100,000</u>	<u>-</u>	<u>-</u>
<b>Total Current &amp; Future Year Authorizations</b>	<u>-</u>	<u>29,269,331</u>	<u>13,574,625</u>	<u>5,303,125</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>1,286,485</u>	<u>31,252,953</u>	<u>13,574,625</u>	<u>5,303,125</u>	<u>-</u>	<u>-</u>
<b>Transfers -</b>						
Transfer to Airport Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures &amp; Tranfers</b>	<u>1,286,485</u>	<u>31,252,953</u>	<u>13,574,625</u>	<u>5,303,125</u>	<u>-</u>	<u>-</u>
<b>Contribution to/(From) Fund Balance</b>	57,441	(1,923,125)	-	-	-	-
<b>Beginning Fund Balance</b>	<u>1,865,684</u>	<u>1,923,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Ending Fund Balance</b>	1,923,125	-	-	-	-	-
<b>Assigned:</b>						
Airport Master Plan	(46,875)	-	-	-	-	-
Runway Rehabilitation Project	(835,236)	-	-	-	-	-
Airfield Drainage Improvement Project	(299,230)	-	-	-	-	-
Airfield Marking Rehabilitaion	(423,226)	-	-	-	-	-
Apron crack seal and seal coating	<u>(18,750)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unassigned Fund Balance</b>	<u>\$ 299,808</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# AIRPORT FUND PROJECTS

## AIRPORT MASTER PLAN – PHASE 2

Department: Airport  
 Total Project Cost: \$1,000,000  
 Project Phased: Yes  
 Project Type: Planning  
 Funding Source(s): Grant / Airport Fund  
 Potential Grant Identified: Federal Aviation Admin.  
 Operating Budget Impact: Minimal or No Impact



YEAR:	2025	2026	2027	2028	2029
COST:	\$1,000,000				

Details: Airport Master Plans are typically updated every 5-7 years, with ENA’s current Master Plan finalized in 2017. This document is a requirement from the Federal Aviation Administration (FAA) to support the continued growth and operation of the Airport. It is a planning document that assists the City and FAA with project development. Phase 1 work is taking place throughout 2024, Phase 2 will complete the project.

## ACQUIRE ARFF VEHICLE

Department: Airport  
 Total Project Cost: \$1,000,000  
 Project Phased: No  
 Project Type: Equipment  
 Funding Source(s): Grant / Airport Fund  
 Potential Grant Identified: Federal Aviation Admin  
 Operating Budget Impact: Minimal or No Impact



YEAR:	2025	2026	2027	2028	2029
COST:	\$1,000,000				

Details: This project will replace an existing 1992 model year Oshkosh TA1500 unit to allow for continued efficient airfield operations and safety standards. The unit will be purchased through the State of Alaska AIP Fleet purchasing contract.

# AIRPORT FUND PROJECTS

## RUNWAY 2L/20R REHABILITATION - CONSTRUCTION

Department: Airport  
 Total Project Cost: \$23,780,400  
 Project Phased: Yes  
 Project Type: Infrastructure  
 Funding Source(s): Grant / Airport Fund  
 Potential Grant Identified: Federal Aviation Administration  
 Operating Budget Impact: Slight Decrease



YEAR:	2025	2026	2027	2028	2029
COST:	\$24,913,286				

Details: This project will rehabilitate Kenai Municipal Airport’s primary Runway 2L/20R to current standards. The work will involve milling of the existing runway surface and placement of new asphalt surfaces along the 7,855 lineal feet in length by 150 lineal feet in width runway. HDL Engineering Consultants continues to develop design documents anticipated to be completed late in 2024. The project has been moving up through our program with the Federal Aviation Administration and we anticipate grant funds to become available in mid calendar year 2025 to complete the construction phase. The City has forward funded the design effort to date.

## PERIMETER FENCE LINE IMPROVEMENTS

Department: Airport  
 Total Project Cost: \$3,960,000  
 Project Phased: No  
 Project Type: Safety  
 Funding Source(s): Grant / Airport Fund  
 Potential Grant Identified: Federal Aviation Admin  
 Operating Budget Impact: Minimal or No Impact



YEAR:	2025	2026	2027	2028	2029
COST:	\$3,960,000				

Details: This project will remove and replace existing chain link fencing around the airport’s perimeter to prevent wildlife from accessing the airfield. Assessment of current conditions and design documents will be completed in 2024 in advance of the 2025 grant application season.

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 621 - Water & Sewer Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
<b>Revenues:</b>						
Grants	\$ 25,000	\$ 58,000	\$ -	\$ 480,000	\$ 400,000	\$ -
Restitution	-	-	-	-	-	-
Donations	9,838	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	379,970	522,390	580,000	660,000	580,000	240,000
<b>Total Revenues</b>	<u>414,808</u>	<u>580,390</u>	<u>580,000</u>	<u>1,140,000</u>	<u>980,000</u>	<u>240,000</u>
<b>Expenditures:</b>						
<b>Prior Year's Authorizations:</b>						
Cemetery Creek Culvert	34,839	-	-	-	-	-
Water & Sewer masterplan and rate study	76,922	-	-	-	-	-
SCADA system integration	1,738	11,216	-	-	-	-
Hydrant mapping & installation Phase I	-	75,000	-	-	-	-
Manhole restoration	-	40,000	-	-	-	-
Lift station maintenance	2,287	340,107	-	-	-	-
Water Treatment Facility Pump House Design	160	1,199,840	-	-	-	-
<b>Total Prior Year's Authorizations</b>	<u>115,946</u>	<u>1,666,163</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current &amp; Future Year Authorizations:</b>						
Disinfectant Generation Equipment Design	-	-	100,000	-	-	-
Airport Res pump house improvements - Design	-	-	180,000	-	-	-
Broad Street Lift Station	-	220,000	-	-	-	-
Lift station Phase 1 supplement	-	300,000	-	-	-	-
Lead Service Line Inventory Support Services	-	100,000	-	-	-	-
Disinfectant Generation Equipment construction	-	-	-	500,000	-	-
GIS Mapping Improvements	-	-	200,000	-	-	-
Water Main Valve Replacements I	-	-	-	160,000	-	-
Facility Fencing Improvements	-	-	100,000	-	-	-
Water Main Line Improvements I	-	-	-	250,000	-	-
Water Meter / Software Equipment	-	-	-	100,000	-	-
Airport Reservoir Tank Exterior Assessment	-	-	-	30,000	-	-
Major Wellhead Maintenance I	-	-	-	100,000	-	-
Airport Reservoir Tank Exterior Repair	-	-	-	-	270,000	-
Water Main Valve Replacements II	-	-	-	-	160,000	-
Florida Ave Water Main - Design	-	-	-	-	50,000	-
Florida Ave Water Main - Construct	-	-	-	-	-	240,000
Vac Truck	-	-	-	-	500,000	-
<b>Total Current &amp; Future Year Authorizations</b>	<u>-</u>	<u>620,000</u>	<u>580,000</u>	<u>1,140,000</u>	<u>980,000</u>	<u>240,000</u>
<b>Total Expenditures</b>	<u>115,946</u>	<u>2,286,163</u>	<u>580,000</u>	<u>1,140,000</u>	<u>980,000</u>	<u>240,000</u>
Contribution to/(From) Fund Balance	298,862	(1,705,773)	-	-	-	-
Beginning Fund Balance	<u>1,406,911</u>	<u>1,705,773</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	1,705,773	-	-	-	-	-
<b>Assigned:</b>						
Lift station upgrades	(340,107)	-	-	-	-	-
SCADA system integration	(11,216)	-	-	-	-	-
Hydrant mapping & installation Phase I	(75,000)	-	-	-	-	-
Manhole restoration	(40,000)	-	-	-	-	-
Water Treatment Facility Pump House Design	<u>(1,199,840)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unassigned Fund Balance</b>	<u>\$ 39,610</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# WATER & SEWER PROJECTS

## BROAD STREET LIFT STATION RENOVATION - DESIGN

Department: Public Works – Water & Sewer  
 Total Project Cost: \$220,000  
 Project Phased: No  
 Project Type: Infrastructure  
 Funding Source(s): Water & Sewer Fund  
 Potential Grant Identified: State Revolving Fund  
 Operating Budget Impact: Significant Decrease



YEAR:	2025	2026	2027	2028	2029
COST:	\$220,000				

Details: This project will provide much-needed major improvements to the Broad Street Lift Station. This is a major collection site with all connections east of Broad St. running through this site before proceeding to the Waste Water Plant. This project will increase the capacity of the existing site, provide emergency backup power generation, and replacement of pumps and controls with new ones.

# WATER & SEWER PROJECTS

## Lead Service Line Inventory Support Services

Department: Public Works – Water & Sewer  
 Total Project Cost: \$100,000  
 Project Phased: No  
 Project Type:  
 Funding Source(s): Grant / Water Sewer Fund  
 Potential Grant Identified: EPA  
 Operating Budget Impact: None

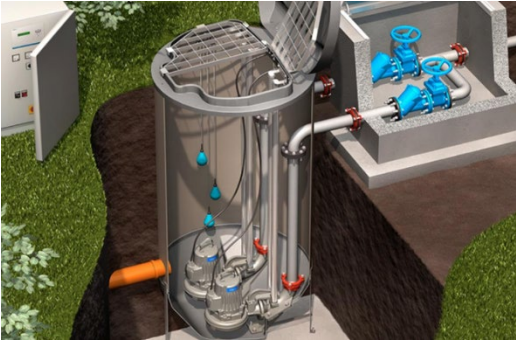


YEAR:	2025	2026	2027	2028	2029
COST:	\$100,000				

Details: The City of Kenai has new water treatment permitting requirements, which require reporting of all connections tied to the City’s water distribution system. This project will provide updated maps, indicating connection types and location.

## Lift Station Phase 1 Supplement

Department: Public Works – Water & Sewer  
 Total Project Cost: \$300,000  
 Project Phased: Yes  
 Project Type: Infrastructure / Utility  
 Funding Source(s): Water & Sewer Fund  
 Potential Grant Identified: None  
 Operating Budget Impact: Moderate Decrease



YEAR:	2025	2026	2027	2028	2029
COST:	\$300,000				

Details: A Lift Station Renovations project has now finished the design phase. The final product which addresses sewer lift stations at mileposts 13 & 14 on the Kenai Spur Highway as well as the Lawton Drive station, will require additional funding to construct. The project will provide new pumps and controls to replace 30+ year old technology.

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 625 - Wastewater Treatment Facility Improvement Capital Project Fund**

	<u>FY2024 Projected</u>	<u>FY2025 Proposed</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>	<u>FY2029 Projected</u>
<b>Revenues:</b>						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	<u>300,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>225,000</u>	<u>200,000</u>
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
<b>Total Revenues</b>	<u>300,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>225,000</u>	<u>1,000,000</u>
<b>Expenditures:</b>						
<b>Prior Year's Authorizations:</b>						
Water & Sewer Utility masterplan and rate study	58,600	-	-	-	-	-
Sludge Press replacement	336,183	-	-	-	-	-
SCADA system integration	881	-	-	-	-	-
Digester blower replacement and building	105,946	359,750	-	-	-	-
Contact basin repairs	-	80,000	-	-	-	-
Clarifier drainage repairs	-	50,000	-	-	-	-
Electronic Access Gate & Controls	<u>24,902</u>	<u>75,098</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Prior Year Authorizations</b>	<u>526,512</u>	<u>564,848</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current &amp; Future Year Authorizations:</b>						
Digester blower replacement and building Phase 2	-	-	-	-	-	-
Electronic access gate and controls	-	-	-	-	-	-
WWTP Operations Bldg Replacement Design	-	100,000	-	-	-	-
Facility fencing improvements	-	-	100,000	-	-	-
Effluent flow monitoring and automated dosing	-	-	-	-	225,000	-
Influent pump station construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
<b>Total Current &amp; Future Year Authorizations</b>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>225,000</u>	<u>1,000,000</u>
<b>Total Expenditures</b>	<u>526,512</u>	<u>664,848</u>	<u>100,000</u>	<u>-</u>	<u>225,000</u>	<u>1,000,000</u>
Transfer to Water & Sewer Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures &amp; Transfers</b>	<u>526,512</u>	<u>664,848</u>	<u>100,000</u>	<u>-</u>	<u>225,000</u>	<u>1,000,000</u>
Contribution to/(From) Fund Balance	(226,512)	(564,848)	-	-	-	-
Beginning Fund Balance	<u>791,360</u>	<u>564,848</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	564,848	-	-	-	-	-
<b>Assigned:</b>						
Water & Sewer Utility masterplan and rate study	-	-	-	-	-	-
Sludge Press replacement	-	-	-	-	-	-
SCADA system integration	-	-	-	-	-	-
Digester blower replacement and building	(359,750)	-	-	-	-	-
Contact basin repairs	(80,000)	-	-	-	-	-
Clarifier drainage repairs	(50,000)	-	-	-	-	-
Electronic Access Gate & Controls	<u>(75,098)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**WWTP OPERATIONS BUILDING  
REPLACEMENT - DESIGN**

Department: Public Works – WWTP  
 Total Project Cost: \$300,000  
 Project Phased: No  
 Project Type: Building Improvement  
 Funding Source(s): Water Sewer Fund/Grant  
 Potential Grant Identified: Federal & State Options  
 Operating Budget Impact: Significant Decrease



YEAR:	2025	2026	2027	2028	2029
COST:	\$500,000				

Details: This project will replace the main operations building at the Waste Water Plant which was originally constructed in 1974 with additions in 1982. The facility is on the shore of Cook Inlet and subject to the constant presence of salt air. As a result, much of the facility doors, windows, siding, hardware, etc. have rusted beyond repair. Due to the extent of remodel work and other issues relating to the size of facility, it has been determined a new building is in the best interest of the City. With the completion of the design expected for FY2025, grants will be sought to assist with funding the likely \$5,000,000 range of improvements.

