

ANNUAL BUDGET

FOR THE

CITY OF
KENAI, ALASKA



JULY 1, 2023 –
JUNE 30, 2024

**CITY OF KENAI
FISCAL YEAR 2024 CONSOLIDATED OPERATING BUDGET**

TABLE OF CONTENTS

<u>SECTION</u>	<u>BEGINNING NUMBER</u>
<u>Introduction</u>	
Your Local Government	1
How To Use This Document	3
Transmittal Letter	5
Budget Development Process	7
Fund Structure	10
Financial Policies	13
Budget Appropriating Ordinance	18
Resolution Fixing the Rate of Levy of Property Tax.....	25
Strategic Goal and Priorities.....	26
Performance Measures	34
<u>Overview</u>	
Combined Revenues, Appropriations Fund Balance/Net Assets All Funds	36
Combined Revenue and Appropriations All Fund Types	40
Summary of Major Funds and Non-Major Funds in the Aggregate	
Prior Year, Current Year, and Adopted Budget	42
Revenues.....	44
General Fund Central Administration Cost Allocation.....	64
<u>General Fund</u>	
Budget Projection.....	66
General Fund – Fund Balance Policy Compliance	67
Property Tax Breakdown.....	68
Property Tax Breakdown Graph	69
General Fund Expenditure Recap	70
General Fund Expenditure Summary	72
Summary by Line Item	73
Expenditures:	
City Clerk	74
Visitor Center	79
Legislative	83
Legal	88
City Manager.....	92
Human Resources	97
Finance	102
Land Administration.....	107
Non-Departmental	112
Planning and Zoning	115
Safety.....	120
Police	124
Fire.....	129
Communications	136
Animal Control.....	141

**CITY OF KENAI
FISCAL YEAR 2024 CONSOLIDATED OPERATING BUDGET**

TABLE OF CONTENTS

<u>SECTION</u>	<u>BEGINNING NUMBER</u>
Public Works Administration	146
Shop	150
Streets.....	155
Buildings	160
Street Lighting	165
Library	169
Parks, Recreation, Beautification.....	175
Boating Facility	181
 <u>Special Revenue Funds</u>	
Recap of Special Revenue Funds Budgets	188
 Personal Use Fishery Fund	
Budget Projection	190
Summary by Line Item	191
Fund Narrative	192
Personal Use Fishery – Public Safety	196
Personal Use Fishery – Streets.....	198
Personal Use Fishery – Park and Rec.....	200
Personal Use Fishery – Boating Facility	202
 Water and Sewer Fund	
Budget Projection	204
Summary by Line Item	205
Water & Sewer Departments' Narrative.....	206
Water Department.....	209
Sewer Department	211
Wastewater Treatment Plant	213
 Airport Fund	
Budget Projection	218
Summary by Line Item	219
Terminal	220
Airfield	225
Administration	230
Other Buildings & Areas	234
Training Facility	238
 Senior Citizens Fund	
Budget Projection	241
Summary by Line Item	242
Fund Narrative	243
Senior Citizen Access	247
Congregate Meals	249
Home Delivered Meals	251

**CITY OF KENAI
FISCAL YEAR 2024 CONSOLIDATED OPERATING BUDGET**

TABLE OF CONTENTS

<u>SECTION</u>	<u>BEGINNING NUMBER</u>
Transportation	253
Choice Waiver	255
<u>Debt Service Fund</u>	
Budget Projection	258
Debt Service	259
Summary by Debt Issuance	260
<u>Permanent Funds</u>	
Land Sales Trust Funds Budgets	262
<u>Internal Service Funds</u>	
Employee Health Care Fund	
Budget Projection Summary	264
Employee Health Care Fund	265
Equipment Replacement Fund	
Budget Projection Summary	267
Equipment Replacement Fund	268
Schedule of Replacement and Payments	270
Fleet Replacement Fund	
Budget Projection Summary	271
Fleet Replacement Fund	272
Schedule of Replacement and Payments	274
<u>Enterprise Funds</u>	
Congregate Housing Fund	
Budget Projection	276
Congregate Housing	277
<u>Major and Capital Projects Funds</u>	
Capital Budget Revenue, Expenditure, and Fund Balance Summary	283
Capital Budget Expenditure Summary	284
Playground Improvement Capital Project Fund	285
Park Improvement Capital Project Fund	286
Cemetery Improvements Capital Project Fund	288
Kenai Recreation Center Improvements Capital Project Fund	289
Kenai Senior Center Improvement Capitol Project Fund	291
Kenai Bluff Erosion Improvements Capitol Project Fund	292
Personal Use Fishery Improvement Capitol Project Fund	294
Animal Control Improvement Capitol Project Fund	296
Kenai City Dock Improvement Capitol Project Fund	297
Kenai Public Safety Improvement Capitol Project Fund	298
Flight Service Station Improvement Capitol Project Fund	300

**CITY OF KENAI
FISCAL YEAR 2024 CONSOLIDATED OPERATING BUDGET**

TABLE OF CONTENTS

<u>SECTION</u>	<u>BEGINNING NUMBER</u>
Congregate Housing Improvement Capitol Project Fund.....	301
Kenai Multipurpose Facility Improvement Capital Projects Fund	303
Library Improvement Capital Project Fund	305
Kenai Visitor Center Improvement Capitol Project Fund.....	306
Kenai City Hall Improvement Capital Project Fund	307
Airport Operations Facility Improvement Capital Project Fund	309
Airport Snow Removal Equipment Improvement Capital Project Fund	311
Airport Terminal Improvement Capital Project Fund	312
Airport Improvements Capital Project Fund	314
Water and Sewer Improvement Capital Project Fund.....	316
Wastewater Treatment Facility Improvement Capital Project Fund	318
Trail Construction Improvement Capital Project Fund	320
Municipal Roadway Improvement Capital Project Fund	321
Municipal Facility Improvement Capital Project Fund	323
 <u>Appendices</u>	
City of Kenai Schedule of Rates, Charges and Fees.....	325
Employee Classification Plan	339
Authorized Personnel Staffing Table	341
City Wide Organizational Chart	346
FY23 Permanent Salary Schedule	348
FY23 Temporary Position Salary Schedule	349
Chart of Accounts	350
Community Profile.....	351
Glossary of Key Terms.....	355

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



**For the Fiscal Year Beginning
July 1, 2023**

**Terry Eubank
City Manager**

**Prepared by
FINANCE DEPARTMENT**

YOUR LOCAL GOVERNMENT

MEET YOUR ELECTED OFFICIALS



Mayor Brian Gabriel
Term Expires 2025
bgabriel@kenai.city

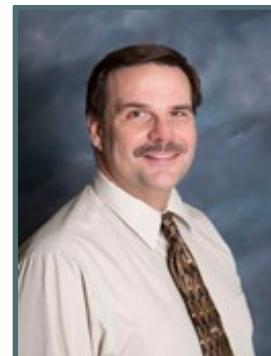
The Mayor and six members of the Kenai City Council are elected at large to three year terms. The positions are non-partisan. Terms are staggered, with positions ending for the Mayor and two Council Members one year and for two Council Members each of the next two years. Kenai City Council elections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



Vice Mayor James Baisden
Term Expires 2024
jbaisden@kenai.city



Councilor Deborah Sounart
Term Expires 2024
dsounart@kenai.city



Councilor Henry Knackstedt
Term Expires 2023
hknackstedt@kenai.city



Councilor Teea Winger
Term Expires 2023
twinger@kenai.city



Councilor Victoria Askin
Term Expires 2025
vaskin@kenai.city

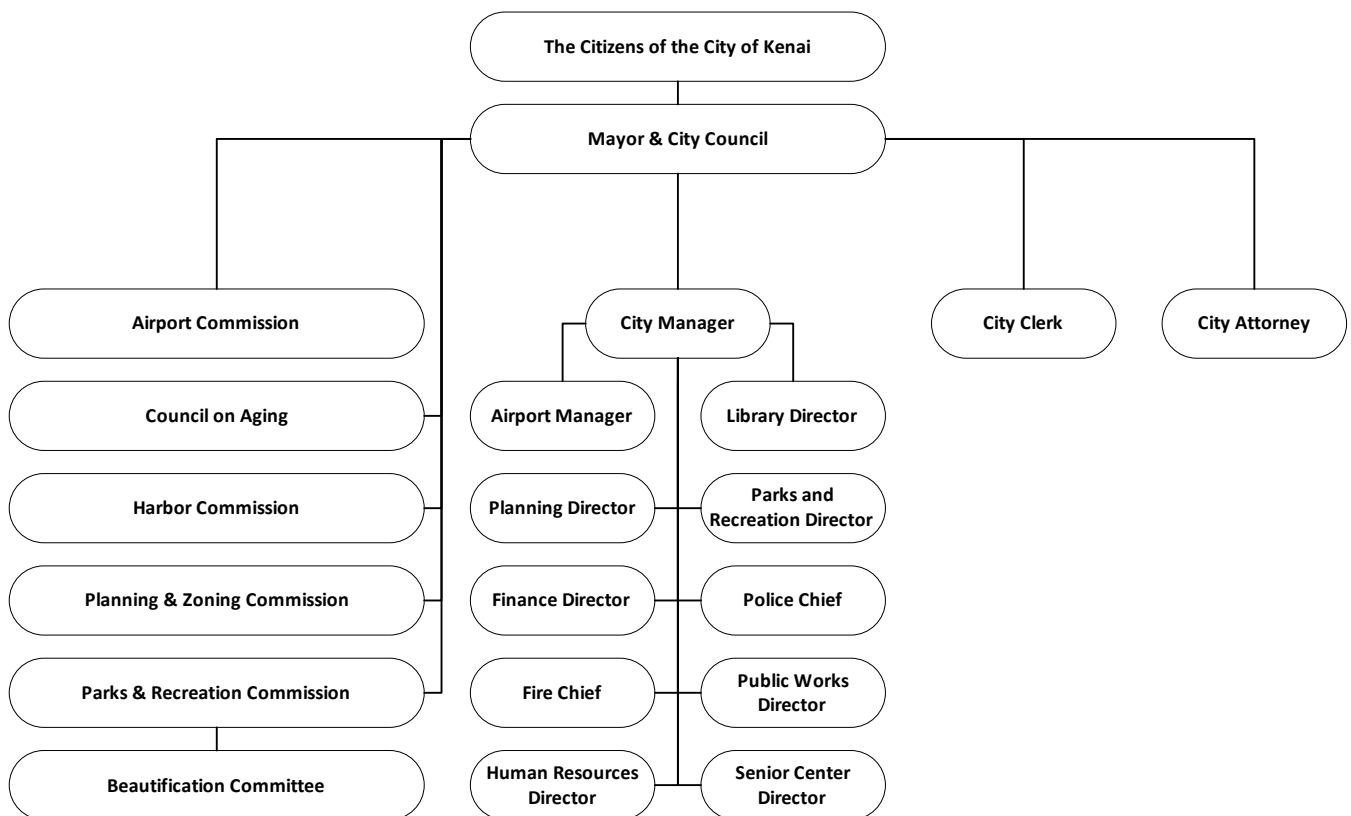


Councilor Alex Douthit
Term Expires 2025
adouthit@kenai.city

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	Vacant
Human Resource Director	Stephanie Randall
Police Chief	David Ross
Fire Chief	Anthony Prior
Public Works Director	Scott Curtin
Library Director	Katja Wolfe
Park & Recreation Acting Director	Tyler Best
Airport Manager	Eland Conway
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

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 2024 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 2024, 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 2024 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 FY2024 City of Kenai Operating and Capital Budget and the property tax levy for FY2024.
- **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 2021 through budgeted revenues that support the fiscal year 2024 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 FY2023 Goals, FY2024 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.
 - FY2024 City Salary Schedule.
 - Chart of Accounts.
 - Kenai Community Profile.
 - Glossary of Key Terms.



May 9, 2023

Citizens of Kenai
Kenai City Council

RE: FY2024 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 FY2024 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 FY2024 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 FY2024 Budget as proposed shows a General Fund surplus of \$478,013 after projected lapse of \$926,623.

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 \$5,648,285 to funding the City's five-year capital plan. \$5,648,285 represents sufficient funding for the first four years of the plan or 76.8% 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 FY2024 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.
- Enact legislation to exempt the first \$100,000 of business personal property resulting in a tax savings of up to \$435, at the City's current 4.35 mill rate, for every business of the City.

- Streamline and clarify City processes to assist new and existing businesses with projects in Kenai.

Infrastructure:

- With the elimination of 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 FY2024 transfers to capital projects by fund are as follows:

General Fund	\$614,679
Congregate Housing Fund	150,000
Airport Fund	346,875
Water & Sewer Fund	<u>679,970</u>
	<u>\$1,791,524</u>

The proposed FY2024 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 FY2024 Budget, the City Council held a work session on January 10th at which it discussed and formulated goals for the formation of the FY2024 Budget. Those goals were formally adopted by Resolution 2023-02 on January 4, 2023. 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. FY2024 projects no use of General Fund, fund balance with a projected surplus of \$478,013. The FY2024 General Fund budget includes \$614,679 in capital funding and \$315,224 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 1st to June 30th. 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 2024 budget in November 2022. 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 7th. The budget process ends when the final budget is adopted on or before June 10th by the Kenai City Council.

The following calendar and chronology lists the steps involved in adopting and implementing the

Budget Chronology

November 16 – Fiscal Year 2024 – 2028 Capital Plan Work Session.

**November –
January** Finance Department staff prepare historical information and budget submission forms for department use when preparing their FY2024 budget requests.

December 1 – Draft budget goals to City Manager.
New personnel/position reclassification requests to HR Director.

December 21 – FY2024 Budget Goals work session.

January 4 – FY2024 Budget Goals adopting Resolution 2023-02.
January 25 – Resolution adopting the Fiscal Year 2024-2028 Capital Plan to City Clerk.
January 31 – Budget guidance and submission requirements provided to department heads with preparation packets.

February 1 – Public hearing on Resolution 2023-05 to adopt the Fiscal Year 2024-2028 Capital Plan.

February 17 – Overtime and temporary staffing salary and benefits requests to HR Director.
Department budget narratives due to Finance.
Department operational budget submission due to Finance.

February 22 – Overtime and temporary staffing salary benefits requests to Finance.

February 24 – 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 3 – 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 28 –
31 –** Department budget meetings with City Manager.

April 5 – State of the City address.

April 19 – Draft budget distributed to Council.

April 15 - 29 – Budget work session. Meeting date to be determined by Council.

May 11 – Budget Ordinance to City Clerk for May 17 Council packet.

May 17 – Introduction of Budget Ordinance.

May 29 – Publish notice of public hearing to adopt FY24 Budget.

June 1 – Mill Rate Resolution to City Clerk for June 7 Council Packet.

June 7 – Public Hearing and adoption of Budget Ordinance.

June 7 – Public Hearing and approval of Mill Rate Resolution (Must be provided to KPB by June 15).

June 28 – 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

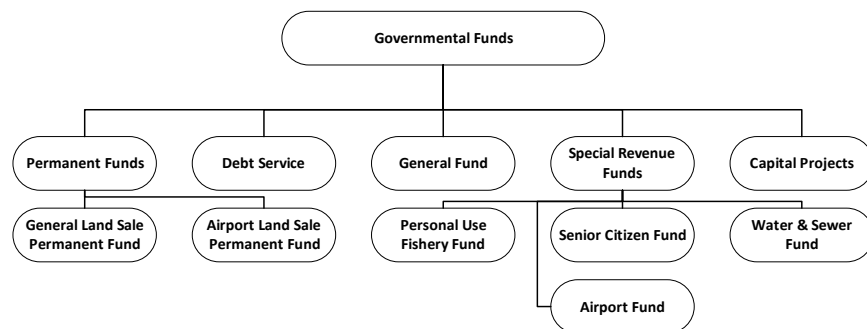
The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures.

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.

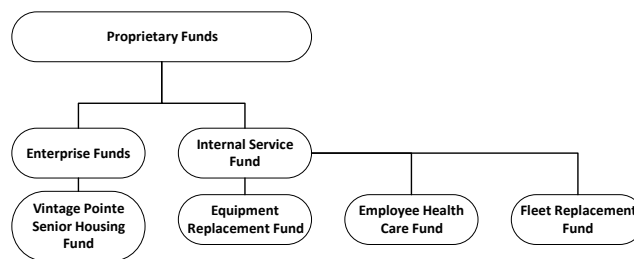
Special revenue funds account for proceeds of specific revenue sources that are restricted in some way or committed for purposes other than debt service or capital projects. The City's Special Revenue Funds include the Airport Fund, the Water & Sewer Fund, the Personal Use Fishery Fund and the Senior 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>
Governmental Funds			
General Fund	Yes	Yes	No
Special Revenue Funds:			
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
Debt Service Fund			
Library Expansion Refunding Bonds	Yes	No	Yes
Permanent Funds			
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>
Internal Service Funds:			
Equipment Replacement Fund	Yes	No	Yes
Fleet Replacement Fund	Yes	No	Yes
Employee Health Care Fund	Yes	No	Yes
Enterprise Fund			
Vintage Pointe Senior Housing Fund	Yes	Yes	No
Capital Project Funds:			
Playground Improvement ¹	Yes	No	Yes
Park Improvement ¹	Yes	No	Yes
Cemetery Improvement ¹	Yes	No	Yes
Kenai Recreation Center Improvement ¹	Yes	No	Yes
Kenai Senior Center Improvement ⁴	Yes	No	Yes
Kenai Bluff Erosion Improvement ⁴	Yes	No	Yes
Personal Use Fishery Improvement ¹	Yes	No	Yes
Kenai City Dock Improvement ⁴	Yes	No	Yes
Kenai Public Safety Improvements ⁴	Yes	No	Yes
Flight Service Station Improvements ⁴	Yes	No	Yes
Congregate Housing Improvement	Yes	Yes	No
Kenai Multipurpose Facility Improvement ¹	Yes	No	Yes
Library Improvement ⁴	Yes	No	Yes
Kenai Visitor Center ¹	Yes	No	Yes
Kenai City Hall ⁴	Yes	No	Yes
Airport Operations Facility Improvement ³	Yes	No	Yes
Airport Snow Removal Equipment ³	Yes	No	Yes
Airport Terminal Improvement ³	Yes	No	Yes
Airport Improvements ³	Yes	No	Yes
Water & Sewer Improvement ²	Yes	No	Yes
Wastewater Treatment Facility Improvement ²	Yes	No	Yes
Trail Construction ¹	Yes	No	Yes
Municipal Roadway Improvement	Yes	No	Yes
Municipal Facility Improvement ⁴	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:

¹ Parks & Recreation Capital Project Fund

² Water & Sewer Capital Project Fund

³ Airport Improvement Capital Project Fund

⁴ 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. 3353-2023**

AN ORDINANCE ADOPTING THE ANNUAL BUDGET, SALARY SCHEDULE AND EMPLOYEE CLASSIFICATION PLAN FOR THE FISCAL YEAR COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024 AND COMMITTING \$5,648,285 OF GENERAL FUND, FUND BALANCE FOR FUTURE CAPITAL IMPROVEMENTS.

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, 2023 – June 30, 2024", 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 2024; and,

WHEREAS, adoption of the document entitled "Annual Budget for the City of Kenai, Alaska July 1, 2023 – June 30, 2024", 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 2024 – 2028 Capital Improvement Plan (The Plan), Council commits \$5,648,285 towards funding of The Plan for fiscal years 2025-2028.

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, 2023 – June 30, 2024" 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, 2023 and ending June 30, 2024.

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, 2023, and ending the 30th day of June, 2024, 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	\$ 19,477,237
Enterprise Fund – Congregate Housing Fund	727,271
Internal Service Funds:	
Equipment Replacement Fund	206,907
Fleet Replacement Fund	62,268
Employee Health Care Fund	<u>3,016,689</u>
Total Internal Service Funds	3,285,864
Special Revenue Funds:	
Personal Use Fishery Fund	494,446
Water & Sewer Fund	3,898,005
Airport Fund	3,871,870
Senior Citizen Fund	<u>1,023,501</u>
Total Special Revenue Funds	9,287,822
Permanent Funds:	
Airport Land Sale Permanent Fund	1,053,635
General Land Sale Permanent Fund	<u>138,209</u>
Total Permanent Revenue Funds	1,191,844
Capital Project Funds:	
Park Improvement	125,000
Kenai Recreation Center Improvement	75,000
Kenai Public Safety Improvement	100,000
Kenai Multipurpose Facility Improvement	100,000
Kenai City Hall Improvement	50,000
Municipal Roadway Improvement	180,000
Congregate Housing Improvement	150,000
Airport Operations Facility Improvement	50,000
Airport Terminal Improvement	50,000
Water & Sewer Improvement	400,000
Waste Water Treatment Plant	<u>300,000</u>
Total Capital Project Funds	<u>1,580,000</u>
Debt Service Fund – Library Expansion Bonds	<u>130,625</u>
Total All Funds	<u>\$35,680,663</u>

Section 3. Council hereby commits \$5,648,285 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, 2023 – June 30, 2024”:

Classified employees excluding those engaged in fire protection activities.

Range	A	B	C	D	E	F	AA	BB	CC
	Step								
1	\$14.11	\$14.46	\$14.82	\$15.17	\$15.52	\$15.87	\$16.23	\$16.58	\$16.93
2	14.82	15.19	15.56	15.93	16.30	16.67	17.04	17.41	17.78
3	15.56	15.95	16.34	16.73	17.12	17.51	17.89	18.28	18.67
4	16.34	16.75	17.16	17.57	17.97	18.38	18.79	19.20	19.61
5	17.15	17.58	18.01	18.44	18.87	19.29	19.72	20.15	20.58
6	18.02	18.47	18.92	19.37	19.82	20.27	20.72	21.17	21.62
7	18.91	19.38	19.86	20.33	20.80	21.27	21.75	22.22	22.69
8	20.25	20.76	21.26	21.77	22.28	22.78	23.29	23.79	24.30
9	21.27	21.80	22.33	22.87	23.40	23.93	24.46	24.99	25.52
10	22.32	22.88	23.44	23.99	24.55	25.11	25.67	26.23	26.78
11	23.42	24.01	24.59	25.18	25.76	26.35	26.93	27.52	28.10
12	24.62	25.24	25.85	26.47	27.08	27.70	28.31	28.93	29.54
13	25.86	26.51	27.15	27.80	28.45	29.09	29.74	30.39	31.03
14	27.15	27.83	28.51	29.19	29.87	30.54	31.22	31.90	32.58
15	28.48	29.19	29.90	30.62	31.33	32.04	32.75	33.46	34.18
16	29.91	30.66	31.41	32.15	32.90	33.65	34.40	35.14	35.89
17	31.44	32.23	33.01	33.80	34.58	35.37	36.16	36.94	37.73
18	32.98	33.80	34.63	35.45	36.28	37.10	37.93	38.75	39.58
19	34.64	35.51	36.37	37.24	38.10	38.97	39.84	40.70	41.57
20	36.35	37.26	38.17	39.08	39.99	40.89	41.80	42.71	43.62
21	38.18	39.13	40.09	41.04	42.00	42.95	43.91	44.86	45.82
22	40.09	41.09	42.09	43.10	44.10	45.10	46.10	47.11	48.11
23	42.07	43.12	44.17	45.23	46.28	47.33	48.38	49.43	50.48
24	44.19	45.29	46.40	47.50	48.61	49.71	50.82	51.92	53.03
25	46.40	47.56	48.72	49.88	51.04	52.20	53.36	54.52	55.68
26	48.75	49.97	51.19	52.41	53.63	54.84	56.06	57.28	58.50
27	51.14	52.42	53.70	54.98	56.25	57.53	58.81	60.09	61.37
28	53.72	55.06	56.41	57.75	59.09	60.44	61.78	63.12	64.46
29	56.48	57.89	59.30	60.72	62.13	63.54	64.95	66.36	67.78

Classified employees engaged in fire protection activities

Range	A	B	C	D	E	F	AA	BB	CC
	Step								
18	\$23.56	\$24.15	\$24.74	\$25.33	\$25.92	\$26.51	\$27.09	\$27.68	\$28.27
19	24.74	25.36	25.98	26.60	27.21	27.83	28.45	29.07	29.69
20	25.98	26.63	27.28	27.93	28.58	29.23	29.88	30.53	31.18
21	27.27	27.95	28.63	29.32	30.00	30.68	31.36	32.04	32.72
22	28.65	29.37	30.08	30.80	31.52	32.23	32.95	33.66	34.38

Department head service employees

Range	Minimum	Maximum
23	\$87,542	\$115,545
24	89,782	121,306
25	96,527	127,428
26	101,386	133,833
27	106,386	140,424
28	111,739	147,507
29	117,469	155,056

Temporary employees excluding those engaged in fire protection activities.

Range	A	B	C
	Step		
T1	\$14.11	\$14.46	\$14.82
T2	14.82	15.19	15.56
T3	15.56	15.95	16.34
T4	16.34	16.75	17.16
T5	17.15	17.58	18.01
T6	18.02	18.47	18.92
T7	18.91	19.38	19.86
T8	20.25	20.76	21.26
T9	21.27	21.80	22.33
T10	22.32	22.88	23.44
T11	23.42	24.01	24.59
T12	24.62	25.24	25.85
T13	25.86	26.51	27.15
T14	27.15	27.83	28.51
T15	28.48	29.19	29.90
T16	29.91	30.66	31.41
T17	31.44	32.23	33.01
T18	32.98	33.80	34.63
T19	34.64	35.51	36.37
T20	36.35	37.26	38.17
T21	38.18	39.13	40.09
T22	40.09	41.09	42.09
T23	42.07	43.12	44.17
T24	44.19	45.29	46.40
T25	46.40	47.56	48.72
T26	48.75	49.97	51.19
T27	51.14	52.42	53.70
T28	53.72	55.06	56.41
T29	56.48	57.89	59.30

Temporary employees engaged in fire protection activities.

Range	A	B	C
	Step		
T18	\$23.56	\$24.15	\$24.74
T19	24.74	25.36	25.98
T20	25.98	26.63	27.28
T21	27.27	27.95	28.63
T22	28.65	29.37	30.08

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*	29
105	Public Works Director*	28

106	Police Chief*	28
107	Fire Chief*	27
112	Airport Manager*	25
117	Planning Director*	23
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) Administrative Support

203	Administrative Assistant I	13
204	Accounting Technician I	15
205	Accounting Technician II	16
207	Desktop Support Technician	13
210	Administrative Assistant II	14
211	Administrative Assistant III	15
214	Library Assistant	11
218	Library Aide	8
219	Data Entry Clerk	1

(C) Public Safety

302	Fire Fighter	18
303	Police Lieutenant	27
304	Police Sergeant	24
305	Police Officer	21
306	Public Safety Dispatcher	14
307	Fire Engineer	20
311	Fire Captain	21
312	Fire Marshal	22
313	Communications Supervisor	17
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	23
401	Building Official/Manager	22
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	17
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	3
504	Parks and Recreation Maintenance Technician	14
505	Parks and Recreation Laborer	6
506	Cook	8
508	Driver	4
509	Kitchen Assistant	4
511	Janitor I/II	4/5


* Department Head Service

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

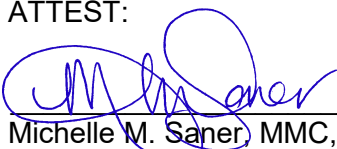
Section 6. Severability: That if any part or provision of this ordinance or application thereof to any person or circumstances is adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part, provision, or application directly involved in all controversy 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, 2023.

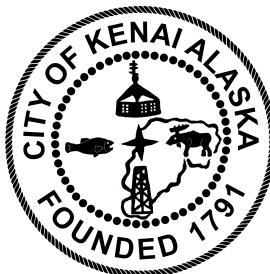
ENACTED BY THE COUNCIL OF THE CITY OF KENAI, ALASKA, THIS 7TH DAY OF JUNE, 2023.


Brian Gabriel Sr., Mayor

ATTEST:


Michelle M. Saner, MMC, City Clerk

Approved by Finance: 



Introduced: May 17, 2023
Enacted: June 7, 2023
Effective: July 1, 2023

This page intentionally left blank



Sponsored by: Administration

**CITY OF KENAI
RESOLUTION NO. 2023-38**

A RESOLUTION FIXING THE RATE OF LEVY OF PROPERTY TAX FOR THE FISCAL YEAR COMMENCING JULY 1, 2023 AND ENDING JUNE 30, 2024.

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 2024 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:

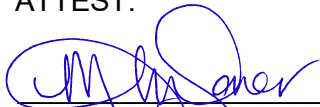
Section 1. That the rate of levy of property tax for the fiscal year commencing July 1, 2023 and ending June 30, 2024 be fixed at 4.35 mills.

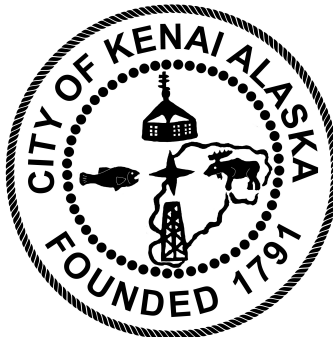
Section 2. That this Resolution takes effect immediately upon passage.

PASSED BY THE COUNCIL OF THE CITY OF KENAI, ALASKA, THIS 7TH DAY OF JUNE, 2023.


Brian Gabriel Sr., Mayor

ATTEST:


Michelle M. Saner, MMC, City Clerk



STRATEGIC GOALS AND PRIORTIES

Council Adopted FY2024 Budget Goals

The Kenai City Council established its FY2024 Budget Goals through adoption of Resolution 2023-02. A Council work session was held on December 21, 2022 for discussion and formation of FY2024 Budget Goals. At its meeting on January 4, 2023 Council considered and adopted Resolution 2023-02. 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 in creating a vibrant, well-balanced community in which individuals desire to live and businesses seek to locate.

Status: Achieved

Specific Goals

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

Status: Achieved

2. Incorporate a salary schedule increase of 2% that was provided as a one-year-only bonus to employees in the FY23 budget, provide an additional salary schedule increase that meets the City's Fund Balance Policy/Goals, does not increase the rates of taxation, does not reduce the level of Capital Budget contribution by the General Fund or result in a reduction of services, not to exceed inflation as measured by the 2022 Alaska Consumer Price Index for All Urban Consumers, second half over second half, and complete a compensation and classification study to determine if the City's salary schedule 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.

Status: Partially Achieved. The budget incorporates a salary schedule increase of 2% that was provided as a one-year-only bonus to employees in the FY23 budget, the budget does not require an increase in the rates of taxation and does not propose any reduction in services. In light of the 7.81% increase in the 2022 Alaska Consumer Price Index for All Urban Consumers, second half over second half which was not known at the time the goal was adopted, the budget does include an additional 4.0 % base salary adjustment for City employees. As a result, the General Fund's capacity for capital project funding is

reduced from \$1,500,158 in FY23 to \$1,100,687 in FY24. The City's ability to recruit and retain quality employees would be negatively impacted to fully comply with the goal.

3. Improve the sustainability of and maintain the quality of employee medical, dental and life insurance while continuing toward an employee cost share of 15%; a process that began in FY2021 and continued in FY2023 by increasing the employee cost share 1% per year. A 1% increase in the employee cost share for FY2024 would bring the employee's share to 14%.

Status: Not Achieved. As a result of the significant cost savings achieved during the December 2022 renewal of the City's health insurance and to maintain the City's competitiveness for recruitment and retention of employees the budget includes a pause in the plan to achieve an employer/employee cost share of 85%/15%. The budget maintains the FY23 cost share of 87%/13%.

4. Seek opportunities for efficiency by striving to reduce the cost of goods and services without negatively impacting operations.

Status: Achieved. As evidence by the City Manager's FY2023 Efficiencies Initiative and report.

5. Compile a list of capital projects, projects costing \$35,000 or more, for Council adoption. The investment in maintaining infrastructure over time should at a minimum equal 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 FY2022 depreciation by fund and function were:

General Fund:	
General Government	\$ 96,584
Public Safety	229,631
Public Works	857,429
Parks, Recreation & Culture	331,898
Social Welfare Services	<u>65,584</u>
	1,581,126
Airport Fund:	2,293,403
Water & Sewer Fund	<u>1,084,273</u>
Total All Funds	<u>\$4,958,802</u>

Status: Achieved. Included in the budget from the adopted Capital Improvement Plan – Fiscal Years 2024-2028 is \$141,648,999 of proposed expenditures. Funding for the plan includes \$7,356,679 in General Fund Transfers, \$5,489,898 in Airport Special Revenue Fund Transfers, \$5,775,970 in Water & Sewer Special Revenue Fund Transfers, \$450,000 in Congregate Housing Fund Transfers, and \$111,727,474 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.

The monthly rents at Vintage Pointe should not increase more than \$35.00 per month over FY2023 rates for existing tenants as of June 30, 2023.

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

7. For the Airport, Water & Sewer, Personal Use Fishery, and Congregate Housing Funds, the proposed budget should project ending fund balance/retained earnings of at least 50% of the FY2023 budgeted expenditures net of any projected lapse and any use of fund balance should be for one-time or capital purchases and not for reoccurring expenditures/expenses. The ending fund balance for each fund should not be less than:

Airport Fund	\$1,598,084
Water & Sewer Fund	\$1,265,326
Personal Use Fishery Fund	\$212,591
Congregate Housing Fund	\$251,952

Status: Partially Achieved

<u>Fund</u>	<u>Goal</u>	<u>Proposed</u>	<u>Difference</u>
Airport Fund	\$1,598,084	\$4,019,229	\$2,421,145
Water & Sewer Fund	1,265,326	858,703	(406,623)
Personal Use Fishery Fund	212,591	261,712	49,121
Congregate Housing Fund	251,952	329,043	77,091

8. Senior Citizen Fund fees and rates should be adjusted to a level sufficient to limit the increase in required transfer from the General Fund to no more than a 10% increase, \$28,159, over FY2023 amounts.

Status: Achieved. The projected transfer from the General Fund to fund Senior Center Operations is \$199,476, a decrease of \$82,115, 29.1%, from the FY2023 original budget.

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 transportation 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.

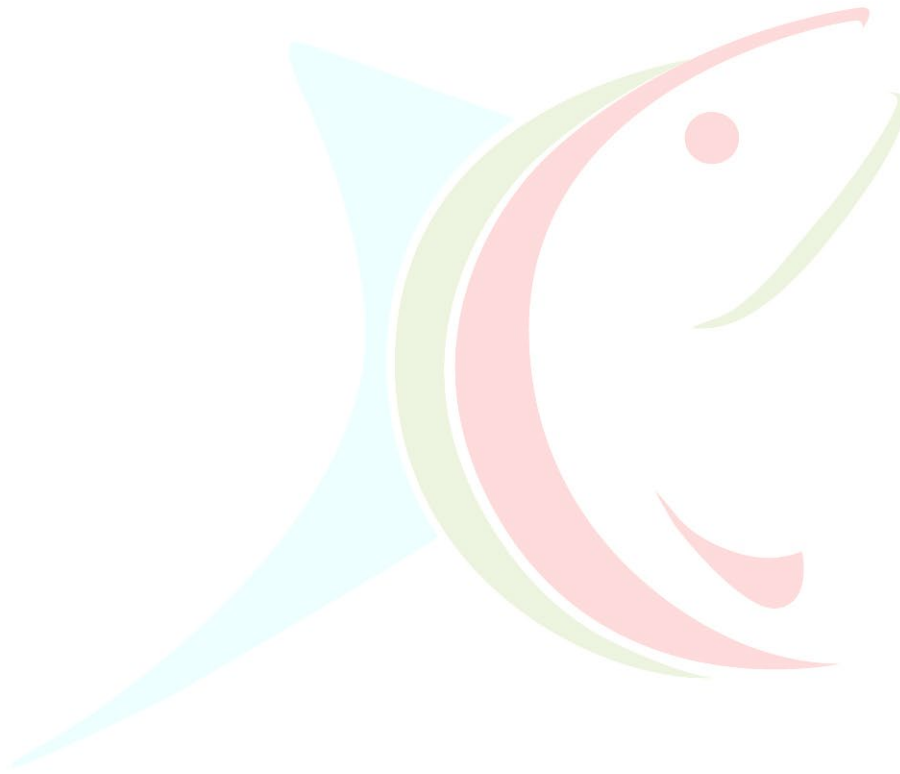
Performance measurement does not always lead to immediate cost savings. However, it can suggest where cost saving may be found. Sometimes it is an indicator of a bigger community or national issue. Finally, it can provide a dialogue about which services to provide and what is the best way to provide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



KENAI

This page intentionally left blank

City of Kenai
Fiscal Year 2024 Operating Budget

Combined Revenues, Appropriations Fund Balance/Net Assets All Funds

	General Fund	Special Revenue Funds				Enterprise	Internal Service Funds		
		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
REVENUES									
Taxes	\$ 14,320,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	486,840	1,169	22,525	26,317	544,640	1,860	-	-	-
Interest/Investment Earnings	461,788	750	35,000	120,000	-	4,000	30,000	10,000	13,791
Charges for Service	1,153,050	485,212	3,319,979	961,594	101,150	-	3,056,201	-	-
Rents & Leases	237,650	-	-	1,139,410	7,000	454,363	-	422,792	157,196
Licenses & Permits	156,100	-	-	-	-	-	-	-	-
Fines & Forfeitures	71,200	-	-	-	-	-	-	-	-
Miscellaneous	130,000	-	5,000	151,392	128,800	-	-	33,456	30,656
Transfers In	2,011,109	-	-	1,053,635	199,476	-	-	-	-
Total Revenues	<u>19,028,627</u>	<u>487,131</u>	<u>3,382,504</u>	<u>3,452,348</u>	<u>981,066</u>	<u>460,223</u>	<u>3,086,201</u>	<u>466,248</u>	<u>201,643</u>
EXPENDITURES/EXPENSES									
Salaries & Benefits	13,859,002	182,498	1,189,594	998,801	558,279	97,873	-	-	-
Supplies	1,007,145	25,350	407,635	332,883	175,656	13,343	10,000	-	-
Services	3,523,610	130,398	886,006	992,011	105,266	241,809	3,006,689	206,907	62,268
Debt Service	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	140,446	-	-	-
Capital Outlay	142,700	43,800	456,000	10,000	9,500	43,200	-	-	-
Transfers	944,780	112,400	958,770	1,538,175	174,800	190,600	-	-	-
Total Expenditures	<u>19,477,237</u>	<u>494,446</u>	<u>3,898,005</u>	<u>3,871,870</u>	<u>1,023,501</u>	<u>727,271</u>	<u>3,016,689</u>	<u>206,907</u>	<u>62,268</u>
Contributions to (from) Fund Balance/Net Assets	(448,610)	(7,315)	(515,501)	(419,522)	(42,435)	(267,048)	69,512	259,341	139,375
Add Credit From Depreciation	-	-	-	-	-	140,446	-	-	-
Projected lapse/encumbrances	926,623	18,423	176,354	140,022	42,435	-	-	-	-
Adjusted Deficit/Surplus	478,013	11,108	(339,147)	(279,500)	-	(126,602)	69,512	259,341	139,375
Beginning Fund Balance/Net Assets	15,291,178	250,604	1,197,850	4,298,729	-	455,645	1,498,847	3,858,342	980,704
Ending Fund Balance/Unrestricted Net Assets	<u>\$ 15,769,191</u>	<u>\$ 261,712</u>	<u>\$ 858,703</u>	<u>\$ 4,019,229</u>	<u>\$ -</u>	<u>\$ 329,043</u>	<u>\$ 1,568,359</u>	<u>\$ 4,117,683</u>	<u>\$ 1,120,079</u>

City of Kenai
Fiscal Year 2024 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	-	333,125	-	-	-	35,000,000	135,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,000	-	-	-	-	-	-	-	-
-	-	130,625	125,000	-	75,000	-	-	-
1,665,560	213,926	130,625	458,125	-	75,000	-	35,000,000	135,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	130,625	-	-	-	-	-	-
-	-	-	613,250	421,052	1,590,355	88,000	35,000,000	256,920
1,053,635	138,209	-	-	-	-	-	-	-
1,053,635	138,209	130,625	613,250	421,052	1,590,355	88,000	35,000,000	256,920
611,925	75,717	-	(155,125)	(421,052)	(1,515,355)	(88,000)	-	(121,920)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
611,925	75,717	-	(155,125)	(421,052)	(1,515,355)	(88,000)	-	(121,920)
27,089,577	3,472,852	-	155,125	421,052	1,515,355	88,000	-	121,920
\$ 27,701,502	\$ 3,548,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Kenai
Fiscal Year 2024 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>
REVENUES								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,045,192	-	-	-	-	-	-	380,435
Interest/Investment Earnings	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-	-
Rents & Leases	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers In	95,512	150,000	94,847	-	-	50,000	-	174,320
Total Revenues	<u>1,140,704</u>	<u>150,000</u>	<u>94,847</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>554,755</u>
EXPENDITURES/EXPENSES								
Salaries & Benefits	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Capital Outlay	1,314,285	746,166	174,056	94,267	246,093	259,782	36,600	2,539,113
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	<u>1,314,285</u>	<u>746,166</u>	<u>174,056</u>	<u>94,267</u>	<u>246,093</u>	<u>259,782</u>	<u>36,600</u>	<u>2,539,113</u>
Contributions to (from) Fund Balance/Net Assets	(173,581)	(596,166)	(79,209)	(94,267)	(246,093)	(209,782)	(36,600)	(1,984,358)
Add Credit From Depreciation	-	-	-	-	-	-	-	-
Projected lapse/encumbrances	-	-	-	-	-	-	-	-
Adjusted Deficit/Surplus	(173,581)	(596,166)	(79,209)	(94,267)	(246,093)	(209,782)	(36,600)	(1,984,358)
Beginning Fund Balance/ Net Assets	173,581	596,166	79,209	94,267	246,093	209,782	36,600	1,984,358
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 2024 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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,320,890
-	-	1,617,550	-	26,233,833	-	2,900,000	68,728,486
-	-	-	-	-	-	-	2,544,815
-	-	-	-	-	-	-	9,077,186
-	-	-	-	-	-	-	2,418,411
-	-	-	-	-	-	-	156,100
-	-	-	-	-	-	-	71,200
-	-	-	-	-	-	-	489,304
-	50,000	-	50,000	246,875	379,970	300,000	5,186,369
-	50,000	1,617,550	50,000	26,480,708	379,970	3,200,000	102,992,761
-	-	-	-	-	-	-	16,886,047
-	-	-	-	-	-	-	1,972,012
-	-	-	-	-	-	-	9,154,964
-	-	-	-	-	-	-	130,625
-	-	-	-	-	-	-	140,446
80,000	312,988	1,787,886	314,712	27,684,271	1,382,069	5,343,772	80,990,837
-	-	-	-	-	-	-	5,111,369
80,000	312,988	1,787,886	314,712	27,684,271	1,382,069	5,343,772	114,386,300
(80,000)	(262,988)	(170,336)	(264,712)	(1,203,563)	(1,002,099)	(2,143,772)	(11,393,539)
-	-	-	-	-	-	-	140,446
-	-	-	-	-	-	-	1,303,857
(80,000)	(262,988)	(170,336)	(264,712)	(1,203,563)	(1,002,099)	(2,143,772)	(9,949,236)
80,000	262,988	170,336	264,712	1,203,563	1,002,099	2,143,772	69,243,306
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,294,070

City of Kenai
Fiscal Year 2024 Operating Budget

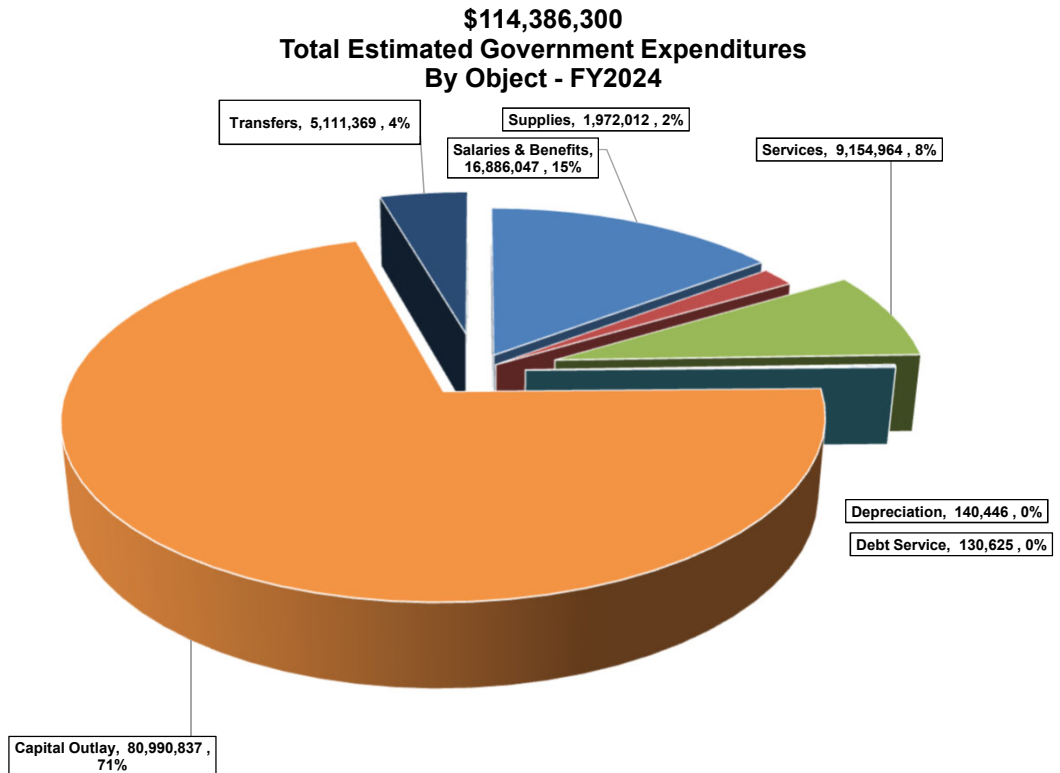
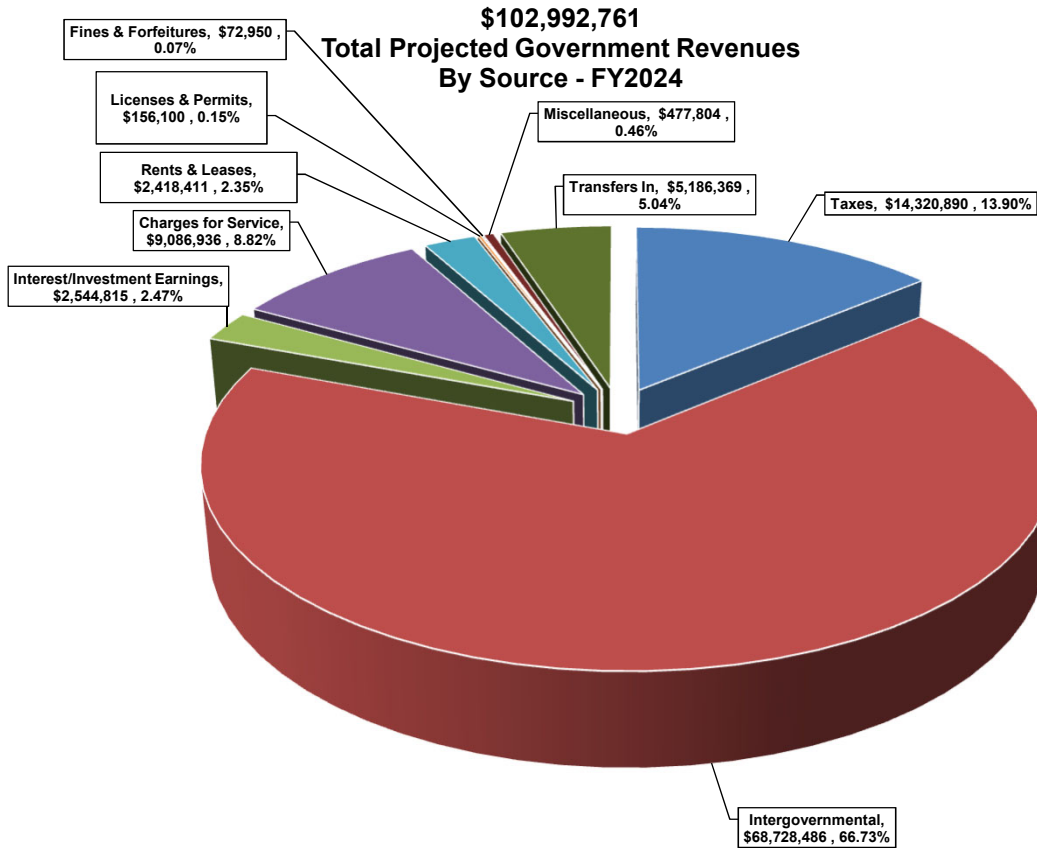
Combined Revenue and Appropriations All Fund Types

FY2024 Adopted Budget								
	General Fund	Special Revenue	Enterprise Funds	Internal Service Funds	Permanent Funds	Debt Service Fund	Capital Project Funds	Total All Funds
REVENUES								
Taxes	\$ 14,320,890	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,320,890
Intergovernmental	486,840	594,651	1,860	-	-	-	67,645,135	68,728,486
Interest/Investment Earnings	461,788	155,750	4,000	53,791	1,869,486	-	-	2,544,815
Charges for Service	1,153,050	4,879,435	-	3,056,201	-	-	-	9,088,686
Rents & Leases	237,650	1,146,410	454,363	579,988	-	-	-	2,418,411
Licenses & Permits	156,100	-	-	-	-	-	-	156,100
Fines & Forfeitures	71,200	-	-	-	-	-	-	71,200
Miscellaneous	130,000	273,692	-	64,112	10,000	-	-	477,804
Transfers In	2,011,109	1,253,111	-	-	-	130,625	1,791,524	5,186,369
Total Revenues	19,028,627	8,303,049	460,223	3,754,092	1,879,486	130,625	69,436,659	102,992,761
EXPENDITURES/EXPENSES								
Salaries & Benefits	13,859,002	2,929,172	97,873	-	-	-	-	16,886,047
Supplies	1,007,145	941,524	13,343	10,000	-	-	-	1,972,012
Services	3,523,610	2,113,681	241,809	3,275,864	-	-	-	9,154,964
Debt Service	-	-	-	-	-	130,625	-	130,625
Depreciation	-	-	140,446	-	-	-	-	140,446
Capital Outlay	142,700	519,300	43,200	-	-	-	80,285,637	80,990,837
Transfers	944,780	2,784,145	190,600	-	1,191,844	-	-	5,111,369
Total Expenditures	19,477,237	9,287,822	727,271	3,285,864	1,191,844	130,625	80,285,637	114,386,300
Contributions to (from) Fund Balance/Net Assets	(448,610)	(984,773)	(267,048)	468,228	687,642	-	(10,848,978)	(11,393,539)
Add Credit From Depreciation	-	-	140,446	-	-	-	-	140,446
Projected lapse/encumbrances	926,623	377,234	-	-	-	-	-	1,303,857
Adjusted Deficit/Surplus	478,013	(607,539)	(126,602)	468,228	687,642	-	(10,848,978)	(9,949,236)
Beginning Fund Balance/ Net Assets	15,291,178	5,747,183	455,645	6,337,893	30,562,429	-	10,848,978	69,243,306
Ending Fund Balance/ Unrestricted Net Assets	<u>\$ 15,769,191</u>	<u>\$ 5,139,644</u>	<u>\$ 329,043</u>	<u>\$ 6,806,121</u>	<u>\$ 31,250,071</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,294,070</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Combined Revenue and Appropriations All Fund Types

FY2023 Projected Total	FY2022 Total
\$ 14,010,324	\$ 13,181,298
4,301,947	5,087,661
2,416,233	(4,378,349)
9,414,395	8,276,974
2,256,625	2,357,481
144,710	153,827
108,600	59,645
517,920	805,225
7,325,100	5,216,687
<u>40,495,854</u>	<u>30,760,449</u>
16,186,684	14,932,887
2,026,356	1,640,482
10,780,879	7,616,951
130,250	129,625
140,446	140,446
4,034,040	254,519
7,915,661	8,416,642
<u>41,214,316</u>	<u>33,131,552</u>
(718,462)	(2,371,103)
140,446	140,446
2,780,360	-
2,202,344	(2,230,657)
<u>57,430,239</u>	<u>58,657,216</u>
<u>\$ 69,243,306</u>	<u>\$ 57,430,239</u>



City of Kenai
Fiscal Year 2024 Operating Budget

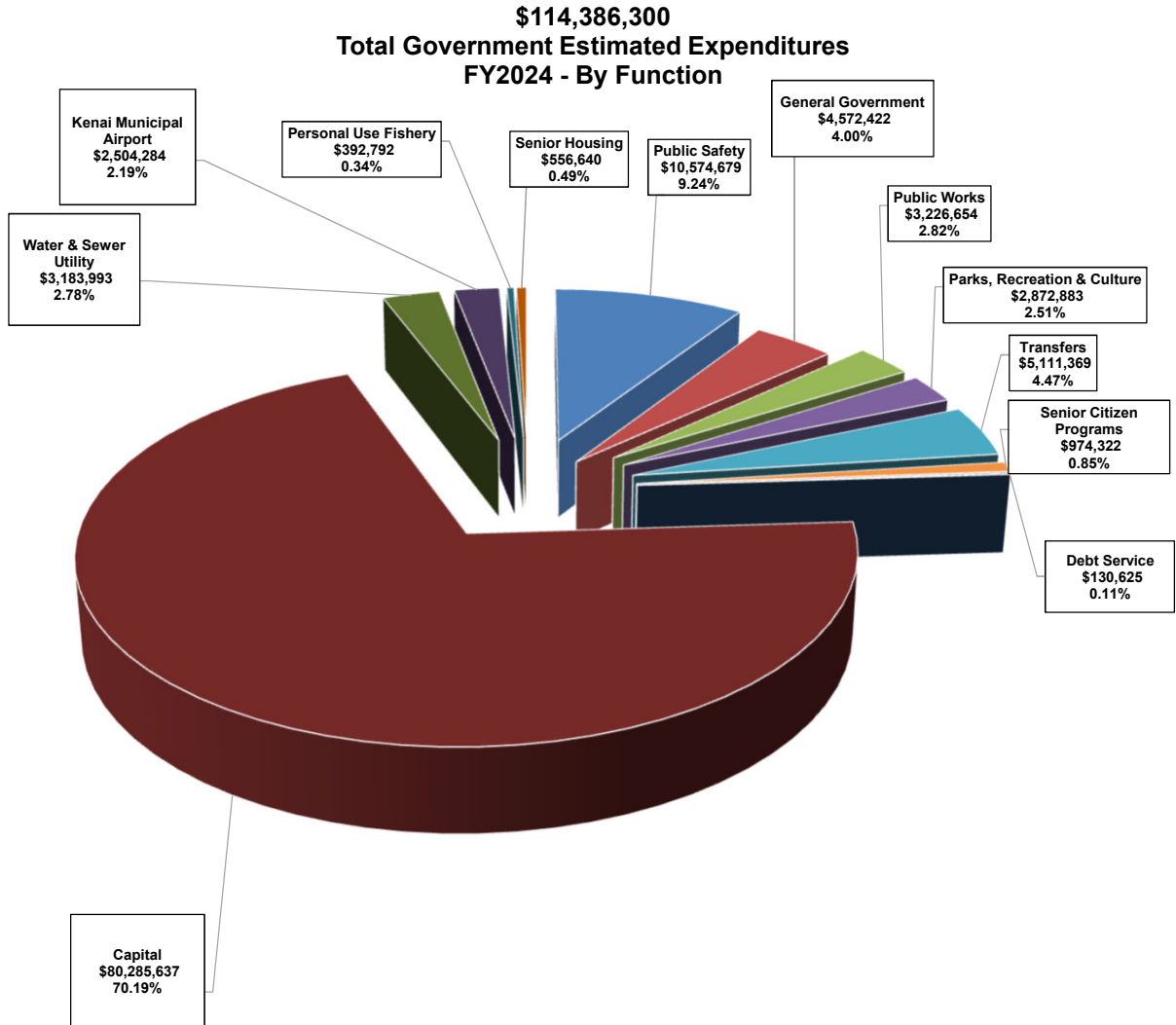
Summary of Major Funds and Non-Major Funds in the Aggregate
Prior Year, Current Year, and Adopted Budget

	Major Funds			Non-Major Funds - Aggregate			Total All Funds	
	FY2024 Adopted Budget	FY2023 Projected	FY2022 Actual	FY2024 Adopted Budget	FY2023 Projected	FY2022 Actual	FY2024 Adopted Budget	FY2023 Projected
REVENUES								
Taxes	\$ 14,320,890	\$ 14,010,324	\$ 13,181,298	\$ -	\$ -	\$ -	\$ 14,320,890	\$ 14,010,324
Intergovernmental	31,288,925	3,354,678	4,445,239	37,439,561	947,269	642,422	68,728,486	4,301,947
Interest/Investment Earnings	2,276,348	2,136,625	(3,887,686)	268,467	279,608	(490,663)	2,544,815	2,416,233
Charges for Service	5,432,873	5,339,715	4,552,021	3,654,063	4,074,680	3,724,953	9,086,936	9,414,395
Rents & Leases	1,831,423	1,742,433	1,853,657	586,988	514,192	503,824	2,418,411	2,256,625
Licenses & Permits	156,100	144,710	153,827	-	-	-	156,100	144,710
Fines & Forfeitures	72,950	108,600	59,645	-	-	-	72,950	108,600
Miscellaneous	296,392	359,726	690,098	181,412	158,194	115,127	477,804	517,920
Transfers In	4,091,589	6,045,764	4,866,544	1,094,780	1,279,336	350,143	5,186,369	7,325,100
Total Revenues	59,767,490	33,242,575	25,914,643	43,225,271	7,253,279	4,845,806	102,992,761	40,495,854
EXPENDITURES/EXPENSES								
Salaries & Benefits	16,145,270	15,446,312	14,256,445	740,777	740,372	676,442	16,886,047	16,186,684
Supplies	1,761,006	1,772,924	1,396,140	211,006	253,432	244,342	1,972,012	2,026,356
Services	5,643,436	6,883,054	4,309,099	3,511,528	3,897,825	3,307,852	9,154,964	10,780,879
Debt Service	-	-	-	130,625	130,250	129,625	130,625	130,250
Depreciation	140,446	140,446	140,446	-	-	-	140,446	140,446
Capital Outlay	30,751,757	1,920,714	214,776	50,239,080	2,113,326	39,743	80,990,837	4,034,040
Transfers	4,685,960	7,513,261	7,908,279	425,409	402,400	508,363	5,111,369	7,915,661
Total Expenditures	59,127,875	33,676,711	28,225,185	55,258,425	7,537,605	4,906,367	114,386,300	41,214,316
Contributions to (from) Fund Balance/Net Assets	639,615	(434,136)	(2,310,542)	(12,033,154)	(284,326)	(60,561)	(11,393,539)	(718,462)
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	2,023,060	2,358,585	(2,170,096)	(11,972,296)	(156,241)	(60,561)	(9,949,236)	2,202,344
Beginning Fund Balance/ Net Assets	53,380,449	48,004,726	49,944,624	15,782,857	9,425,513	8,712,592	69,163,306	57,430,239
Ending Fund Balance/ Unrestricted Net Assets	\$ 55,403,509	\$ 50,363,311	\$ 47,774,528	\$ 3,810,561	\$ 9,269,272	\$ 8,652,031	\$ 59,214,070	\$ 59,632,583

City of Kenai
Fiscal Year 2024 Operating Budget

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

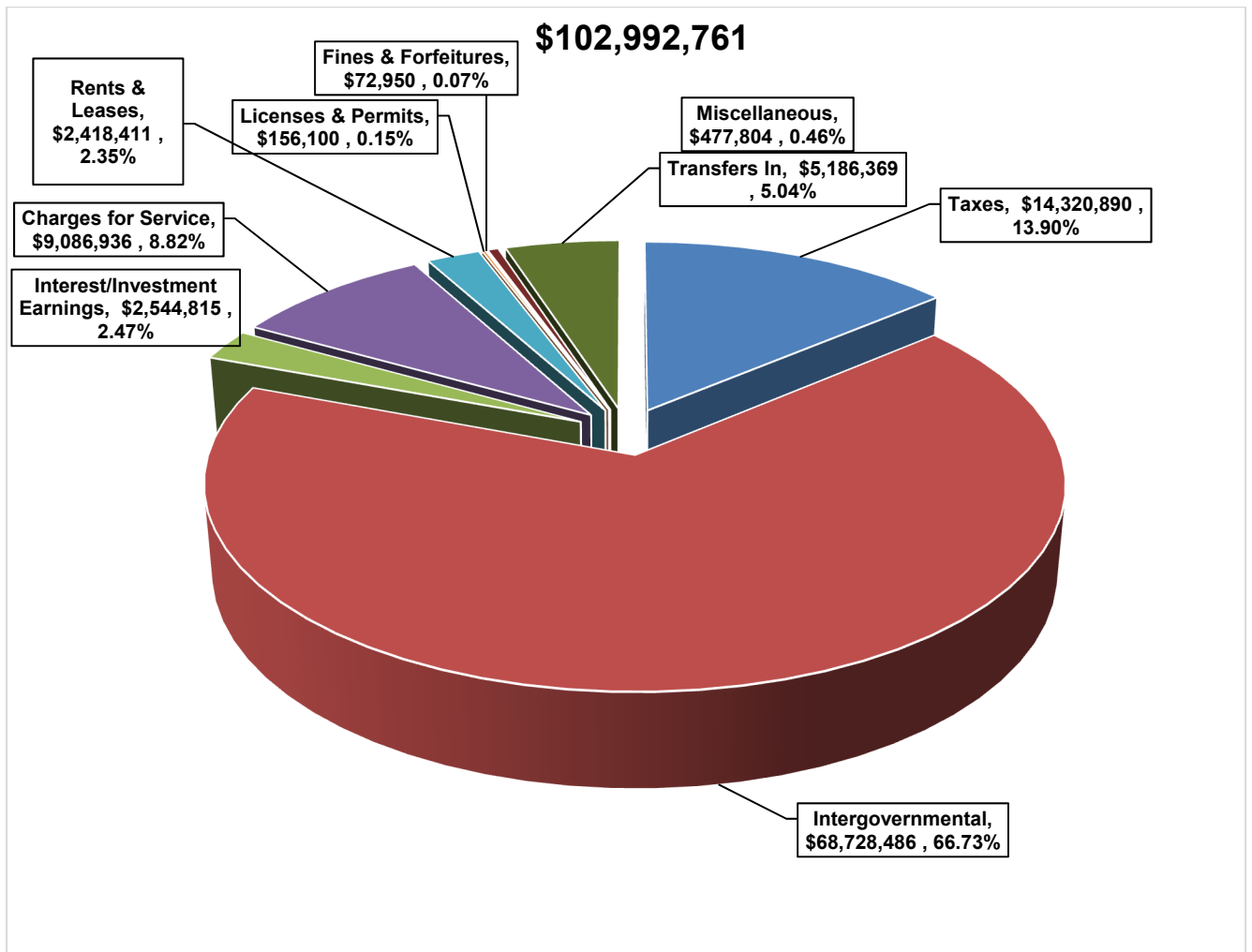
FY2022
<u>Actual</u>
\$ 13,181,298
5,087,661
(4,378,349)
8,276,974
2,357,481
153,827
59,645
805,225
5,216,687
<u>30,760,449</u>
14,932,887
1,640,482
7,616,951
129,625
140,446
254,519
8,416,642
<u>33,131,552</u>
(2,371,103)
140,446
<u>-</u>
(2,230,657)
<u>58,657,216</u>
<u>\$ 56,426,559</u>



REVENUES

This section summarizes City operating revenues from FY2021 through forecasted amounts that will support the FY2024 Budget. As you will see, the City has many revenue sources, some much larger than others.