City of Kenai  
Fiscal Year 2025

Capital Budget

Fund 751 - Trail Construction Improvement Capital Project Fund

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues:						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:						
Prior Year's Authorizations -						
Municipal Park trail construction	-	36,600	-	-	-	-
Total Priore Year Authorizations	<u>-</u>	<u>36,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
Nordic trail lighting	-	-	-	-	-	-
Municipal Park trail construction	-	-	-	-	-	-
Total Current & Future Year Authorizations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>36,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers -						
Transfer to Green Strip Fund	-	-	-	-	-	-
Total Expenditures & Tranfers	<u>-</u>	<u>36,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	-	(36,600)	-	-	-	-
Beginning Fund Balance	<u>36,600</u>	<u>36,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	36,600	-	-	-	-	-
Assigned -						
Municipal Park Trail Construction	<u>(36,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 755 - Municipal Roadway Improvement Capital Project Fund**

	<u>FY2024 Projected</u>	<u>FY2025 Proposed</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>	<u>FY2029 Projected</u>
<b>Revenues:</b>						
Grants	\$ -	\$ 1,315,856	\$ 880,000	\$ 200,000	\$ 1,600,000	\$ -
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	<u>954,320</u>	<u>385,663</u>	<u>100,000</u>	<u>440,000</u>	<u>520,000</u>	<u>700,000</u>
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
<b>Total Revenues</b>	<u>954,320</u>	<u>1,701,519</u>	<u>980,000</u>	<u>640,000</u>	<u>2,120,000</u>	<u>700,000</u>
<b>Expenditures:</b>						
<b>Prior Year's Authorizations:</b>						
North & South Beach Dipnet Improvements	-	230,856	-	-	-	-
Little League Permanent Bathrooms	-	125,000	-	-	-	-
Misc Roadway Repair	268,266	-	-	-	-	-
Wildwood Drive rehabilitation	-	281,124	-	-	-	-
Bridge Access pedestrian pathway	-	247,991	-	-	-	-
First Avenue repairs	201,260	-	-	-	-	-
Inlet Wood storm drain improvements	-	120,000	-	-	-	-
Bryson Street Storm Drain	-	-	-	-	-	-
N. Willow Street Roadway Improvements	1,027,409	-	-	-	-	-
Lilac St. reconstruction	40,050	759,950	-	-	-	-
Aliak Storm Water and Paving	-	80,000	-	-	-	-
Street Lighting Assessment	-	80,000	-	-	-	-
<b>Total Prior Year's Authorizations</b>	<u>1,536,985</u>	<u>1,924,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Current &amp; Future Year Authorizations -</b>						
Wildwood Drive Rehabilitation - Construct	-	800,000	-	-	-	-
Public Mainwalk Repl. & ADA Warning - Design	-	40,000	-	-	-	-
Public Mainwalk Repl. & ADA Warning - Const.	-	-	560,000	-	-	-
Youth Corridor Pedestrian & Roadway Imp. - Design	-	160,000	-	-	-	-
Aliak storm water and paving repair - Cons.	-	-	420,000	-	-	-
Florida Ave Roadway Development - Design	-	-	-	-	120,000	-
Florida Ave Roadway Development - Construct	-	-	-	-	-	700,000
Storm Water improvement to be identified	-	-	-	240,000	-	-
Gravel Roadway Improvements - Design	-	-	-	200,000	-	-
Gravel Roadway Improvements - Construct	-	-	-	-	1,000,000	-
Asphalt Roadway Improvements - Design	-	-	-	200,000	-	-
Asphalt Roadway Improvements - Construct	-	-	-	-	1,000,000	-
Street lighting improvements - Const.	-	400,000	-	-	-	-
<b>Total Current &amp; Future Year Authorizations</b>	<u>-</u>	<u>1,400,000</u>	<u>980,000</u>	<u>640,000</u>	<u>2,120,000</u>	<u>700,000</u>
<b>Total Expenditures</b>	<u>1,536,985</u>	<u>3,324,921</u>	<u>980,000</u>	<u>640,000</u>	<u>2,120,000</u>	<u>700,000</u>
<b>Transfers - Transfer to General Fund</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures &amp; Transfers</b>	1,536,985	3,324,921	980,000	640,000	2,120,000	700,000
Contribution to/(From) Fund Balance	(582,665)	(1,623,402)	-	-	-	-
Beginning Fund Balance	<u>2,206,067</u>	<u>1,623,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	1,623,402	-	-	-	-	-
<b>Assigned:</b>						
Wildwood Drive rehabilitation	(281,124)	-	-	-	-	-
Bridge Access pedestrian pathway	(247,991)	-	-	-	-	-
Inlet Wood storm drain improvements	(120,000)	-	-	-	-	-
Lilac St. reconstruction	(759,950)	-	-	-	-	-
Aliak Storm Water and Paving	(80,000)	-	-	-	-	-
Street Lighting Assessment	(80,000)	-	-	-	-	-
<b>Unassigned Fund Balance</b>	<u>\$ 54,337</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# GENERAL FUND PROJECTS

## WILDWOOD DRIVE REHABILITATION - CONSTRUCTION

Department: Public Works  
 Total Project Cost: \$1,000,000  
 Project Phased: No.  
 Project Type: Infrastructure  
 Funding Source(s): General Fund / Grant  
 Potential Grant Identified: State of Alaska  
 Operating Budget Impact: Moderate Decrease



YEAR:	2025	2026	2027	2028	2029
COST:	\$1,000,000*				

Details: This project will rehabilitate Wildwood Dr. from the Kenai Spur Highway to the entrance of the Wildwood Correctional Facility, approximately 2300lf. The roadway has severely deteriorated over its 50+ year life. The State of Alaska Department of Corrections is the primary user of the roadway with 85% of all traffic accessing the facility. The project has been delayed for years due to ownership concerns of the right of way with the Kenai Native Association, and lack of available grant funds from the State.

## PUBLIC MAIN WALK REPLACEMENTS & ADA WARNING PADS - DESIGN

Department: Public Works  
 Total Project Cost: \$40,000  
 Project Phased: Yes  
 Project Type: Infrastructure  
 Funding Source(s): General Fund  
 Potential Grant Identified: State Capital Project Submission and Federal Grants to Be Identified  
 Operating Budget Impact: None



YEAR:	2025	2026	2027	2028	2029
COST:	\$40,000				

Details: This project will begin to address the numerous cracked public main walks in various locations around the City. Intersections will receive ADA-stamped indicator pads in yellow.

# GENERAL FUND PROJECTS

## YOUTH CORRIDOR PEDESTRIAN AND ROADWAY IMPROVEMENTS 35% DESIGN DOCUMENTS

Department: Public Works  
 Total Project Cost: \$160,000  
 Project Phased: Yes  
 Project Type: Infrastructure  
 Funding Source(s): Grant Dependent | Bonding  
 Potential Grant Identified: State Capital Project  
 Submission and Federal Grants to Be Identified  
 Operating Budget Impact: Slight Increase



YEAR:	2025	2026	2027	2028	2029
COST:	\$160,000				

Details: This project seeks to improve safety, visibility & security to families accessing the Kenai Middle School, High School, Challenger Center and Ice Rink. Project extends from the Spur Highway down Tinker Ln. to Lawton Dr. turning west to Walker Ln. Sidewalks, bike lane, Roadway and Street Lighting Improvements are all proposed with the project. This is a significant project that would affect approximately 7000lf of roadway throughout our densely populated school zone.

## STREET LIGHTING IMPROVEMENTS - CONSTRUCTION

Department: Public Works  
 Total Project Cost: \$400,000  
 Project Phased: Yes  
 Project Type: Infrastructure  
 Funding Source(s): General Fund  
 Potential Grant Identified: DOT Grant  
 Operating Budget Impact: Slight Decrease



YEAR:	2025	2026	2027	2028	2029
COST:	\$400,000				

Details: This project will identify underserved and problem locations for street lighting to improve safety and security for citizens. New lighting will be LED to reduce energy and maintenance costs. This first project will provide for the design and identification of locations to be served.

**City of Kenai  
Fiscal Year 2025**

**Capital Budget**

**Fund 800 - Municipal Facility Improvement Capital Project Fund**

	<u>FY2024</u> <u>Projected</u>	<u>FY2025</u> <u>Proposed</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>	<u>FY2029</u> <u>Projected</u>
Revenues -						
Grants	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000
Restitution	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Transfer from General Fund	-	-	-	500,000	1,100,000	1,100,000
Transfer from Airport Fund	-	-	-	-	-	-
Transfer from Water & Sewer Fund	-	-	-	-	-	-
Transfer from Personal Use Fishery Fund	-	-	-	-	-	-
Transfer From Congregate Housing Fund	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>
Expenditures -						
Prior Year's Authorizations:						
Facility Assessment Phase II	<u>30,580</u>	<u>49,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations -						
Facility improvements to be identified	-	-	-	500,000	500,000	500,000
Relocation of Parks & Rec to Daubenspeck	-	-	-	-	3,000,000	3,000,000
Total Current & Future Year Authorizations	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>
Total Expenditures	<u>30,580</u>	<u>49,420</u>	<u>-</u>	<u>500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>
Contribution to/(From) Fund Balance	(30,580)	(49,420)	-	-	-	-
Beginning Fund Balance	<u>80,000</u>	<u>49,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	49,420	-	-	-	-	-
Assigned:						
Facility Assessment Phase II	<u>(49,420)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## APPENDIX

1. City of Kenai Schedule of Rates, Charges, and Fees
2. Employee Classification Plan
3. Authorized Personnel Staffing Table
4. Permanent Position Organizational Chart
5. FY2024 Salary Schedules
  - Permanent Positions
  - Temporary Positions
6. Chart of Accounts
7. Community Profile
8. Glossary of Key Terms



# KENAI





# City of Kenai

## Schedule of Rates, Charges and Fees

DRAFT

Terry Eubank, City Manager

**Effective Date: July 1, 2024**

The City Manager shall establish and the City Council shall approve via resolution, the fees, rates, and charges for the billing and collections for support of City Services. The City reserves the right to change the rate schedule at any time. There is a 6% sales tax added to the total invoice (3% City and 3% Borough) for all fees, rates, and charges not exempted by the sales tax code of the Kenai Peninsula Borough and the City.

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>AIRPORT FEES</u></b>		
21.05.085	<b>Fuel Flowage Fee per gallon</b>	
	-Signatory	\$0.035
	-Non-signatory	\$0.07
<b>APX - Airport Regulations</b>		
6.05.070 (c)	<b>Aircraft Parking Fees</b>	
	-transient, under 4,000 lbs. 0 - 4 hrs.	FREE
6.05.070 (c)	-transient, under 4,000 lbs. over 4 hrs.	\$5.00
6.05.070 (c)	-transient, 4,001 - 12,500 lbs. 0-12 hrs.	\$25.00
6.05.070 (c)	-transient, 4,001 - 12,500 lbs. 12-24 hrs.	\$50.00
6.05.070 (c)	-transient, 12,501 - 100,000 lbs. 0-12 hrs.	\$50.00
6.05.070 (c)	-transient, 12,501 - 100,000 lbs. 12-24 hrs.	\$100.00
6.05.070 (c)	-transient, 100,001 lbs. per day	\$250.00
	<b>Landing Fees</b>	
14.05.010 (a)(2)	Signatory per thousand pounds	[\$1.97] <u>\$2.07</u>
14.05.010 (b)(2)	Non-signatory per thousand pounds	[\$2.56] <u>\$2.69</u>
	exempt -- float planes, test landings due to mechanical or weather, government aircraft	
	<b>Tie-down Fees, General Aviation</b>	
	<b>Paved Areas</b>	
	-wheels, per month	\$45.00
	-wheels, w/electric per month	\$70.00
	<b>Gravel Area</b>	
	-wheels/skis, per month	\$45.00
	<b>Float Plane Basin, Private</b>	
	-daily	\$5.00
	-monthly	\$40.00
	-season -- May to October	\$250.00
	<b>Float Plane Basin, Commercial</b>	
	-daily	\$10.00
	-monthly	\$50.00
	-season -- May to October	\$300.00
	-monthly w/electric	\$75.00
	<b>Terminal Building Rent -- Exclusive Space</b>	
	-signatory - per square foot per year	[\$39.19] <u>\$41.15</u>
	-signatory -- arrival hallway, departure hallway, passenger hold room & baggage claim area (per square foot per year)	[\$39.19] <u>\$41.15</u>
	<b>Terminal Building Rent -- Joint Use Space</b>	
	-signatory -- baggage make up area (per square foot per year)	[\$23.75] <u>\$24.94</u>
	-signatory -- baggage break down area (per square foot per year)	[\$23.75] <u>\$24.94</u>
	-non-signatory terminal rates 30% higher	
	<b>Vehicle Parking Fees at Terminal</b>	
	-short term 0 - 2 hours	FREE
	-24 hours	\$8.00
	-annual permit	\$800.00
	-annual parking permit w/electric	\$1,140.00

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>AIRPORT FEES - Continued</u></b>		
	<b>Vehicle Parking Fees</b>	
	<b>Greater Than 1/4 Mile From Terminal Building (at GA Lot)</b>	
	-calendar day	\$3.00
	-annual permit	\$420.00
	<b>Late Payment Vehicle Parking Fee</b>	
	-late payment fee for unpaid parking after 30 days	\$50.00
	<b>Business Activity &amp; Airport Access Permit</b>	
	-mechanic access (per each)	\$50.00
	-fueling access (annual)	\$100.00
	-dispensing fee (per gallon)	\$0.02
	-water extraction access (annual)	\$100.00
	-non-tenant use of basin parking apron	\$75.00
	-float plane parking apron (annual)	\$25.00
	-Deposit/replacement proximity card fee (each)	\$100.00
	-Catering/mobile food service	\$50.00
	<b>Commercial Turn Fees</b>	
	-turn fee (narrow body - (1 aisle)	\$200.00
	-turn fee (regional 50 - 99 seats)	\$150.00
	-turn fee (commuter - fewer than 50 seats)	\$100.00
	<b>Helicopter Landing Fees</b>	
	-Per Landing	\$25.00
	<b>Conference Room Fees</b>	
	Airport Lessee's and sub Lessee's in good standing shall receive a 25% discount	
	- 0 - 2 hours	\$50.00
	- 2 - 4 hours	\$100.00
	- 4 - 6 hours	\$200.00
	-More than 8 hours (same day and no later than 10:00 pm)	\$300.00
	-Cleaning fee (if room is not cleaned)	\$100.00
	<b>Other Fees</b>	
	-Taxi cab annual fee per vehicle	\$100.00
	-Terminal building key replacement (per key)	\$10.00
	-Non-signatory airline airport apron rental rate per square foot	[\$1.33] <u>\$1.40</u>
	-Signatory, airline, terminal apron parking and GSE storage space rent per square foot	[\$0.61] <u>\$0.64</u>
	<b>Alaska Regional Fire Training Center Fees</b>	
	All Training Rooms include shared use of Breakroom, Tables and Chairs	
	<b>Training Props and Out Buildings</b>	
	-pursuant to agreed fees and terms by Airport Director approved by City Manager	
	<b>Room 104, 108, or 109</b>	
	Airport Lessee's and sub Lessee's in good standing shall receive a 25% discount	
	- 0 -4 hours	\$300.00
	- 4 >12 hours	\$500.00
	<b>Room 104, 108, or 109 - Non Profit Entity</b>	
	- 0 -4 hours	\$250.00
	- 4 >12 hours	\$425.00
	<b>Rooms 108 and 109 combined</b>	
	Airport Lessee's and sub Lessee's in good standing shall receive a 25% discount	
	- 0 -4 hours	\$450.00
	- 4 >12 hours	\$700.00
	<b>Rooms 108 and 109 combined - Non Profit Entity</b>	
	- 0 -4 hours	\$400.00
	- 4 >12 hours	\$600.00
	<b>Fire Training Center Rental Items</b>	
	-LCD Projector and Screen	\$50.00
	-Podium	\$50.00

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>			<u>Fee Amount</u>
<b>AIRPORT FEES - Continued</b>				
21.10.090 (a)	<b>Airport Reserve Land Annual Lease Rates</b>			
		<u>KPB Parcel ID</u>		<u>FY24 Annual</u>
	<u>Legal Description of Property</u>	<u>No.</u>		<u>Rent</u>
	Lot 2, Block 2, FBO Subdivision	04336004	[\$7,321.12]	\$7,387.01
	NW 1/4 NW 1/4 Sec, 33 lying W of Marathon Rd. excluding Baron Park 2007 Replat	04501056		Subject to Appraisal
	Lot 8, Block 2, Cook Inlet Industrial Air Park	04322008	[\$17,477.44]	\$17,634.74
	Lot 3, Block 5, Cook Inlet Industrial Air Park	04322020	[\$6,441.44]	\$6,499.41
	Lot 4, Block 5, Cook Inlet Industrial Air Park	04322021	[\$6,691.44]	\$6,691.44
	[Lot 9A, Block 5, General Aviation Apron No. 6	04324026		\$15,536.08]
	Lot 1, Block 2, FBO Subdivision	04336003	[\$7,621.12]	\$7,689.71
	Lot 1, FBO Subdivision No. 6	04336034	[\$14,267.28]	\$20,393.83
	Lot 3, FBO Subdivision No. 6	04336036	[\$20,211.92]	\$20,211.92
		04336043		Subject to Appraisal]
	[Lot 5, FBO Subdivision No. 9			Appraisal]
	Tract A1, Baron Park 2007 Replat	04501031	[\$40,778.40]	\$40,778.40
	[Tract C-1, Gusty Subd. No. 8	04327034		\$3,956.80]
				Subject to Appraisal
	Portion of W1/2 of Sec. 28 & SE1/4, Sec. 29, T6N, R11W	04101021		Subject to Appraisal
	Portion of SW1/4, Sec. 29, T6N, R11W Excluding Airport Float Basin Replat	04101022		Subject to Appraisal
				Subject to Appraisal
	Portion of Tract A, Kenai Airport Float Plane Basin Replat	04318043		Subject to Appraisal
	Portion Sec. 32, T6N, R11W Excluding Subs. & Leased Areas & Float Plane Basin	04318044		Subject to Appraisal
				Subject to Appraisal
	Tract A, FBO Subdivision	04336001		Subject to Appraisal
				Subject to Appraisal]
	[Lot 5A, Block 1, FBO Subdivision	04336049		Subject to Appraisal
	<u>Portion of E1/2 NE1/4 &amp; SW1/4 NE1/4, Sec. 29, T6N, R11W</u>	<u>04101004</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Portion of Tract B, FBO Subdivision No. 10</u>	<u>04318045</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Lot 5B, FBO Subdivision No. 10</u>	<u>04318048</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Tract A, Gusty Subdivision No. 3</u>	<u>04327021</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Lot 1, Block 3, Gusty Subdivision No.4</u>	<u>04327030</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Lot 2, Block 3, Gusty Subdivision No. 4</u>	<u>04327031</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Lot 3, Block 3, Gusty Subdivision No. 4</u>	<u>04327032</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Tract C-1, Gusty Subdivision No. 7</u>	<u>04327034</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Tract B, Gusty Subdivision No. 6 Amended</u>	<u>04327035</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Portion of T 5N R 11W Sec 5 &amp; 6 Seward Meridian Kn Ptns of Sec 5 &amp; 6 Lying NE of Kenai Spur Hwy &amp; E of Birch Dr &amp; NW of Main St Excl USS 4969 &amp; Gusty Sub K1700 &amp; Gusty Sub Addn #1 Amd 84-183 &amp; Gusty Sub #3 84-237 &amp; Gusty Sub #4 86-76 &amp; Gusty Sub #5 87-15 &amp; Gusty Sub #7 89-5 &amp; Kenai Cemetery Expansion Sub</u>	<u>04327036</u>		<u>Subject to Appraisal</u>
				<u>Subject to Appraisal</u>
	<u>Lot 1, FBO Subdivision No. 7</u>	<u>04336037</u>		<u>Subject to Appraisal</u>

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>ANIMAL CONTROL</u></b>		
3.05.100 (a)	Kennel Facility - Non-refundable application fee	\$26.00
	Kennel Facility - Approved application fee	\$76.00
	Livestock - Non-refundable application fee	\$26.00
3.05.100 (a)(5)	Insertion of Microchip	\$15.30
3.05.100 (b)	Dog License - Sterilized Dog	\$10.20
	Dog License - Non-sterilized Dog	\$30.60
	Lost License Replacement	\$2.04
3.05.100 (c) (1)	First Impoundment within 12 months- Dog	\$51.00
	First Impoundment within 12 months- Cat	\$15.30
3.05.100 (c) (2)	Second Impoundment within 12 months- Dog	\$71.40
	Second Impoundment within 12 months- Cat	\$30.60
3.05.100 (c) (3)	Subsequent Impoundment within 12 months- Dog	\$102.00
	Subsequent Impoundment within 12 months- Cat	\$40.80
3.05.100 (c) (4)	Facility Use Fee - 15lbs or less - Per Day	\$20.40
	Facility Use Fee - more than 15lbs - Per Day	\$35.70
3.05.100 (c) (5)	Dangerous Animal Impoundment	\$102.00
3.25.060 (c)	Veterinary Services - Includes spaying, neutering, vaccinations, and other veterinary services.	actual cost
	Veterinary services transfer fee - per mile (Actual mileage excluding the first four miles of travel)	\$2.04
N/A	City of Kenai Resident	
	Animal Waiver Fee - Dog	\$20.40
	Animal Waiver Fee - Puppy <3 months	\$15.30
	Animal Waiver Fee - Kitten < 3 months	\$10.20
	Animal Waiver Fee - Cat	\$20.40
	Animal Waiver Fee - Bird/Rodent	\$10.20
	Animal Waiver Fee - Litter (3 or more) - Kittens	\$35.70
	Animal Waiver Fee - Litter (3 or more) - Puppies	\$35.70
<b>Note: Pursuant to the contract for the City to provide animal shelter services to the City of Soldotna, Soldotna City residents shall pay City of Kenai resident fees for animal waivers.</b>		
N/A	Non-City Resident	
	Animal Waiver Fee - Dog	\$40.80
	Animal Waiver Fee - Puppy <3 months	\$30.60
	Animal Waiver Fee - Kitten < 3 months	\$20.40
	Animal Waiver Fee - Cat	\$40.80
	Animal Waiver Fee - Bird/Rodent	\$20.40
	Animal Waiver Fee - Litter (3 or more) - Kittens	\$71.40
	Animal Waiver Fee - Litter (3 or more) - Puppies	\$71.40
N/A	Adoption Fee	\$20.40
N/A	Rabies Vaccination Clinic (per animal vaccinated)	\$10.20

**Note: All Animal Control Fees are subject to a 2% discount for payment by means other than credit card.**

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>CITY CLERK</u></b>		
<b><u>CEMETERY FEES (All Cemetery Fees are Exempt from Sales Tax)</u></b>		
<b>APX - 1 Title 24 - Cemetery Regulations</b>		
24.15.020	Standard Plot	\$1,000.00
	Veteran Plot	\$750.00
	Infant Plot	\$150.00
	Cremains	\$300.00
	Columbarium Niche	\$1,000.00
	Veterans Columbarium Niche (up to two standard urns)	\$750.00
	Columbarium Niche - opening and/ closing fee for reasons other than inurnment	\$100.00
	Marker/Headstone Deposit (applies to Cemetery Plots and Columbarium Niches)	\$400.00
	Cemetery Gazebo Marker Fees	Actual Cost
<b><u>MEMORIAL PARK FEES (All Memorial Park Fees are Exempt from Sales Tax)</u></b>		
	Tree (includes transportation/planting, soil, edging, weed block, and a one-year guarantee on planting.)	\$265.00
	Shrub (includes transportation/planting, soil, edging, weed block, and a one-year guarantee on planting.)	\$165.00
	Markers:	Actual Cost
	Memorial Park Rock (Actual cost for ground preparation, transportation, placement, etc. and plaque borne by requestor.)	Actual Cost
	Logo or emblem	Additional Fee
<b><u>MOBILE FOOD VENDOR LICENSE</u></b>		
5.25.050	Annual Mobile Food Vendor License	\$50.00
<b><u>OIL &amp; GAS WELL</u></b>		
5.35.050	Oil & Gas Well Application Fee	\$500.00
	Oil & Gas Well Processing Fee	\$100.00
<b><u>PUBLIC RECORDS REQUESTS</u></b>		
<b><u>PUBLIC RECORDS REQUESTS KMC 10.40.050</u></b>		
<b>[APX - Public Record</b>		
<b>Inspection Regulations</b>		
1.01] <u>10.40.090 (a)</u>	First 10 copies are free, more than 10 copies per copy	\$0.25
[1.01	Audio CD or cassette, first	\$25.00
1.01	Audio CD or cassette, additional	\$5.00]
<u>10.40.090 (d)</u>	<u>Electronic Services</u>	<u>Actual</u>
[1.02] <u>10.40.090 (b)</u>	Certified Copy Fee	\$10.00
[1.03] <u>10.40.090 (c)</u>	Production fee will be calculated for work over 5 hours	Actual
<b><u>RECOUNT OF VOTES - APPLICATION</u></b>		
6.45.010	Recount of Votes Application Fee	\$100.00
<b><u>TRANSIENT MERCHANT AND PEDDLER LICENSE</u></b>		
5.30.040	Annual Transient Merchant and Peddler License	\$25.00

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>VEHICLE FOR HIRE</u></b>		
20.05.050 (a)	Annual Vehicle for Hire Permit - Permit and First Vehicle	\$250.00
20.05.050 (a)	Annual Vehicle for Hire Permit - Additional Vehicle (Additional Vehicle may be added at any time during the year.)	\$100.00

**FIRE DEPARTMENT**

**AMBULANCE FEES**

BLS Non-emergency	\$550.00
BLS Emergency	\$675.00
ALS I (advanced life support)	\$800.00
ALS II	\$975.00
Mileage per mile	\$14.00

**LAND MANAGEMENT FEES**

21.10.040 (a) and 21.05.025 (a)	Land Lease Application Fee	\$100.00
21.10.070 (a) and 22.05.045 (a)	Land Lease Amendment Application Fee	\$100.00
21.10.070 (a) and 22.05.045 (a)	Land Lease Extension Application Fee	\$100.00
21.10.070 (a) and 22.05.045 (a)	Land Lease Renewal Application Fee	\$100.00
	Consent to Sublease Application Fee	\$50.00
22.05.045 (a)	Land Lease Assignment Application Fee	\$100.00
22.05.100 (a)	Competitive Land Purchase Application Fee	\$100.00
22.05.100 (a)	Non-Competitive Land Lease or Purchase Fee	\$100.00
	Special Use Permit Application Fee	\$100.00

**LIBRARY FEES**

**APX - Library Regulations and Policies**

1.	<b>Default fees for lost, stolen or damaged materials when no retail value is available.</b>	
a.	-Adult book (hardcover)	\$33.00
b.	-Adult large print	\$40.00
c.	-Adult audiobook	\$50.00
d.	-Youth board book	\$10.00
e.	-Youth book (hardcover) or picture book	\$25.00
f.	-Youth audiobook	\$25.00
g.	-Adult/youth trade paperbacks	\$15.00
h.	-Adult/youth mass market paperbacks	\$10.00
i.	-Magazines	\$5.00
j.	-Video/DVD/music CD	\$30.00
k.	-DVD set	\$50.00
l.	-Interlibrary loan item (fee or actual cost charged by lender)	\$30.00
m.	-Juvenile kits/Adult kits/Playaway launchpads	\$150.00
n.	-Microfilm reel or microfiche	\$35.00
o.	-Projector/screen kit	\$1,000.00
p.	-Chromebook kit	\$370.00
q.	-Laptop	\$800.00
r.	-Fishing rods and reels	\$59.00
2.	<b>Proctoring per test</b>	\$25.00

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
3.	<b>Replacement Costs</b>	
	a. -item barcode	\$1.00
	b. -RFID Tag	\$1.00
	c. -replacement library card	\$1.00
	d. -mylar book cover	\$1.00
	e. -music DC or single disc DVD case	\$2.00
	f. -multidisc DVD or audiobook case	\$5.00
	g. -power cord	\$20.00
4.	<b>Damages</b>	
	a. -defaced or torn pages per page	\$2.00
5.	<b>Photocopying and Printing</b>	
	a. -Black & white prints or copies (per single-sided page)	\$0.25
	-Color - photocopies only (per single-sided page)	\$0.50
6.	<b>Equipment check out</b>	
	a. - refundable security deposit (credit card only)	\$50.00
	b. - rental fee per checkout period (3 days)	\$3.00
7.	<b>Postage Fee</b>	
	a. - shipping cost per item ordered and not picked up	\$2.00

**PARKS AND RECREATION FEES**

<b>Multipurpose Facility</b>		
-hourly rate (reservation)		\$165.00
<b>Kenai Recreation Center</b>		
<b>-Weights/Cardio/Sauna - includes weight/cardio room, shower, sauna and gym.</b>		
(must be 16 or older unless accompanied by guardian)		
-Adults		\$5.00
-College Students		\$2.50
-High School Students and younger		FREE
-Veterans and Seniors (55 and older)		\$2.50
-Adult 10 visit punch card		\$40.00
-Adult Monthly Pass		\$50.00
-College Student, Veterans & Senior Monthly Pass		\$25.00
<b>-Basketball/Pickleball - includes basketball gym and showers</b>		
-Adults		\$3.00
-College Students		\$3.00
-High School Students and younger		FREE
-Adult & College Student Monthly Pass (All Ages)		\$25.00
-Gym Punch Card - 12 Visits (All ages)		\$25.00
-City League Basketball (per team)		\$325.00
<b>-Racquetball &amp; Wallyball Court Rentals - per hour and includes showers for participants.</b>		
-Adult Racquetball		\$10.00
-Racquetball Punch Card (10 hours all ages)		\$80.00
-Adult Wallyball		\$12.00
-Wallyball Punch Card (10 hours all ages)		\$100.00
<b>-Facility Rental - per hour</b>		
-Gym		\$50.00
-1/2 Gym		\$25.00
-Non-profit Youth Athletic Programs		FREE
<b>Parks/Gazebos/Gardens</b>		
-Picnic Shelter		
8:00am - 3:00pm		\$20.00
4:00am - 11:00pm		\$20.00
-Gazebo		
8:00am - 3:00pm		\$25.00
4:00am - 11:00pm		\$25.00
-Community Garden Plot (each)		\$20.00
-Adopt-A-Bench (Includes bench, installation and maintenance.		
Freight charges additional at actual cost.)		\$595.00