Total Projected Government Revenues By Source – FY2024



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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
<i>Taxable Values (expressed in thousands):</i>				
Real Property	\$784,008	\$794,901	\$871,589	\$891,044
AS 43.56 Property	53,201	51,261	49,953	47,455
Personal Property	<u>52,534</u>	<u>48,183</u>	<u>47,683</u>	<u>48,637</u>
Total Taxable Assessed Value	\$889,743	\$894,345	\$969,225	\$987,136
Rate of Taxation	<u>4.35</u>	<u>4.35</u>	<u>4.35</u>	<u>4.35</u>
Total Ad Valorem Property Tax	\$3,838,766	\$3,915,797	\$4,243,500	\$4,246,161
Motor Vehicle Property Tax	<u>68,215</u>	<u>73,864</u>	<u>70,000</u>	<u>75,000</u>
Total Revenue	<u>\$3,906,981</u>	<u>\$3,989,661</u>	<u>\$4,313,500</u>	<u>\$4,321,161</u>



Projection Method and Comments:

FY2024 estimates are based on preliminary tax rolls as provided by the Kenai Peninsula Borough's assessing department. Real and personal taxable assessed values are projected to increase at a rate of two percent (2%) annually beyond FY2024 and oil & gas taxable assessed values are projected to decline at a rate of five percent (5%) annually beyond FY2024. 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 FY2022, the most recent data available, are:

<u>Category</u>	<u>Amount</u>	<u>%</u>
Retail Trade	\$222,726,825	74.60%
Restaurant/Bar	19,165,261	6.42%
Utilities	11,635,310	3.90%
Services	5,621,417	1.88%
Hotel/Motel/Bed & Breakfast	5,392,826	1.81%
Rental Residential Property	5,173,878	1.73%
Professional, Scientific and Technical Services	4,189,758	1.40%
Wholesale Trade	3,918,861	1.31%
Public Administration	3,582,921	1.20%
Telecommunications	2,810,606	0.94%
Information	2,178,660	0.73%
Rental Non-Residential Property	1,975,018	0.66%
Guiding	1,607,250	0.54%
Arts and Entertainment	1,481,132	0.50%
Administrative & Waste Management	1,454,103	0.49%
Construction Contracting	1,185,407	0.40%
Rental Personal Property	1,056,947	0.35%
Rental of Self-storage & Miniwarehouses	747,105	0.25%
Rental Commercial Property	566,267	0.19%
Manufacturing	524,792	0.18%
Finance and Insurance	517,813	0.17%
Educational Services	439,499	0.15%
Transportation and Warehousing	429,289	0.14%
Mining/Quarrying	113,904	0.04%
Agriculture, Forestry, Fishing & Hunting	48,206	0.02%
Health Care and Social Assistance	27,107	0.01%
Other	<u>875</u>	<u>0.00%</u>
Total	<u>\$298,571,037</u>	<u>100.00%</u>

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Taxable Sales	\$277,626,245	\$296,203,333	\$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	8,328,787	8,886,100	9,244,740	9,522,082
Credit for Prompt Remittance	(35,804)	(142,594)	(147,916)	(152,353)
Sales Tax on Internet Sales	<u>268,002</u>	<u>448,131</u>	<u>600,000</u>	<u>630,000</u>
Net Sales Tax Revenue	<u>\$ 8,560,985</u>	<u>\$9,191,637</u>	<u>\$ 9,696,824</u>	<u>\$ 9,999,729</u>
% Change from Prior Year	11.31%	19.51%	5.50%	3.12%

Projection Method and Comments:

Sales tax revenue projections for FY2024 are based on FY2023 plus estimated growth of 3.0%. For FY2025 and beyond sales tax revenue is projected to grow annually by 3.0%.

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>
ARMB Required Contribution Rate	30.85%	30.11%	24.79%	25.1%
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>8.85%</u>	<u>8.11%</u>	<u>2.79%</u>	<u>3.10%</u>
On-behalf Revenue Received	\$734,961	\$684,112	\$261,101	\$308,802

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>
Total Revenue	\$77,374	\$153,319	\$201,915	\$75,805

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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Shared Fisheries Business Tax	\$ 593	\$ 1,425	\$ 1,771	\$ 1,000
Fishery Resource Landing Tax	<u>78,289</u>	<u>60,204</u>	<u>18,229</u>	<u>49,000</u>
	<u>\$78,882</u>	<u>\$61,709</u>	<u>\$20,000</u>	<u>\$50,000</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 returns have 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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Total Revenue	\$241,706	\$263,497	\$252,801	\$252,801

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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Total Revenue	\$169,221	\$169,221	\$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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Total Revenue	\$109,725	\$65,023	\$72,240	\$75,000

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>
Emergent BLS	575.00	575.00	675.00	675.00
Non-emergent BLS	450.00	450.00	550.00	550.00
ALS I	700.00	700.00	800.00	800.00
ALS II	875.00	875.00	975.00	975.00
Rate per mile	14.00	14.00	14.00	14.00
Total Revenue	\$348,562	\$437,490	\$967,400	\$875,000

Projection Method and Comments:

Revenue projections are based on FY2023 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.

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</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
Total Revenue	\$34,626	\$33,202	\$37,300	\$37,050

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 15th to March 15th of each year.

	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>
Hourly rate	\$145.00	\$145.00	\$165.00	\$165.00
Exclusive hours of use	<u>949.00</u>	<u>745.00</u>	<u>944.00</u>	<u>727.00</u>
Total hourly rentals	\$137,605	\$108,150	\$155,900	\$120,000
Summer ice lease	<u>25,605</u>	<u>35,727</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$163,210</u>	<u>\$143,877</u>	<u>\$155,900</u>	<u>\$120,000</u>

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>FY2023</u>	<u>FY2024</u>	<u>Change</u>
<u>Water Rates:</u>			
Residential flat rate per month	\$38.90	\$40.85	\$1.95
General Use – Metered per 1,000 gallons	\$3.75	\$3.94	\$0.19
<u>Sewer Rates:</u>			
Residential flat rate per month	\$55.62	\$58.40	\$2.78
General Use – Metered per 1,000 gallons	\$5.51	\$5.79	\$6.28
<u>Combined Water & Sewer Rates:</u>			
Residential flat rate per month	\$94.52	\$99.25	\$4.73
General Use – Metered per 1,000 gallons	\$ 9.26	\$ 9.73	\$0.47

	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Total Revenue				
Residential	\$2,104,861	\$2,142,099	\$2,297,700	\$2,412,585
General Use	<u>820,122</u>	<u>836,183</u>	<u>866,200</u>	<u>909,510</u>
Total	<u>\$2,924,983</u>	<u>\$2,978,282</u>	<u>\$3,190,835</u>	<u>\$3,322,095</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 2021 was 4.88% and is the rate change that is being proposed for FY2023. 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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Parking rate per day	\$7.00	\$7.00	\$8.00	\$8.00

Total Revenue	<u>\$110,443</u>	<u>\$224,144</u>	<u>\$210,000</u>	<u>\$225,000</u>
---------------	------------------	------------------	------------------	------------------

Projection Method and Comments:

Air carriers were significantly impacted by the COVID-19 Pandemic Emergency which was considered to be more impactful to airlines than the terrorist attack on September 11, 2001. Parking fees at the terminal are beginning to return to historic levels as the nation's air carriers recover from the COVID-19 Pandemic Emergency. A \$1.00 per day increase in parking fees will be implemented in FY2023 accounting for the increase in revenue.

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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Landing fees (per 1,000 pounds)				
Signatory	\$1.70	\$1.79	\$1.88	\$1.97
Non-signatory	\$2.21	\$2.33	\$2.44	\$2.56
Total Revenue	<u>\$262,661</u>	<u>\$420,431</u>	<u>\$400,000</u>	<u>\$443,344</u>

Projection Method and Comments:

Revenues are projected based on historical certified activity reports provided by commercial operators and future aviation forecasts. Air carriers were significantly impacted by the COVID-19 Pandemic Emergency which was considered to be more impactful to airlines than the terrorist attack on September 11, 2001. 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>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>Difference</u>	<u>% Change</u>
Employer cost per position:					
Full-time	\$ 26,676	\$ 28,810	\$ 25,209	\$ (3,601)	-12.50%
Part-time	13,338	14,405	12,605	(1,801)	-12.50%

	<u>Jan 1 - June 30</u>	<u>July 1 - Dec 31</u>	<u>Projected*</u>	<u>January 1, 2024</u>	
	<u>FY2023</u>	<u>2023</u>	<u>Jan 1 - June 30</u>	<u>Projected</u>	<u>% Increase</u>
			<u>2024</u>	<u>Increase</u>	
Employee monthly premiums:					
\$2,000/\$4,000 Deductible Plan					
Employee only	\$ 154.00	\$ 154.00	\$ 166.00	\$ 12.00	7.79%
Employee with child(ren)	279.00	279.00	301.00	22.00	7.89%
Employee with spouse	308.00	308.00	332.00	24.00	7.79%
Employee with family	424.00	424.00	457.00	33.00	7.78%
Part-time employee only	590.00	590.00	641.00	51.00	8.64%
Part-time employee w/Children	1,481.00	1,481.00	1,606.00	125.00	8.44%
Part-time employee w/Spouse	1,701.00	1,701.00	1,844.00	143.00	8.41%
Part-time employee w/Family	2,593.00	2,593.00	2,809.00	216.00	8.33%
\$3,000/\$6,000 Deductible Plan					
Employee only	N/A	152.00	163.00	11.00	7.24%
Employee with child(ren)	N/A	277.00	297.00	20.00	7.22%
Employee with spouse	N/A	304.00	326.00	22.00	7.24%
Employee with family	N/A	413.00	445.00	32.00	7.75%
Part-time employee only	N/A	506.00	588.00	82.00	16.21%
Part-time employee w/Children	N/A	1,341.00	1,492.00	151.00	11.26%
Part-time employee w/Spouse	N/A	1,549.00	1,718.00	169.00	10.91%
Part-time employee w/Family	N/A	2,392.00	2,630.00	238.00	9.95%

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Revenues			
Charge for Services	\$2,823,678	\$3,046,664	\$2,640,652
Employee Premiums	373,117	456,576	415,545
Interest Earnings	<u>(16,402)</u>	<u>6,000</u>	<u>30,000</u>
Total Revenue	<u>\$3,180,393</u>	<u>\$3,509,240</u>	<u>\$3,086,201</u>

Projection Method and Comments:

For FY2024 the fee is a result of a 10% rate reduction from the City's insurance provider. 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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
General Fund Land Leases	\$180,711	\$138,887	\$180,711	\$204,711
Airport Fund Land Leases	<u>504,665</u>	<u>562,370</u>	<u>530,000</u>	<u>\$532,323</u>
	<u>\$685,376</u>	<u>\$701,257</u>	<u>\$710,711</u>	<u>\$737,034</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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Airline Rents	\$273,571	\$282,078	\$321,000	\$342,902
Concessionaire & Other Rents	<u>13,358</u>	<u>163,072</u>	<u>110,000</u>	<u>99,046</u>
	<u>\$286,929</u>	<u>\$445,150</u>	<u>\$431,000</u>	<u>\$441,948</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 and 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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Rents:				
Fire Department	\$121,437	\$123,389	\$131,881	\$169,066
Non-Departmental	30,820	43,800	43,800	50,968
Street Department	169,182	175,065	175,065	197,639
Parks, Recreation & Beautification	<u>5,120</u>	<u>5,120</u>	<u>5,120</u>	<u>5,120</u>
	<u>\$326,559</u>	<u>\$347,374</u>	<u>\$355,866</u>	<u>\$422,792</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>FY2021</u>	<u>FY2022</u>	<u>FY2023 Estimated</u>	<u>FY2024 Projected</u>
Rents:				
Police Department	\$ 83,634	\$ 81,270	\$ 81,582	\$ 87,223
Parks, Recreation & Beautification	20,210	20,210	20,210	20,210
Fire Department	10,713	11,769	11,769	11,769
Street Department	8,909	8,909	8,909	8,909
Shop Department	3,066	7,440	7,440	7,440
Animal Control	5,308	5,308	5,308	5,308
Senior Citizen Fund Departments	10,517	10,549	10,645	10,645
Building Department	<u>5,464</u>	<u>5,464</u>	<u>5,464</u>	<u>5,464</u>
	<u>\$147,821</u>	<u>\$150,919</u>	<u>\$151,327</u>	<u>\$157,196</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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u> <u>Estimated</u>	<u>FY2024</u> <u>Projected</u>
Rents:	\$431,987	\$445,806	\$461,008	\$454,363

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 \$35.00 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.

	<u>Commercial</u>	<u>Residential</u>
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>FY2021</u>	<u>FY2022</u>	<u>FY2022 Estimated</u>	<u>FY2024 Projected</u>
Total Revenue	\$194,641	\$137,026	\$125,000	\$137,000

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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024 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	\$6,989	\$5,451	\$7,800	\$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>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024 Projected</u>
Cost Allocation %	13.84%	13.75%	15.15%	13.02%
Total cost recovery	\$1,681,100	\$1,663,200	\$1,845,500	\$1,797,900

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 disproportionally 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 2024 Operating Budget

General Fund Central Administration Cost Allocation

	FY 2023	FY 2024	Difference	Percent
Water	\$ 107,400	\$ 101,700	\$ (5,700)	(5.31%)
Sewer	59,200	56,800	(2,400)	(4.05%)
Sewer Treatment	137,100	120,300	(16,800)	(12.25%)
Airport - Airfield	1,061,800	1,061,500	(300)	(0.03%)
Airport - Administration Including Land	72,200	67,900	(4,300)	(5.96%)
Airport - Terminal	83,400	61,900	(21,500)	(25.78%)
Senior - Access	46,363	45,466	(897)	(1.93%)
Senior - Cong Meals	16,957	19,420	2,463	14.52%
Senior - Home Meals	77,370	78,887	1,517	1.96%
Senior - Transportation	19,691	21,273	1,582	8.03%
Senior - Choice Waiver	13,719	9,754	(3,965)	(28.90%)
Dipnet - Public Safety	67,900	83,800	15,900	23.42%
Dipnet - Streets	4,600	4,200	(400)	(8.70%)
Dipnet - Parks, Recreation & Beautification	24,100	19,200	(4,900)	(20.33%)
Dipnet - Dock	6,700	5,200	(1,500)	(22.39%)
Congregate Housing	<u>47,000</u>	<u>40,600</u>	<u>(6,400)</u>	<u>(13.62%)</u>
 Total	 <u>\$ 1,845,500</u>	 <u>\$ 1,797,900</u>	 <u>\$ (47,600)</u>	 <u>(2.58%)</u>

This page intentionally left blank

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.

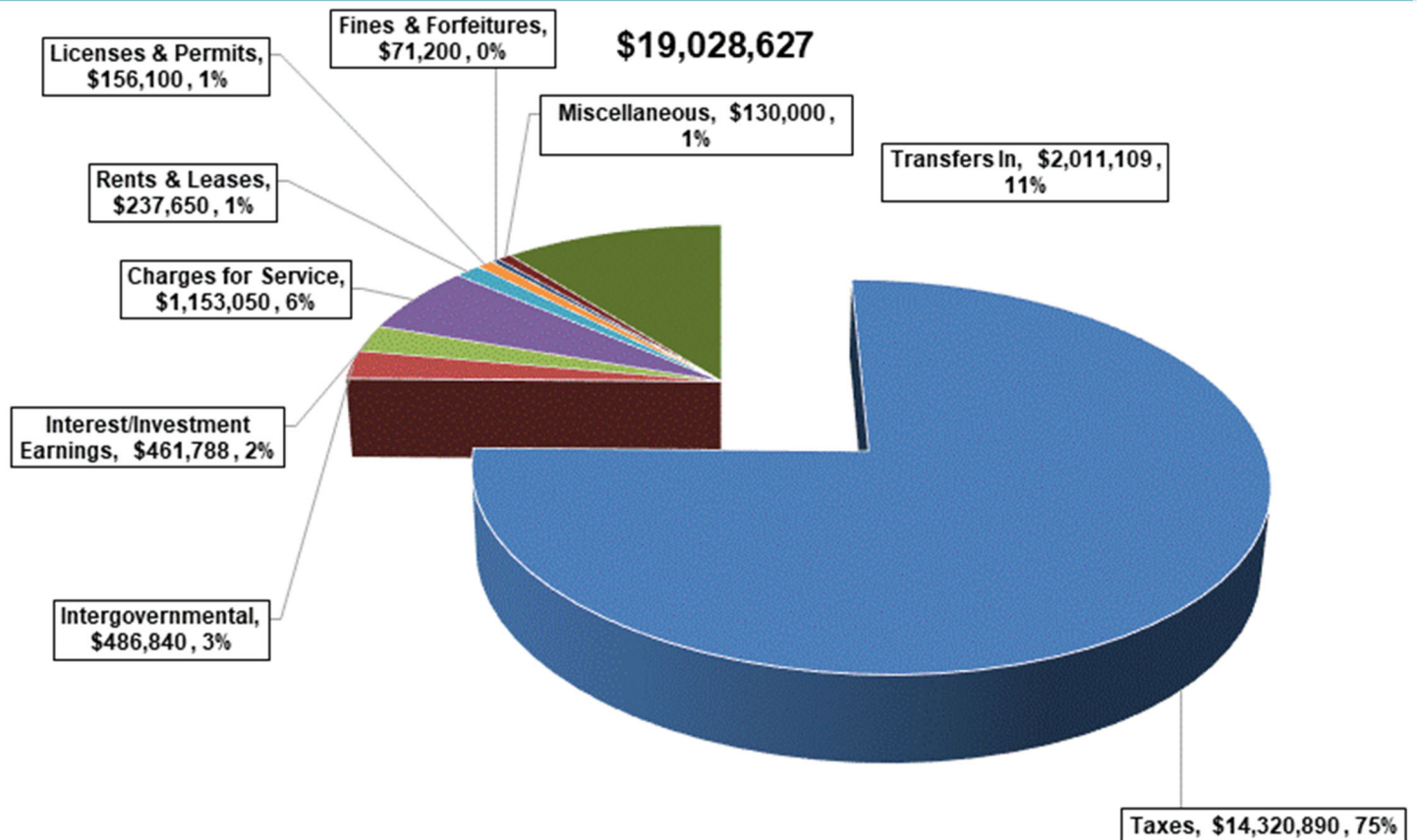
Revenue, for this and other funds, is recorded by source, i.e., taxes, licenses, service charges, etc. Expenditures are recorded first by function, then by activity and object of the expenditure.

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.

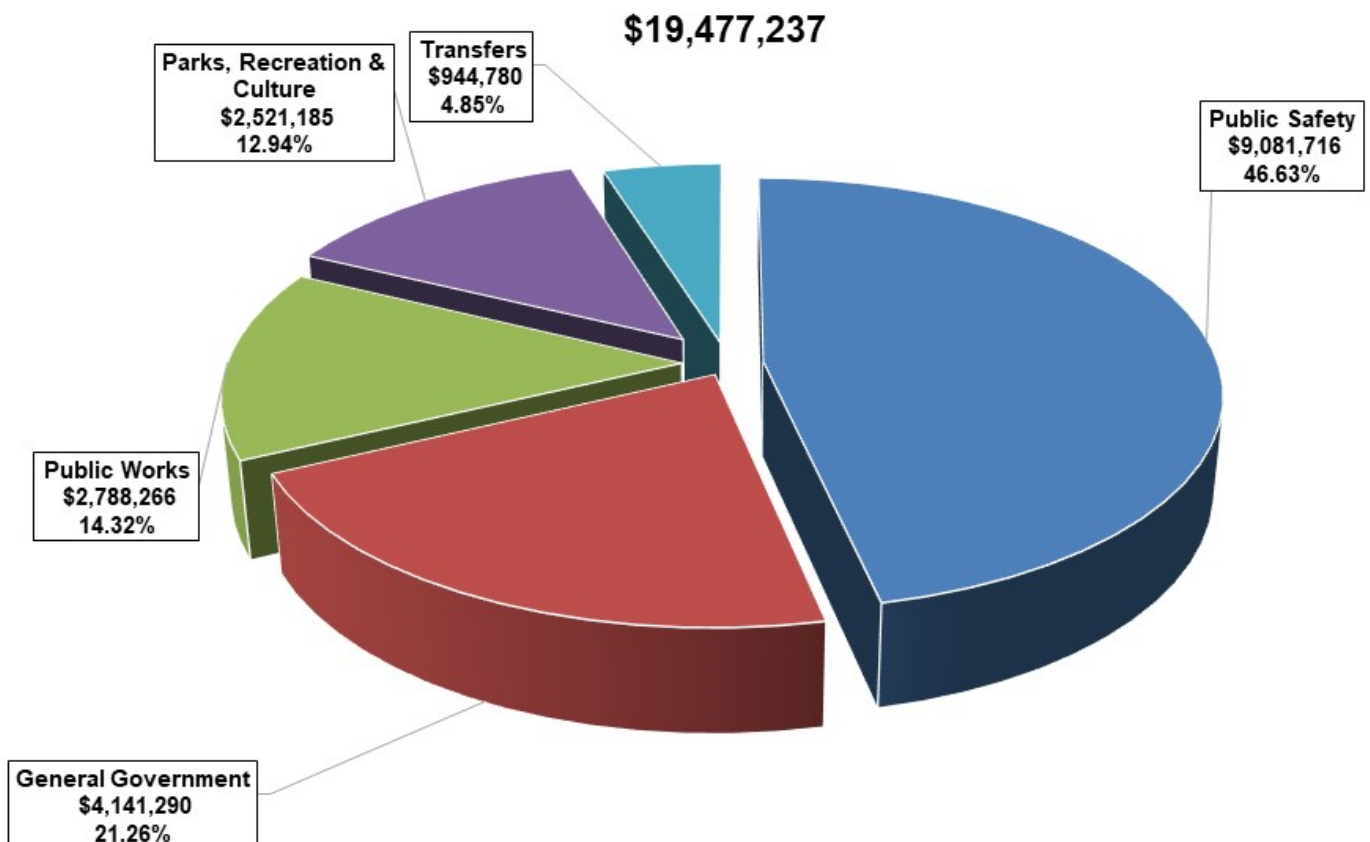
A large, stylized logo for the City of Kenai. It features a light blue shape on the left, a large red 'C' in the center, and a green shape on the right. Below the logo, the word 'KENAI' is written in large, light green, sans-serif capital letters.

KENAI

WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE



WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES



**City of Kenai
Fiscal Year 2024 Operating Budget**

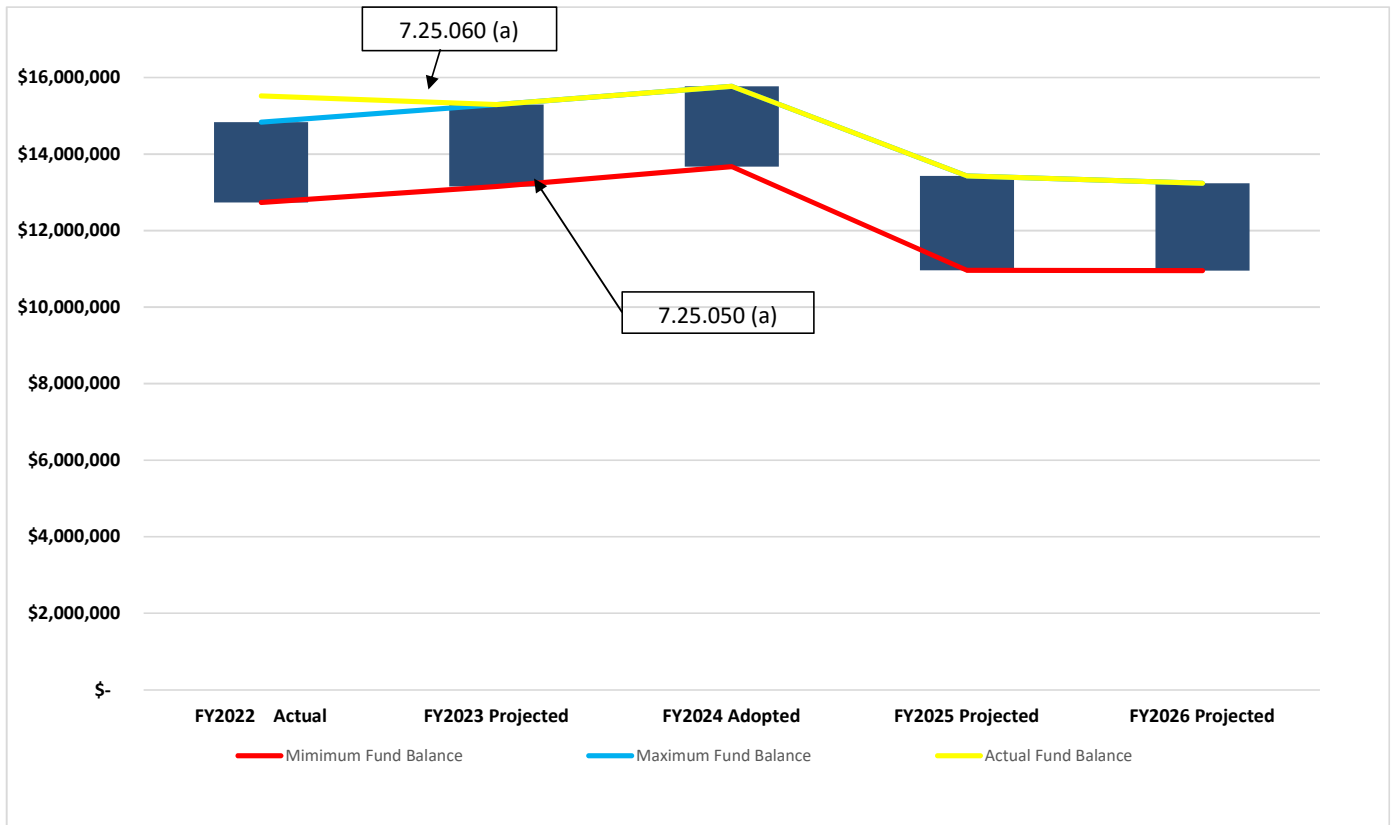
**General Fund
Budget Projection**

	Actual FY2021	Actual FY2022	Original Budget FY2023	Projection FY2023	Council Adopted FY2024	Projection FY2025	Projection FY2026
TAXABLE VALUES (000'S)	\$ 899,743	\$ 894,277	\$ 961,718	\$ 969,225	\$ 987,136	\$ 995,557	\$ 1,012,312
MILL RATE	4.35	4.35	4.35	4.35	4.35	4.35	4.35
REVENUES							
Property & Sales Taxes							
Property Tax	3,906,981	3,989,661	4,207,803	4,313,500	4,321,161	4,394,059	4,465,486
Sales Tax	8,560,985	9,191,637	9,307,808	9,696,824	9,999,729	10,299,721	10,608,713
Total Property & Sales Taxes	<u>12,467,966</u>	<u>13,181,298</u>	<u>13,515,611</u>	<u>14,010,324</u>	<u>14,320,890</u>	<u>14,693,780</u>	<u>15,074,199</u>
Intergovernmental Revenue:							
PERS Funding	611,708	575,270	216,490	216,490	255,735	263,407	271,309
Community Assistance	77,374	153,319	80,000	201,915	75,805	75,805	75,805
Fish Tax	78,883	61,709	50,000	20,000	50,000	51,500	53,045
Other	<u>115,546</u>	<u>2,078,149</u>	<u>994,775</u>	<u>94,840</u>	<u>52,500</u>	<u>55,125</u>	<u>57,881</u>
Total State/Federal Revenue	<u>883,511</u>	<u>2,868,447</u>	<u>1,341,265</u>	<u>533,245</u>	<u>434,040</u>	<u>445,837</u>	<u>458,040</u>
Other Revenue							
Licenses and Permits	213,168	152,642	191,500	143,460	155,100	159,753	164,546
Ambulance Fees	348,562	437,490	500,000	967,400	875,000	901,250	928,288
Interest	20,528	(242,890)	200,000	200,000	461,788	473,076	402,739
Other	<u>790,143</u>	<u>858,628</u>	<u>819,011</u>	<u>884,951</u>	<u>770,700</u>	<u>793,821</u>	<u>817,636</u>
Total Other Revenue	<u>1,372,401</u>	<u>1,205,870</u>	<u>1,710,511</u>	<u>2,195,811</u>	<u>2,262,588</u>	<u>2,327,900</u>	<u>2,313,209</u>
Total Revenues	<u>14,723,878</u>	<u>17,255,615</u>	<u>16,567,387</u>	<u>16,739,380</u>	<u>17,017,518</u>	<u>17,467,517</u>	<u>17,845,448</u>
Transfer From Other Funds							
Charges to other funds	1,643,800	1,620,500	1,798,600	1,798,600	1,757,300	1,810,019	1,864,320
Capital Projects / Special Revenue	92,393	188,266	75,000	103,266	75,000	75,000	75,000
Enterprise	37,300	42,700	47,000	47,000	40,600	41,818	43,073
Trust Fund	<u>145,750</u>	<u>157,043</u>	<u>160,109</u>	<u>-</u>	<u>138,209</u>	<u>140,973</u>	<u>143,792</u>
Total Transfers	<u>1,919,243</u>	<u>2,008,509</u>	<u>2,080,709</u>	<u>1,948,866</u>	<u>2,011,109</u>	<u>2,067,810</u>	<u>2,126,185</u>
Total Revenues and Transfers	<u>16,643,121</u>	<u>19,264,124</u>	<u>18,648,096</u>	<u>18,688,246</u>	<u>19,028,627</u>	<u>19,535,327</u>	<u>19,971,633</u>
EXPENDITURES/APPROPRIATIONS							
General Government	4,169,206	3,654,595	3,844,487	3,959,204	4,141,290	4,343,240	4,473,537
Public Safety	4,654,653	7,906,368	8,697,890	8,833,496	9,081,716	9,535,802	9,821,876
Public Works	2,315,653	2,133,864	2,650,912	2,706,133	2,788,266	2,927,679	3,015,509
Parks, Recreation & Cultural	<u>2,095,823</u>	<u>2,183,732</u>	<u>2,423,655</u>	<u>2,519,466</u>	<u>2,521,185</u>	<u>2,647,244</u>	<u>2,726,661</u>
Total Operating Expenditures	13,235,335	15,878,559	17,616,944	18,018,299	18,532,457	19,453,965	20,037,583
Transfers or Non-Operating	<u>2,256,676</u>	<u>2,281,910</u>	<u>1,809,841</u>	<u>1,824,841</u>	<u>944,780</u>	<u>3,398,606</u>	<u>1,127,004</u>
Total Expenditures/Appropriations	15,492,011	18,160,469	19,426,785	19,843,140	19,477,237	22,852,571	21,164,587
Total Surplus (Deficit)	1,151,110	1,103,655	(778,689)	(1,154,894)	(448,610)	(3,317,244)	(1,192,954)
Projected Lapse - 5%	<u>-</u>	<u>-</u>	<u>880,847</u>	<u>900,915</u>	<u>926,623</u>	<u>972,698</u>	<u>1,001,879</u>
Adjusted Surplus (Deficit)	1,151,110	1,103,655	102,158	(253,979)	478,013	(2,344,546)	(191,075)
Beginning Fund Balance	<u>13,290,392</u>	<u>14,441,502</u>	<u>14,043,661</u>	<u>15,545,157</u>	<u>15,291,178</u>	<u>15,769,191</u>	<u>13,424,645</u>
Ending Fund Balance	14,441,502	15,545,157	14,145,819	15,291,178	15,769,191	13,424,645	13,233,570
Restricted	(640,115)	(673,494)	(716,115)	(713,494)	(749,494)	(785,494)	(821,494)
Committed	(10,836,929)	(11,172,914)	(10,384,587)	(11,530,715)	(11,993,977)	(9,231,197)	(9,167,091)
Assigned	<u>(2,964,458)</u>	<u>(3,007,753)</u>	<u>(3,045,117)</u>	<u>(3,046,969)</u>	<u>(3,025,720)</u>	<u>(3,407,954)</u>	<u>(3,244,985)</u>
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ 690,996</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Kenai
Fiscal Year 2024 Operating Budget**

General Fund Fund Balance Policy Compliance

		FY2022 Actual	FY2023 Projected	FY2024 Adopted	FY2025 Projected	FY2026 Projected
Ending Fund Balance 6/30/22		\$ 15,545,157	\$ 15,291,178	\$ 15,769,191	\$ 13,424,645	\$ 13,233,570
Nonspendable		\$ -	\$ -	\$ -	\$ -	\$ -
Restricted -						
Athletics - Daubenspeck Donation		\$ (673,494)	\$ (713,494)	\$ (749,494)	\$ (785,494)	\$ (821,494)
Committed:						
Outstanding Encumbrances		\$ (128,853)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)
Subsequent Year Expenditures		(778,689)	-	-	-	-
Health Insurance Reserve		-	-	-	-	-
Capital Improvement Plan Reserve		(3,915,428)	(5,066,751)	(5,648,285)	(1,794,484)	(2,275,991)
Budgetary Stabilization Reserve	3.8788	<u>(6,349,944)</u>	<u>(6,413,964)</u>	<u>(6,295,692)</u>	<u>(7,386,713)</u>	<u>(6,841,100)</u>
Total Committed		\$ (11,172,914)	\$ (11,530,715)	\$ (11,993,977)	\$ (9,231,197)	\$ (9,167,091)
Assigned -						
Accrued Compensated Absences		\$ (891,050)	\$ (908,871)	\$ (927,048)	\$ (945,589)	\$ (964,501)
Operational and Capital Contingencies Reserve	1.293	<u>(2,116,703)</u>	<u>(2,138,098)</u>	<u>(2,098,672)</u>	<u>(2,462,365)</u>	<u>(2,280,484)</u>
Total Assigned		\$ (3,007,753)	\$ (3,046,969)	\$ (3,025,720)	\$ (3,407,954)	\$ (3,244,985)
Unassigned		<u>\$ 690,996</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



City of Kenai
Fiscal Year 2024 Operating Budget

Property Tax Breakdown

What will your property tax \$'s pay for in FY2024?