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b>Personal Use Fishery</b>		
	-Personal Use Fishery Day Use Parking 5 am to Midnight (vehicle or up to two atv's)	\$22.05
	-Personal Use Fishery Overnight Parking Before noon of the first day to noon of the second day (vehicle or up to two atv's and one tent)	\$60.64
	-After noon of the first day to noon of the second day (vehicle or up to two atv's and one tent)	\$49.61
	-Personal Use Fishery Camping (one tent)	\$27.56
	-Personal Use Fishery Vehicle Drop Off (vehicle or up to two atv's per day)	\$11.03

## PLANNING & ZONING

### KENAI ZONING CODE

14.20.150(b)(6)	Conditional Use Permit Fee	\$250.00
14.20.151	Surface Extraction Conditional Use Permit Application Fee	\$425.00
14.20.180(b)(1)(C)	Variance Permit Non-refundable Deposit/Advertising Fee	\$250.00
14.20.185(c)	Encroachment Application Fee	\$250.00
14.20.240	Mobile Home Building Permit	\$100.00
14.20.270(b)(4)	Zoning Amendment Request Non-refundable Deposit/Advertising Fee	\$250.00
14.20.290(b)(6)	Board of Adjustment Appeal filing and records preparation Fee	\$100.00

### PLANNING & ZONING FEES

<b>Sign Permits</b>		
	-home occupation	\$5.00
	-electrical signs	\$25.00
	-all others	\$15.00
<b>Maps</b>		
	-11 x 17	FREE
	-17 x 22 or 22 x 34	\$15.00
	-34 x 44 or 28 x 40	\$25.00
<b>Copies</b>		
	-per page	\$0.25

## POLICE DEPARTMENT

### ABANDONED PROPERTY (OTHER THAN MOTOR VEHICLES)

15.05.030 (b) & 15.05.070	Impoundment and Storage - Contractor	Actual Cost
15.05.030 (b) & 15.05.070	Impoundment - City Employee	\$5.00
15.05.030 (b) & 15.05.070	Storage by City - per day	\$1.00
15.05.070	Towing Charge - Car	\$10.00
15.05.070	Towing Charge - Truck	\$13.00
15.05.070	Storage Fee - Vehicle (per day)	\$1.00
15.05.070	Abandoned Property Certificate	\$3.00
15.05.070	Clerk's Endorsement on Certificates	\$5.00

### POLICE FEES

Report Copies (per page)	\$0.50
CD/DVD with Digital Media (per)	\$25.00
Duplication of other media	Actual Cost
Reproduction Cost (for time spent in excess of 5 hours)	Actual Cost



**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>PUBLIC WORKS &amp; CAPITAL PROJECTS</u></b>		
<b><u>BUILDING PERMIT FEES</u></b>		
<b><u>Commercial Structures</u></b>		
4.05.030	Valuation \$1.00 - \$500.00	\$23.50
	Valuation \$501.00 - \$2,000.00 - Base	\$23.50
	Valuation \$501.00 - \$2,000.00 - Each additional \$100.00, or fraction thereof, over \$500.00 including \$2,000.00	\$3.05
	Valuation \$2,001.00 - \$25,000.00 - Base	\$69.25
	Valuation \$2,001.00 - \$25,000.00 - Each additional \$1,000.00, or fraction thereof, over \$2,000.00 including \$25,000.00	\$14.00
	Valuation \$25,001.00 - \$50,000.00 - Base	\$391.25
	Valuation \$25,001.00 - \$50,000.00 - Each additional \$1,000.00, or fraction thereof, over \$25,000.00 including \$50,000.00	\$10.10
	Valuation \$50,001.00 - \$100,000.00 - Base	\$643.75
	Valuation \$50,001.00 - \$100,000.00 - Each additional \$1,000.00, or fraction thereof, over \$50,000.00 including \$100,000.00	\$7.00
	Valuation \$100,001.00 - \$500,000.00 - Base	\$993.75
	Valuation \$100,001.00 - \$500,000.00 - Each additional \$1,000.00, or fraction thereof, over \$100,000.00 including \$500,000.00	\$5.60
	Valuation \$500,001.00 - \$1,000,000.00 - Base	\$3,233.75
	Valuation \$500,001.00 - \$1,000,000.00 - Each additional \$1,000.00, or fraction thereof, over \$500,000.00 including \$1,000,000.00	\$4.75
	Valuation \$1,000,001.00 and up - Base	\$5,608.75
	Valuation \$1,000,001.00 - and up - Each additional \$1,000.00, or fraction thereof, over \$1,000,000.00	\$3.65
	Inspection outside of normal business hours - per hour (two hour minimum charge)	\$47.00
	Inspection for which no fee is specifically indicated - per hour (two hour minimum charge)	\$47.00
	Additional plan review required by changes, additions or revisions to plans - per hour (one hour minimum charge)	\$47.00
	Outside consultants for plan checking and inspections, or both	Actual Cost
<b><u>Residential Structures</u></b>		
4.05.030	Valuation \$1.00 - \$500.00	\$17.63
	Valuation \$501.00 - \$2,000.00 - Base	\$17.63
	Valuation \$501.00 - \$2,000.00 - Each additional \$100.00, or fraction thereof, over \$500.00 including \$2,000.00	\$2.29
	Valuation \$2,001.00 - \$25,000.00 - Base	\$51.94
	Valuation \$2,001.00 - \$25,000.00 - Each additional \$1,000.00, or fraction thereof, over \$2,000.00 including \$25,000.00	\$10.50
	Valuation \$25,001.00 - \$50,000.00 - Base	\$293.44
	Valuation \$25,001.00 - \$50,000.00 - Each additional \$1,000.00, or fraction thereof, over \$25,000.00 including \$50,000.00	\$7.58
	Valuation \$50,001.00 - \$100,000.00 - Base	\$482.81
	Valuation \$50,001.00 - \$100,000.00 - Each additional \$1,000.00, or fraction thereof, over \$50,000.00 including \$100,000.00	\$5.25
	Valuation \$100,001.00 - \$500,000.00 - Base	\$745.31
	Valuation \$100,001.00 - \$500,000.00 - Each additional \$1,000.00, or fraction thereof, over \$100,000.00 including \$500,000.00	\$4.20
	Valuation \$500,001.00 - \$1,000,000.00 - Base	\$2,425.31
	Valuation \$500,001.00 - \$1,000,000.00 - Each additional \$1,000.00, or fraction thereof, over \$500,000.00 including \$1,000,000.00	\$3.56
	Valuation \$1,000,001.00 and up - Base	\$4,206.56
	Valuation \$1,000,001.00 - and up - Each additional \$1,000.00, or fraction thereof, over \$1,000,000.00	\$2.74

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>Residential Structures - continued:</u></b>		
	Inspection outside of normal business hours - per hour (two hour minimum charge)	\$47.00
	Inspection for which no fee is specifically indicated - per hour (two hour minimum charge)	\$47.00
	Additional plan review required by changes, additions or revisions to plans - per hour (one hour minimum charge)	\$47.00
	Outside consultants for plan checking and inspections, or both	Actual Cost

**CITY DOCK FEES**

Boat Launch Ramp - Includes Parking with Trailer Excluding days of the personal use dip net fishery	NO FEES
Non-Commercial Users	
Commercial Users	
- First 10 minutes on ramps or floats	\$25.00
- Each minute over 10 on ramps or floats	\$ 1/minute
- Seasonal Boat Launch Pass per Commercial Vessel	\$150.00
Personal Use Fishery Days - All Users	
- First 10 minutes on ramps or floats	\$38.59
- Each minute over 10 on ramps or floats	\$ 1/minute
Parking Only	
-Excluding days of the personal use dip net fishery	
Non-Commercial Users	NO FEES
Commercial Users	
-Per day (Vehicle with trailer must pay launch fee)	\$15.00
- Personal Use Fishery Days - All Users	
-Per day (Vehicle with trailer must pay launch fee)	\$22.05
Vehicle Drop Offs	
-Personal Use Fishery Days - All Users (vehicle per day)	\$11.03
Forklift and/or crane with operator, mobilization & travel time to be charged (2 hour minimum) - per hour	\$100.00

**EXCAVATIONS IN CITY STREETS BY CONTRACTORS OR UTILITY COMPANIES**

18.20.050	Excavation License Fee - per year	\$25.00
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**PROJECT PERMITS**

18.25.030	Inspection Fee	\$10.00
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**PUBLIC WORKS & CAPITAL PROJECT FEES**

Bid Documents and Project Plans	Actual Cost
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**STREETS AND DRAINAGE**

18.10.020	Street Building Permit	\$10.00
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**TIDELANDS**

11.15.150	Tideland filing fee	\$10.00
11.20.050	Tideland lease filing fee	\$100.00

**TIDELANDS, LEASING OF**

11.20.790	Tideland lease for shore fisheries - per year	\$300.00
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**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>WATER FEES</u></b>		
<b>APX - Public Utility Regulations and Rates</b>		
	<b>Water &amp; Sewer service deposit</b> - refundable after two years of timely payments	\$100.00
<b>1. Schedule A - General Domestic Service Rates (non-metered)</b>		
	-one or two family residence, per family unit	[\$40.85] \$42.48
	-single or double unit apartment, per family unit	[\$40.85] \$42.48
	-apartment, 3 or more units on a single parcel, per family unit	
	-single bill assumed by owner	[\$30.75] \$31.98
	-separate bill	[\$40.85] \$42.48
	-trailers, one or two on single lot, each	[\$40.85] \$42.48
	-trailer, 3 or more on single lot	
	-single billing	[\$30.75] \$31.98
	-separate billing	[\$40.85] \$42.48
	-boarding houses, per available room	[\$10.87] \$11.30
<b>2. Schedule B - Commercial service (non-metered)</b>		
	-demand	
	-1.00 inch service	[\$41.42] \$43.08
	-1.25 inch service	[\$63.09] \$65.61
	-1.50 inch service	[\$104.49] \$108.67
	-2.00 inch service	[\$157.71] \$164.02
	-3.00 inch service	[\$236.59] \$246.05
	-larger than 3.00 inch service	[\$354.85] \$369.04
	-use charge	
	-bakery	[\$120.25] \$125.06
	-bath house, tub or shower, each	[\$27.64] \$28.75
	- bottling works, per bottling machine	[\$950.22] \$988.23
	-bowling alleys, amusement parks, doctor	[\$114.32] \$118.89
	-car lot, with car wash facilities	[\$57.18] \$59.47
	-car wash, automatic, per facility	[\$512.54] \$533.04
	-car wash, self-service, per stall	[\$76.87] \$79.94
	-churches, lodges, clubs, banquet rooms, per seat	[\$0.44] \$0.46
	-cleaners and commercial laundries, per facility	[\$329.23] \$342.40
	-dairies, installation of water meter required	
	-day care center/preschool, per child, maximum capacity	[\$1.64] \$1.71
	-doctor and dentist offices, per room or chair	[\$24.63] \$25.62
	-garage, service stations	[\$49.29] \$51.26
	-recreational vehicle dump facility (May - September)	[\$57.18] \$59.47
	-hangar, airplane repair	[\$49.29] \$51.26
	-with washing facilities	[\$57.16] \$59.45
	-hospital, per bed	[\$32.55] \$33.85
	-hotel, motel, resort, per room	[\$25.62] \$26.64
	-laundry, self service, per machine	[\$46.37] \$48.22
	-markets, meat	[\$63.09] \$65.61
	-office building single bill assumed by owner, per business	[\$55.17] \$57.38
	-office building, tenants are billed, per business	[\$63.09] \$65.61
	-restaurants, cafes, taverns, bars, per seat	[\$3.55] \$3.69
	-public office building, per restroom	[\$14.21] \$14.78
	-recreation facility, per restroom, sauna, shower	[\$27.64] \$28.75
	-rv/camper park, per space	[\$27.64] \$28.75
	-schools, per seating capacity	[\$1.64] \$1.71
	-shopping center	[\$28.62] \$29.76
	-shops, beauty, per station or chair	[\$28.62] \$29.76
	-shops, misc. (includes barber), per shop	[\$28.62] \$29.76
	-sleeping room, per room	[\$10.87] \$11.30
	-studio, photo or photo lab	[\$135.05] \$140.45
	-supermarket	[\$324.31] \$337.28
	-theater, indoor, per seat	[\$0.19] \$0.20
	-theater, outdoor, per seat	[\$0.19] \$0.20
	-taverns, lounges, bars (without kitchens), per seat	[\$3.38] \$3.52
	-xray or lab office	[\$80.84] \$84.07

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>WATER FEES - continued</u></b>		
<b>3. Schedule C - Industrial Service (non-metered)</b>		
	-concrete mixing plant	[\$520.42] \$541.24
	-concrete products	[\$260.24] \$270.65
	-confectioner	[\$173.46] \$180.40
	-greenhouse, commercial	[\$173.46] \$180.40
	-ice cream plant	[\$260.24] \$270.65
	-cold storage plant or locker	[\$122.24] \$127.13
	-hydrant use (per day)	[\$105.83] \$110.06
<b>4. Schedule D - Fire Protection</b>		
<b>5. Schedule E - Metered Service</b>		
	-general usage, per thousand gallons	[\$3.94] \$4.10
	-hydrant use, per thousand gallons	[\$5.93] \$6.17
	-minimum monthly charge, general usage	[\$59.17] \$61.54
<b>6. Schedule F - Water Connection Permit Fee</b>		
	Hydrant Permit deposit	[\$245.32] \$255.13
	Unauthorized shut-off or turn-on of water service	\$200.00
	Service shut-off or turn-on - during normal business hours	\$250.00
	Service shut-off or turn-on - outside normal business hours & holidays	\$50.00
	New construction service turn-on and shut off for system testing	\$150.00
	New construction service turn-on for occupancy	\$0.00
	Service valve & key box installation by City	\$0.00
	Key box location	Actual Cost
		Actual Cost

Note: All Water Fees are subject to a 2% discount for payment by means other than credit card.