Home Assessed Value		\$ 250,000.00
City of Kenai Property Tax	(4.35 Mills)	\$ 1,087.50
KPB Property Taxes (After \$50,000 primary residence exemption)	(4.70 Mills)	940.00
Total Tax Liability		<u>\$ 2,027.50</u>

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

Department:

General Government

City Council	\$ 175,660	0.91%	\$ 9.92
City Administration	3,269,895	16.79%	182.56
Lands Administration	63,400	0.33%	3.59
Planning and Zoning	263,736	1.35%	14.68
City Clerk	<u>368,599</u>	<u>1.89%</u>	<u>20.55</u>
Total General Government	4,141,290	21.27%	\$ 231.30

Public Safety

Police	3,849,360	19.76%	\$ 214.89
Fire	3,741,203	19.21%	208.91
Communications	985,376	5.06%	55.03
Animal Control	<u>505,777</u>	<u>2.60%</u>	<u>28.28</u>
Total Public Safety	9,081,716	46.63%	\$ 507.11

Public Works

Public Works Administration	198,682	1.02%	11.09
Streets	1,112,820	5.71%	62.10
Maintenance Shop	779,442	4.00%	43.50
Buildings	465,983	2.39%	25.99
Street Lighting	<u>231,339</u>	<u>1.19%</u>	<u>12.94</u>
Total Public Works	2,788,266	14.31%	\$ 155.62

Parks, Recreation & Cultural

Parks, Recreation & Beautification	1,320,885	6.78%	\$ 73.73
Library	979,154	5.03%	54.70
Visitor Center	157,081	0.81%	8.81
City Dock	<u>64,065</u>	<u>0.33%</u>	<u>3.59</u>
Total Parks, Recreation & Cultural	2,521,185	12.95%	\$ 140.83

Senior Citizen Programs

199,476 1.02% \$ 11.09

Debt Service

130,625 0.67% \$ 7.29

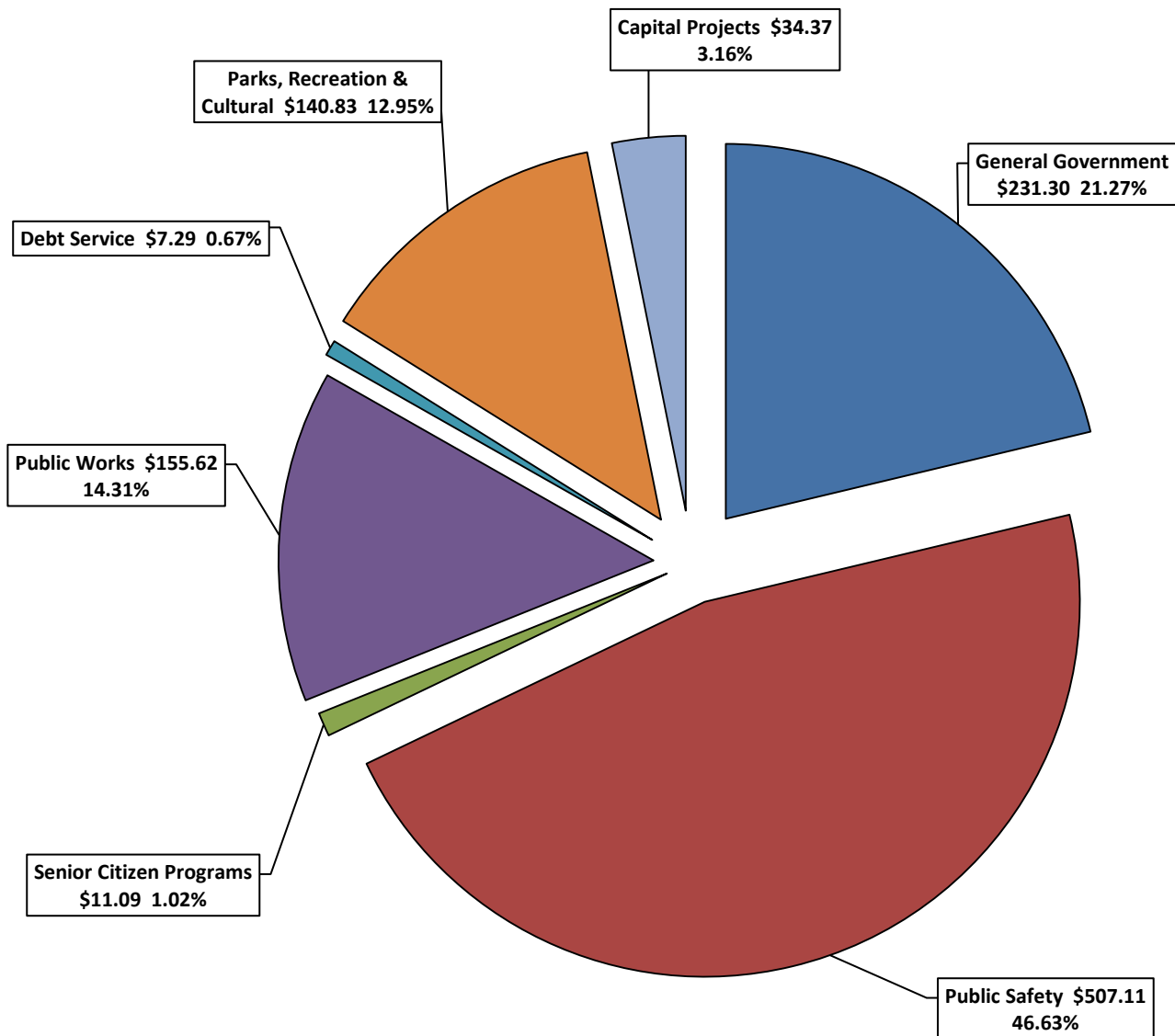
Capital Projects

614,679 3.16% \$ 34.37

Total City of Kenai **\$ 19,477,237** **100.00%** **\$ 1,087.61**

City of Kenai
Fiscal Year 2024 Operating Budget

Property Tax Breakdown Graph



City of Kenai
Fiscal Year 2024 Operating Budget

General Fund Expenditure Recap

	Personal Services			Maintenance and Operations		
	FY2023 Original Budget	FY2024 Adopted Budget	Difference	FY2023 Original Budget	FY2024 Adopted Budget	Difference
<u>General Government</u>						
City Clerk	\$ 292,516	\$ 306,871	\$ 14,355	\$ 98,723	\$ 61,728	\$ (36,995)
Legislative	51,773	51,768	(5)	119,006	123,892	4,886
Legal	354,887	398,679	43,792	35,629	35,619	(10)
City Manager	481,464	496,211	14,747	92,953	77,948	(15,005)
Human Resources	156,789	166,366	9,577	11,044	77,720	66,676
Finance	806,682	791,005	(15,677)	121,475	165,560	44,085
Land Administration	-	-	-	12,140	63,400	51,260
Non-Departmental	227,918	268,821	40,903	693,032	776,066	83,034
Planning and Zoning	227,333	232,748	5,415	26,348	30,988	4,640
Safety	-	-	-	3,200	5,900	2,700
Total General Government	<u>2,599,362</u>	<u>2,712,469</u>	<u>113,107</u>	<u>1,213,550</u>	<u>1,418,821</u>	<u>205,271</u>
<u>Public Safety</u>						
Police	3,273,359	3,448,288	174,929	389,385	401,072	11,687
Fire	3,121,203	3,224,626	103,423	426,866	467,377	40,511
Communications	903,347	916,022	12,675	63,644	69,354	5,710
Animal Control	340,637	347,380	6,743	148,779	158,397	9,618
Total Public Safety	<u>7,638,546</u>	<u>7,936,316</u>	<u>297,770</u>	<u>1,028,674</u>	<u>1,096,200</u>	<u>67,526</u>
<u>Public Works</u>						
Public Works Administration	165,593	185,670	20,077	12,917	13,012	95
Shop	432,770	449,280	16,510	296,792	330,162	33,370
Streets	623,733	677,475	53,742	401,196	435,345	34,149
Buildings	299,328	309,695	10,367	118,913	122,788	3,875
Street Lighting	-	-	-	200,670	231,339	30,669
Total Public Works	<u>1,521,424</u>	<u>1,622,120</u>	<u>100,696</u>	<u>1,030,488</u>	<u>1,132,646</u>	<u>102,158</u>
<u>Library</u>	<u>756,821</u>	<u>777,308</u>	<u>20,487</u>	<u>200,557</u>	<u>201,846</u>	<u>1,289</u>
<u>Parks and Recreation</u>						
Boating Facility	37,115	37,519	404	28,623	26,546	(2,077)
Visitor Center	-	-	-	147,717	157,081	9,364
Parks, Recreation & Beautification	752,817	773,270	20,453	453,405	497,615	44,210
Total Parks and Recreation	<u>789,932</u>	<u>810,789</u>	<u>20,857</u>	<u>629,745</u>	<u>681,242</u>	<u>51,497</u>
Non-Departmental Transfers	-	-	-	-	-	-
Total General Fund	<u>\$ 13,306,085</u>	<u>\$ 13,859,002</u>	<u>\$ 552,917</u>	<u>\$ 4,103,014</u>	<u>\$ 4,530,755</u>	<u>\$ 427,741</u>

City of Kenai
Fiscal Year 2024 Operating Budget

General Fund Expenditure Recap

Capital Outlay & Transfers			Total Budget			
FY2023 Original Budget	FY2024 Adopted Budget	Difference	FY2023 Original Budget	FY2024 Adopted Budget	Difference	
\$ 11,575	\$ -	\$ (11,575)	\$ 402,814	\$ 368,599	\$ (34,215)	<u>General Government</u>
-	-	-	170,779	175,660	4,881	City Clerk
-	-	-	390,516	434,298	43,782	Legislative
-	-	-	574,417	574,159	(258)	Legal
-	-	-	167,833	244,086	76,253	City Manager
-	-	-	928,157	956,565	28,408	Human Resources
-	-	-	12,140	63,400	51,260	Finance
20,000	10,000	(10,000)	940,950	1,054,887	113,937	Land Administration
-	-	-	253,681	263,736	10,055	Non-Departmental
-	-	-	3,200	5,900	2,700	Planning and Zoning
31,575	10,000	(21,575)	3,844,487	4,141,290	296,803	Safety
						Total General Government
-	-	-	3,662,744	3,849,360	186,616	<u>Public Safety</u>
30,670	49,200	18,530	3,578,739	3,741,203	162,464	Police
-	-	-	966,991	985,376	18,385	Fire
-	-	-	489,416	505,777	16,361	Communications
30,670	49,200	18,530	8,697,890	9,081,716	383,826	Animal Control
						Total Public Safety
-	-	-	178,510	198,682	20,172	<u>Public Works</u>
-	-	-	729,562	779,442	49,880	Public Works Administration
16,000	-	(16,000)	1,040,929	1,112,820	71,891	Shop
83,000	33,500	(49,500)	501,241	465,983	(35,258)	Streets
-	-	-	200,670	231,339	30,669	Buildings
99,000	33,500	(65,500)	2,650,912	2,788,266	137,354	Street Lighting
						Total Public Works
-	-	-	957,378	979,154	21,776	<u>Library</u>
-	-	-	65,738	64,065	(1,673)	<u>Parks and Recreation</u>
-	-	-	147,717	157,081	9,364	Boating Facility
46,600	50,000	3,400	1,252,822	1,320,885	68,063	Visitor Center
46,600	50,000	3,400	1,466,277	1,542,031	75,754	Parks, Recreation & Beautification
						Total Parks and Recreation
1,809,841	944,780	(865,061)	1,809,841	944,780	(865,061)	Non-Departmental Transfers
\$ 2,017,686	\$ 1,087,480	\$ (930,206)	\$ 19,426,785	\$ 19,477,237	\$ 50,452	Total General Fund

City of Kenai
Fiscal Year 2024 Operating Budget

General Fund
Expenditure Summary

	FY2022	Original	Amended	Adopted	Increase	%
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>FY2024</u>	<u>(Decrease)</u>	<u>Change</u>
		<u>FY2023</u>			<u>FY23 Original</u>	
<u>General Government</u>						
01 City Clerk	\$ 320,648	\$ 402,814	\$ 404,314	\$ 368,599	\$ (34,215)	(8.49%)
11 Legislative	178,754	170,779	170,780	175,660	4,881	2.86%
12 Legal	337,820	390,516	392,016	434,298	43,782	11.21%
13 City Manager	483,554	574,417	577,417	574,159	(258)	(0.04%)
14 Human Resources	148,386	167,833	173,833	244,086	76,253	45.43%
15 Finance	827,415	928,157	929,787	956,565	28,408	3.06%
16 Land Administration	78,790	12,140	29,778	63,400	51,260	422.24%
18 Non-Departmental	1,066,416	940,950	960,898	1,054,887	113,937	12.11%
19 Planning and Zoning	211,916	253,681	317,181	263,736	10,055	3.96%
20 Safety	896	3,200	3,200	5,900	2,700	84.38%
Total General Government	<u>\$ 3,654,595</u>	<u>\$ 3,844,487</u>	<u>\$ 3,959,204</u>	<u>\$ 4,141,290</u>	<u>296,803</u>	<u>7.72%</u>
<u>Public Safety</u>						
21 Police	3,266,411	3,662,744	3,744,673	3,849,360	186,616	5.09%
22 Fire	3,363,242	3,578,739	3,625,188	3,741,203	162,464	4.54%
23 Communications	837,565	966,991	969,991	985,376	18,385	1.90%
29 Animal Control	439,150	489,416	498,644	505,777	16,361	3.34%
Total Public Safety	<u>7,906,368</u>	<u>8,697,890</u>	<u>8,838,496</u>	<u>9,081,716</u>	<u>383,826</u>	<u>4.41%</u>
<u>Public Works</u>						
31 Public Works Administration	155,912	178,510	178,510	198,682	20,172	11.30%
32 Shop	639,197	729,562	729,562	779,442	49,880	6.84%
33 Streets	922,732	1,040,929	1,040,929	1,112,820	71,891	6.91%
34 Buildings	221,753	501,241	506,462	465,983	(35,258)	(7.03%)
35 Street Lighting	194,270	200,670	250,670	231,339	30,669	15.28%
Total Public Works	<u>2,133,864</u>	<u>2,650,912</u>	<u>2,706,133</u>	<u>2,788,266</u>	<u>137,354</u>	<u>5.18%</u>
<u>Parks, Recreation & Culture</u>						
40 Library	929,383	957,378	1,000,569	979,154	21,776	2.27%
60 Boating Facility	38,665	65,738	65,738	64,065	(1,673)	(2.54%)
03 Visitor Center	136,163	147,717	147,717	157,081	9,364	6.34%
45 Parks, Recreation & Beautification	1,079,521	1,252,822	1,305,442	1,320,885	68,063	5.43%
Total Parks, Recreation & Culture	<u>2,183,732</u>	<u>2,423,655</u>	<u>2,519,466</u>	<u>2,521,185</u>	<u>97,530</u>	<u>4.02%</u>
<u>Total Operating Expenditures</u>	<u>15,878,559</u>	<u>17,616,944</u>	<u>18,023,299</u>	<u>18,532,457</u>	<u>915,513</u>	<u>5.20%</u>
<u>Transfers to other funds</u>						
Senior Citizen Fund	220,518	281,591	253,999	199,476	(82,115)	(29.16%)
Debt Service	129,625	130,250	140,097	130,625	375	0.29%
Other non-operating	1,931,767	1,398,000	1,430,745	614,679	(783,321)	(56.03%)
Total Transfers to other funds	<u>2,281,910</u>	<u>1,809,841</u>	<u>1,824,841</u>	<u>944,780</u>	<u>(865,061)</u>	<u>(47.80%)</u>
Total General Fund	<u>\$ 18,160,469</u>	<u>\$ 19,426,785</u>	<u>\$ 19,848,140</u>	<u>\$ 19,477,237</u>	<u>\$ 50,452</u>	<u>0.26%</u>

**City of Kenai
Fiscal Year 2024 Operating Budget**

General Fund Summary by Line Item

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 6,743,376	\$ 5,954,644	\$ 7,533,382	\$ 7,504,467	\$ 8,007,703	\$ 474,321	6.30%
0200	Overtime	434,943	335,883	441,231	459,656	474,689	33,458	7.58%
0250	Holiday Pay	166,766	139,282	186,620	186,620	204,948	18,328	9.82%
0300	Leave	128,525	127,135	270,344	269,644	303,941	33,597	12.43%
0400	Medicare	104,582	91,872	122,261	122,261	130,369	8,108	6.63%
0450	Social Security	18,934	12,355	25,157	25,657	27,422	2,265	9.00%
0500	PERS	2,107,106	1,816,591	1,923,622	1,915,822	2,070,621	146,999	7.64%
0600	Unemployment Insurance	8,490	12,828	41,012	39,862	43,763	2,751	6.71%
0700	Workers Compensation	119,325	126,239	150,980	150,980	167,942	16,962	11.23%
0800	Health & Life Insurance	2,261,444	1,752,063	2,475,867	2,475,867	2,144,361	(331,506)	(13.39%)
0900	Supplemental Retirement	123,441	116,215	135,609	135,609	283,243	147,634	108.87%
	<u>Total Salaries & Benefits</u>	\$ 12,216,932	\$ 10,485,107	\$ 13,306,085	\$ 13,286,445	\$ 13,859,002	\$ 552,917	4.16%
<u>Maintenance and Operations</u>								
2021	Office Supplies	11,217	14,662	17,785	18,172	17,135	(650)	(3.65%)
2022	Operating & Repair Supplies	533,534	519,387	615,062	626,038	675,913	60,851	9.89%
2023	Repair & Maintenance Supplies	11,672	2,987	1,600	1,600	6,150	4,550	284.38%
2024	Small Tools/Minor Equipment	163,803	151,320	142,783	208,166	162,843	20,060	14.05%
2026	Computer Software	127,424	107,988	143,998	154,382	145,903	1,905	1.32%
4531	Professional Services	373,542	459,455	548,806	724,283	697,576	148,770	27.11%
4532	Communications	66,678	64,296	74,785	76,785	75,713	928	1.24%
4533	Travel & Transportation	81,401	92,505	162,855	182,017	195,842	32,987	20.26%
4534	Advertising	19,476	20,323	24,850	24,880	24,350	(500)	(2.01%)
4535	Printing & Binding	21,039	24,237	55,125	49,845	38,425	(16,700)	(30.29%)
4536	Insurance	314,359	244,440	378,129	378,129	399,436	21,307	5.63%
4537	Utilities	734,567	722,127	760,052	780,052	788,300	28,248	3.72%
4538	Repair & Maintenance	154,316	186,805	225,849	263,636	258,095	32,246	14.28%
4539	Rentals	143,635	139,118	160,565	161,265	163,807	3,242	2.02%
4540	Equip. Fund Pmts.	487,744	393,483	496,548	496,548	524,763	28,215	5.68%
4541	Postage	15,466	13,449	16,400	16,900	17,100	700	4.27%
4666	Books	74,383	72,694	70,200	81,700	74,675	4,475	6.37%
4667	Dues & Publications	27,350	28,960	37,341	38,350	38,667	1,326	3.55%
4999	General Contingency	-	-	90,000	52,837	90,000	-	-
5041	Miscellaneous	34,427	36,621	49,150	56,341	54,774	5,624	11.44%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	50,818	187,612	31,131	81,131	81,288	50,157	161.12%
	<u>Total Maint. and Operations</u>	\$ 3,446,851	\$ 3,482,469	\$ 4,103,014	\$ 4,473,057	\$ 4,530,755	\$ 427,741	10.43%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	69	-	-	-	-	-
8062	Buildings	-	2,535	83,000	83,000	33,500	(49,500)	(59.64%)
8063	Improvements	10,697	2,139	-	-	-	-	-
8064	Machinery & Equipment	204,079	93,058	124,845	180,797	109,200	(15,645)	(12.53%)
9090	Transfers	2,281,910	1,357,733	1,809,841	1,824,841	944,780	(865,061)	(47.80%)
	<u>Total Capital Outlay and Transfers</u>	\$ 2,496,686	\$ 1,455,534	\$ 2,017,686	\$ 2,088,638	\$ 1,087,480	\$ (930,206)	(46.10%)
	Department Total:	\$ 18,160,469	\$ 15,423,110	\$ 19,426,785	\$ 19,848,140	\$ 19,477,237	\$ 50,452	0.26%

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

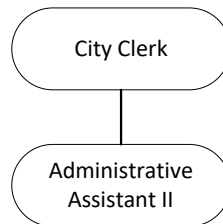
Mission

To facilitate local democratic processes for the citizens of the City of Kenai by serving as a liaison between citizens, their elected officials, other City departments, and other agencies, in an ethical, charismatic, 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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	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	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
City Clerk	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant II	0	0	5	5	5	5

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Total Agenda Packets Distributed	69	61	61	94	96
Percentage of City Council Action Agendas Prepared One Business Day Following the Meeting	Data Not Tracked	90%	96%	100%	99%
Percentage of City Council Items Fully Processed within One Business Day	Data Not Tracked	90%	96%	99%	98%

Fiscal Year	2019	2020	2021	2022	2023*
Percentage of City Council Minutes Completed for publication in Next Meeting Packet	90%	90%	100%	99%	99%
Total Public Record Requests Processed	31	20	25	76	70
Average Response Time (Business Days)	6	5	3	5	4
Total Licenses Issued	20	20	23	22	20
Average Number of days from receipt of application to issuance (mailing) by type					
Taxi	1	1	½	½	1
Mobile Food Vendor	2	1	1	½	1
Transient Merchant/Peddler	1	½	0	0	0
Number of Boxes Shredded/Destroyed	89	50	45	60	40
Obsolete Document Destruction/Shredded	2,438 lbs.	1,500 lbs.	1,236 lbs.	1,740 lbs.	1,431 lbs.

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

FY23 Department Goals Evaluation

1. Review the City's Passenger Vehicle for Hire regulations to ensure they are as equitable as possible in comparison with the state's Transportation Network Company regulations in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 2 – Economic Development.
 - *Not Achieved. This goal was not met and will be included in the FY24 goals.*
2. Continue increasing the number of automated processes, utilizing Laserfiche in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Public Improvements and Services.
 - *Not Achieved. Initiating automated processes utilizing Laserfiche is now managed at the department level as needed.*
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.
 - *Not Achieved. This goal was not met and will be included in the FY24 goals.*

4. Collaborate with the City Manager and Attorney to establish a training event for Council, Boards, Commissions and Committees Members of the City of Kenai, in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life.
 - *Achieved. The training session took place on February 23, 2023.*

FY24 Department Goals

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.
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.
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.
4. 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

As more processes are automated and more records are maintained in Laserfiche, it will be necessary ensure digital records are managed in accordance with the City of Kenai Records Retention Schedule.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: City Clerk

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 154,182	\$ 133,903	\$ 182,082	\$ 182,082	\$ 198,299	\$ 16,217	8.91%
0200	Overtime	155	808	219	219	239	20	9.13%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	4,467	996	5,433	5,433	5,208	(225)	(4.14%)
0400	Medicare	2,331	1,961	2,723	2,723	2,955	232	8.52%
0450	Social Security	-	86	-	-	-	-	-
0500	PERS	33,515	29,102	40,107	40,107	43,678	3,571	8.90%
0600	Unemployment Insurance	189	249	938	938	1,018	80	8.53%
0700	Workers Compensation	289	341	394	394	406	12	3.05%
0800	Health & Life Insurance	53,352	42,814	57,620	57,620	50,418	(7,202)	(12.50%)
0900	Supplemental Retirement	2,114	2,685	3,000	3,000	4,650	1,650	55.00%
<u>Total Salaries & Benefits</u>		\$ 250,594	\$ 212,945	\$ 292,516	\$ 292,516	\$ 306,871	\$ 14,355	4.91%
<u>Maintenance and Operations</u>								
2021	Office Supplies	1,224	835	800	1,300	850	50	6.25%
2022	Operating & Repair Supplies	223	185	520	1,775	520	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	978	1,792	1,040	1,040	1,070	30	2.88%
2026	Computer Software	28,167	26,645	34,333	34,333	18,758	(15,575)	(45.36%)
4531	Professional Services	13,085	17,219	13,100	13,100	10,600	(2,500)	(19.08%)
4532	Communications	1,101	1,349	1,865	1,865	1,865	-	-
4533	Travel & Transportation	10,246	9,310	12,160	13,660	10,060	(2,100)	(17.27%)
4534	Advertising	9,186	8,241	8,600	8,600	8,600	-	-
4535	Printing & Binding	5,254	4,731	24,900	23,145	8,000	(16,900)	(67.87%)
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	490	848	1,005	1,005	1,005	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	50	76	300	300	300	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 70,054	\$ 71,281	\$ 98,723	\$ 100,223	\$ 61,728	\$ (36,995)	(37.47%)
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	11,575	11,575	-	(11,575)	(100.00%)
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ -	\$ -	\$ 11,575	\$ 11,575	\$ -	\$ (11,575)	(100.00%)
Department Total:		\$ 320,648	\$ 284,226	\$ 402,814	\$ 404,314	\$ 368,599	\$ (34,215)	(8.49%)

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

2024 Small Tools/Minor Equipment. Charge for (3) three computer replacements 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, electronic document support, microfilming, election canvas board, document shredding, and website refresh.

4533 Travel & Transportation. Car allowance, AAMC conference for clerk and deputy clerk, IIMC annual conference 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 2024 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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
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	2019	2020	2021	2022	2023*
Number of Facility Visitors	34,000	15,561	24,024	20,091	23,419
Number of Facility Programs	3	2	7	8	8
Number of Facility Events	9	7	13	8	9
Number of Facility Rentals	54	21	32	21	32

NOTE: Information provided by Kenai Chamber of Commerce and Visitor Center

*Projected Figures based on available information.