**SEWER FEES**

**APX - Public Utility Regulations and Rates**

**1. Schedule A - General Domestic Service Rates (non-metered)**

	-one or two family residence, per family unit	[\$58.40] \$60.74
	-single or double unit apartment, per family unit	[\$58.40] \$60.74
	-apartment, 3 or more units on a single parcel, per family unit	
	-single bill assumed by owner	[\$43.91] \$45.67
	-separate bill	[\$58.40] \$60.74
	-trailers, one or two on single lot, each	[\$58.40] \$60.74
	-trailer, 3 or more on single lot	
	-single billing	[\$43.91] \$45.67
	-separate billing	[\$58.40] \$60.74
	-boarding houses, per available room	[\$15.77] \$16.40

**2. Schedule B - Commercial service (non-metered)**

	-demand	
	-1.00 inch service	[\$58.95] \$61.31
	-1.25 inch service	[\$87.41] \$90.91
	-1.50 inch service	[\$148.42] \$154.36
	-2.00 inch service	[\$221.59] \$230.45
	-3.00 inch service	[\$335.46] \$348.88
	-larger than 3.00 inch service	[\$504.20] \$524.37
	-use charge	
	-bakery	[\$170.75] \$177.58
	-bath house, tub or shower, each	[\$38.61] \$40.15
	-bottling works, per bottling machine	[\$1353.99] \$1,408.15
	-bowling alleys, amusement parks, doctor	[\$163.67] \$170.22
	-car lot, with car wash facilities	[\$81.32] \$84.57
	-car wash, automatic, per facility	[\$727.82] \$756.93
	-car wash, self-service, per stall	[\$108.75] \$113.10
	-churches, lodges, clubs, banquet rooms, per seat	[\$0.61] \$0.63
	-cleaners and commercial laundries, per facility	[\$467.60] \$486.30
	-dairies, installation of water meter required	
	-day care center/preschool, per child, maximum capacity	[\$2.35] \$2.44
	-doctor and dentist offices, per room or chair	[\$35.09] \$36.49

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>SEWER FEES - Continued</u></b>		
	-garage, service stations	[\$71.17]      \$74.02
	-recreational vehicle dump facility May - September)	[\$81.32]      \$84.57
	-hangar, airplane repair	[\$70.64]      \$73.47
	-with washing facilities	[\$81.32]      \$84.57
	-hospital, per bed	[\$46.77]      \$48.64
	-hotel, motel, resort, per room	[\$36.08]      \$37.52
	-laundry, self service, per machine	[\$65.58]      \$68.20
	-markets, meat	[\$89.46]      \$93.04
	-office building single bill assumed by owner, per business	[\$77.27]      \$80.36
	-office building, tenants are billed, per business	[\$89.46]      \$93.04
	-restaurants, cafes, taverns, bars, per seat	[\$5.19]      \$5.40
	-public office building, per restroom	[\$20.33]      \$21.14
	-recreation facility, per restroom, sauna, shower	[\$39.13]      \$40.70
	-rv/camper park, per space	[\$39.13]      \$40.70
	-schools, per seating capacity	[\$2.35]      \$2.44
	-shopping center	[\$40.66]      \$42.29
	-shops, beauty, per station or chair	[\$40.66]      \$42.29
	-shops, misc. (includes barber), per shop	[\$40.66]      \$42.29
	-sleeping room, per room	[\$15.77]      \$16.40
	-studio, photo or photo lab	[\$193.14]      \$200.87
	-supermarket	[\$461.49]      \$479.95
	-theater, indoor, per seat	[\$0.28]      \$0.29
	-theater, outdoor, per seat	[\$0.28]      \$0.29
	-taverns, lounges, bars (without kitchens), per seat	[\$4.87]      \$5.06
	-xray or lab office	[\$114.87]      \$119.46
<b>3. Schedule C - Industrial Service (non-metered)</b>		
	-concrete mixing plant	[\$742.07]      \$771.75
	-concrete products	[\$370.02]      \$384.82
	-confectioner	[\$245.98]      \$255.82
	-greenhouse, commercial	[\$245.98]      \$255.82
	-ice cream plant	[\$370.02]      \$384.82
	-cold storage plant or locker	[\$172.81]      \$179.72
<b>4. Schedule D - Fire Protection</b>		None
<b>5. Schedule E - Metered Service</b>		
	-general usage, per thousand gallons	[\$5.79]      \$6.02
	-hydrant use, per thousand gallons	
	-minimum monthly charge, general usage	[\$86.86]      \$90.33
<b>6. Schedule F - Permit fee</b>		[\$233.76]      \$243.11

**Note: All Sewer Fees are subject to a 2% discount for payment by means other than credit card.**

**City of Kenai**  
**Schedule of Rates, Charges and Fees**

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<b><u>SENIOR CENTER</u></b>		
<b><u>SENIOR CENTER MEALS</u></b>		
	12 years and younger	\$8.00
	Adult non-senior (13 years and older but less than 60 years)	\$16.00
	60 years and older - Suggested Donation	\$8.00
<b><u>SENIOR CENTER TRANSPORTATION</u></b>		
	Transportation within Kenai City Limits - To Senior Center - Suggested Donation	\$6.00
	Transportation within Kenai City Limits	\$6.00
	Transportation outside Kenai City Limits	\$15.00
<b><u>SENIOR CENTER RENTAL</u></b>		
	Main Dining Room and Kitchen Rental	
	One Day Rental	\$800.00
	Friday (1/2 day) and Saturday	\$1,200.00
	Saturday and Sunday	\$1,500.00
	Friday (1/2 day), Saturday and Sunday	\$2,100.00
	Dishes (per place setting)	\$1.50
	Security Deposit	\$1,000.00
<b><u>VINTAGE POINTE RENTS</u></b>		
FOR UNITS WITH RENTAL AGREEMENTS GRANDFATHERED PER THE CITY'S POLICY BEFORE JUNE 30, 2023:		
	1-A apartment=586 sq. ft. Ocean Side (8)	[\$1,017.46] \$1,067.46
	1-A apartment=586 sq. ft. Street Side (5)	[\$970.98] \$1,020.98
	1-B apartment=637 sq. ft. Street Side (4)	[\$989.77] \$1,039.77
	1-B apartment=637 sq. ft. Ocean Side (6)	[\$1,037.24] \$1,087.24
	1-C apartment=682 sq. ft. Ocean Side (4)	[\$1,054.06] \$1,104.06
	1-C apartment=682 sq. ft. Street Side (4)	[\$1,006.58] \$1,056.58
	2-A apartment=826 sq. ft. Ocean Side (3)	[\$1,175.20] \$1,225.20
	2-A apartment=826 sq. ft. Street Side (1)	[\$1,124.27] \$1,174.27
	2-B apartment=876 sq. ft. Ocean Side (2)	[\$1,185.17] \$1,235.17
	2-B apartment=876 sq. ft. Street Side (2)	[\$1,127.39] \$1,177.39
	2-C apartment=789 sq. ft. Ocean Side (1)	[\$1,165.81] \$1,215.81
	Monthly Automatic ACH Payment Fee	
<b>Note: All Vintage Pointe Rents are subject to a 2% discount for payment by means other than credit card.</b>		
FOR UNITS WITH MARKET RATE RENTAL AGREEMENTS:		
	1-A apartment=586 sq. ft. Ocean Side (8)	[\$1,074.28] \$1,090.83
	1-A apartment=586 sq. ft. Street Side (5)	[\$1,021.59] \$1,037.32
	1-B apartment=637 sq. ft. Street Side (4)	[\$1,042.88] \$1,058.94
	1-B apartment=637 sq. ft. Ocean Side (6)	[\$1,098.71] \$1,113.60
	1-C apartment=682 sq. ft. Ocean Side (4)	[\$1,115.78] \$1,132.96
	1-C apartment=682 sq. ft. Street Side (4)	[\$1,061.95] \$1,078.30
	2-A apartment=826 sq. ft. Ocean Side (3)	[\$1,257.07] \$1,276.43
	2-A apartment=826 sq. ft. Street Side (1)	[\$1,195.39] \$1,213.80
	2-B apartment=876 sq. ft. Ocean Side (2)	[\$1,275.02] \$1,294.66
	2-B apartment=876 sq. ft. Street Side (2)	[\$1,213.34] \$1,232.03
	2-C apartment=789 sq. ft. Ocean Side (1)	[\$1,242.50] \$1,261.63
	Monthly Automatic ACH Payment Fee	
<b>Note: All Vintage Pointe Rents are subject to a 2% discount for payment by means other than credit card.</b>		
<b>FEES</b>		
	Facility entrance access device - replacement (each)	\$10.00
	Facility entrance access device - resident requested additional	\$10.00
	Apartment Internal Move Fee	\$500.00

## Employee Classification Plan

### Classified Employees

Class Code	Class Title	Range
<b>(A) Supervisory and Professional</b>		
101	City Manager **	NG
102	City Attorney **	NG
103	City Clerk **	NG
104	Finance Director *	28
105	Public Works Director *	28
106	Police Chief *	28
107	Fire Chief *	27
112	Airport Director *	25
117	Planning Director *	24
118	Information Technology (IT) Manager	23
119	Assistant to City Manager / Special Projects Coordinator	23
120	Library Director *	23
121	Senior Center Director *	23
122	Parks and Recreation Director *	23
123	Human Resources Director *	23
124	Controller	25
<b>(B) Administrative Support</b>		
203	Administrative Assistant I	13
204	Accounting Technician I	14
205	Accounting Technician II	16
207	Desktop Support Technician	15
210	Administrative Assistant II	14
211	Administrative Assistant III	15
214	Library Assistant	12
218	Library Aide	8
<b>(C) Public Safety</b>		
302	Fire Fighter	18
303	Police Lieutenant	27
304	Police Sergeant	24
305	Police Officer	21
306	Public Safety Dispatcher	15
307	Fire Engineer	20
311	Fire Captain	21
312	Fire Marshal	22
313	Communications Supervisor	18
314	Police Trainee	21/1
315	Deputy Fire Chief	25

316	Chief Animal Control Officer	17
317	Animal Control Officer	14

(D) Public Works / Airport Operations

400	Capital Project Manager	22
401	Building Official/Manager	21
402	Shop Foreman	21
403	Street Foreman	21
404	Utility Foreman I/II	21/22
405	Utility Operator I/II	15/18
407	Equipment Operator	16
408	Shop Mechanic	19
409	Equipment Lead Operator	19
412	Building Maintenance Technician	16
413	Utility Lead Operator	19
417	Airport Operations Specialist	16
418	Airport Operations Supervisor	21
419	Building Maintenance Lead Technician	19

(E) General Services

502	Assitant Parks and Recreation Director	19
503	Recreation Center Attendant	6
504	Parks and Recreation Maintenance Technician	14
505	Parks and Recreation Laborer	6
506	Cook	8
508	Driver	6
509	Kitchen Assistant	6
511	Janitor	6

\* Department Head Service

\*\* City Manager, City Clerk, and City Attorney are Council-appointed administrative offices



City of Kenai  
Fiscal Year 2025 Consolidated Operating Budget

Authorized Personnel Staffing Table

<u>Department</u>	<u>Position Title</u>	<u>FY2023 Grade</u>	<u>FY2024 Grade</u>	<u>FY2025 Grade</u>	<u>FY2023 Full Time Equivalent Positions</u>	<u>FY2024 Full Time Equivalent Positions</u>	<u>FY2025 Full Time Equivalent Positions</u>
<u>General Fund</u>							
<u>Legislative</u>	Mayor	Unclassified	Unclassified	Unclassified			
	Council Members	Unclassified	Unclassified	Unclassified			
<u>City Clerk</u>	City Clerk	Unclassified	Unclassified	Unclassified	1.00	1.00	1.00
	Administrative Assistant II	14	14	14	1.00	1.00	1.00
<u>Legal Department</u>	City Attorney	Unclassified	Unclassified	Unclassified	1.00	1.00	1.00
	Administrative Assistant II	14	14	14	1.00	1.00	1.00
<u>City Manager</u>	City Manager	Unclassified	Unclassified	Unclassified	1.00	1.00	1.00
	Assistant to the City Manager/Special Projects Coordinator	23	23	23	1.00	1.00	1.00
	Temporary Grant Writer	T15	T15		1.00	1.00	-
<u>Human Resources</u>	Human Resources Director	23	23	23	1.00	1.00	1.00
<u>Finance Department</u>	Finance Director	29	29	28	1.00	1.00	1.00
	IT Manager	23	23	23	0.98	0.98	0.98
	Desktop Support Technician	13	13	15	0.58	0.58	0.58
	IT Intern	-	-	-	-	-	-
	Accountant	21	-	-	1.00	-	-
	Controller	-	25	25	-	1.00	1.00
	Accounting Technician I	15	15	14	0.50	0.50	0.50
	Accounting Technician II	16	16	16	1.00	1.00	1.00
	Administrative Assistant I	13	13	13	0.32	0.32	0.32
<u>Non-Departmental</u>	Janitor	3	5	6	0.30	0.30	0.30
<u>Planning &amp; Zoning Department</u>	Planning Director	23	23	24	0.70	0.70	0.70
	Administrative Assistant III	15	15	15	1.00	1.00	1.00
	Administrative Assistant II			14		0.50	0.60
	Commissioners	Unclassified	Unclassified	Unclassified			
<u>Police Department</u>	Police Chief	28	28	28	1.00	1.00	1.00
	Police Lieutenant	27	27	27	1.00	1.00	1.00
	Police Sergeant	24	24	24	3.00	3.00	3.00
	Police Officer	21	21	21	13.00	13.00	13.00
	Temporary Enforcement Officer	T8	T8	T8	0.60	0.60	0.60
	Administrative Assistant III	15	15	15	1.00	1.00	1.00
	Janitor	3	5	6	0.30	0.30	0.30
<u>Fire Department</u>	Fire Chief	27	27	27	1.00	1.00	1.00
	Deputy Fire Chief	25	25	25	1.00	1.00	1.00
	Fire Marshal	22	22	22	1.00	1.00	1.00
	Fire Captain	21	21	21	3.00	3.00	3.00
	Fire Engineer	20	20	20	3.00	3.00	3.00
	Firefighter	18	18	18	9.00	9.00	9.00
	Administrative Assistant II	14	14	14	1.00	1.00	1.00
<u>Communications Department</u>	Communications Supervisor	17	17	18	1.00	1.00	1.00
	Public Safety Dispatcher	14	14	15	7.00	7.00	7.00
<u>Animal Control Department</u>	Chief Animal Control Officer	17	17	17	1.00	1.00	1.00
	Animal Control Officer	14	14	14	2.00	2.00	2.00
<u>Public Works Administration</u>	Public Works Director	28	28	28	0.71	0.71	0.71
	Capital Project Manager	23	23	22	1.00	1.00	1.00
	Administrative Assistant III	15	15	15	0.71	0.71	0.71
	Administrative Assistant II	-	-	-	-	-	-
<u>Shop Department</u>	Shop Foreman	21	21	21	1.00	1.00	1.00
	Shop Mechanic	19	19	19	2.00	2.00	2.00

City of Kenai  
Fiscal Year 2025 Consolidated Operating Budget

Authorized Personnel Staffing Table

<u>Department</u>	<u>Position Title</u>	<u>FY2023 Grade</u>	<u>FY2024 Grade</u>	<u>FY2025 Grade</u>	<u>FY2023 Full Time Equivalent Positions</u>	<u>FY2024 Full Time Equivalent Positions</u>	<u>FY2025 Full Time Equivalent Positions</u>
<b><u>Street Department</u></b>	Street Foreman	21	21	21	0.92	0.93	0.93
	Equipment Lead Operator	19	19	19	0.91	0.92	0.92
	Equipment Operator	16	16	16	2.66	2.73	2.73
<b><u>Building Department</u></b>	Building Official/ Manager	22	22	21	1.00	1.00	1.00
	Building Maintenance Lead Technician	19	19	19	0.66	0.66	0.66
	Building Maintenance Technician	17	17	16	0.66	0.66	0.66
<b><u>Library</u></b>	Library Director	23	23	23	1.00	1.00	1.00
	Administrative Assistant III	15	15	15	1.00	1.00	1.00
	Library Assistant	11	11	12	3.00	3.00	3.00
	Library Aide (52 week 40 hr/week position)	8	8	8	1.00	1.00	1.00
	Library Aide (52 week 14 hr/week position)	8	8	8	1.05	1.05	1.05
	Library Aide (52 week 25 hr/week position)	8	8	8	0.62	0.62	0.62
	Janitor	3	4	6	0.45	0.45	0.45
<b><u>Parks, Recreation &amp; Beautification Department</u></b>	Parks and Recreation Director	23	23	23	0.96	0.96	0.96
	Assistant Parks and Recreation Director	19	19	19	0.88	0.93	0.93
	Parks and Recreation Maintenance Technician	14	14	14	1.92	1.92	1.92
	Parks and Recreation Laborer	6	6	6	0.98	0.98	0.98
	Temporary Parks and Recreation Maintenance Leader	T6	-	-	0.40	-	-
	Temporary Parks and Recreation Maintenance Worker	T5	T5	T5	2.06	2.27	2.27
	Temporary Parks & Grounds Gardener	-	-	-	-	-	-
	Administrative Assistant III	-	-	-	-	-	-
	Recreation Center Worker	3	3	6	3.00	3.00	3.00
<b><u>Dock</u></b>	Street Foreman	21	21	21	0.04	0.04	0.04
	Equipment Lead Operator	19	19	19	0.04	0.04	0.04
	Equipment Operator	16	16	16	0.19	0.19	0.19
<b><u>General Fund Totals</u></b>					<b>96.10</b>	<b>96.55</b>	<b>95.65</b>
<b><u>Water and Sewer Fund</u></b>							
<b><u>Water</u></b>	Public Works Director	28	28	28	0.09	0.09	0.09
	Administrative Assistant III	15	15	15	0.09	0.09	0.09
	Utility Foreman I/II	21/22	21/22	21/22	0.25	0.25	0.25
	Utility Lead Operator	19	19	19	0.50	0.50	0.50
	Utility Operator I/II	15/18	15/18	15/18	1.50	1.50	1.50
	Accounting Technician I	15	15	14	0.25	0.25	0.25
	Administrative Assistant I	13	13	13	0.15	0.16	0.16
<b><u>Sewer</u></b>	Public Works Director	28	28	28	0.09	0.09	0.09
	Administrative Assistant III	15	15	15	0.09	0.09	0.09
	Utility Foreman I/II	21/22	21/22	21/22	0.25	0.25	0.25
	Utility Lead Operator	19	19	19	0.50	0.50	0.50
	Utility Operator I/II	15/18	15/18	15/18	1.50	1.50	1.50
	Accounting Technician I	15	15	14	0.25	0.25	0.25
	Administrative Assistant I	13	13	13	0.16	0.15	0.15
<b><u>Sewer Treatment Plant</u></b>	Public Works Director	28	28	28	0.11	0.12	0.12
	Administrative Assistant III	15	15	15	0.11	0.12	0.12
	Utility Foreman I/II	21/22	21/22	21/22	0.50	0.50	0.50
	Utility Lead Operator	19	19	19	1.00	1.00	1.00
	Utility Operator I/II	15/18	15/18	15/18	1.00	1.00	1.00
<b><u>Water and Sewer Fund Totals</u></b>					<b>8.39</b>	<b>8.39</b>	<b>8.39</b>

City of Kenai  
Fiscal Year 2025 Consolidated Operating Budget

Authorized Personnel Staffing Table

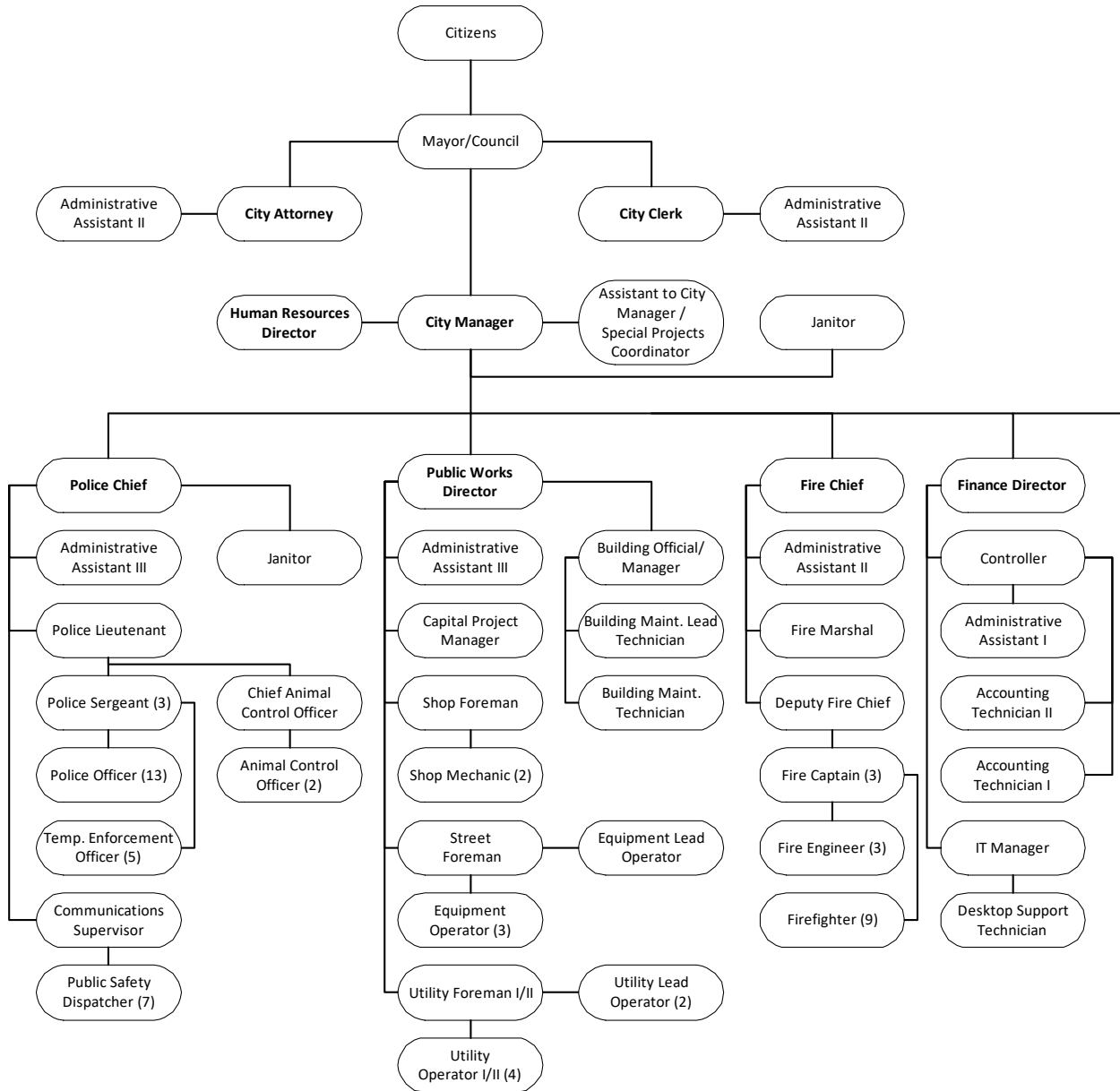
<u>Department</u>	<u>Position Title</u>	<u>FY2023 Grade</u>	<u>FY2024 Grade</u>	<u>FY2025 Grade</u>	<u>FY2023 Full Time Equivalent Positions</u>	<u>FY2024 Full Time Equivalent Positions</u>	<u>FY2025 Full Time Equivalent Positions</u>
<b><u>Airport Fund</u></b>							
<b><u>Administration</u></b>	Airport Manager	25	25	25	1.00	1.00	1.00
	Administrative Assistant II	14	14	14	0.67	0.67	0.67
<b><u>Airfield</u></b>	Airport Operations Supervisor	20	21	21	1.00	1.00	1.00
	Airport Operations Specialist	16	16	16	1.00	1.00	1.00
	Seasonal Equipment Operator	16	16	16	0.83	0.83	0.83
	Temporary Equipment Operator	T16	T16	T16	0.39	0.39	0.39
<b><u>Other Buildings &amp; Areas</u></b>	Planning Director	23	23	23	0.30	0.30	0.30
	Building Maintenance Lead Technician	19	19	19	0.17	0.17	0.17
	Building Maintenance Technician	17	17	16	0.17	0.17	0.17
<b><u>Airport Terminal</u></b>	Building Maintenance Lead Technician	19	19	19	0.17	0.17	0.17
	Building Maintenance Technician	17	17	16	0.17	0.17	0.17
	Administrative Assistant II	14	14	14	0.33	0.33	0.33
	Airport Operations Specialist	16	16	16	1.00	1.00	1.00
<b><u>Airport Fund Totals</u></b>					<b><u>7.20</u></b>	<b><u>7.20</u></b>	<b><u>7.20</u></b>
<b><u>Congregate Housing Fund</u></b>							
<b><u>Congregate Housing</u></b>	Senior Center Director	23	23	23	0.35	0.40	0.40
	Administrative Assistant III	15	15	15	0.25	0.30	0.30
	Data Entry Clerk	1	-	-	0.02	-	-
<b><u>Congregate Housing Fund Totals</u></b>					<b><u>0.62</u></b>	<b><u>0.70</u></b>	<b><u>0.70</u></b>
<b><u>Senior Citizens Fund</u></b>							
<b><u>Title III Access</u></b>	Senior Center Director	23	23	23	0.15	0.15	0.15
	Administrative Assistant III	15	15	15	0.10	0.10	0.10
	Administrative Assistant II	14	14	14	0.90	0.85	0.85
	Janitor	3	3	6	0.26	0.26	0.26
	Data Entry Clerk	1	-	-	0.05	-	-
	Temporary Maintenance Assistant	T1	T1	T1	-	-	-
<b><u>Congregate Meals</u></b>	Senior Center Director	23	23	23	0.06	0.05	0.05
	Administrative Assistant III	15	15	15	0.08	0.08	0.08
	Administrative Assistant II	14	14	14	0.02	0.03	0.03
	Data Entry Clerk	1	-	-	0.04	-	-
	Driver, 20 Hours/Week	6	6	6	0.04	0.06	0.06
	Driver, 14 Hours/Week	-	4	6	-	0.04	0.04
	Driver, 14 Hours/Week	-	4	6	-	0.04	0.04
	Driver, 14 Hours/Week	-	4	6	-	0.04	0.04
	Driver, 14 Hours/Week	6	6	6	0.05	0.04	0.04
	Cook	6	8	8	0.16	0.18	0.18
	Janitor	3	3	6	0.01	0.05	0.05
	Kitchen Assistant	2	4	6	0.16	0.18	0.18
	Temporary Kitchen Assistant	T6	T4	T4	0.01	0.01	0.01
<b><u>Home Meals</u></b>	Senior Center Director	23	23	23	0.25	0.22	0.22
	Administrative Assistant III	15	15	15	0.36	0.33	0.33
	Administrative Assistant II	14	14	14	0.07	0.11	0.11
	Data Entry Clerk	1	-	-	0.16	-	-
	Cook	6	8	8	0.72	0.73	0.73
	Janitor	3	3	6	0.06	0.06	0.06
	Kitchen Assistant	2	4	6	0.72	0.72	0.72
	Temporary Kitchen Assistant	T6	T4	T4	0.03	0.03	0.03
	Driver, 20 Hours/Week	6	6	6	0.36	0.23	0.23
	Driver, 14 Hours/Week	-	4	6	-	0.16	0.16
	Driver, 14 Hours/Week	-	4	6	-	0.16	0.16
	Driver, 14 Hours/Week	-	4	6	-	0.16	0.16
	Driver, 14 Hours/Week	6	6	6	0.25	0.16	0.16