FY23 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 4th of July Festivities, 6th 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.*

FY24 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 2024 Operating Budget

Fund: 001 - General Fund
Department: Visitor Center

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
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	-	-	-	-	-	-	-
	<u>Total Salaries & Benefits</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	529	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	-	440	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	105,000	117,786	110,125	110,125	118,725	8,600	7.81%
4532	Communications	81	283	1,720	1,720	1,720	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	110	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	30,662	34,898	35,452	35,452	36,156	704	1.99%
4538	Repair & Maintenance	420	4,937	420	420	480	60	14.29%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<u>Total Maint. and Operations</u>	<u>\$ 136,163</u>	<u>\$ 158,983</u>	<u>\$ 147,717</u>	<u>\$ 147,717</u>	<u>\$ 157,081</u>	<u>\$ 9,364</u>	<u>6.34%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Department Total:		<u>\$ 136,163</u>	<u>\$ 158,983</u>	<u>\$ 147,717</u>	<u>\$ 147,717</u>	<u>\$ 157,081</u>	<u>\$ 9,364</u>	<u>6.34%</u>

City of Kenai
Fiscal Year 2024 Operating Budget

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

4531 Professional Services. Facility management agreement with operator of Kenai Visitor Center.	4538 Repair & Maintenance Services. Facility security.
---	---

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

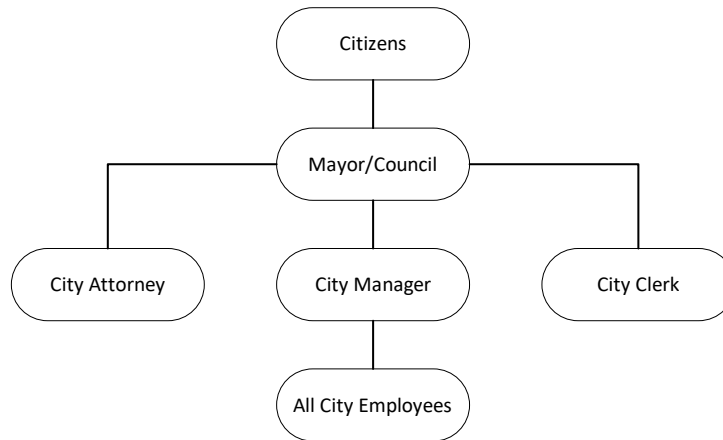
Mission

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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	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	2019	2020	2021	2022	2023*
Number of Meetings and Work Sessions	26	30	28	29	32
Legislation Acted On	114	159	166	150	140
Voter Turnout	15.5%	10.4%	12.15%	15%	18%

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

Sales Tax History

Fiscal Year	2019	2020	2021	2022	2023*
Taxable Sales	244,440,756	258,839,266	275,239,394	297,070,491	308,157,991
Percentage Change	4.9%	5.9%	6.3%	7.9%	3.73%

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

Assessed Value History

Fiscal Year	2019	2020	2021	2022	2023
Real	775,542,400	777,639,900	784,008,000	794,900,500	871,589,000
Oil	50,674,950	64,380,820	53,200,820	51,261,250	49,952,780
Personal	45,611,551	52,256,642	52,533,763	48,183,607	47,683,460
Total	871,828,901	894,277,362	889,742,583	894,345,357	969,225,240

FY23 Department Goals Evaluation

1. Support a funding strategy for the remaining 35% local share portion of the Kenai River Bluff Stabilization Project and continue to collaborate 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 reduce the cost of goods and services without negatively impacting services to the community in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 – Quality of Life.
 - *Achieved.*

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.
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 2024 Operating Budget

Fund: 001 - General Fund
Department: Legislative

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
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	92	131	101	101	96	(5)	(4.95%)
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
	<u>Total Salaries & Benefits</u>	<u>\$ 51,764</u>	<u>\$ 51,803</u>	<u>\$ 51,773</u>	<u>\$ 51,773</u>	<u>\$ 51,768</u>	<u>\$ (5)</u>	<u>(0.01%)</u>
<u>Maintenance and Operations</u>								
2021	Office Supplies	136	55	200	200	200	-	-
2022	Operating & Repair Supplies	2,386	1,796	4,300	4,300	2,800	(1,500)	(34.88%)
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	9,384	4,478	1,910	4,710	1,930	20	1.05%
2026	Computer Software	596	349	715	715	720	5	0.70%
4531	Professional Services	48,600	46,360	50,350	50,350	54,437	4,087	8.12%
4532	Communications	1,060	738	930	930	930	-	-
4533	Travel & Transportation	3,259	6,090	12,400	7,600	14,517	2,117	17.07%
4534	Advertising	1,418	2,977	2,500	4,500	2,500	-	-
4535	Printing & Binding	70	49	500	500	500	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	5	-	-	-	-	-
4667	Dues & Publications	8,500	7,802	8,120	8,484	8,120	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	763	2,589	5,950	5,587	5,950	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	50,818	33,412	31,131	31,131	31,288	157	0.50%
	<u>Total Maint. and Operations</u>	<u>\$ 126,990</u>	<u>\$ 106,700</u>	<u>\$ 119,006</u>	<u>\$ 119,007</u>	<u>\$ 123,892</u>	<u>\$ 4,886</u>	<u>4.11%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Department Total:		<u>\$ 178,754</u>	<u>\$ 158,503</u>	<u>\$ 170,779</u>	<u>\$ 170,780</u>	<u>\$ 175,660</u>	<u>\$ 4,881</u>	<u>2.86%</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: 11 - Legislative

2024 Small Tools/Minor Equipment. Replacement of 2 computers and 3 ipads.	4533 Travel & Transportation. Travel to Alaska Municipal League Annual Conference in Homer for Council members.
4531 Professional Services. Annual City Audit.	4534 Advertising. Miscellaneous promotional items/souvenirs for the City.
	5047 Grants to Agencies. Operational or special project grants provided to local organizations.
	Peninsula Oilers water & sewer \$ 3,288
	Kenai Chamber of Commerce July 4th Celebration 2,500
	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 1,500
	<u>\$ 31,288</u>

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

Mission

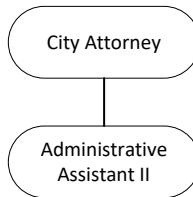
To provide the highest quality legal services to the City Council, Administration, Boards and Commissions in the most ethical, timely, efficient and cost-effective manner for the benefit of the City of Kenai and its residents.

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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	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	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Administrative Assistant II	10	10	10	10	10	10

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Total Citations	593	562	744	834	813
Litigation Costs	\$ 10,000	\$ 30	\$ 500	\$-	\$-
Collected Citations	\$ 68,644	\$ 49,897	\$ 28,004	\$ 34,808	\$ 39,091
Outstanding Citations	Not Available	Not Available	Not Available	Not Available	\$ 295,858
Contracts Processed	220	259	207	204	176

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

FY23 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.*

FY24 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 2024 Operating Budget

Fund: 001 - General Fund
Department: Legal

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 220,664	\$ 203,244	\$ 229,900	\$ 229,985	\$ 264,224	\$ 34,324	14.93%
0200	Overtime	-	51	440	5	459	19	4.32%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	116	8,138	7,438	12,476	4,338	53.31%
0400	Medicare	3,147	2,909	3,458	3,458	4,019	561	16.22%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	47,227	44,285	50,675	52,875	58,231	7,556	14.91%
0600	Unemployment Insurance	270	382	1,193	43	1,386	193	16.18%
0700	Workers Compensation	380	523	463	463	491	28	6.05%
0800	Health & Life Insurance	53,352	44,717	57,620	57,620	50,418	(7,202)	(12.50%)
0900	Supplemental Retirement	3,044	2,936	3,000	3,000	6,975	3,975	132.50%
	Total Salaries & Benefits	\$ 328,084	\$ 299,163	\$ 354,887	\$ 354,887	\$ 398,679	\$ 43,792	12.34%
<u>Maintenance and Operations</u>								
2021	Office Supplies	85	190	500	500	500	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	970	855	840	840	970	130	15.48%
2026	Computer Software	714	2,548	739	739	799	60	8.12%
4531	Professional Services	-	4,149	15,400	15,400	15,500	100	0.65%
4532	Communications	949	1,082	1,150	1,150	1,150	-	-
4533	Travel & Transportation	5,213	6,683	11,000	12,500	11,000	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	310	3,923	3,500	3,500	3,500	-	-
4667	Dues & Publications	1,450	1,485	2,000	2,000	1,700	(300)	(15.00%)
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	45	254	500	500	500	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	Total Maint. and Operations	\$ 9,736	\$ 21,169	\$ 35,629	\$ 37,129	\$ 35,619	\$ (10)	(0.03%)
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	Total Capital Outlay and Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 337,820	\$ 320,332	\$ 390,516	\$ 392,016	\$ 434,298	\$ 43,782	11.21%

City of Kenai
Fiscal Year 2024 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 and other legal subscription services.

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

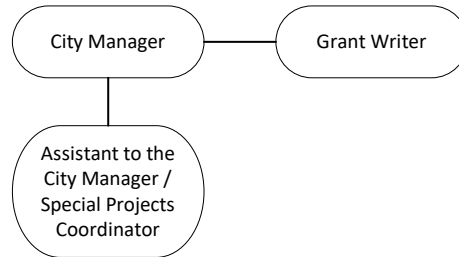
Mission

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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	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	N/A	N/A	-	T15	0.5	T15	1	T15	1	T15	1	T15

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
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	4	4	-	10	10	10
Temporary Grant Writer	N/A	-	-	-	-	-

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Percent of Department Goals Met	80%	80%	80%**	83%	86%
Quantifiable Efficiencies	25	24	20**	16	27
Quantified Efficiencies (Hours)	1,086	720	500**	605	286

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

**Estimated reduction COVID-19 Impact

FY23 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.
 - *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.*

FY24 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 2024 Operating Budget

Fund: 001 - General Fund
Department: City Manager

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 255,890	\$ 232,515	\$ 314,759	\$ 314,759	\$ 346,833	\$ 32,074	10.19%
0200	Overtime	-	208	614	614	757	143	23.29%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	15	8,585	8,585	14,854	6,269	73.02%
0400	Medicare	3,697	3,384	4,697	4,697	5,256	559	11.90%
0450	Social Security	1,208	314	3,583	3,583	3,727	144	4.02%
0500	PERS	50,688	49,650	56,861	56,861	63,447	6,586	11.58%
0600	Unemployment Insurance	108	161	756	756	899	143	18.92%
0700	Workers Compensation	478	614	679	679	720	41	6.04%
0800	Health & Life Insurance	53,352	44,779	86,430	86,430	50,418	(36,012)	(41.67%)
0900	Supplemental Retirement	2,035	2,807	4,500	4,500	9,300	4,800	106.67%
	<u>Total Salaries & Benefits</u>	\$ 367,456	\$ 334,447	\$ 481,464	\$ 481,464	\$ 496,211	\$ 14,747	3.06%
<u>Maintenance and Operations</u>								
2021	Office Supplies	70	176	500	485	500	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	2,500	1,488	1,370	1,385	1,820	450	32.85%
2026	Computer Software	1,319	883	1,483	1,483	1,528	45	3.03%
4531	Professional Services	98,050	28,931	70,300	70,420	50,000	(20,300)	(28.88%)
4532	Communications	1,185	1,326	2,300	2,300	2,300	-	-
4533	Travel & Transportation	8,836	9,877	12,000	15,000	16,600	4,600	38.33%
4534	Advertising	2,470	922	2,000	1,880	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	1,407	1,672	1,800	1,800	2,000	200	11.11%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	261	720	1,200	1,200	1,200	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<u>Total Maint. and Operations</u>	\$ 116,098	\$ 45,995	\$ 92,953	\$ 95,953	\$ 77,948	\$ (15,005)	(16.14%)
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 483,554	\$ 380,442	\$ 574,417	\$ 577,417	\$ 574,159	\$ (258)	(0.04%)

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

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

City of Kenai
Fiscal Year 2024 Operating Budget
Fund 001 – General Fund
Department: 414 – Human Resources

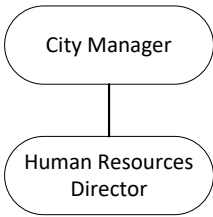
Mission

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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
HR Director	1	26	1	26	1	26	1	23	1	23	1	23

Performance Measures

Calendar Year	2019	2020	2021	2022	2023*
Total Recruitments Regular Full-time & Part-time Positions	16	25	25	26	30
Annual Turnover Rate Regular Full-time & Part-time Positions	19%	7%**	20%	21%	24%
Average Number of Applicants Regular Full-time & Part-time Positions	25	24	14	9	9

**Projected Figures based on year-to-date information.*
***Figure based on regrettable termination rate vs. annual turnover rate.*

FY23 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. Implementation of Online Employee Training System to cultivate growth, promote excellence, and improve retention by providing a centralized training solution with a library

of courses, development programs, and tracking. Work with IT Manager to ensure all employees have a City of Kenai email address and access to the online training system.

- *Achieved.*

2. Improve Human Resource workflows using automation software to improve efficiency, review and approval processes, and ensure completion. Develop forms and procedures and work with City Departments to create workflows using the City's document management system.

- *Partially Achieved. Use of the City's document management system underwent changes in FY23 which set back further achievement of this goal.*

3. Implementation of new workflow and filing system to address filing backlog that occurred during the COVID-19 pandemic and update City-wide employee position descriptions in accordance with the City's Classification Plan as amended by Substitute Ordinance 3211-2021 to bring the Department into compliance with the City's records management and retention schedule.

- *Achieved.*

4. 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.*

FY24 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 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.
2. Improve Human Resource workflows and develop forms and procedures to ensure consistency and compliance.
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.
4. Complete a Classification and Compensation Study to obtain accurate information of employee job descriptions and to establish an equitable and appropriate compensation plan.

Future Considerations

Recruitment 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 is currently staffed by one employee, and due to the increasing volume of work performed by the department, additional part-time staffing may be necessary to assist with the workload, allow for coverage for absences, and provide backup.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Human Resources

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 91,653	\$ 77,817	\$ 97,842	\$ 97,842	\$ 110,279	\$ 12,437	12.71%
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	186	37	4,892	4,892	1,634	(3,258)	(66.60%)
0400	Medicare	1,287	1,082	1,490	1,490	1,623	133	8.93%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	20,177	17,124	21,525	21,525	24,261	2,736	12.71%
0600	Unemployment Insurance	112	102	514	514	559	45	8.75%
0700	Workers Compensation	175	191	216	216	223	7	3.24%
0800	Health & Life Insurance	26,676	18,824	28,810	28,810	25,209	(3,601)	(12.50%)
0900	Supplemental Retirement	983	1,097	1,500	1,500	2,578	1,078	71.87%
	<u>Total Salaries & Benefits</u>	\$ 141,249	\$ 116,274	\$ 156,789	\$ 156,789	\$ 166,366	\$ 9,577	6.11%
<u>Maintenance and Operations</u>								
2021	Office Supplies	436	170	500	500	500	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	263	1,236	280	4,780	290	10	3.57%
2026	Computer Software	5,185	2,288	6,944	6,944	8,635	1,691	24.35%
4531	Professional Services	-	200	300	300	56,200	55,900	18,633.33%
4532	Communications	610	540	935	935	935	-	-
4533	Travel & Transportation	195	303	860	2,465	5,360	4,500	523.26%
4534	Advertising	-	-	500	720	500	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	448	216	725	400	300	(425)	(58.62%)
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	5,000	5,000	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<u>Total Maint. and Operations</u>	\$ 7,137	\$ 4,953	\$ 11,044	\$ 17,044	\$ 77,720	\$ 66,676	603.73%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 148,386	\$ 121,227	\$ 167,833	\$ 173,833	\$ 244,086	\$ 76,253	45.43%

City of Kenai
Fiscal Year 2024 Operating Budget

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

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

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

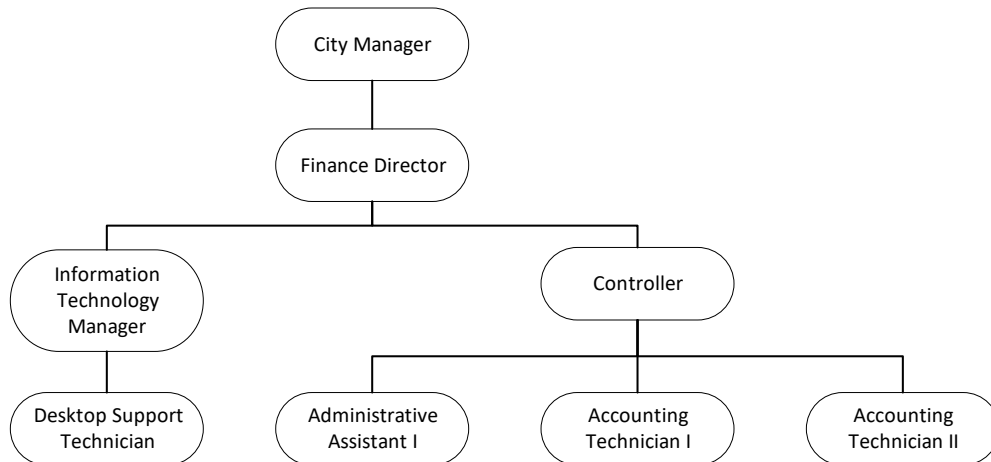
Mission

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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Finance Director	1	29	1	29	1	29	1	29	1	29	1	29
Controller	-	-	-	-	-	-	-	-	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	13
Accountant	1	21	1	21	1	21	1	21	-	-	-	-
Accounting Tech I	.5	15	.5	15	.5	15	.5	15	.5	15	.5	15
Accounting Tech II	1	16	1	16	1	16	1	16	1	16	1	16
Administrative Assistant I	.25	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	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
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	2	45	45	45	45	45
Desktop Support Technician	N/A	N/A	N/A	-	-	-
Accountant	-	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	2019	2020	2021	2022	2023*
Purchase Orders	2,354	2,737	2,382	2,279	2,416
Vendor Checks	2,347	2,295	2,531	2,908	2,836
Employee Onboarding	49	49	45	59	60
Employee Exits	47	40	35	51	42
Payroll Checks	3,470	3,567	3,601	3,534	4,298
Utility Customers	1,970	1,980	2025	2033	2,400
Paper Invoices	22,698	22,075	21,557	21,321	21,083
Electronic Invoices	3,374	3,800	4,620	4,816	5,100
Customers on AutoPay	776	825	870	897	919
Federal Grants	14	14	16	24	16
State Grants	11	12	7	5	6
FTE's per IT Staff	116	115	72	69	78

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

FY23 Department Goals Evaluation

1. The Department will complete scanning of all terminated employee records, to be stored in Laserfiche, freeing up space in work areas.
 - *Partially Achieved. Continual ongoing project.*
2. Finance department accounting staff create or update each positions desk manual to facilitate continuity of operations.
 - *Achieved. Continual ongoing project.*
3. The IT department will implement two factor authentications for the City's network in its ongoing efforts to protect the City's network and data from cyber-attack.
 - *Achieved.*

FY24 Department Goals

1. The IT department will incorporate and implement Laserfiche forms and workflows to the maximum potential for the City of Kenai.
2. Finance department accounting staff cross train for coverage of operations.

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. \$10,000 is included in the Non-Departmental budget in FY24 for such professional services.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Finance

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 457,049	\$ 422,297	\$ 510,944	\$ 481,944	\$ 511,029	\$ 85	0.02%
0200	Overtime	609	961	3,395	3,395	3,531	136	4.01%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	2,464	3,679	22,769	22,769	15,910	(6,859)	(30.12%)
0400	Medicare	6,485	6,035	7,788	7,788	7,691	(97)	(1.25%)
0450	Social Security	-	102	-	-	-	-	-
0500	PERS	100,699	92,869	113,156	103,156	113,203	47	0.04%
0600	Unemployment Insurance	552	802	2,687	2,687	2,653	(34)	(1.27%)
0700	Workers Compensation	819	1,096	1,125	1,125	1,054	(71)	(6.31%)
0800	Health & Life Insurance	122,807	105,364	136,157	136,157	119,139	(17,018)	(12.50%)
0900	Supplemental Retirement	7,956	7,450	8,661	8,661	16,795	8,134	93.92%
	<u>Total Salaries & Benefits</u>	<u>\$ 699,440</u>	<u>\$ 640,655</u>	<u>\$ 806,682</u>	<u>\$ 767,682</u>	<u>\$ 791,005</u>	<u>\$ (15,677)</u>	<u>(1.94%)</u>
<u>Maintenance and Operations</u>								
2021	Office Supplies	4,410	4,285	5,000	5,000	5,000	-	-
2022	Operating & Repair Supplies	-	182	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	13,565	5,470	2,960	2,960	4,020	1,060	35.81%
2026	Computer Software	32,295	29,897	35,185	35,185	50,750	15,565	44.24%
4531	Professional Services	68,976	24,253	50,500	96,955	74,900	24,400	48.32%
4532	Communications	3,165	3,003	3,450	3,450	3,450	-	-
4533	Travel & Transportation	2,593	3,973	12,575	10,075	16,635	4,060	32.29%
4534	Advertising	1,312	373	800	800	800	-	-
4535	Printing & Binding	-	-	7,500	4,175	7,500	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	1,000	1,000	-	(1,000)	(100.00%)
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	27	-	-	-	-	-
4667	Dues & Publications	1,320	1,350	2,005	2,005	2,005	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	339	620	500	500	500	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<u>Total Maint. and Operations</u>	<u>\$ 127,975</u>	<u>\$ 73,433</u>	<u>\$ 121,475</u>	<u>\$ 162,105</u>	<u>\$ 165,560</u>	<u>\$ 44,085</u>	<u>36.29%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Department Total:		<u>\$ 827,415</u>	<u>\$ 714,088</u>	<u>\$ 928,157</u>	<u>\$ 929,787</u>	<u>\$ 956,565</u>	<u>\$ 28,408</u>	<u>3.06%</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: 15 - Finance

2024 Small Tools/Minor Equipment. Charge for (7) seven computers and miscellaneous other items. Front desk 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.

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 (Poplar 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 2024 Operating Budget**

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

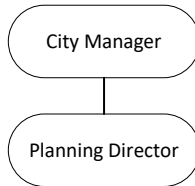
Mission

To manage City-owned lands and provide land policies and practices to encourage responsible growth and development to support a thriving business, residential, recreational and cultural community.

Functions & Responsibilities

City-owned lands and tidelands are managed pursuant to Kenai Municipal Code Title 22 – General Fund Lands and Chapters 11.15 – Tidelands and 11.20 – Leasing of Tidelands through the City Manager's office in coordination with the Planning & Zoning Department.

Organizational Chart



Staffing

Position Title	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Temporary Land Technician	.0375	15	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Existing Leases	19	19	19	19	20
New Lease Applications	1	0	1	1	3
New Leases	2	0	0	1	0
Lease Amendments/Extensions	-	-	-	2	2
Lease Terminations	0	0	0	0	0
Land Acquisitions	2	5	4	4	2
Land Sales/Donations	2	1	1	4	2
Special Use Permits	-	3	4	4	4

Note: General Fund Land does not include Airport Lands.

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

Airport Fund Leases

Fiscal Year	2022	2023*
Existing Leases	65	65
New Lease Applications	4	6
New Leases	5	4
Lease Amendments/Extensions	-	6
Lease Terminations	1	0
Land Acquisitions	0	1
Development Incentives Applications	2	0
Land Sales	2	4
Special Use Permit Applications	2	7

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

FY23 Department Goals Evaluation

1. 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. Due to administration changes, it is in the best interest of the city for new staff to assess and evaluation the true needs of the GIS Needs Assessment.
2. Continue moving forward on the City of Kenai Bluff Stabilization Project in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 7 - Natural Hazards and Disasters:
 - Achieved. Completed acquisition of private properties or public use easements necessary for the project.
3. Create Implementation Plan of the Land Management Plan to guide future City owned lands decisions and to attract and maintain thriving businesses in support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 2 - Provide economic development to support the fiscal health of Kenai.
 - Partially Achieved. The Land Management Inventory and Recommendations Plan ("Land Management Plan") was adopted by City Council in June 2022. Several recommendations were identified and achieved such as acquisition of parcels for the bluff erosion project, maintaining existing assets, communicating availability of City-owned lands.

FY24 Department Goals

1. Continue to implement the recommendations as identified in the Land Management Plan.
2. Create an interactive GIS map of all city-owned properties identified in the Land Management Plan with detailed information on each parcel.
3. Actively maintain and stay up to date on 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 to ensure compatibility and consistency between the Land Use Plan and 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.

Future Considerations

A land management software solution to manage and keep track of land properties, rights, leases, inspections, and permits.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Land Administration

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
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	-	-	-	-	-	-	-
	<u>Total Salaries & Benefits</u>	\$ -	\$ 1,727	\$ -	\$ -	\$ -	\$ -	-
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	38	300	300	200	(100)	(33.33%)
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	-	219	-	349	-	-	-
2026	Computer Software	-	-	340	-	-	(340)	(100.00%)
4531	Professional Services	77,252	17,497	10,000	27,638	12,000	2,000	20.00%
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	536	116	500	500	500	-	-
4535	Printing & Binding	-	-	500	500	500	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	970	895	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	32	62	500	491	200	(300)	(60.00%)
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	50,000	50,000	-
	<u>Total Maint. and Operations</u>	\$ 78,790	\$ 18,827	\$ 12,140	\$ 29,778	\$ 63,400	\$ 51,260	422.24%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	69	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	\$ -	\$ 69	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 78,790	\$ 20,623	\$ 12,140	\$ 29,778	\$ 63,400	\$ 51,260	422.24%

City of Kenai
Fiscal Year 2024 Operating Budget

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

4531 Professional Services. Professional services for surveying and appraisals of City-owned land.

5041 Miscellaneous. Recording fees for parcels.

4534 Advertising. Advertising of new leases, renewals and extensions.

5047 Grant to Other Agencies. Storefront Improvement grants.

4535 Printing and Binding. Printing and binding of Land Management plan and maps.

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

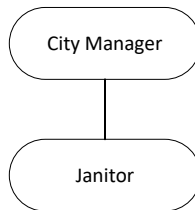
Mission

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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Janitor	N/A	N/A	.70	3	.30	3	.30	3	.30	5	.30	5

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Non-Departmental

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 7,846	\$ 2,843	\$ 10,437	\$ 10,437	\$ 11,963	\$ 1,526	14.62%
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	114	41	151	151	173	22	14.57%
0450	Social Security	486	176	647	647	742	95	14.68%
0500	PERS	553,830	439,076	216,490	216,490	255,735	39,245	18.13%
0600	Unemployment Insurance	10	4	52	52	60	8	15.38%
0700	Workers Compensation	97	40	141	141	148	7	4.96%
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
<u>Total Salaries & Benefits</u>		\$ 562,383	\$ 442,180	\$ 227,918	\$ 227,918	\$ 268,821	\$ 40,903	17.95%
<u>Maintenance and Operations</u>								
2021	Office Supplies	163	346	1,000	1,000	1,000	-	-
2022	Operating & Repair Supplies	1,893	1,742	5,800	5,800	500	(5,300)	(91.38%)
2023	Repair & Maintenance Supplies	-	278	1,000	1,000	1,500	500	50.00%
2024	Small Tools/Minor Equipment	9,601	7,364	9,000	8,230	8,400	(600)	(6.67%)
2026	Computer Software	17,914	16,762	25,379	31,948	27,830	2,451	9.66%
4531	Professional Services	173	8,802	13,000	55,250	70,000	57,000	438.46%
4532	Communications	863	899	910	910	1,125	215	23.63%
4533	Travel & Transportation	(7,372)	(9,761)	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	6,421	9,705	7,000	9,000	7,500	500	7.14%
4536	Insurance	314,359	244,440	378,129	378,129	399,436	21,307	5.63%
4537	Utilities	40,424	39,838	43,906	43,906	44,769	863	1.97%
4538	Repair & Maintenance	1,488	11,863	1,920	1,920	1,980	60	3.13%
4539	Rentals	59,284	52,705	62,188	62,188	67,226	5,038	8.10%
4540	Equip. Fund Pmts.	43,800	28,261	43,800	43,800	43,800	-	-
4541	Postage	3,891	4,165	5,000	5,000	5,000	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	90,000	52,837	90,000	-	-
5041	Miscellaneous	4,789	4,392	5,000	12,735	6,000	1,000	20.00%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	154,200	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 497,691	\$ 576,001	\$ 693,032	\$ 713,653	\$ 776,066	\$ 83,034	11.98%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	6,342	7,783	20,000	19,327	10,000	(10,000)	(50.00%)
9090	Transfers	2,281,910	1,357,733	1,809,841	1,824,841	944,780	(865,061)	(47.80%)
<u>Total Capital Outlay and Transfers</u>		\$ 2,288,252	\$ 1,365,516	\$ 1,829,841	\$ 1,844,168	\$ 954,780	\$ (875,061)	(47.82%)
Department Total:		\$ 3,348,326	\$ 2,383,697	\$ 2,750,791	\$ 2,785,739	\$ 1,999,667	\$ (751,124)	(27.31%)

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

0500 PERS. To account for the General Fund's share of State of Alaska Public Employee's Retirements System on-behalf funding.	4536 Insurance. For the purchase of general liability, property, auto, heavy equipment, physician sponsor, marine, and other City insurances.																						
2023 Repair & Maintenance Supplies. Janitorial supplies.	4538 Repair & Maintenance Service. City hall carpet cleaning, window cleaning and security.																						
2024 Small Tools/Minor Equipment. Network miscellaneous hardware.	4539 Rentals. Rental of Airport Fund property (Tract A, FBO Subdivision), \$38,675 and the Automated Flight Service Station lot, \$28,551.																						
2026 Computer Software. Includes annual fees for network device licensing.	5041 Miscellaneous. Employee Appreciation.																						
4531 Professional Services. Network technical support. Capital Projects: VOIP system upgrade \$20,000 and Cybersecurity managed detection and response service \$47,000.	8064 Machinery & Equipment. Capital Project: Library Server Air Conditioner \$10,000.																						
4535 Printing and Binding. City Hall copier service agreement.	9090 Transfers. To account for fund transfers to other funds of the City <table> <tr><td>Debt Service</td><td>130,625</td></tr> <tr><td>Senior Citizen Fund for operations</td><td>199,476</td></tr> <tr><td>City Hall elevator major maintenance</td><td>50,000</td></tr> <tr><td>Municipal Park shelter #3 replacement</td><td>75,000</td></tr> <tr><td>Multipurpose lighting upgrade</td><td>94,847</td></tr> <tr><td>Park hazardous tree removal</td><td>50,000</td></tr> <tr><td>Recreation Center gym floor refinishing</td><td>75,000</td></tr> <tr><td>Aliak stormwater and paving repair design</td><td>80,000</td></tr> <tr><td>Fire Department flooring replacement phase II</td><td>95,512</td></tr> <tr><td>Lilac St. rehabilitation design</td><td>94,320</td></tr> <tr><td></td><td><u>\$ 944,780</u></td></tr> </table>	Debt Service	130,625	Senior Citizen Fund for operations	199,476	City Hall elevator major maintenance	50,000	Municipal Park shelter #3 replacement	75,000	Multipurpose lighting upgrade	94,847	Park hazardous tree removal	50,000	Recreation Center gym floor refinishing	75,000	Aliak stormwater and paving repair design	80,000	Fire Department flooring replacement phase II	95,512	Lilac St. rehabilitation design	94,320		<u>\$ 944,780</u>
Debt Service	130,625																						
Senior Citizen Fund for operations	199,476																						
City Hall elevator major maintenance	50,000																						
Municipal Park shelter #3 replacement	75,000																						
Multipurpose lighting upgrade	94,847																						
Park hazardous tree removal	50,000																						
Recreation Center gym floor refinishing	75,000																						
Aliak stormwater and paving repair design	80,000																						
Fire Department flooring replacement phase II	95,512																						
Lilac St. rehabilitation design	94,320																						
	<u>\$ 944,780</u>																						

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund 001 – General Fund
Department: 19 – Planning and Zoning**

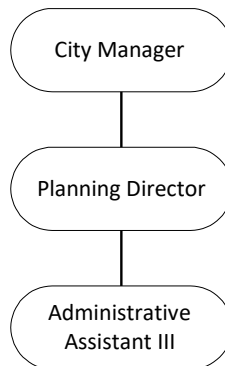
Mission

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, GIS data, code enforcement, land use 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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Planning Director	.7	21	.7	21	.7	23	.70	23	.7	24	.7	24
Administrative Assistant III	1.0	15	1.0	15	1.0	15	1.0	15	1.0	15	1.0	15
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	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Planning Director	2	2	N/A	N/A	N/A	N/A
Administrative Assistant III	0	1.5	0	10	0	0
Planning & Zoning Commissioner	N/A	N/A	N/A	N/A	N/A	N/A

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Conditional Use Permits	12	5	10	10	11
Preliminary Plats	8	14	14	6	7
Other Permits	32	20	22	23	21
Total Permits	48	40	46	39	40
Code Violations	40	21	25	9	40
Kenai Municipal Code Changes	4	4	3	1	3

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

FY23 Department Goals Evaluation

1. 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. The Kenai Waterfront Revitalization Assessment Report was completed in August 2022. Implementation of the findings will be initiated at the end of FY23 or beginning of FY24.*
2. In support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goals 2 Economic Development & 3 Land Use, 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. In support of Imagine Kenai 2030 City of Kenai Comprehensive Plan Goals 2 Economic Development & 3 Land Use, Amend the Conditional Use Permit Land Use Table 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.*

FY24 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.

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.
 - a. Imagine Kenai 2030 City of Kenai Comprehensive Plan
 - b. Historic Preservation Plan
 - c. 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.

Future Considerations

A permitting software solution that automates and simplifies permit application, review, resubmittal, approval and inspection processes.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Planning and Zoning

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 114,506	\$ 115,027	\$ 140,266	\$ 140,266	\$ 148,599	\$ 8,333	5.94%
0200	Overtime	-	460	840	840	-	(840)	(100.00%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	10,470	4,147	2,021	2,021	2,109	88	4.35%
0400	Medicare	1,754	1,673	2,076	2,076	2,185	109	5.25%
0450	Social Security	636	543	554	554	531	(23)	(4.15%)
0500	PERS	22,936	24,868	29,078	29,078	30,808	1,730	5.95%
0600	Unemployment Insurance	140	219	671	671	711	40	5.96%
0700	Workers Compensation	220	298	300	300	300	-	-
0800	Health & Life Insurance	45,349	37,897	48,977	48,977	42,855	(6,122)	(12.50%)
0900	Supplemental Retirement	2,311	2,218	2,550	2,550	4,650	2,100	82.35%
	Total Salaries & Benefits	\$ 198,322	\$ 187,350	\$ 227,333	\$ 227,333	\$ 232,748	\$ 5,415	2.38%
<u>Maintenance and Operations</u>								
2021	Office Supplies	500	669	800	800	500	(300)	(37.50%)
2022	Operating & Repair Supplies	481	268	500	500	1,500	1,000	200.00%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	788	1,375	840	1,812	1,740	900	107.14%
2026	Computer Software	2,686	2,652	2,848	3,348	3,393	545	19.14%
4531	Professional Services	3,429	4,354	8,000	19,000	5,000	(3,000)	(37.50%)
4532	Communications	696	750	1,150	1,150	1,870	720	62.61%
4533	Travel & Transportation	595	4,036	6,560	6,760	10,360	3,800	57.93%
4534	Advertising	2,866	3,348	3,500	3,530	3,000	(500)	(14.29%)
4535	Printing & Binding	900	196	1,000	1,000	1,500	500	50.00%
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	56	-	-	-	-	-
4667	Dues & Publications	618	530	650	1,620	1,625	975	150.00%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	35	166	500	328	500	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	50,000	-	-	-
	Total Maint. and Operations	\$ 13,594	\$ 18,400	\$ 26,348	\$ 89,848	\$ 30,988	\$ 4,640	17.61%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	Total Capital Outlay and Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 211,916	\$ 205,750	\$ 253,681	\$ 317,181	\$ 263,736	\$ 10,055	3.96%

City of Kenai
Fiscal Year 2024 Operating Budget

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

2024 Small Tools/Minor Equipment. Charge for (3) three computer and miscellaneous small office equipment. (2) iPad replacements with cover/keyboards.

4531 Professional Services. GIS technical support.

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 2024 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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
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

Fiscal Year	2019	2020	2021	2022	2023**
Workers Compensation Claims	22	12	11	16	13
OSHA 300 Cases	1	1	1	6	4
Total Cases of Days Away from Work	1	1	1	4	2
Total cases of Days of Job Transfer or Restriction	0	1	0	0	1
Safety Meetings (annual)	4	4*	0*	0*	6

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

**Year-to-date figures.

FY23 Department Goals Evaluation

- To complete the updated Site-Specific Safety Plans for each department. This will require the hiring of professional services. 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.
 - Partially Achieved. Buildings Maintenance staff is completing this work in house. Five facilities are anticipated to be completed in the fourth quarter of FY23, with the intent of continuing until all twenty facilities have plans on site.*

FY24 Department Goals

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.

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 2024 Operating Budget

Fund: 001 - General Fund
Department: Safety

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
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	-	-	-	-	-	-	-
<u>Total Salaries & Benefits</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	196	39	600	600	600	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	2,500	2,500	-
2024	Small Tools/Minor Equipment	-	572	500	500	500	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	700	1,616	1,800	1,800	2,000	200	11.11%
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	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		<u>\$ 896</u>	<u>\$ 2,227</u>	<u>\$ 3,200</u>	<u>\$ 3,200</u>	<u>\$ 5,900</u>	<u>\$ 2,700</u>	<u>84.38%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Department Total:		<u>\$ 896</u>	<u>\$ 2,227</u>	<u>\$ 3,200</u>	<u>\$ 3,200</u>	<u>\$ 5,900</u>	<u>\$ 2,700</u>	<u>84.38%</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: 20 - Safety

2022 Operating, Repair & Maint. Hazard material sampling kits.	2024 Small Tools & Minor Equipment. Ice cleats.
2023 Repair & Maint. Safty signage city wide.	4531 Professional Services. Employee random drug testing.

**City of Kenai
Fiscal Year 2024 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.

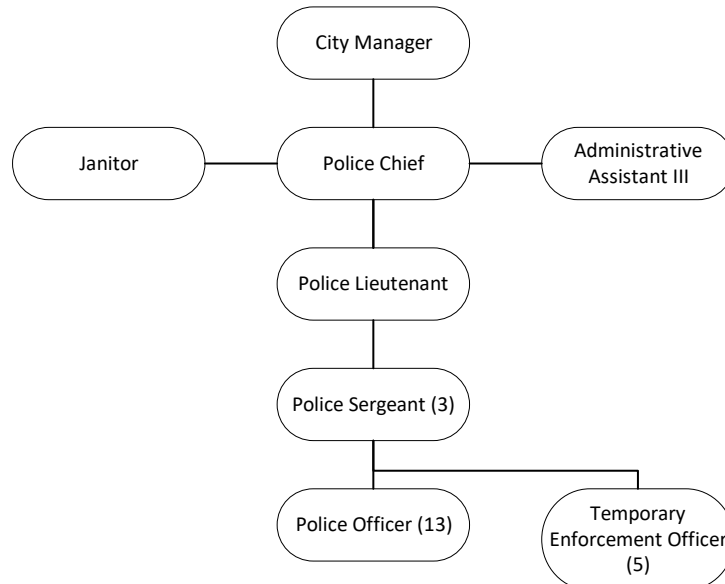
The Department is responsible for the enforcement of laws, regulations and ordinances of the State of Alaska and City of Kenai. We are committed to the philosophy of community policing and problem solving with those that we serve.

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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY22		Proposed FY23		Projected FY24	
Position Title	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	25	1	27	1	27	1	27	1	27	1	27
Sergeant	3	23	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	.6	T3	.85	T3	.85	T8	.85	T8	.85	T8	.60	T8
Janitor	N/A	N/A	.35	3	.30	3	.30	3	.30	3	.30	5

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
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	511	264	487	300	300	300
Officer	2,815	1,897	2,208	1,547	1,547	1,547
Administrative Assistant III	0	0	0	0	0	0
Temporary Enforcement Officer	13	56	42	0	0	0

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Total Police Service Calls	9,004	7,337	6,821	7,231	6,950
Total Motor Vehicle Collisions	320	334	246	261	270
Property Crime Reports ¹	532	299	128	177	144
DUI Arrests	59	71	64	87	72
Training hours per sworn officer ²	81	56	54	60	80
Traffic Contacts	1,814	1,764	2,761	2,605	2,700
Patrol Hours	4,324	5,074	5,444	5,535	6,000

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

FY23 Department Goals Evaluation

- Increase proactive traffic patrol hours to 5,750 in order to help make Kenai's roadways safer.
 - Achieved. The Department anticipates exceeding the goal of 5,750 hours by the end of FY23.*
- The Department will complete the accreditation process and become accredited by the Oregon Accreditation Alliance.
 - Achieved. The Department was officially accredited by the Oregon Accreditation Alliance on September 20, 2022. This was the culmination of several years of effort and will require ongoing work to maintain accreditation.*

¹ Property Crimes including reported: Burglary, Theft, and Vehicle Theft

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

3. The Police Department will host at least two regional or statewide law enforcement training events in Kenai.
 - *Achieved. The Department hosted an interview class for law enforcement officers statewide. Funding was coordinated through the Alaska Police Standards Council and the week-long class was held at the Dena'ina Wellness Center. The Department also hosted a two-day Active Shooter training in Kenai. This class was put on by the FBI and included participants from across the Kenai Peninsula.*

FY24 Department Goals

1. Maintain proactive traffic patrol hours at 5,750, despite anticipated staff turn-over, in order to continue to make Kenai's roadways safe. This is an important measure as the Department continues to strive to find efficiencies in its work flow in order to create the most available time for officers to be on patrol to deter and respond to crime, and to keep the roadways safe. Evaluate through assessment of patrol hours. This will support Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 of promoting Quality of Life and Goal 5 of Transportation in the City of Kenai Comprehensive Plan through enforcement to make safer roadways.
2. The Department will enhance its ability to respond to active shooter threats. This will be done through a number of means including purchasing and implementing officer protective equipment and breaching tools along with additional training. Grant funding will also be sought to fund additional response equipment. This will support Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 4 – Provide adequate public improvements and services in Kenai.
3. Provide supervisory and management training to departmental staff in an effort for succession planning for the Department. This will include getting the two Sergeants, that have not been through a command level school, to complete such a school. It will also include getting some senior officers through a first-line supervisor training. Ongoing leadership training is critical to the future success of the Department. 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.

There continue to be federal and state level legislative and regulatory discussions in regards to police reforms. The City will have to evaluate how those regulations, statutes, and executive orders may impact the citizens as well as the Police Department and its operations.

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 2024 Operating Budget

Fund: 001 - General Fund
Department: Police

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 1,642,405	\$ 1,326,383	\$ 1,871,860	\$ 1,871,860	\$ 2,010,275	\$ 138,415	7.39%
0200	Overtime	137,074	109,231	124,621	136,081	133,982	9,361	7.51%
0250	Holiday Pay	78,250	64,021	89,411	89,411	98,618	9,207	10.30%
0300	Leave	48,962	41,509	62,149	62,149	73,155	11,006	17.71%
0400	Medicare	26,921	21,861	31,146	31,146	33,581	2,435	7.82%
0450	Social Security	1,901	1,296	2,139	2,139	2,304	165	7.71%
0500	PERS	402,115	325,584	451,310	451,310	485,262	33,952	7.52%
0600	Unemployment Insurance	2,179	3,311	10,740	10,740	11,582	842	7.84%
0700	Workers Compensation	41,991	38,342	54,093	54,093	57,008	2,915	5.39%
0800	Health & Life Insurance	495,359	350,611	547,390	547,390	478,971	(68,419)	(12.50%)
0900	Supplemental Retirement	28,280	24,255	28,500	28,500	63,550	35,050	122.98%
	<u>Total Salaries & Benefits</u>	<u>\$ 2,905,437</u>	<u>\$ 2,306,404</u>	<u>\$ 3,273,359</u>	<u>\$ 3,284,819</u>	<u>\$ 3,448,288</u>	<u>\$ 174,929</u>	<u>5.34%</u>
<u>Maintenance and Operations</u>								
2021	Office Supplies	942	1,039	1,400	1,400	1,400	-	-
2022	Operating & Repair Supplies	77,671	66,716	84,850	95,051	92,465	7,615	8.97%
2023	Repair & Maintenance Supplies	606	295	600	600	600	-	-
2024	Small Tools/Minor Equipment	43,641	53,918	39,870	65,138	30,860	(9,010)	(22.60%)
2026	Computer Software	15,538	9,698	12,148	17,948	12,928	780	6.42%
4531	Professional Services	16,663	18,109	22,500	22,500	24,600	2,100	9.33%
4532	Communications	15,936	14,978	18,425	18,425	18,425	-	-
4533	Travel & Transportation	31,912	29,862	44,000	47,000	47,500	3,500	7.95%
4534	Advertising	-	269	600	-	600	-	-
4535	Printing & Binding	1,075	2,364	2,800	2,600	2,800	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	42,829	42,300	48,805	48,805	48,976	171	0.35%
4538	Repair & Maintenance	1,266	10,470	7,500	4,000	7,500	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	81,270	32,981	81,582	81,582	87,223	5,641	6.91%
4541	Postage	2,483	2,201	2,200	2,700	2,700	500	22.73%
4666	Books	1,757	1,600	2,040	2,040	2,040	-	-
4667	Dues & Publications	3,513	3,499	3,815	3,815	4,055	240	6.29%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	13,896	13,469	16,250	16,250	16,400	150	0.92%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<u>Total Maint. and Operations</u>	<u>\$ 350,998</u>	<u>\$ 303,768</u>	<u>\$ 389,385</u>	<u>\$ 429,854</u>	<u>\$ 401,072</u>	<u>\$ 11,687</u>	<u>3.00%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	9,976	28,883	-	30,000	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	<u>\$ 9,976</u>	<u>\$ 28,883</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Department Total:		<u>\$ 3,266,411</u>	<u>\$ 2,639,055</u>	<u>\$ 3,662,744</u>	<u>\$ 3,744,673</u>	<u>\$ 3,849,360</u>	<u>\$ 186,616</u>	<u>5.09%</u>

**City of Kenai
Fiscal Year 2024 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 Oregon 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.

5041 Miscellaneous. Uniform allowance for (18) eighteen sworn officers, bio-hazard material handling, and miscellaneous items.

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

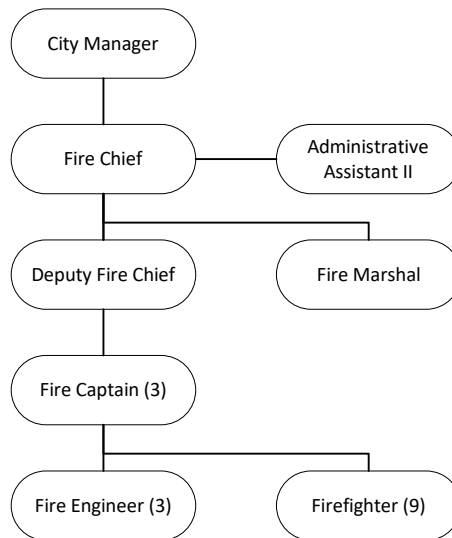
Mission

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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Fire Chief	1	27	1	27	1	27	1	27	1	27	1	27
Deputy Fire Chief	-	N/A	1	25	1	25	1	25	1	25	1	25
Battalion Chief	1	22	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
Fire Marshal	1	22	1	22	1	22	1	22	1	22	1	22
Captain	3	21	3	21	3	21	3	21	3	21	3	21
Engineer	3	20	3	20	3	20	3	20	3	20	3	20
Firefighter	10	18	10	18	10	18	9	18	9	18	9	18
Administrative Assistant II	1	14	1	14	1	14	1	14	1	14	1	14

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
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	0	N/A	N/A	N/A	N/A	N/A
Fire Marshal	192	200	200	200	200	200
Captain	836	480	480	850	950	950
Engineer	825	480	480	870	1,000	1,000
Firefighter	2,367	1,520	1,520	2,890	3,100	3,100
Administrative Asst. II	0	10	10	10	10	10
FLSA	<u>2,560</u>	<u>2,400</u>	<u>2,560</u>	<u>2,400</u>	<u>2,250</u>	<u>2,250</u>
Total	<u>6,780</u>	<u>5,090</u>	<u>5,250</u>	<u>7,220</u>	<u>7,510</u>	<u>7,510</u>

Performance Measures

1. Reduce fire loss through fire-code compliance inspections

The Fire Marshal's office completed 211 inspections in 124 separate commercial occupancies, which is 30% of identified commercial occupancies.

Occupancy Inspections	CY2019	CY2020	CY2021	CY2022	CY2023*
Total Number of Occupancies	394	406	412	412	420
Occupancy Inspections Completed	220	125	161	124	180
% of Inspections Completed	55%	30%	40%	30%	42%

*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*
Level 1 Target Hazards	263	211	211
Level 2 Target Hazards	N/A	48	48
Level 3 Target Hazards	N/A	4	4
Total Target Hazards	263	263	263
% of Pre-Plans Completed	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.

FY23 Department Goals Evaluation

- Improve our ISO rating.
 - Not Achieved. We have begun our information gathering and have sent some requested information to ISO. We are hopeful to have an answer by the end of FY23.*
- Identify commercial structures that have not had a fire inspection in over 5 years.

- *Achieved. In support of Goal 4 of the Comprehensive plan, most commercial structures have been identified and placed onto a biennial inspection schedule. This schedule has been implemented, and by the end of current calendar year, all structures that had not been inspected, will have.*
- 3. Implementation of a multi-family self-inspection program.
 - *Achieved. In support of Goal 4 of the City's Comprehensive Plan, a list of all multi-family structures has been made as well as a self-inspection checklist. The goal of this program is to provide a checklist for landlords and tenants to correct any problems or potential safety violations. Our goal is to provide the information needed to help create safer structures, aid in the success of these businesses, and create a business-friendly relationship between the City and all businesses.*
- 4. Supplemental Emergency Medical Transport (SEMT) and Ground Ambulance Data Collection (GADC).
 - *Achieved. In support of Goal 4 of the Comprehensive Plan, we have successfully submitted for FY20, FY21, and FY22 for the SEMT program. We submitted for reimbursement of \$1,718,646 with anticipated initial payments of \$765,461. This same data we are using for our GADC and will be completed on schedule.*
- 5. 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.*
- 6. Establish a Business Registration for all businesses within the City.
 - *Not Achieved. We did not get a business registration implemented, however, we have made positive steps with the adoption of the 2021 International Fire and Building Codes. We can then prioritize target hazards, local response risks, and develop strategic plans in support of Goals 1,4, and 7 of the Comprehensive Plan.*
- 7. Continued partnership with Kenai Peninsula College (KPC) Firefighter/Paramedic programs to educate future individuals in the Emergency Services field.
 - *Achieved. The college did not have a Fire program over the last year, however, we received students from the Paramedic and EMT programs for ride-along. We continue to value our 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.*

FY24 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. Improve our ISO rating: We are scheduled over the next 3-6 months to complete our next ISO audit and we have made many changes that will potentially improve our ISO rating. Upgrades to the City's water system, Station Alerting, restructuring of pre-plan inspections, improved training documentation through Vector Solutions and improved/updated Auto Aid and Mutual Aid agreements could potentially improve our existing ratings.
2. 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.
3. Complete the inspections on the identified structures that have not had a commercial fire inspection in the last 5 years.
4. Implementation of self-inspection program of apartment complexes. The forms have been developed, and a list has been compiled of these structures.
5. Meet requirement of Ground Ambulance Data Collection (GADC) and incorporate information from these requirements into the Supplemental Emergency Medical Transport (SEMT) program to increase revenues from Medicaid Ambulance Services. Over the next year, we will be required to document and submit data from our ambulance services. By using many aspects of data from GADC, we will also be able to use that data in the SEMT program to increase revenue to the City from ambulance services provided.
6. 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.
7. 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

We have partnered with Kenaitze to apply for an Assistance to Firefighter Grant, specified to replace our 30-year old Tower. Engine 3 is another engine that is 28 years old that will need to be addressed very soon. NFPA recommends that engines are replaced and taken out of service at the 25-year mark as the risk to firefighter and the public exponentially increases when sharing the roads with these extremely heavy pieces of equipment, or relying on the apparatus to function during fire emergencies.

Our Public Safety building does not currently have a separate shower or locker room for male and female and as we have grown, our limited ability to expand had prohibited our ability to address these issues. Our maintenance projects have become extremely costly due to asbestos

abatement/testing any time there is an upgrade to current conditions. We should begin the process of site selection, design, and construction of a modernized public safety facility that meets our current emergency services. Continue to get personnel within the City's Emergency Operation Plan, trained to position specific requirements.

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 1,518,935	\$ 1,282,258	\$ 1,623,219	\$ 1,623,219	\$ 1,686,554	\$ 63,335	3.90%
0200	Overtime	225,692	168,103	243,665	243,665	266,164	22,499	9.23%
0250	Holiday Pay	65,239	55,603	69,985	69,985	76,498	6,513	9.31%
0300	Leave	36,662	30,926	87,316	87,316	92,866	5,550	6.36%
0400	Medicare	25,771	21,311	29,351	29,351	30,770	1,419	4.83%
0450	Social Security	648	148	-	-	-	-	-
0500	PERS	397,072	330,494	426,112	426,112	446,424	20,312	4.77%
0600	Unemployment Insurance	2,131	3,313	10,122	10,122	10,610	488	4.82%
0700	Workers Compensation	45,277	48,595	55,543	55,543	68,344	12,801	23.05%
0800	Health & Life Insurance	521,345	372,678	547,390	547,390	478,971	(68,419)	(12.50%)
0900	Supplemental Retirement	30,066	26,151	28,500	28,500	67,425	38,925	136.58%
	<u>Total Salaries & Benefits</u>	<u>\$ 2,868,838</u>	<u>\$ 2,339,580</u>	<u>\$ 3,121,203</u>	<u>\$ 3,121,203</u>	<u>\$ 3,224,626</u>	<u>\$ 103,423</u>	<u>3.31%</u>
<u>Maintenance and Operations</u>								
2021	Office Supplies	192	438	700	700	700	-	-
2022	Operating & Repair Supplies	55,293	56,454	68,235	71,735	77,835	9,600	14.07%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	22,586	26,847	18,642	34,815	47,532	28,890	154.97%
2026	Computer Software	9,529	5,628	4,827	4,827	4,767	(60)	(1.24%)
4531	Professional Services	33,334	42,595	65,391	75,699	67,304	1,913	2.93%
4532	Communications	15,507	9,174	17,315	17,315	17,153	(162)	(0.94%)
4533	Travel & Transportation	7,869	12,667	21,300	19,300	21,300	-	-
4534	Advertising	241	295	1,400	1,400	1,400	-	-
4535	Printing & Binding	1,264	1,534	2,525	2,525	2,025	(500)	(19.80%)
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	48,561	48,961	48,576	48,576	50,103	1,527	3.14%
4538	Repair & Maintenance	4,981	3,530	16,815	16,815	16,943	128	0.76%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	135,158	129,197	143,650	143,650	143,650	-	-
4541	Postage	266	240	400	400	400	-	-
4666	Books	2,424	2,449	4,010	4,010	2,685	(1,325)	(33.04%)
4667	Dues & Publications	1,755	2,711	2,730	2,730	3,230	500	18.32%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	9,000	8,700	10,350	10,350	10,350	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<u>Total Maint. and Operations</u>	<u>\$ 347,960</u>	<u>\$ 351,420</u>	<u>\$ 426,866</u>	<u>\$ 454,847</u>	<u>\$ 467,377</u>	<u>\$ 40,511</u>	<u>9.49%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	146,444	31,475	30,670	49,138	49,200	18,530	60.42%
9090	Transfers	-	-	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	<u>\$ 146,444</u>	<u>\$ 31,475</u>	<u>\$ 30,670</u>	<u>\$ 49,138</u>	<u>\$ 49,200</u>	<u>\$ 18,530</u>	<u>60.42%</u>
Department Total:		<u>\$ 3,363,242</u>	<u>\$ 2,722,475</u>	<u>\$ 3,578,739</u>	<u>\$ 3,625,188</u>	<u>\$ 3,741,203</u>	<u>\$ 162,464</u>	<u>4.54%</u>

**City of Kenai
Fiscal Year 2024 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. Capital Projects: Headsets for apparatus \$23,600.

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. Carpet cleaning, ladder testing SCBA air sampling, mat cleaning service, US digital design maintenance and service 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	26,081
Engine 4	12,584
Ambulance F8	26,118
Engine 2	13,759
Ambulance F6	16,446
F-10	3,045
F-11	3,045
F-12	3,008
P-11	2,671
	<u>\$ 143,650</u>

8064 Machinery & Equipment. Furniture replacement, ballistic gear and fire extinguisher training system.

City of Kenai
Fiscal Year 2024 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.

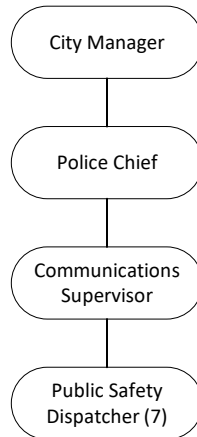
Functions & Responsibilities

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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Communications Supervisor	1	17	1	17	1	17	1	17	1	17	1	17
Public Safety Dispatcher	7	14	7	14	7	14	7	14	7	14	7	14

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Communications Supervisor	77	45	140	79	45	45
Public Safety Dispatcher	614	301	344	267	301	301

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Police Calls for Service Dispatched	9,005	7,339	6,834	7,231	6,950
Medical Calls for Service Dispatched	1,146	1,098	1,007	1,184	1,240
Fire Calls for Service Dispatched	382	365	320	366	383
911 Calls Received	3,263	3,041	2,907	3,590	3,200
Training Hours Per Dispatcher	-	33	53	55	50

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

FY23 Department Goals Evaluation

1. Certify a second dispatcher as an EMD-Q to have a quality control team to successfully monitor and score random police, medical and fire calls each month to ensure compliance with the National Academy of Emergency Dispatch protocols.
 - *Achieved. The dispatch supervisor and one dispatcher have completed the training to be EMD-Q certified and anticipate being fully operational with the system of quality control during this fiscal year.*
2. Re-implement the 911 for Kids education program within the local schools and partner agencies, and participate in at least four events.
 - *Achievement Anticipated. Due to the impacts of staff turn-over, training, and a substantial number of staff utilizing family medical leave, this project has been delayed to late into the second semester of the school year but it is still anticipated to be completed this fiscal year.*
3. Complete phase 2 of the Dispatch Base Station Radio replacement project that has been funded through a grant from Department of Homeland Security and the City of Kenai's capital improvement plan.
 - *Partially Achieved. A substantial amount of grant work and coordination with the contractor has been completed on this project and it is anticipated that all the new radio equipment that can be installed inside the building will be installed within this fiscal year. It appears at this point, that a portion of the project that includes work on the communications tower may be delayed beyond this fiscal year due to engineering work currently underway on the tower.*

FY24 Department Goals

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. This will help to identify future improvement for a more seamless transition should an emergency ever require it. This supports the Comprehensive Plan Goal 4- to provide adequate public improvements and services in Kenai.

2. Develop a new Terminal Agency Coordinator (TAC) for the dispatch center. This dispatcher manages security for the State APSIN system within our agency and ensures compliance by all staff working within facility. This is a critical role in keeping the agency compliant with proper handling of Criminal Justice Information and working with the State and Federal government on related audits. Plan Goal 1-Quality of life: Promote and encourage quality of life in Kenai by enhancing public safety.
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. 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 2024 Operating Budget

Fund: 001 - General Fund
Department: Communications

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 408,555	\$ 347,605	\$ 480,552	\$ 480,552	\$ 501,505	\$ 20,953	4.36%
0200	Overtime	20,017	16,060	14,985	14,985	15,836	851	5.68%
0250	Holiday Pay	23,277	19,658	27,224	27,224	29,832	2,608	9.58%
0300	Leave	2,633	12,589	10,743	10,743	13,701	2,958	27.53%
0400	Medicare	6,343	5,513	7,736	7,736	8,132	396	5.12%
0450	Social Security	-	3	-	-	-	-	-
0500	PERS	99,843	85,029	115,009	115,009	120,379	5,370	4.67%
0600	Unemployment Insurance	521	851	2,667	2,667	2,805	138	5.17%
0700	Workers Compensation	804	861	1,111	1,111	1,106	(5)	(0.45%)
0800	Health & Life Insurance	208,462	147,620	230,480	230,480	201,672	(28,808)	(12.50%)
0900	Supplemental Retirement	10,296	8,846	12,840	12,840	21,054	8,214	63.97%
<u>Total Salaries & Benefits</u>		\$ 780,751	\$ 644,635	\$ 903,347	\$ 903,347	\$ 916,022	\$ 12,675	1.40%
<u>Maintenance and Operations</u>								
2021	Office Supplies	942	1,038	1,500	1,500	1,500	-	-
2022	Operating & Repair Supplies	174	151	200	200	250	50	25.00%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	7,472	4,815	6,040	6,040	6,320	280	4.64%
2026	Computer Software	2,246	1,644	3,835	3,835	4,085	250	6.52%
4531	Professional Services	1,213	793	1,520	1,520	1,520	-	-
4532	Communications	1,819	1,918	2,825	2,825	3,040	215	7.61%
4533	Travel & Transportation	8,348	7,945	8,500	8,500	9,000	500	5.88%
4534	Advertising	529	461	600	600	600	-	-
4535	Printing & Binding	32	360	700	700	400	(300)	(42.86%)
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	32,730	24,533	36,434	39,434	40,750	4,316	11.85%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	43	60	100	100	100	-	-
4667	Dues & Publications	438	420	540	540	939	399	73.89%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	828	1,005	850	850	850	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 56,814	\$ 45,143	\$ 63,644	\$ 66,644	\$ 69,354	\$ 5,710	8.97%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 837,565	\$ 689,778	\$ 966,991	\$ 969,991	\$ 985,376	\$ 18,385	1.90%

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: 23 - Communications

2024 Small Tools & Minor Equipment. Replacement computer, monitors, headsets, handsets, hardware and furniture.	4533 Travel & Transportation. Continuing education for department staff including emergency communications training, emergency medical dispatch training, and state/federal crime database user training.
4531 Professional Services. Drug screenings for new hires and medical director fees.	4538 Repair & Maintenance. Maintenance of department radio equipment, records management system, call recording equipment and other miscellaneous items.

**City of Kenai
Fiscal Year 2024 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

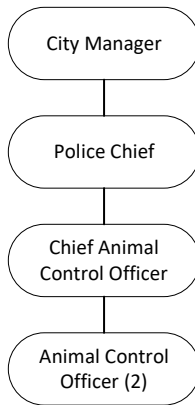
The primary responsibilities of the Kenai Animal Shelter are:

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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Chief Animal Control Officer	1	16	1	16	1	16	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	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Chief Animal Control Officer	18	16.5	30.5	30	30	30
Animal Control Officer	12	18.5	41.5	60	60	60

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Field investigations & Patrols	312	358	576	452	500
Volunteer Hours Logged	692	356	0	128	80
Educational Outreach	10	9	2	13	10
Animal Shelter Intake	901	891	693	501	465

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

FY23 Department Goals Evaluation

- Send at least 2/3 of the Animal Control Staff to in-person training.
 - Achieved. This goal will be achieved by the end of the fiscal year. Animal Control Officer Giordano will be attending the Code 3 Associates, Module A training in Sacramento, CA in March 2023. Chief Animal Control Officer Hendrickson and Animal Control Officer Creekmore will be attending the Alaska Animal Control Association training in Anchorage, AK in April 2023.*
- Increase public education events back to a minimum of 8 per year. Re-incorporate the use of volunteers into shelter operations with a minimum of 100 hours per year.
 - Partially Achieved. The number of educational events for the year will be greater than eight. We will not exceed the projected 100 volunteer hours. Our volunteer base this fiscal year has been mostly seniors, therefore, weather and health have restricted the amount of time the volunteers could come to the shelter. We will be having more volunteer Open Houses to add new volunteers to the program.*
- Assist in helping to reduce the numbers of unwanted animals in our community by proactively spaying/neutering animals adopted through the shelter.
 - Achieved. The Kenai animal shelter intake numbers decreased from FY22 to FY23 and the Kenai Animal Shelter continued to ensure all animals adopted from the shelter were fixed. National animal shelter software data shows animal shelter across the country are full and the animal adoptions are taking approximately twice as long to occur. Although the overall intakes were down, like the national data, the Kenai Animal Shelter remained full throughout FY23 as animal stayed at the shelter approximately twice as long as previous years.*

FY24 Department Goals

- Increase public education events to a minimum of 12 per year. Continue to incorporate the use of volunteers into shelter operations with a minimum of 100 hours per year. Evaluated through assessing volunteer hours logged and the number of public education opportunities instructed. This supports Imagine Kenai 2030 City of Kenai Comprehensive Plan Goal 1 - Quality of Life: Promote and encourage quality of life in Kenai through public involvement and education in the care of our animals.
- 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. 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.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Animal Control

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 170,877	\$ 162,475	\$ 189,430	\$ 189,430	\$ 200,412	\$ 10,982	5.80%
0200	Overtime	3,570	2,943	5,009	5,009	5,300	291	5.81%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	(131)	2,182	5,934	5,934	6,270	336	5.66%
0400	Medicare	2,308	2,271	2,906	2,906	3,074	168	5.78%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	38,379	36,406	42,777	42,777	45,257	2,480	5.80%
0600	Unemployment Insurance	209	312	1,002	1,002	1,060	58	5.79%
0700	Workers Compensation	2,097	2,666	2,649	2,649	2,630	(19)	(0.72%)
0800	Health & Life Insurance	79,602	67,011	86,430	86,430	75,627	(10,803)	(12.50%)
0900	Supplemental Retirement	4,598	4,109	4,500	4,500	7,750	3,250	72.22%
<u>Total Salaries & Benefits</u>		\$ 301,509	\$ 280,375	\$ 340,637	\$ 340,637	\$ 347,380	\$ 6,743	1.98%
<u>Maintenance and Operations</u>								
2021	Office Supplies	365	496	795	795	795	-	-
2022	Operating & Repair Supplies	9,788	9,748	12,790	13,080	13,790	1,000	7.82%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	1,344	2,281	1,620	7,758	2,340	720	44.44%
2026	Computer Software	1,149	994	1,190	1,190	1,270	80	6.72%
4531	Professional Services	28,619	28,837	34,500	34,500	34,500	-	-
4532	Communications	1,727	2,207	2,256	2,256	2,256	-	-
4533	Travel & Transportation	204	2,333	5,000	7,800	5,500	500	10.00%
4534	Advertising	-	64	50	50	50	-	-
4535	Printing & Binding	1,003	832	1,150	1,150	1,150	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	33,543	27,714	30,998	30,998	37,652	6,654	21.47%
4538	Repair & Maintenance	4,673	1,669	1,600	1,600	1,640	40	2.50%
4539	Rentals	47,198	47,074	47,557	47,557	48,181	624	1.31%
4540	Equip. Fund Pmts.	5,308	2,123	5,308	5,308	5,308	-	-
4541	Postage	926	834	1,000	1,000	1,000	-	-
4666	Books	219	47	250	250	250	-	-
4667	Dues & Publications	75	624	1,015	1,015	1,015	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	1,500	1,340	1,700	1,700	1,700	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 137,641	\$ 129,217	\$ 148,779	\$ 158,007	\$ 158,397	\$ 9,618	6.46%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 439,150	\$ 409,592	\$ 489,416	\$ 498,644	\$ 505,777	\$ 16,361	3.34%

City of Kenai
Fiscal Year 2024 Operating Budget

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

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 2024 Operating Budget**

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

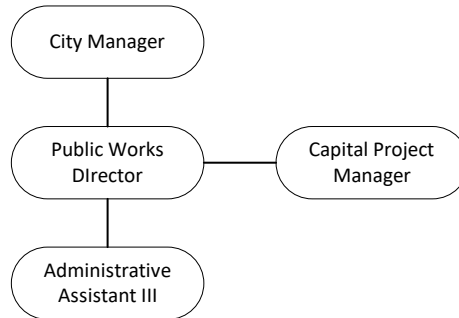
Mission

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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Public Works Director	.71	28	.71	28	.71	28	.71	28	.71	28	.71	28
Administrative Assistant II	1	14	1	14	1	14	-	14	-	14	-	14
Administrative Assistant III	N/A	N/A	N/A	N/A	.71	15	.71	15	.71	15	.71	15
Capital Project Manager	N/A	N/A	N/A	N/A	1.0	23	1.0	23	1.0	23	1.0	23

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Public Works Director	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant II	6	6	-	-	-	-
Administrative Assistant III	N/A	N/A	6	6	6	6
Capital Project Manager	N/A	N/A	N/A	N/A	N/A	N/A

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023
Active Capital Projects	No Historical Data	15	16	26	22*
Completed Capital Projects	5	9	8	12	8
RFPs released	No Historical Data	4	7	8	3
ITBs released		8	10	12	8
Construction Permit Review		12	26	27	16
Right of Way / Excavation Permits Issued	55	71	51	58	34
Percent of Resident Queries responded to within 24 hours	95	96	96	92	95

*Actual Figures year-to-date 1/31/23.