City of Kenai  
Fiscal Year 2025 Consolidated Operating Budget

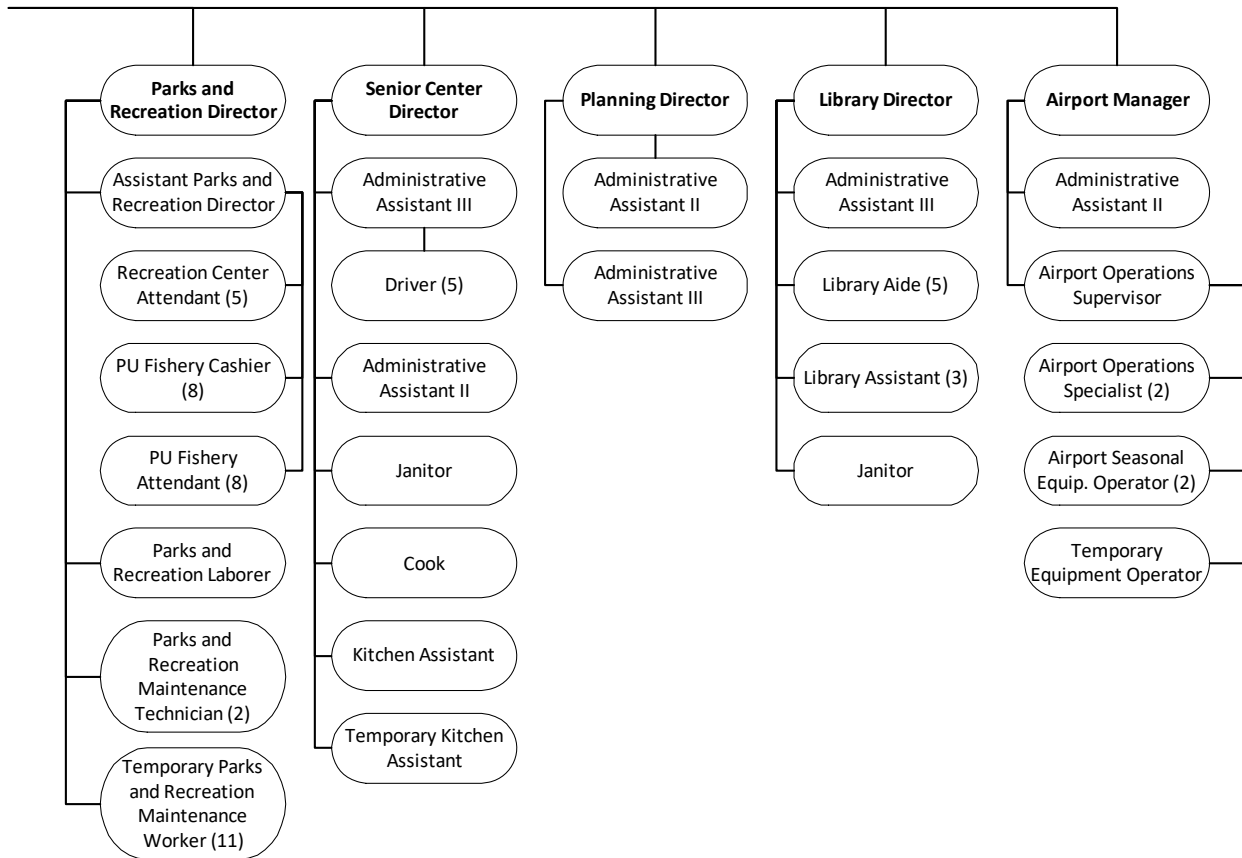
Authorized Personnel Staffing Table

Department	Position Title	FY2023 Grade	FY2024 Grade	FY2025 Grade	FY2023	FY2024	FY2025
					Full Time Equivalent Positions	Full Time Equivalent Positions	Full Time Equivalent Positions
<b>Transportation</b>							
	Senior Center Director	23	23	23	0.15	0.15	0.15
	Administrative Assistant III	15	15	15	0.15	0.15	0.15
	Data Entry Clerk	-	-	-	-	-	-
	Driver, 14 Hours/Week	-	4	6	-	0.13	0.13
	Driver, 14 Hours/Week	-	4	6	-	0.13	0.13
	Driver, 14 Hours/Week	-	4	6	-	0.13	0.13
	Driver, 20 Hours/Week	-	6	6	-	0.19	0.19
	Driver, 14 Hours/Week	1	6	6	0.70	0.12	0.12
<b>Choice Waiver</b>							
	Senior Center Director	23	23	23	0.04	0.03	0.03
	Administrative Assistant III	15	15	15	0.06	0.04	0.04
	Administrative Assistant II	14	14	14	0.01	0.01	0.01
	Data Entry Clerk	1	-	-	0.03	-	-
	Cook	6	8	8	0.12	0.09	0.09
	Kitchen Assistant	2	4	6	0.12	0.09	0.09
	Temporary Kitchen Assistant	T6	T6	T6	0.01	0.01	0.01
	Driver, 20 Hours/Week	6	6	6	0.06	0.02	0.02
	Driver, 14 Hours/Week	-	4	6	-	0.02	0.02
	Driver, 14 Hours/Week	-	4	6	-	0.02	0.02
	Driver, 14 Hours/Week	-	4	6	-	0.02	0.02
	Driver, 14 Hours/Week	6	6	6	0.05	0.02	0.02
	Janitor	3	3	6	0.02	0.01	0.01
<b>Senior Citizen Fund Total</b>					<b>6.59</b>	<b>6.61</b>	<b>6.61</b>
<b>Personal Use Fishery Fund</b>							
<b>Public Safety</b>							
	Temporary Enforcement Officer	T8	T8	T8	0.56	0.56	0.56
<b>Streets</b>							
	Street Foreman	21	21	21	0.02	0.02	0.02
	Equipment Lead Operator	14	14	19	0.03	0.03	0.03
	Equipment Operator	16	16	16	0.13	0.13	0.13
<b>Parks, Recreation &amp; Beautification</b>							
<b>Department</b>							
	Parks and Recreation Director	23	23	23	0.04	0.04	0.04
	Assistant Parks and Recreation Director	19	19	19	0.12	0.03	0.03
	Parks and Recreation Maintenance Technician	14	14	14	0.08	0.08	0.08
	Parks and Recreation Laborer	6	6	6	0.02	0.02	0.02
	Temporary Parks and Recreation Maintenance Leader	T6	T6	T6	0.06	-	-
	Temporary Parks and Recreation Maintenance Worker	T5	T5	T5	0.15	0.33	0.33
	IT Manager	23	23	23	0.02	0.09	0.09
	Desktop Support Technician	13	13	15	0.02	0.09	0.09
	Temporary Personal Use Fishery Cashier	T3	T3	T3	0.57	0.54	0.54
	Temporary Beach Service Assistant	-	-	-	-	-	-
	Temporary Personal Use Fishery Attendant	T4	-	-	0.07	-	-
	Administrative Assistant I	-	-	-	-	-	-
	Administrative Assistant III	15	15	15	-	-	-
<b>Dock</b>							
	Street Foreman	21	21	21	0.02	0.02	0.02
	Equipment Lead Operator	19	19	19	0.02	0.02	0.02
	Equipment Operator	16	16	16	0.02	0.02	0.02
	Temporary Personal Use Fishery Attendant	T4	T4	T4	0.33	0.33	0.33
<b>Personal Use Fishery Fund Total</b>					<b>2.28</b>	<b>2.35</b>	<b>2.35</b>
<b>All Funds Totals</b>					<b>121.18</b>	<b>121.80</b>	<b>120.90</b>

**City of Kenai  
FY2025 Permanent Positions  
Organizational Chart**



**City of Kenai  
FY2025 Permanent Positions  
Organizational Chart**



**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Permanent Position - Classified Salary Schedule**

**Classified employees excluding those engaged in fire protection activities.**

Range	A	B	C	D	E	F	AA	BB	CC	DD	EE
1	\$14.24	\$14.60	\$14.95	\$15.31	\$15.66	\$16.02	\$16.63	\$17.23	\$17.84	\$18.44	\$19.05
2	\$14.95	\$15.32	\$15.70	\$16.07	\$16.45	\$16.82	\$17.46	\$18.09	\$18.73	\$19.36	\$20.00
3	\$15.70	\$16.09	\$16.49	\$16.88	\$17.27	\$17.66	\$18.33	\$18.99	\$19.66	\$20.33	\$21.00
4	\$16.49	\$16.90	\$17.31	\$17.73	\$18.14	\$18.55	\$19.25	\$19.95	\$20.65	\$21.35	\$22.05
5	\$17.30	\$17.73	\$18.17	\$18.60	\$19.03	\$19.46	\$20.20	\$20.93	\$21.67	\$22.40	\$23.14
6	\$18.18	\$18.63	\$19.09	\$19.54	\$20.00	\$20.45	\$21.22	\$22.00	\$22.77	\$23.54	\$24.31
7	\$19.08	\$19.56	\$20.03	\$20.51	\$20.99	\$21.47	\$22.28	\$23.09	\$23.90	\$24.71	\$25.52
8	\$20.43	\$20.94	\$21.45	\$21.96	\$22.47	\$22.98	\$23.85	\$24.72	\$25.58	\$26.45	\$27.32
9	\$21.46	\$22.00	\$22.53	\$23.07	\$23.61	\$24.14	\$25.05	\$25.96	\$26.88	\$27.79	\$28.70
10	\$22.52	\$23.08	\$23.65	\$24.21	\$24.77	\$25.34	\$26.30	\$27.25	\$28.21	\$29.17	\$30.13
11	\$23.63	\$24.22	\$24.81	\$25.40	\$25.99	\$26.58	\$27.58	\$28.59	\$29.59	\$30.60	\$31.60
12	\$24.84	\$25.46	\$26.08	\$26.70	\$27.32	\$27.95	\$29.01	\$30.06	\$31.12	\$32.17	\$33.23
13	\$26.09	\$26.74	\$27.39	\$28.05	\$28.70	\$29.35	\$30.46	\$31.57	\$32.68	\$33.79	\$34.89
14	\$27.39	\$28.07	\$28.76	\$29.44	\$30.13	\$30.81	\$31.97	\$33.14	\$34.30	\$35.47	\$36.63
15	\$28.74	\$29.46	\$30.18	\$30.90	\$31.61	\$32.33	\$33.55	\$34.77	\$35.99	\$37.22	\$38.44
16	\$30.18	\$30.93	\$31.69	\$32.44	\$33.20	\$33.95	\$35.23	\$36.52	\$37.80	\$39.08	\$40.36
17	\$31.72	\$32.51	\$33.31	\$34.10	\$34.89	\$35.69	\$37.04	\$38.39	\$39.73	\$41.08	\$42.43
18	\$33.28	\$34.11	\$34.94	\$35.78	\$36.61	\$37.44	\$38.85	\$40.27	\$41.68	\$43.10	\$44.51
19	\$34.95	\$35.82	\$36.70	\$37.57	\$38.45	\$39.32	\$40.81	\$42.29	\$43.78	\$45.26	\$46.75
20	\$36.68	\$37.60	\$38.51	\$39.43	\$40.35	\$41.27	\$42.83	\$44.39	\$45.95	\$47.51	\$49.06
21	\$38.52	\$39.48	\$40.45	\$41.41	\$42.37	\$43.34	\$44.98	\$46.61	\$48.25	\$49.89	\$51.53
22	\$40.45	\$41.46	\$42.47	\$43.48	\$44.50	\$45.51	\$47.23	\$48.95	\$50.67	\$52.39	\$54.11
23	\$42.45	\$43.51	\$44.57	\$45.63	\$46.70	\$47.76	\$49.56	\$51.37	\$53.17	\$54.98	\$56.78
24	\$44.59	\$45.70	\$46.82	\$47.93	\$49.05	\$50.16	\$52.06	\$53.95	\$55.85	\$57.74	\$59.64
25	\$46.82	\$47.99	\$49.16	\$50.33	\$51.50	\$52.67	\$54.66	\$56.65	\$58.64	\$60.63	\$62.62
26	\$49.19	\$50.42	\$51.65	\$52.88	\$54.11	\$55.34	\$57.43	\$59.52	\$61.61	\$63.70	\$65.79
27	\$51.60	\$52.89	\$54.18	\$55.47	\$56.76	\$58.05	\$60.24	\$62.44	\$64.63	\$66.82	\$69.02
28	\$54.20	\$55.56	\$56.91	\$58.27	\$59.62	\$60.98	\$63.28	\$65.59	\$67.89	\$70.19	\$72.50

**Classified employees engaged in fire protection activities.**

Range	A	B	C	D	E	F	AA	BB	CC	DD	EE
18	\$23.77	\$24.36	\$24.95	\$25.54	\$26.13	\$26.72	\$27.73	\$28.74	\$29.75	\$30.76	\$31.77
20	\$26.19	\$26.84	\$27.49	\$28.14	\$28.79	\$29.44	\$30.55	\$31.67	\$32.78	\$33.89	\$35.01
21	\$27.52	\$28.21	\$28.90	\$29.59	\$30.28	\$30.97	\$32.14	\$33.31	\$34.48	\$35.65	\$36.82

**Department Head service employees**

Range	Minimum	Maximum
23	88,296	123,614
24	92,747	129,846
25	97,386	136,340
26	102,315	143,241
27	107,328	150,259
28	112,736	157,830

**City of Kenai  
Fiscal Year 2025 Operating Budget**

**Temporary Position Salary Schedule**

**Temporary employees excluding those engaged in fire protection activities.**

<b>Range</b>	<b>A</b>	<b>B</b>	<b>C</b>
	<b>Step</b>		
T1	\$ 14.24	\$ 14.60	\$ 14.95
T2	\$ 14.95	15.32	15.70
T3	\$ 15.70	16.09	16.49
T4	\$ 16.49	16.90	17.31
T5	\$ 17.30	17.73	18.17
T6	\$ 18.18	18.63	19.09
T7	\$ 19.08	19.56	20.03
T8	\$ 20.43	20.94	21.45
T9	\$ 21.46	22.00	22.53
T10	\$ 22.52	23.08	23.65
T11	\$ 23.63	24.22	24.81
T12	\$ 24.84	25.46	26.08
T13	\$ 26.09	26.74	27.39
T14	\$ 27.39	28.07	28.76
T15	\$ 28.74	29.46	30.18
T16	\$ 30.18	30.93	31.69
T17	\$ 31.72	32.51	33.31
T18	\$ 33.28	34.11	34.94
T19	\$ 34.95	35.82	36.70
T20	\$ 36.68	37.60	38.51
T21	\$ 38.52	39.48	40.45
T22	\$ 40.45	41.46	42.47
T23	\$ 42.45	43.51	44.57
T24	\$ 44.59	45.70	46.82
T25	\$ 46.82	47.99	49.16
T26	\$ 49.19	50.42	51.65
T27	\$ 51.60	52.89	54.18
T28	\$ 54.20	55.56	56.91
T29	\$ 56.99	58.41	59.84

**Temporary employees engaged in fire protection activities.**

<b>Range</b>	<b>A</b>	<b>B</b>	<b>C</b>
T18	\$ 23.77	\$ 24.36	\$ 24.96
T19	\$ 24.96	25.58	26.21
T20	\$ 26.21	26.87	27.52
T21	\$ 27.52	28.21	28.90
T22	\$ 28.91	29.63	30.36



## CHART OF ACCOUNTS

**2021 - Office Supplies** - Office stationery, forms, items of office equipment costing less than \$50, maps, drafting supplies, etc.

**2022 - Operating, Repair & Maintenance Supplies** - Includes building materials and supplies; paints and painting supplies; structural steel, iron, and related materials; plumbing supplies; electrical supplies; motor vehicle repair materials; parts and supplies; agricultural supplies; chemicals, drugs, and veterinary supplies; animal feed; food and kitchen supplies; motor vehicle fuel and lubricants; custodial and institutional supplies; clothing, film, and ammunition.

**2024 - Small Tools & Minor Equipment** - Tools and items of equipment that cost less than \$5,000 per item and which have a useful life greater than one year.