FY23 Department Goal Evaluation

1. With the addition of the Capital Project Manager position a focus on completion of older proposed Capital Improvements shall be a renewed focus. Projects to be targeted include roadway improvements, recreation center improvements, cemetery improvements and HVAC improvements at various facilities. This will support Goal 4 of the City of Kenai's Comprehensive Plan for Public Improvements and Services.
 - *Partially Achieved. The excessively wet summer of 2022 provided a difficult construction season, however multiple road projects are in design including Wildwood Dr. and N. Willow St, Rec Center project design was completed and advertised for construction bids, HVAC projects in design at the Airport Ops facility as well as Vintage Pointe.*
2. Maintain and update the Capital Improvement Plan with new information provided from the Master Plan studies provided by the Engineering Teams. This will ensure funds continued to be directed to the highest priority projects for each department. This will support Goals 4 & 5 of the City of Kenai's Comprehensive Plan.
 - *Achieved.*

FY24 Department Goals

1. Actively pursue grant opportunities in support of the Capital Improvement Plan with submission of projects to CAPSIS and the State Revolving Fund (SRF).
2. Continue to work through back log of Capital Improvement Projects.
3. Begin to implement project data from the Facility Assessment Manual staff is developing to provide improved planning of needed capital improvements.

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 2024 Operating Budget

Fund: 001 - General Fund
Department: Public Works Administration

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 211,289	\$ 162,060	\$ 102,245	\$ 102,245	\$ 113,989	\$ 11,744	11.49%
0200	Overtime	-	81	243	243	259	16	6.58%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	(181)	1,325	2,821	2,821	3,981	1,160	41.12%
0400	Medicare	2,911	2,303	1,527	1,527	1,714	187	12.25%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	51,446	39,356	22,547	22,547	25,135	2,588	11.48%
0600	Unemployment Insurance	252	306	527	527	590	63	11.95%
0700	Workers Compensation	366	404	221	221	235	14	6.33%
0800	Health & Life Insurance	30,624	32,749	33,707	33,707	29,494	(4,213)	(12.50%)
0900	Supplemental Retirement	3,756	2,767	1,755	1,755	10,273	8,518	485.36%
<u>Total Salaries & Benefits</u>		\$ 300,463	\$ 241,351	\$ 165,593	\$ 165,593	\$ 185,670	\$ 20,077	12.12%
<u>Maintenance and Operations</u>								
2021	Office Supplies	651	649	1,550	1,550	1,550	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	2,388	1,572	4,400	4,400	4,450	50	1.14%
2026	Computer Software	1,956	1,349	2,382	2,382	2,427	45	1.89%
4531	Professional Services	(152,497)	(81,357)	-	-	-	-	-
4532	Communications	1,605	1,147	2,085	2,085	2,085	-	-
4533	Travel & Transportation	615	443	900	900	900	-	-
4534	Advertising	147	327	500	500	500	-	-
4535	Printing & Binding	-	9	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	20	300	300	300	-	-
4667	Dues & Publications	584	547	800	800	800	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	8	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ (144,551)	\$ (75,286)	\$ 12,917	\$ 12,917	\$ 13,012	\$ 95	0.74%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 155,912	\$ 166,065	\$ 178,510	\$ 178,510	\$ 198,682	\$ 20,172	11.30%

City of Kenai
Fiscal Year 2024 Operating Budget

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

2024 Small Tools/Minor Equipment. Charge for (5) five computer and furnature / chairs.	4533 Travel & Transportation. Continuing education for department staff.
---	---

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

Mission

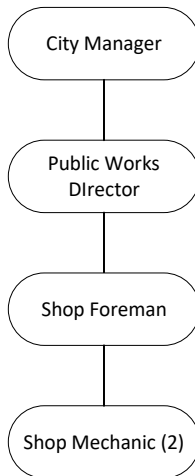
The Kenai Shop serves the citizens of Kenai by providing a cost-effective maintenance, repairs and replacement program of the city owned and operated vehicles and equipment.

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	FY20 Actual		FY21 Actual		Budgeted FY22		Projected FY23		Proposed FY24		Projected FY25	
	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	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Shop Foreman	99	100	90	90	110	110
Mechanic	13	60	50	50	70	90

Performance Measures

Calendar Year	2018	2019	2020	2021	2022
Work Orders	1,121	1,166	1,057	1,097	1,253
Repair Expenses	\$ 345,048	\$ 357,607	\$ 347,978	\$ 324,509	\$ 354,958

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
Total	56	50	21	170

Recent replacements within the Fleet include

- 2023: (4) Ford Explorer (Police Dept.)
- 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 Fleet Purchases for FY24

- (2) Airport Broom, (4) Police Vehicles, (2) Senior Vans, (1) Water Utility truck.

FY23 Department Goals Evaluation

1. Enhance employee training to ensure high level of repair on newer equipment to allow for repairs that are more efficient. Evaluate through assessing training needs and hours of ongoing training.
 - *Not Achieved. Due to work load and training not available from manufacturers.*
2. Maintain a 90% or greater training of Shop equipment by JSA's (Job Safety Analysis) through Shop employee documentation.
 - *Achieved. Training for FY22 100%.*
3. Increase training on diagnostics and troubleshooting.
 - *Not Achieved. Goal was not met due to workload and repair needs.*

FY24 Department Goals

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.
2. Maintain a 90% or greater training of Shop equipment by JSA's (Job Safety Analysis) through Shop employee documentation.
3. Provide fleet utilization and cost reports.

Future Considerations

Fleet: The Shop is seeing more repairs and lengthy down time with newer equipment due to parts availability, and incomplete service and diagnostics manuals from manufacturers.

The Shop is seeing increased corrosion and rust that will impact the useful life of primarily the vehicle fleet.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Shop

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 235,737	\$ 227,269	\$ 253,013	\$ 253,013	\$ 264,479	\$ 11,466	4.53%
0200	Overtime	7,059	7,983	8,820	8,820	12,207	3,387	38.40%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	6,809	7,176	10,718	10,718	12,174	1,456	13.58%
0400	Medicare	3,382	3,371	3,953	3,953	4,188	235	5.94%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	53,533	51,860	57,603	57,603	60,871	3,268	5.67%
0600	Unemployment Insurance	297	445	1,363	1,363	1,444	81	5.94%
0700	Workers Compensation	5,191	6,647	6,370	6,370	6,665	295	4.63%
0800	Health & Life Insurance	80,028	66,850	86,430	86,430	75,627	(10,803)	(12.50%)
0900	Supplemental Retirement	4,575	4,545	4,500	4,500	11,625	7,125	158.33%
<u>Total Salaries & Benefits</u>		\$ 396,611	\$ 376,146	\$ 432,770	\$ 432,770	\$ 449,280	\$ 16,510	3.81%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	22	200	200	200	-	-
2022	Operating & Repair Supplies	155,031	153,280	171,700	171,700	209,735	38,035	22.15%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	8,960	9,451	12,531	12,531	12,531	-	-
2026	Computer Software	766	798	835	835	880	45	5.39%
4531	Professional Services	-	448	4,220	4,220	1,190	(3,030)	(71.80%)
4532	Communications	2,310	3,238	3,065	3,065	2,850	(215)	(7.01%)
4533	Travel & Transportation	-	40	7,200	7,200	7,200	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	49,999	40,169	57,154	57,154	55,594	(1,560)	(2.73%)
4538	Repair & Maintenance	11,195	16,222	20,000	20,000	20,000	-	-
4539	Rentals	-	-	500	500	500	-	-
4540	Equip. Fund Pmts.	7,440	2,101	7,440	7,440	7,440	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	5,409	5,728	8,812	8,812	8,833	21	0.24%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	1,476	1,797	3,135	3,135	3,209	74	2.36%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 242,586	\$ 233,294	\$ 296,792	\$ 296,792	\$ 330,162	\$ 33,370	11.24%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	4,557	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ -	\$ 4,557	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 639,197	\$ 613,997	\$ 729,562	\$ 729,562	\$ 779,442	\$ 49,880	6.84%

City of Kenai
Fiscal Year 2024 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. Capital projects: ST43 Loader tires \$16,000 and ST51 Grader tires \$13,450.

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 auto body repairs, dealer required repairs, and required 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 2024 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.

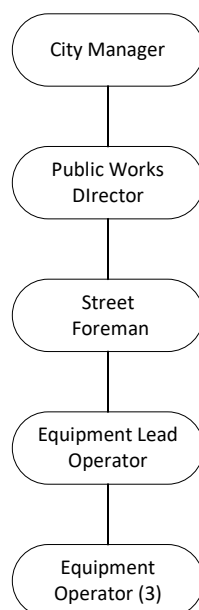
The Streets division plays a supportive role in setting up and maintaining the Dipnet Fishery. All pertinent roads are given an extra coating of Calcium Chloride, pay shacks are installed on S. Spruce and Royal St. and eighty jersey barriers installed for traffic control. Gravel is hauled and roadways 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:

Equipment	Quantity
Road Graders	4*
Loaders	3
Sand Trucks	3
Sweepers	2
Bucket Truck	1
Pickups	2
Trackless Equipment	2
Total Equipment	17

*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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Foreman	.91	21	.91	21	.91	21	.92	21	.92	21	.93	21
Equipment Lead Operator	.9	19	.9	19	.9	19	.91	19	.91	19	.92	19
Equipment Operator	3.64	16	3.64	16	2.66	16	2.66	16	2.6	16	2.73	16
Temporary Equipment Operator I (hours)	300	16	-	16	-	16	-	16	.38	16	-	16

Average Overtime per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Foreman	86	90	90	130	100	100
Equipment Lead Operator	70	80	80	115	100	100
Equipment Operator	283	250	250	360	270	270

Performance Measures

Fiscal Year	2018	2019	2020	2021	2022
Lane Miles of streets	144	150	157	157	157
Reported and Repaired Potholes	5	7	1	3	5
Complaint Records	75	151	110	125	178
Calcium Chloride	1	2	1	2	2
Grading	3	9	3	2	3
Plowing	4	40	20	31	48
Sanding	10	15	9	7	9
Snow Berms	3	45	37	46	65
Street Sweeping	0	4	0	0	0
Other	54	40	39	37	51
Workers' Compensation Claims	0	0	0	1	0

FY23 Department Goals Evaluation

1. To oversee crack-sealing project in the City of Kenai, year four of program. The Department sets of goal of placing four pallets totaling 280 bricks of crack seal material annually. This supports Goal 4 of the City of Kenai Comprehensive Plan of providing Public Improvements and Services to ensure that basic public infrastructure of City streets are maintained and Goal 5 of Transportation to promote transportation system that are efficient and adequate to serve the needs of residents of City of Kenai. .
 - *Not achieved. During the 1st quarter of FY23 due to excessive rain conditions. Work is planned to take place in 4th quarter FY23 if weather allows.*
2. Repair 100% of potholes within 24 hours of being reported. This supports Goal 4 of Public Improvements and Services and Goal 5 of Transportation in the City of Kenai Comprehensive Plan through continually repairing City streets.
 - *Achieved.*
3. Update the City's snow removal policy and inform citizens of the program. It has been several years since our website and documents have been modified. This policy will clarify our process and provide guidance to citizens on how to assist the department to ensure efficiency. This will support Goal 5 of Transportation in the City of Kenai Comprehensive Plan to ensure the streets and sidewalks are clear of snow, which allows residents to get around easily.
 - *Partially Achieved. Staff has developed an updated snow removal plan however it is not anticipated to be posted until the FY24 winter season. GIS Mapping services is anticipated for the summer 2023 to assist with completion of the plan.*

FY24 Department Goals

1. Continue to perform annual crack sealing in 4th quarter when weather conditions are the most favorable, with a goal of 5-10 miles of roadway.
2. Finalize the City's snow removal plan and post to City website by November 1st, 2023.
3. Continue with additional right of way clearing and ditching with a goal of 5-10 miles completed.
4. Crack seal and seal coating of library and city hall parking areas and installation of new pavement markings.

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.
4. With the addition of several miles of bike paths the department is looking into a more capable wheel loader with snow blower attachment as a potential future replacement to one of the existing trackless units. Bike paths will continue to be a low priority with the intent of opening earlier in spring and not routinely maintaining throughout the winter months.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Streets

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 315,865	\$ 346,491	\$ 338,074	\$ 338,074	\$ 385,611	\$ 47,537	14.06%
0200	Overtime	37,981	25,760	33,907	41,307	31,260	(2,647)	(7.81%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	(94)	3,287	13,288	13,288	16,515	3,227	24.29%
0400	Medicare	4,865	5,247	5,587	5,587	6,284	697	12.48%
0450	Social Security	-	197	-	500	1,532	1,532	-
0500	PERS	80,436	83,683	81,836	81,836	86,276	4,440	5.43%
0600	Unemployment Insurance	430	715	1,927	1,927	2,167	240	12.45%
0700	Workers Compensation	10,619	12,831	12,802	12,802	13,930	1,128	8.81%
0800	Health & Life Insurance	119,910	115,644	129,441	129,441	115,503	(13,938)	(10.77%)
0900	Supplemental Retirement	6,977	7,624	6,871	6,871	18,397	11,526	167.75%
<u>Total Salaries & Benefits</u>		\$ 576,989	\$ 601,479	\$ 623,733	\$ 631,633	\$ 677,475	\$ 53,742	8.62%
<u>Maintenance and Operations</u>								
2021	Office Supplies	160	139	240	240	240	-	-
2022	Operating & Repair Supplies	116,641	115,514	138,767	134,867	149,868	11,101	8.00%
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	2,842	2,302	3,360	3,360	3,380	20	0.60%
2026	Computer Software	1,185	642	1,275	1,275	1,350	75	5.88%
4531	Professional Services	(8,315)	(3,449)	1,500	1,500	1,250	(250)	(16.67%)
4532	Communications	3,860	4,821	4,750	4,750	4,030	(720)	(15.16%)
4533	Travel & Transportation	-	771	-	-	-	-	-
4534	Advertising	-	1,359	2,000	-	2,000	-	-
4535	Printing & Binding	69	60	250	250	250	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	26,427	36,486	30,080	30,080	30,429	349	1.16%
4538	Repair & Maintenance	-	5,042	10,000	10,000	10,000	-	-
4539	Rentals	12,400	14,117	25,000	23,000	26,000	1,000	4.00%
4540	Equip. Fund Pmts.	183,974	183,376	183,974	183,974	206,548	22,574	12.27%
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	20	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 339,243	\$ 361,200	\$ 401,196	\$ 393,296	\$ 435,345	\$ 34,149	8.51%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	6,500	6,409	16,000	16,000	-	(16,000)	(100.00%)
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ 6,500	\$ 6,409	\$ 16,000	\$ 16,000	\$ -	\$ (16,000)	(100.00%)
Department Total:		\$ 922,732	\$ 969,088	\$ 1,040,929	\$ 1,040,929	\$ 1,112,820	\$ 71,891	6.91%

City of Kenai
Fiscal Year 2024 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	14,351
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>\$ 206,548</u>

City of Kenai
Fiscal Year 2024 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.

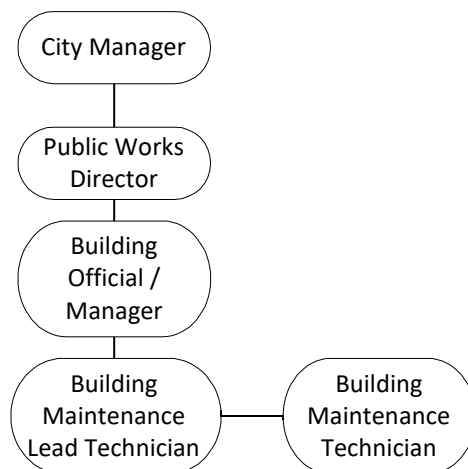
The Building Maintenance team strives to provide a level of maintenance that allows City-owned buildings and equipment to be used productively, safely, comfortably, and economically by the citizens of Kenai and its employees.

Functions & Responsibilities

The Building Official ensures that new construction in private and public buildings is in compliance with 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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	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	17	.66	17
Building Official/Manger	1	22	1	22	1	22	1	22	1	22	1	22

Average Overtime per Position (hours)

Position Title	Actual FY20	Actual FY21	Actual FY22	Projected FY23	Proposed FY24	Projected FY25
Building Maintenance Lead Technician	3	10	10	10	0	0
Building Maintenance Technician	0	10	10	10	0	0
Building Official/Manger	0	0	0	0	0	0

Performance Measures

Calendar Year	2018	2019	2020	2021	2022
Building Permits Issued	66	53	38	58	50
Building Permit Fees	\$ 112,054	\$ 90,396	\$ 161,236	\$ 109,597	\$ 120,236
Plan Review Fees	\$ 55,476	\$ 44,623	\$ 84,789	\$ 36,533	\$ 35,664
Number of Inspections	200+	185	145	164	217
Work Orders	336	338	296	309	442

FY23 Department Goals Evaluation

Building Official

1. Successfully hire and retain the open Building Official position in support of Goal 4 Public Improvements & Services of the City of Kenai Comprehensive Plan.
 - *Achieved.*
2. Adopt the 2018 Building Code. This is in support of Goal 4 Public Improvements & Services of the City of Kenai Comprehensive Plan.
 - *Achieved. The City of Kenai formally adopted the 2021 Suite of Codes through passage of Ordinances 3333-2022 & 3334-2022 introduced January 18, 2023, enacted February 1, 2023 and effective March 3, 2023.*
3. Finalize changes to the permitting process to include updates to all permit related paperwork in support of Goal 4 Public Improvements & Services of the City of Kenai Comprehensive Plan.
 - *Achieved. New permit packets were created and utilized starting March 3, 2023.*

Building Maintenance

4. Complete a Facility Maintenance Manual with assessment data by October 2022. This is in support of Goal 4 Public Improvements & Services of the City of Kenai Comprehensive Plan.
 - *Partially Achieved. Remains ongoing. Assessments have been completed at five of twenty facilities.*
5. Improve work order system to allow for tracking of time and materials within each work order. This is in support of Goal 4 Public Improvements & Services of the City of Kenai Comprehensive Plan.
 - *Achieved. Implementation and training on the new Aero-Simple system.*

FY24 Department Goals

Building Official

1. 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.
2. 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.

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.
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.

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 2024 Operating Budget**

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

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 81,460	\$ 144,590	\$ 177,806	\$ 177,806	\$ 189,586	\$ 11,780	6.63%
0200	Overtime	855	960	1,057	1,057	1,121	64	6.05%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	1,497	4,373	3,836	3,836	5,071	1,235	32.19%
0400	Medicare	1,193	2,113	2,649	2,649	2,839	190	7.17%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	17,985	32,110	39,350	39,350	41,955	2,605	6.62%
0600	Unemployment Insurance	101	288	914	914	979	65	7.11%
0700	Workers Compensation	1,897	3,493	3,396	3,396	3,134	(262)	(7.71%)
0800	Health & Life Insurance	61,888	51,731	66,840	66,840	58,485	(8,355)	(12.50%)
0900	Supplemental Retirement	1,016	2,901	3,480	3,480	6,525	3,045	87.50%
<u>Total Salaries & Benefits</u>		\$ 167,892	\$ 242,559	\$ 299,328	\$ 299,328	\$ 309,695	\$ 10,367	3.46%
<u>Maintenance and Operations</u>								
2021	Office Supplies	243	249	300	300	300	-	-
2022	Operating & Repair Supplies	19,728	24,317	27,000	27,000	27,000	-	-
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	3,742	3,098	5,540	4,540	4,370	(1,170)	(21.12%)
2026	Computer Software	1,033	1,025	1,020	1,020	1,065	45	4.41%
4531	Professional Services	(9,375)	(294)	15,000	13,000	12,000	(3,000)	(20.00%)
4532	Communications	884	1,968	1,704	1,704	1,704	-	-
4533	Travel & Transportation	3,344	1,326	2,000	7,000	10,000	8,000	400.00%
4534	Advertising	172	86	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	28,481	39,673	60,000	62,221	60,000	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	5,464	2,186	5,464	5,464	5,464	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	684	500	1,500	500	-	-
4667	Dues & Publications	145	289	385	385	385	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 53,861	\$ 74,607	\$ 118,913	\$ 124,134	\$ 122,788	\$ 3,875	3.26%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	2,535	83,000	83,000	33,500	(49,500)	(59.64%)
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ -	\$ 2,535	\$ 83,000	\$ 83,000	\$ 33,500	\$ (49,500)	(59.64%)
Department Total:		\$ 221,753	\$ 319,701	\$ 501,241	\$ 506,462	\$ 465,983	\$ (35,258)	(7.03%)

City of Kenai
Fiscal Year 2024 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 and mezzanine storage organizers.

4531 Professional Services. Engineering design services assistance for facility mechanical systems, garage/overhead door service agreements and lube/grease.

4533 Transportation. Training CEU's for Building Official and facility maintenance personnel.

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 2024 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

	FY19 Actual		FY20 Actual		FY21 Actual		Projected FY22		Proposed FY23		Projected FY24	
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

	2019	2020	2021	2022	2023*
KWh Consumed	227,588	218,978	214,186	199,211	200,000
Number of Street Lights					
City Lights	265	271	271	271	271
LED Lights	91	93	95	103	110
Standard Lights	174	178	176	168	161
HEA Lights	196**	211	213	213	213
Work Orders Completed	35	52	40	49	58

*Projected Figures

**Temporary reduction due to construction activity

FY23 Department Goals Evaluation

- 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.
 - Partially Achieved. Staff has marked out maps manually of all City Lights, this information has not been transferred electronically to GIS Maps yet.*

FY24 Department Goals

- 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.
- 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.

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 2024 Operating Budget

Fund: 001 - General Fund
Department: Street Lighting

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
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	-	-	-	-	-	-	-
<u>Total Salaries & Benefits</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>Maintenance and Operations</u>								
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	153,770	155,722	172,670	172,670	168,339	(4,331)	(2.51%)
4538	Repair & Maintenance	40,500	24,429	28,000	78,000	63,000	35,000	125.00%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		<u>\$ 194,270</u>	<u>\$ 180,151</u>	<u>\$ 200,670</u>	<u>\$ 250,670</u>	<u>\$ 231,339</u>	<u>\$ 30,669</u>	<u>15.28%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Department Total:		<u>\$ 194,270</u>	<u>\$ 180,151</u>	<u>\$ 200,670</u>	<u>\$ 250,670</u>	<u>\$ 231,339</u>	<u>\$ 30,669</u>	<u>15.28%</u>

City of Kenai
Fiscal Year 2024 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 2024 Operating Budget**

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

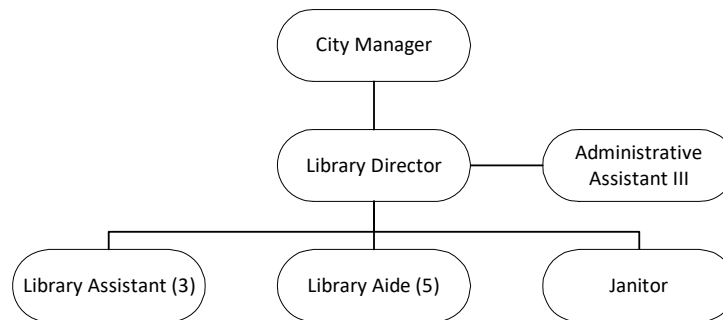
Mission

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 74,000 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. The Kenai Community Library complies with all Alaska Statutes related to public libraries.

Organizational Chart



Staffing

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	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	11	3	11
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	0.6	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	-	N/A	.23	3	.45	3	.45	3	.45	4	.45	4

*Temporary intern funded by grant.

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Collection					
Physical Collection	86,521	81,499	78,000	74,500	74,000
Digital Collection	36,279	43,450	43,500	43,600	43,600
Items Borrowed					
Physical Checkouts	89,096	70,167	56,100	72,200	78,000
Digital Checkouts		15,658	19,250	18,200	18,100
Loaned to Other Libraries		3,792	5,817	5,030	7,400
Borrowed from Other Libraries		6,000	6,216	8,530	7,400
Visits and Services					
Visitors Welcomed	91,385	54,946	28,000	48,220	52,000
New Memberships		428	350	604	600
Information Questions Addressed			5,610	9,561	9,600
Programs					
Presented		341	212	292	350
People Attending (including DIY kits)	6,739	4,632	2,290	4,625	5,000
Technology					
Public Computer Sessions	11,578	7,608	3,243	5,535	5,600

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

FY23 Department Goals Evaluation

- To 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.*
 - We are on track to welcome an estimated 52,000 (Goal: 50,000).*
 - We are on track to welcome an estimated 600 new library users (Goal: 500).*
 - We are on track to assist an estimated 1,400 individuals and groups in using our library meeting spaces (Goal: 1,000).*
 - We are working toward improving wayfinding tools for easier discovery of, and access to, resources – ongoing, long-term project.*
 - We are on track to complete required monthly library competency trainings to improve our skills and better serve our community.*
- To promote literacy in all its forms and provide resources based on community needs.
 - Partially Achieved.*
 - We are on track to check out at least 78,000 physical items and 18,100 digital items (Goal: 75,000 and 18,000, respectively)*
 - We are on track to add at least 4,000 items in various formats to the collection (Goal: 4,000 items).*
 - New items are shelf-ready within 7 days after they arrive, on average (Goal: average of 7 days).*
 - Approximately 27% of the general collection is no older than 5 years due to regular collection maintenance (Goal: 35%).*

- 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.*
 - i. *Average of 475 public access computer sessions per month.*
 - ii. *Average of 8,200 WIFI sessions per month/2100 unique users per month.*
 - iii. *We have surpassed our goal of 30,000 internet sessions in FY2023.*
 - 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. *To offer instructor-led classes and events in a variety of formats to promote early literacy and encourage life-long learning.*
- *Achieved.*
 - a. *We offer instructor-led classes and events in a variety of formats to promote early literacy and encourage life-long learning.*
 - i. *Average of 19 programs per month for children 12 and under (Goal: 15 programs per month).*
 - ii. *Average of 6 programs per month for teens ages 13 to 17 (Goal: 1 program per month).*
 - iii. *Average of 7 programs per month for adults 18 and older (Goal: 3 programs per month).*
 - b. *We expect to promote library services in the community through at least 18 outreach programs (Goal: 6).*
 - c. *We offered a Summer Reading Program to children, teens and adults.*
 - i. *783 readers registered.*
 - ii. *Over 8,000 reading hours logged.*

FY24 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 52,000 visitors of all ages and abilities will have comfortable, welcoming, and safe spaces - engaging or quiet - to interact, read, work, or study.
 - An estimated 500 new members will sign up for library accounts.
 - We will assist an estimated 1,200 individuals and groups in using our library meeting spaces for collaboration, networking, work, study or leisure.
 - We will participate in 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.
 - We will assist patrons of all ages and abilities in checking out an estimated 78,000 physical items and an estimated 18,200 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.