**2025 - Snack Bar Supplies** - Snack foods, beverages, paper products, (i.e., paper plates, napkins, plastic-ware), condiments and other supplies as needed to maintain the snack bar.

**2026 - Computer Software** - Computer software that is licensed either permanently or on a subscription basis, including cloud based services.

**4531 - Professional Services** - Accounting and auditing services; management consulting services; surveying, engineering, and architectural services; special legal services; and other professional services.

**4532 - Communications** - Monthly telephone, internet, cellular data, and wide area network charges.

**4533 - Transportation** - Travel expenses, per diem, lodging expenses, and seminar expenses.

**4534 - Advertising** - Newspaper; other media advertising; promotions.

**4535 - Printing & Binding** - Copy machine rental and maintenance; professional printing charges; copy machine paper.

**4536 - Insurance** - All insurance policy expenses (other than personnel related).

**4537 - Public Utility Services** - Natural gas, electricity, cable, water, sewer, and solid waste disposal.

**4538 - Repair & Maintenance Service** - Contracted repairs of buildings, vehicles, equipment, and improvements; inspection charges and other contracted services; custodial services; and building security services.

**4539 - Rentals** - Land, building, machinery, postage machine and equipment rentals.

**4540 - Equipment Fund Payments** - Payments to Equipment Replacement Internal Service Fund.

**4541 - Postage** - Stamps and postage meter.

**4666 - Books** - Books, reference materials (including CD's), and other library materials.

**4667 - Dues & Publications** - Subscriptions to magazines and newspapers; dues for professional organizations; certification fees.

**5041 - Miscellaneous** - Court costs and investigations; judgments and damages; recording fees; information and credit services; taxes; uniform allowances; college tuition costs and reimbursements; other expenses not otherwise classified.

**8061 - Land** - Costs of acquiring raw land.

**8062 - Buildings** - Costs of construction or acquiring buildings, to include engineering, design, inspection, and other related costs. Costs of improving buildings, if improvements lengthen the useful life of the building or provide a new function.

**8063 - Improvements Other Than Buildings** - Costs of improving land, if improvements provide a new function or lengthen the useful life of an existing improvement.

**8064 - Machinery & Equipment** - Equipment items costing more than \$5,000 and having a useful life in excess of one year.

**9090 - Transfers Out** - Transfer of funds from one fund to another.

## COMMUNITY PROFILE

### Government

The City of Kenai (City) was formed by a Home Rule Charter on May 20, 1963 under the provisions of Alaska Statute, Title 29, as amended. The City operates under a council-manager form of government. Policymaking and legislative authority are vested in the seven-member City Council, of which the Mayor is a member. The Council is authorized to adopt ordinances, the budget, and select the City Manager, City Attorney and City Clerk. The City Manager is responsible for carrying out the City's policies and ordinances, overseeing the day-to-day operations, and supervising department heads. The Council is elected at large on a nonpartisan basis. Council members and the Mayor are elected to three-year terms.

The City provides the following services: public safety (police, fire, animal control, and 911 communications), public improvements, airport, dock facility, water and sewer, library, senior citizen, recreation, parks, planning and general administrative services.

### Geography

The City is located in southcentral Alaska on the beautiful Kenai Peninsula at 60°33'31"N 151°13'47"W. Situated at the mouth of the world-famous Kenai River. The City is located some 160 road miles south of Anchorage. The City has a land area of 35.4 square miles of which 28.6 square miles is land and the remaining 6.8 square miles is water. The City's estimated population is 7,872. The City is located within the Kenai Peninsula Borough (KPB); a unit of government analogous to a county with a land area of 24,752 square miles and an estimated population of 61,835.



### Climate

As with much of Southcentral Alaska, Kenai has a moderate subarctic climate due to the cool summers. Winters are snowy, long but not particularly cold, especially considering the latitude, with January featuring a daily average temperature of 15.8°F. Snowfall averages 63.6 inches per year, falling primarily from October thru March, with some accumulation in April, and rarely in May or September. Summers are cool due to the coastal influence, with an average temperature of 61.7°F in the months of June, July and August. The City's record high was 93.0°F on June 14, 1969 and the record low was -48°F on February 4, 1947.

## History

Kenai was first inhabited by the Dena'ina people 3,000 years ago. In 1786 Pytor Zaikov built Fort Nikolaevskaia for the Lebedev-Lastochkin Company on the site of modern Kenai, being the first European settlement on the Alaskan mainland. In 1965, offshore oil discoveries in Cook Inlet caused a period of rapid growth. They were a part of a series of oil deposits located during the middle of the 20th century. In 1957, oil was discovered at Swanson River, 20 miles (32 km) northeast of Kenai. This was the first major oil discovery in Alaska. The same exceptional fishing, wildlife, and abundant natural resources that brought the Dena'ina people to Kenai some 3,000 years ago still attracts visitors and residents today. This small village and oil boomtown has developed into a diverse community that celebrates its rich history in one of the most spectacular natural settings in America. Kenai was named a "Top 200 Town for Sportsmen" by *Outdoor Life* magazine and was twice, in 1992 and again in 2011, named an All-American City by the National Civic League.

## Demographics

Population	2012	2024
City of Kenai	7,500	7,872
Kenai Peninsula Borough	57,039	62,368

Population by Sex/Age	2012	2024
Male	3,523	4,012
Female	3,577	3,860
Under 18	27.8%	24.6%
18 & over	72.2%	75.4%
Median age	34.7	34.2
20-24	6.5%	4.7%
25-34	12.7%	13.6%
35-59	35.1%	29.9%
60-84	13.9%	20.8%
85 & Over	0.8%	1.4%

Population by Race	2012	2024
White	5,745	5,646
African American	34	88
Asian	115	207
American Indian and Alaska Native	607	826
Native Hawaiian and Pacific Islander	16	28
Identified by two or more	347	749
Other		328

Household Income	2012	2024
Number of households	2,809	2,870
Average household size	2.51	2.58

Median household income	\$ 52,701	\$ 77,335
Persons in poverty	10.3%	15.73%

Education (persons age 25+)	2012	2024
High school graduate or higher	91.6%	93.63%
Bachelor's degree or higher	18.0%	20.66%

Source: U.S. Bureau of the Census, American Fact/finder, census.gov, <https://worldpopulationreview.com/us-cities/kenai-ak-population>

## Economy

The City of Kenai's economy follows the economy of the surrounding KPB and the State of Alaska. Among KPB cities, Kenai has ranked highest in gross sales since 2011. As of 2020 Kenai was the 55<sup>th</sup> top US port for commercial fisheries volume (8.2 million pounds landed) with a value of more than \$6.5 million. Kenai's economy, like the State, is heavily dependent on the price of oil. Many Kenai residents work in the oil and gas industry in Cook Inlet and other parts of Alaska. Other significant local employers include Education and Health Services, Retail Trade and Leisure and Hospitality businesses.

Unemployment	2012	2024
Kenai Peninsula Borough	8.8%	7.0 %

Source: <https://live.laborstats.alaska.gov/data-pages/labor-force-area-data?a=0&s=16>

### Taxable Sales by Category (July 1 – June 30)

Category	2013	2023
Retail Trade	\$156,190,787	\$229,014,906
Restaurant/Bar	14,206,733	20,628,487
Utilities	9,487,473	
Services	4,540,369	5,956,124
Hotel/Motel/Bed & Breakfast	9,072,481	5,622,297
Rental Residential Property	4,843,838	5,348,118
Professional, Scientific and Technical Services	3,288,067	4,361,852
Wholesale Trade	3,818,567	4,273,977
Public Administration	3,053,947	3,834,762
Telecommunications	1,862,305	2,678,326
Information	8,666,289	1,884,441
Rental Non-Residential Property	2,423,276	2,617,322
Guiding	300,979	1,030,554
Arts and Entertainment	539,560	1,580,907
Administrative & Waste Management	1,162,525	1,552,086
Construction Contracting	1,494,688	1,237,931
Rental Personal Property	248,147	1,223,776
Rental of Self-storage & Mini-warehouses	18,374	
Rental Commercial Property	391,013	544,589
Manufacturing	1,039,713	875,352
Finance and Insurance	466,795	489,380

Educational Services	227,574	993,557
Transportation and Warehousing	349,192	463,721
Mining/Quarrying	11,000	131,170
Agriculture, Forestry, Fishing & Hunting	333,051	33,671
Health Care and Social Assistance	17,415	19,969
Other	<u>11,874</u>	<u>12,543,718</u>
Total	<u>\$228,066,032</u>	<u>\$308,940,993</u>
City direct sales tax rate	3.00%	3.00%

Source: The Kenai Peninsula Borough Sales Tax Department.

### Transportation

The City is the major airfare hub for the Kenai Peninsula. The Kenai Municipal Airport receives approximately 75,000 passengers and 2.3 million pounds of freight arriving annually.

## GLOSSARY OF KEY TERMS

**Accrual Basis** - The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.

**Adopted Budget** - Refers to the budget amounts as originally approved by the Kenai City Council at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.

**Annual Budget** - A budget developed and enacted to apply to a single fiscal year.

**Annual Comprehensive Financial Report (ACFR)** - The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes support schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.

**Appraise** - To estimate the value, particularly the value of property. if the property is valued for taxations, the narrower term "assess" is substituted.

**Appropriation Ordinance** - The official enactment by the City Council establishing the legal authority for the City administrative staff to obligate and expend resources.

**Assessed Valuation** - The valuation set

upon all real and personal property in the City that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

**Audit** - A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.

**Automatic Aid:** A plan developed between two or more fire departments for immediate joint response on first alarms. Defines area of response and defines what will respond, including initial response vehicle and manning.

**Available Fund Balance** - The difference between fund assets and fund liabilities of governmental and proprietary fund types that is not reserved for specific purposes.

**Basis of Accounting** - A term used to refer to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

**Bond** - Most often, a written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and bond is that the latter is issued for a longer period and requires greater legal formality.

## GLOSSARY OF KEY TERMS

**Bond Ordinance** - An ordinance authorizing a bond issue.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

**Budgetary Control** - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**Budget Document** - The official written statement prepared by the City's administrative staff to present a comprehensive financial program to the City Council. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.

**Capital Improvement Plan** - A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate for each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.

**Capital Projects** - Projects which purchase or construct fixed assets. Typically, a capital

project encompasses a purchase of land and/or the construction of a building or facility.

**Capital Projects Funds** - Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than proprietary and trust funds).

**Contingency** - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

**Contractual Services** - Items of expenditure from services the City receives primarily from an outside company.

**Debt Service Funds** - Funds established to account for the accumulation of resources for and the payment of, general long-term debt principal and interest that resulted from the issuance of bonds.

**Deficit** - The excess of expenditures over revenues during an accounting period, or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

**Department** - The City administration is divided into departments. While a department may refer to a single activity, it usually indicates a grouping of related activities.

**Depreciation** - In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of the asset. Each period is charged with a portion of the cost. Through this process, the entire cost of the asset less the salvage value is ultimately charged off as an expense.

**Employee Benefits** - Contributions made by the City to designated funds to meet commitments or obligations for employee



## GLOSSARY OF KEY TERMS

fringe benefits. Included is the City's share of costs for pension, medical, and life insurance plans.

**Encumbrances** – Commitments related to unperformed contracts, in the form of purchase orders or contracts, for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.

**Enterprise Fund** - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case the intent of the governing body is that the expenses including depreciation of providing goods as services to the general public on a continuing basis be financed or recovered primarily through user charges. Included in this category are two hospitals.

**Expenditure** - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.

**Expenses** - Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

**Fiduciary Fund Types** - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units and/or other funds.

**Financial Resources** - Cash and other assets that, in the normal course of operations, will become cash.

**Fiscal Year** - The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The City's fiscal year extends from July 1 to the following June 30.

**Fixed Assets** - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, and improvements other than buildings and land.

**Function** - A group of related activities aimed at accomplishing a major service for which a government is responsible.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** - The difference between fund assets and fund liabilities of governmental and similar trust funds.

**Fund Balance Appropriated** - The amount of fund balance budgeted as a revenue source.

**Fund Categories** - Funds used in governmental accounting are classified into three broad categories: governmental, proprietary and fiduciary.

**Fund Type** - The three broad fund categories of governmental accounting are subdivided into seven fund types. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and fiduciary.



## GLOSSARY OF KEY TERMS

**General Fund** - A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the City, including the school district, which is not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

**Governmental Fund Types** - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grants** - Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.

**Interfund Transfers** - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers and operating transfers.

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlements, or shared revenues or

payments in lieu of taxes.

**Internal Service Fund** - A proprietary fund type used to account for the financing of goods or services provided by one department of a government to other departments.

**Investment** - Securities held for the production of income in the form of interest in compliance with the policies set out by the City code of ordinances.

**Levy** - To impose taxes, special assessments or service charges for the support of government activities. Also used to denote the total amount of taxes, special assessments or service charges imposed by a government.

**Liabilities** - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**Measurement Focus** - The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

**Mill** - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

**Mill Rate** - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

**Modified Accrual Basis of Accounting** - A basis of accounting in which revenues and other financial resources are recognized

## GLOSSARY OF KEY TERMS

when they become susceptible to accrual, that is when they are both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and

(2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Mutual Aid** - Reciprocal assistance by emergency services under a prearranged plan. Not an automatic response, but a requested response. Request identifies resources requested and manning. Does not need to be a defined area but generally is between adjacent entities or those relatively close in proximity of each other.

**Non-Departmental** - Refers to a group of governmental activities, which are not associated with and cannot be allocated to any particular department.

**Ordinance** - A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**Other Financing Sources** – Increase in current financial resources that is reported

separately from revenues to avoid distorting revenue trends. Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

**Performance Measures** - Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.

**Personnel Services** - Items of expenditures in the operating budget for salaries and wages paid for services performed by City employees, including employee benefit costs such as the City's contribution for retirement, social security, and health and life insurance.

**Program** - Group activities, operations or organizational units directed to attaining specific purposes or objectives.

**Property Tax** - A tax levied on the assessed value of property.

**Proprietary Funds** - A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the City include the enterprise and internal service funds.

**Purchase Order** - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called encumbrances.

**Replacement Cost** - The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

## GLOSSARY OF KEY TERMS

**Retained Earnings** - An equity account reflecting the accumulated earning of an enterprise or internal service fund.

**Revenue** - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, and residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenues.

**Sales Tax** - State legislation allows local governments to levy a sales tax on retail sales in its jurisdiction. The City currently levies 3% on all taxable retail within the City.

**Single Audit** - An audit performed in accordance with the single audit act of 1984 and the office of management and budget (OMB) circular a-128, audits of state and local governments. The single audit act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

**Tax Levy** - The total dollar amount of tax that optimally should be collected based on tax rates and assessed values of personal and real properties.

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