- We will ensure that at least 28% of the general collection is no older than 5 years by regularly withdrawing and replacing items with new copies.
 - We will ensure that patrons have access to the majority of new material within seven (7) days of the arrival of a shipment.
 - 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.
 - We will maintain 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:
- 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 each month.
 - 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. Improve wayfinding and signage.
4. Continue to streamline processes through the use of technology.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Library

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 409,016	\$ 390,919	\$ 448,528	\$ 448,528	\$ 476,259	\$ 27,731	6.18%
0200	Overtime	-	-	-	-	-	-	-
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	4,433	11,436	11,436	13,260	1,824	15.95%
0400	Medicare	5,321	5,314	6,670	6,670	7,097	427	6.40%
0450	Social Security	3,141	2,487	3,655	3,655	3,964	309	8.45%
0500	PERS	78,841	77,138	85,706	85,706	90,713	5,007	5.84%
0600	Unemployment Insurance	500	757	2,298	2,298	2,449	151	6.57%
0700	Workers Compensation	918	987	1,133	1,133	1,158	25	2.21%
0800	Health & Life Insurance	173,394	146,342	187,265	187,265	163,859	(23,406)	(12.50%)
0900	Supplemental Retirement	10,681	9,727	10,130	10,130	18,549	8,419	83.11%
	Total Salaries & Benefits	\$ 681,812	\$ 638,104	\$ 756,821	\$ 756,821	\$ 777,308	\$ 20,487	2.71%
<u>Maintenance and Operations</u>								
2021	Office Supplies	698	3,828	1,500	1,402	1,200	(300)	(20.00%)
2022	Operating & Repair Supplies	14,088	6,161	6,300	10,930	6,000	(300)	(4.76%)
2023	Repair & Maintenance Supplies	11,066	2,414	-	-	-	-	-
2024	Small Tools/Minor Equipment	24,157	12,330	18,800	36,738	13,070	(5,730)	(30.48%)
2026	Computer Software	2,602	2,868	2,440	2,795	1,813	(627)	(25.70%)
4531	Professional Services	1,463	1,141	1,600	1,686	1,600	-	-
4532	Communications	4,154	5,035	3,730	3,730	3,730	-	-
4533	Travel & Transportation	4,767	6,036	5,400	9,757	6,910	1,510	27.96%
4534	Advertising	599	857	500	1,000	500	-	-
4535	Printing & Binding	4,043	3,272	3,400	3,400	3,400	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	66,491	61,862	67,063	67,063	72,961	5,898	8.79%
4538	Repair & Maintenance	6,405	30,220	14,660	8,726	15,952	1,292	8.81%
4539	Rentals	6,766	7,016	6,520	6,520	-	(6,520)	(100.00%)
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	7,900	6,009	7,800	7,800	8,000	200	2.56%
4666	Books	69,630	63,823	59,200	69,700	65,000	5,800	9.80%
4667	Dues & Publications	928	866	1,344	1,344	1,710	366	27.23%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	300	154	300	300	-	(300)	(100.00%)
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	Total Maint. and Operations	\$ 226,057	\$ 213,892	\$ 200,557	\$ 232,891	\$ 201,846	\$ 1,289	0.64%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	10,697	2,139	-	-	-	-	-
8064	Machinery & Equipment	10,817	2,163	-	10,857	-	-	-
9090	Transfers	-	-	-	-	-	-	-
	Total Capital Outlay and Transfers	\$ 21,514	\$ 4,302	\$ -	\$ 10,857	\$ -	\$ -	-
Department Total:		\$ 929,383	\$ 856,298	\$ 957,378	\$ 1,000,569	\$ 979,154	\$ 21,776	2.27%

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

2022 Operating, Repair & Maintenance Supplies. Custodial and kitchen supplies. Processing and programming supplies.	4538 Repair & Maintenance. Maintenance agreements for department specific systems, carpet and floor cleaning, window washing and miscellaneous contracted repairs of books and equipment.
2026 Computer Software. Cost for languages software, publicity software and work scheduling software.	4666 Books. Purchase of books and materials for the Library's collection.
4531 Professional Services. Transit services between Soldotna and Kenai libraries.	4667 Dues & Publications. Alaska Library Network and Association dues, American Library Association dues and library publications.
4533 Travel & Transportation. Car allowance, professional development, AKLA conference and other professional conferences.	

City of Kenai
Fiscal Year 2024 Operating Budget
Fund 001 – General Fund
Department: 45 – Parks, Recreation & Beautification

Mission

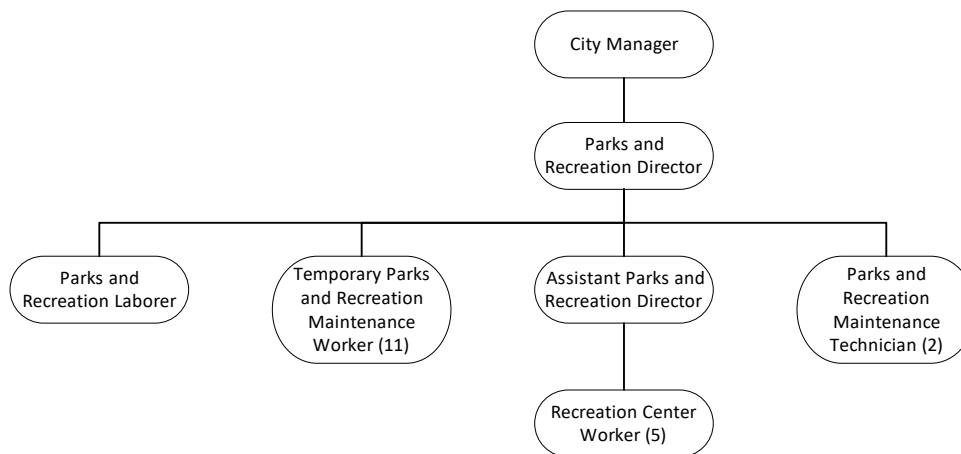
To make Kenai a more attractive place to live and play by working in partnership with the community to foster and support community well-being and healthy environments.

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 nine parks, two cemeteries, eight baseball/softball fields, four soccer fields, two-disc golf courses, Kenai Recreation Center, Multipurpose Facility (Kenai Ice Rink) and six pedestrian trails. Additionally, KPRB provides horticultural and turf maintenance to a variety of City facilities and public right of ways. General maintenance activities include horticulture operations, turf maintenance, 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) and Nordic ski trail system. 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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Parks & Rec Director	.96	22	.96	22	.96	22	.96	23	.96	23	.96	23
Administrative Assistant I	.50	13	.50	13	-	13	-	13	-	13	-	13
Administrative Assistant III	-	15	-	15	.95	15	-	15	-	15	-	15
Assistant Director	0	N/A	0	N/A	0	N/A	.88	19	.93	19	.93	19
Maintenance Technician	1.98	14	1.92	14	1.92	14	1.92	14	1.92	14	1.92	14
Laborer	.97	6	.98	6	.98	6	.98	6	.98	6	.98	6
Temporary Maintenance Leader	.48	T3	.40	T3	.40	T3	.40	T6	.40	-	.40	-
Temporary Maintenance Worker	1.67	T1	1.77	T1	1.77	T1	2.06	T5	2.77	T5	2.77	T5
Temporary Gardener	.29	T2	.29	T2	.29	T2	-	N/A	-	N/A	-	N/A
Recreation Center Worker	0	N/A	0	N/A	3	3	3	3	3	3	3	3

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Director	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant I	14	15	N/A	N/A	N/A	N/A
Assistant Director	N/A	N/A	15	15	15	15
Maintenance Technician	25	20	20	20	20	20
Laborer	7	10	10	10	10	10
Temporary Maintenance Leader	2	0	0	0	0	0
Temporary Maintenance Worker	89	5	5	5	5	5
Temporary Gardener	1	0	-	N/A	N/A	N/A

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Total Recreation Center Visits	54,469	65,392	13,462	36,616**	42,484**
Total Program-based Activities (sponsored & co-sponsored)	5	6	6	7	8
Total Pedestrian Trails (Miles)	5.9	6.3	6.3	6.3	6.3
Total Shelter Reservations	43	42	26	54	41
Ice Reservations (Hours)	598	586	949	745	950
Volunteer Hours	839	630	239	192	215
Removal of Beetle Kill Trees	N/A	N/A	106	111	250
Issued Tree Removal Permits	N/A	N/A	3	2	3

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

** Excludes Teen Center visits.

FY23 Department Goals Evaluation

1. Continue with trail development and installation. This is in support of Goal 1 - Promoting and Encouraging Quality of Life in Kenai and Goal 6 - Ensure Kenai Has Excellent Parks and Recreational Facilities and Opportunities of the City's Comprehensive Plan.

Complete a total trail assessment of current hiking trails. Evaluate trails for problem areas and develop re-route options and/or structure repairs for located issues using sustainable trail building methods. Develop trail connector plans for existing trails. Complete and expand upon construction of .20 miles of backcountry trail in gully at Municipal Park as well. Evaluate through number of miles of trails installed and improvements made to existing trail system.

- *Partially Achieved. An evaluation of Kenai Parks trail system, and the proposed trails as outlined in the 2011 City of Kenai Trails Plan was performed. Trail maintenance was performed on Ryan's Creek trail, Municipal Park trail, Daubenspeck Park and Beaver Creek. The .20 miles of backcountry trail at Municipal Park was conceptually laid out but was not constructed.*

2. Enhance aesthetics and reduce fire danger in targeted areas. This is in support of Goal 8 - Protect and Enhance the Natural Resources and Environment of the Community. Evaluate through number of volunteers and trees planted.

- *Achieved. The Parks department removed 111 beetle kill trees. Trees were removed from the Municipal Park, Kenai Disc Golf Course, Visitor Center, Old Kenai Cemetery, Baseball field parking lot and Ryan's Trail.*

3. Provide one (1) additional program-based recreational activity. This is in addition to the already existing activities Easter Egg Hunt, Skate with Santa, Saturday Night Skate, Pumpkin Festival, Kite Festival and Kenai River Marathon which the City of KPRB collaborates with the Kenai Chamber of Commerce to help put on this event.

- *Achieved, all of the above-mentioned programs were held, with the exception of Saturday Night Skate program, which was replaced with a clean up the Kenai event. We also brought back the volunteer planting day which took place early June.*

4. Increase volunteer collaboration and provide volunteer opportunities in support of Goal 1 – Promote and encourage quality of life elements in Kenai.

Work with Friends of the Kenai Public Library to install free little libraries throughout the City. Work with school groups and community to develop and implement a community/park trash clean-up day.

- *Achieved. The Parks staff installed three new free little libraries for the Friends of Kenai Public Library. The libraries were installed at Beaver Creek, Bluff Overlook, and Old Town Park. The parks staff also relocated Daubenspeck and Municipal Park little libraries to a more visible location.*

FY24 Department Goals

1. A complete evaluation of Parks and Recreation Fee structures, specifically to determine 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.

2. Update and improve the Kenai East End Park disc golf tee pads as well as updating 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.
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 to protect and enhance the natural resources and environment of the community.

Future Considerations

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

Kenai Recreation Center: The gymnasium floor and both racquetball floors are aging and will need repairs as well as a complete re-sanding, new lines painted, and coating applied to all three floors.

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 383,594	\$ 312,383	\$ 493,878	\$ 493,878	\$ 518,169	\$ 24,291	4.92%
0200	Overtime	1,740	2,171	2,044	2,044	2,130	86	4.21%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	14,781	10,203	9,479	9,479	13,769	4,290	45.26%
0400	Medicare	5,840	4,554	7,326	7,326	7,744	418	5.71%
0450	Social Security	7,938	3,916	11,603	11,603	11,646	43	0.37%
0500	PERS	56,519	55,878	68,658	68,658	73,908	5,250	7.65%
0600	Unemployment Insurance	469	578	2,528	2,528	2,671	143	5.66%
0700	Workers Compensation	7,115	7,650	9,482	9,482	9,500	18	0.19%
0800	Health & Life Insurance	128,504	99,571	136,845	136,845	120,663	(16,182)	(11.83%)
0900	Supplemental Retirement	4,360	5,760	10,974	10,974	13,070	2,096	19.10%
<u>Total Salaries & Benefits</u>		\$ 610,860	\$ 502,664	\$ 752,817	\$ 752,817	\$ 773,270	\$ 20,453	2.72%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	79,574	79,530	87,150	82,150	87,300	150	0.17%
2023	Repair & Maintenance Supplies	-	-	-	-	1,550	1,550	-
2024	Small Tools/Minor Equipment	8,084	8,942	12,440	5,440	16,450	4,010	32.23%
2026	Computer Software	2,544	1,318	6,080	3,580	2,905	(3,175)	(52.22%)
4531	Professional Services	47,172	181,310	55,000	104,620	81,550	26,550	48.27%
4532	Communications	9,166	9,823	4,220	6,220	5,095	875	20.73%
4533	Travel & Transportation	777	571	1,000	6,500	3,000	2,000	200.00%
4534	Advertising	-	304	300	300	300	-	-
4535	Printing & Binding	908	1,125	2,900	900	2,900	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	232,839	224,724	216,925	236,925	234,975	18,050	8.32%
4538	Repair & Maintenance	21,702	13,360	24,000	16,000	17,350	(6,650)	(27.71%)
4539	Rentals	15,182	15,009	14,500	17,200	16,000	1,500	10.34%
4540	Equip. Fund Pmts.	25,330	13,258	25,330	25,330	25,330	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	270	263	1,445	1,445	795	(650)	(44.98%)
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	1,113	954	2,115	2,115	2,115	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 444,661	\$ 550,491	\$ 453,405	\$ 508,725	\$ 497,615	\$ 44,210	9.75%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	24,000	11,788	46,600	43,900	50,000	3,400	7.30%
9090	Transfers	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ 24,000	\$ 11,788	\$ 46,600	\$ 43,900	\$ 50,000	\$ 3,400	7.30%
Department Total:		\$ 1,079,521	\$ 1,064,943	\$ 1,252,822	\$ 1,305,442	\$ 1,320,885	\$ 68,063	5.43%

**City of Kenai
Fiscal Year 2024 Operating Budget**

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

2022 Operating & Repair Supplies. General department supplies including flowers, trees, decorative lights, ice melt, fertilizer, lime, herbicides, soils, fuel, janitorial supplies. Gymnasium wall padding, hockey nets and pads, Zamboni propane, park supplies, and public events supplies.	4538 Repair & Maintenance. Restroom/vault pumping, portable toilets and equipment replacement and maintenance.
2024 Small Tools/Minor Equipment. Charge for (5) five computers, winter pole decorations and miscellaneous small tools. Capital Project: Weight room replacement equipment \$7,000.	4539 Rentals. Rental of machinery, equipment, dumpsters and portable toilets rentals.
2026 . Winter Ice maintenance, consulting services for Parks Master Plan and background checks.	5041 Miscellaneous. DMV records for new hires, job fair fees, and disposal fees.
4531 Professional Services. Capital Project: Leif Hansen Park Fountain Design \$15,000.	8064 Machinery & Equipment. Capital Project: Snow machine \$16,000 and New greenhouse \$10,000.

**City of Kenai
Fiscal Year 2024 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.

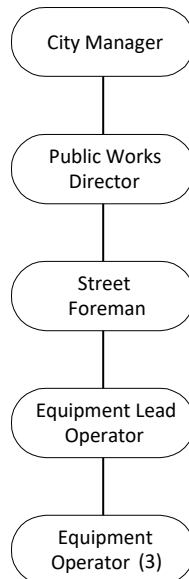
Functions & Responsibilities

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.

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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	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	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Streets Foreman	-	-	8	8	8	8
Lead Operator	-	-	8	8	8	8
Operator	-	-	8	8	8	8

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Boating Facility Open	4/20/19	5/9/20	4/30/21	4/19/22	5/1/23
Boating Facility Closed	10/7/19	10/31/20	11/3/21	10/27/22	11/1/23
Number of Inspections of the Fuel Containment Area	12	12	12	12	12
Number of Days to Dredge out Ramps	3	3	4	4	4

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

FY23 Department Goals Evaluation

1. Replacement of aging floats with new per the Capital Improvement Plan in Spring 2023 in support of Goal 4 of the Comprehensive Plan: provide adequate public improvements and services in Kenai by maintaining and rebuilding public infrastructure. Funding for float replacement is being provided by the Personal Use Fishery Fund.
 - *Not Achieved. RFP is anticipated to be released in 4th quarter FY23.*
2. Open Facility by May 1 and remain open as long as weather allows in the Fall in support of Goal 4 in the City of Kenai Comprehensive Plan: Provide adequate public improvements and services in Kenai.
 - *Partially Achieved. Due to the amount of snow fall and the need to coordinate with a low tide event, this may be delayed by two weeks for placement of floats. Gate will be opened by May 1st regardless.*
3. Create monthly report logs of work hours, equipment used, and materials excavated in support of Goal 4 in the City of Kenai Comprehensive Plan: Provide adequate public improvements and services in Kenai by keeping work logs to evaluate potential efficiencies and needs.
 - *Achieved. Budgets continue to accurately reflect our annual routine in setup and breakdown of this facility.*
4. Continue to market facility to maintain anchor tenant. Continue to market Special Use Permits for private access to cranes and trestle.
 - *Achieved. We continue to have two SUP users as well as an anchor tenant at the Dock.*

FY24 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.
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

Future Considerations

Dock Lighting upgraded to LEDs.

Bringing in additional gravel for parking lot/stripping.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 001 - General Fund
Department: Boating Facility

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Council Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 15,853	\$ 14,967	\$ 20,547	\$ 20,547	\$ 21,638	\$ 1,091	5.31%
0200	Overtime	191	103	1,372	1,372	1,444	72	5.25%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	142	786	786	988	202	25.70%
0400	Medicare	216	210	331	331	348	17	5.14%
0450	Social Security	-	12	-	-	-	-	-
0500	PERS	1,865	2,079	4,822	4,822	5,078	256	5.31%
0600	Unemployment Insurance	20	31	113	113	120	7	6.19%
0700	Workers Compensation	500	524	761	761	794	33	4.34%
0800	Health & Life Insurance	7,440	6,861	8,035	8,035	7,032	(1,003)	(12.48%)
0900	Supplemental Retirement	393	337	348	348	77	(271)	(77.87%)
<u>Total Salaries & Benefits</u>		\$ 26,478	\$ 25,266	\$ 37,115	\$ 37,115	\$ 37,519	\$ 404	1.09%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	367	2,775	6,350	6,350	5,750	(600)	(9.45%)
2023	Repair & Maintenance Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	538	475	800	800	800	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	-	155	4,700	4,700	2,700	(2,000)	(42.55%)
4532	Communications	-	17	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	214	500	500	500	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	8,052	8,558	8,423	8,423	8,346	(77)	(0.91%)
4538	Repair & Maintenance	475	857	3,500	3,500	2,500	(1,000)	(28.57%)
4539	Rentals	2,755	3,147	4,200	4,200	5,800	1,600	38.10%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	90	150	150	150	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	315	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 12,187	\$ 16,603	\$ 28,623	\$ 28,623	\$ 26,546	\$ (2,077)	(7.26%)
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	-	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 38,665	\$ 41,869	\$ 65,738	\$ 65,738	\$ 64,065	\$ (1,673)	(2.54%)

City of Kenai
Fiscal Year 2024 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.

4531 Professional Services. Inspection and certification testing for fueling system and crane. Cathodic inspection.

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

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.

This page intentionally left blank

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.

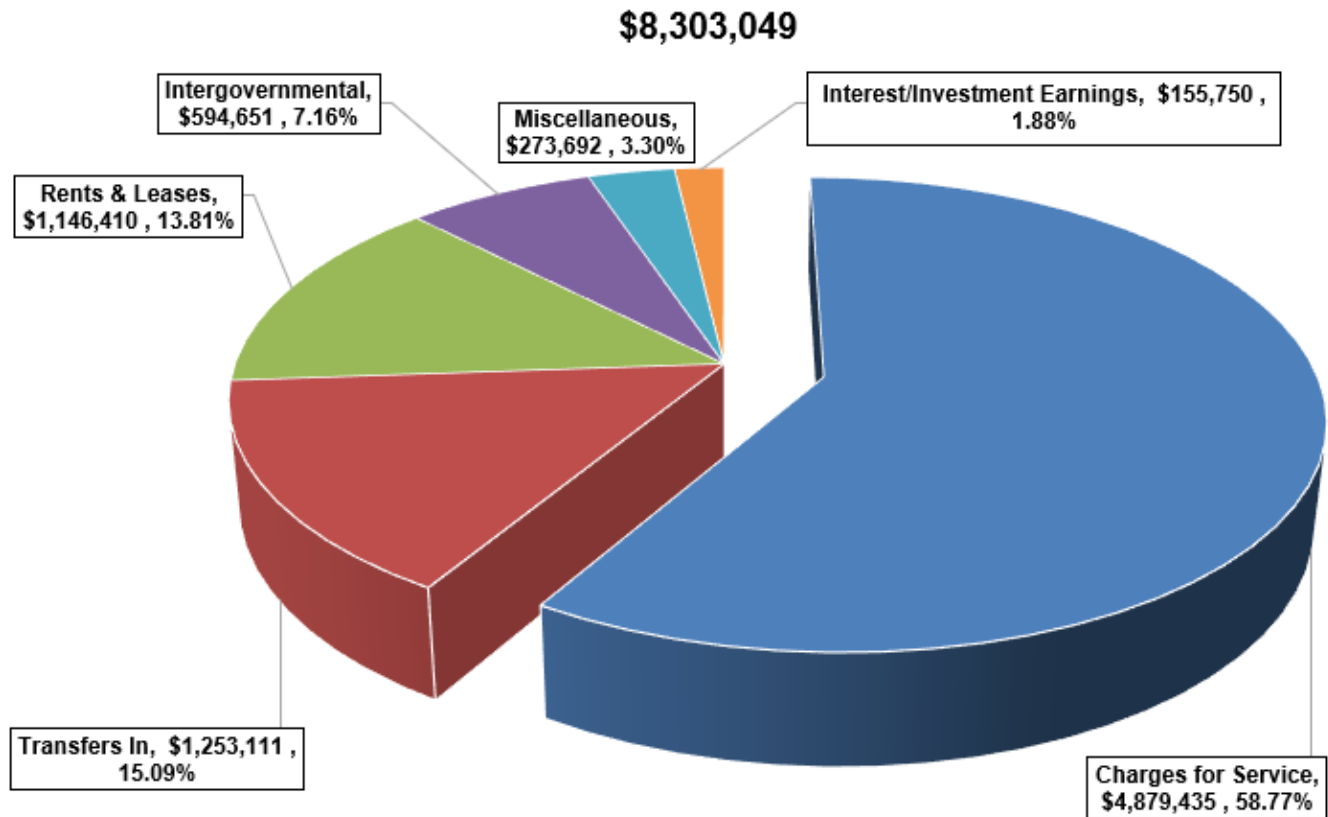
3. AIRPORT FUND

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.

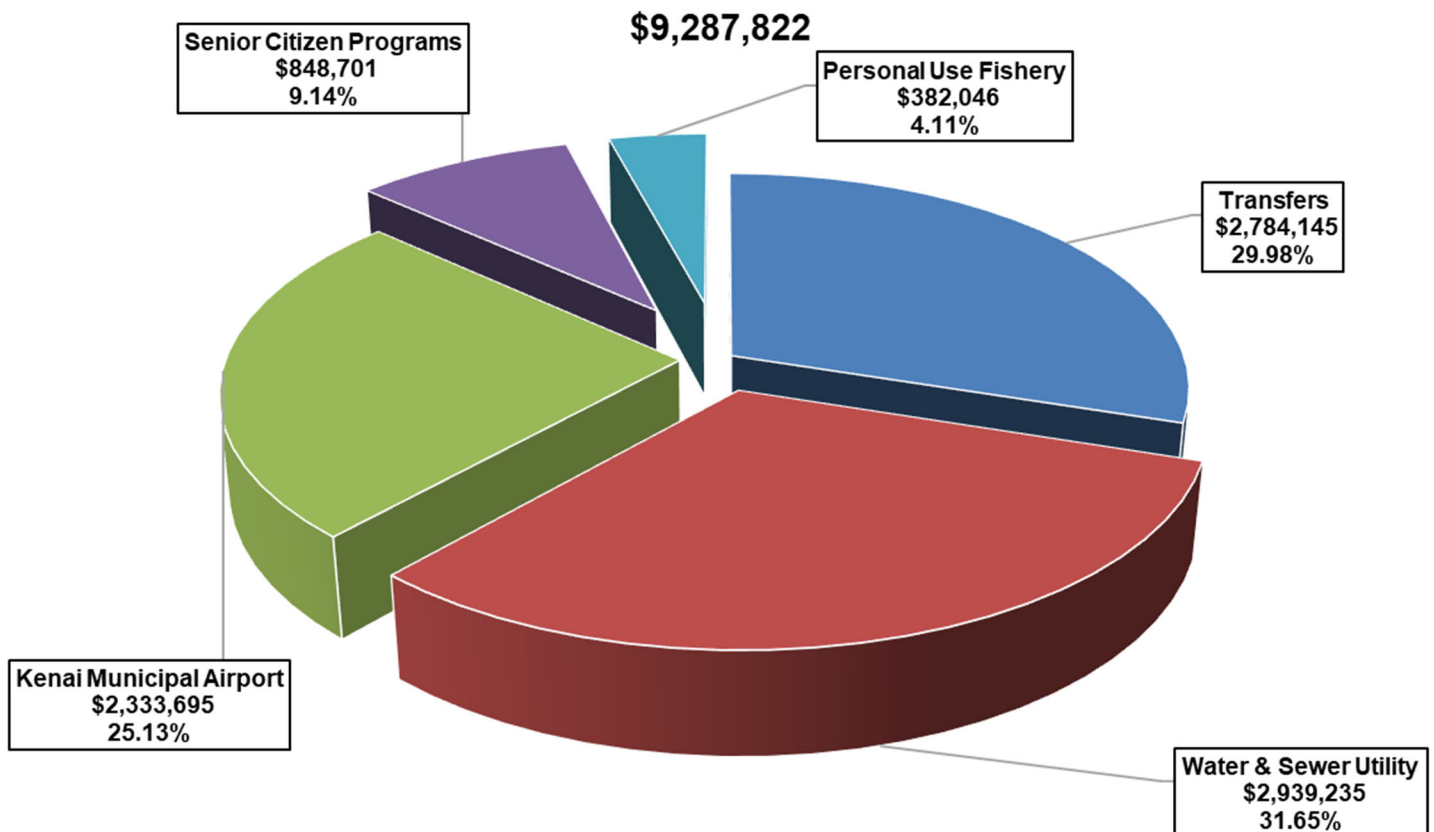
4. SENIOR CITIZEN FUND

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



WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES



City of Kenai
Fiscal Year 2024 Operating Budget

Special Revenue Funds Expenditure Recap

	Personal Services			Maintenance and Operations		
	FY2023 Original Budget	FY2024 Adopted Budget		FY2023 Original Budget	FY2024 Adopted Budget	-
<u>Personal Use Fishery Fund</u>						
Public Safety	\$ 37,185	\$ 38,663	\$ 1,478	\$ 10,735	\$ 12,281	\$ 1,546
Streets	28,524	19,117	(9,407)	21,349	15,742	(5,607)
Parks, Recreation & Beautification	92,722	93,007	285	111,544	116,950	5,406
Dock	22,578	31,711	9,133	9,174	10,775	1,601
Total Personal Use Fishery Fund	<u>181,009</u>	<u>182,498</u>	<u>1,489</u>	<u>152,802</u>	<u>155,748</u>	<u>2,946</u>
<u>Water and Sewer Fund</u>						
Water	\$ 301,930	\$ 385,388	\$ 83,458	\$ 505,165	\$ 550,234	\$ 45,069
Sewer	301,930	379,059	77,129	124,892	133,700	8,808
Wastewater Treatment Plant	541,550	425,147	(116,403)	593,630	609,707	16,077
Total Water and Sewer Fund	<u>1,145,410</u>	<u>1,189,594</u>	<u>44,184</u>	<u>1,223,687</u>	<u>1,293,641</u>	<u>69,954</u>
<u>Airport Fund</u>						
Terminal	203,228	209,161	5,933	356,690	345,663	(11,027)
Airfield	382,085	426,906	44,821	626,535	668,306	41,771
Administration	252,736	265,719	12,983	20,220	24,542	4,322
Other Buildings & Areas	94,907	97,015	2,108	68,389	78,590	10,201
Training Facility	-	-	-	74,281	207,793	133,512
Total Airport Fund	<u>932,956</u>	<u>998,801</u>	<u>65,845</u>	<u>1,146,115</u>	<u>1,324,894</u>	<u>178,779</u>
<u>Senior Citizen Fund</u>						
Access	150,921	146,753	(4,168)	28,558	28,783	225
Congregate Meals	53,357	61,867	8,510	41,598	47,520	5,922
Home Meals	243,324	249,441	6,117	157,102	155,857	(1,245)
Transportation	63,653	69,195	5,542	18,961	19,036	75
Choice Waiver	43,158	31,023	(12,135)	35,300	29,726	(5,574)
Total Senior Citizen Funds	<u>554,413</u>	<u>558,279</u>	<u>3,866</u>	<u>281,519</u>	<u>280,922</u>	<u>(597)</u>
Total Special Revenue Funds	<u>\$ 2,813,788</u>	<u>\$ 2,929,172</u>	<u>\$ 115,384</u>	<u>\$ 2,804,123</u>	<u>\$ 3,055,205</u>	<u>\$ 251,082</u>

**City of Kenai
Fiscal Year 2024 Operating Budget**

Special Revenue Funds Expenditure Recap

Capital Outlay & Transfers			Total Budget			
FY2023 Original Budget	FY2024 Adopted Budget	0	FY2023 Original Budget	FY2024 Adopted Budget	0	
						<u>Personal Use Fishery Fund</u>
\$ 67,900	\$ 127,600	\$ 59,700	\$ 115,820	\$ 178,544	\$ 62,724	Public Safety
4,600	4,200	(400)	54,473	39,059	(15,414)	Streets
99,100	19,200	(79,900)	303,366	229,157	(74,209)	Parks, Recreation & Beautification
56,700	5,200	(51,500)	88,452	47,686	(40,766)	Dock
<u>228,300</u>	<u>156,200</u>	<u>(72,100)</u>	<u>562,111</u>	<u>494,446</u>	<u>(67,665)</u>	Total Personal Use Fishery Fund
						<u>Water and Sewer Fund</u>
\$ 507,400	\$ 615,170	\$ 107,770	\$ 1,314,495	\$ 1,550,792	\$ 236,297	Water
59,200	168,050	108,850	486,022	680,809	194,787	Sewer
237,100	631,550	394,450	1,372,280	1,666,404	294,124	Wastewater Treatment Plant
<u>803,700</u>	<u>1,414,770</u>	<u>611,070</u>	<u>3,172,797</u>	<u>3,898,005</u>	<u>725,208</u>	Total Water and Sewer Fund
						<u>Airport Fund</u>
333,400	111,900	(221,500)	893,318	666,724	(226,594)	Terminal
1,245,925	1,358,375	112,450	2,254,545	2,453,587	199,042	Airfield
72,200	77,900	5,700	345,156	368,161	23,005	Administration
20,000	-	(20,000)	183,296	175,605	(7,691)	Other Buildings & Areas
-	-	-	74,281	207,793	133,512	Training Facility
<u>1,671,525</u>	<u>1,548,175</u>	<u>(123,350)</u>	<u>3,750,596</u>	<u>3,871,870</u>	<u>121,274</u>	Total Airport Fund
						<u>Senior Citizen Fund</u>
46,363	45,466	(897)	225,842	221,002	(4,840)	Access
16,957	21,158	4,201	111,912	130,545	18,633	Congregate Meals
77,370	85,784	8,414	477,796	491,082	13,286	Home Meals
19,691	21,273	1,582	102,305	109,504	7,199	Transportation
13,719	10,619	(3,100)	92,177	71,368	(20,809)	Choice Waiver
<u>174,100</u>	<u>184,300</u>	<u>10,200</u>	<u>1,010,032</u>	<u>1,023,501</u>	<u>13,469</u>	Total Senior Citizen Funds
<u>\$ 2,877,625</u>	<u>\$ 3,303,445</u>	<u>\$ 425,820</u>	<u>\$ 8,495,536</u>	<u>\$ 9,287,822</u>	<u>\$ 792,286</u>	<u>Total Special Revenue Funds</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Budget Projection
Fund: 006 - Personal Use Fishery Fund

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Original Budget FY2023</u>	<u>Projection FY2023</u>	<u>Adopted FY2024</u>
Revenues					
PERS Grant	\$ 3,969	\$ 2,394	\$ 1,270	\$ 1,270	\$ 1,169
Usage Fees					
Beach Parking	175,980	161,580	177,482	153,976	177,482
Beach Camping	214,248	186,387	192,623	200,802	191,463
Dock Launch & Park	115,304	95,105	110,565	106,787	110,565
Dock Parking Only	13,377	10,641	12,495	12,540	12,495
Participant Drop-off Fee	4,791	4,019	4,736	4,971	4,707
Total Usage Fees	<u>523,700</u>	<u>457,732</u>	<u>497,901</u>	<u>479,076</u>	<u>496,712</u>
Miscellaneous Revenues					
Investment earnings	469	(4,412)	750	750	750
Other	<u>(12,807)</u>	<u>(11,150)</u>	<u>(12,600)</u>	<u>(11,310)</u>	<u>(11,500)</u>
Total Miscellaneous Revenues	<u>(12,338)</u>	<u>(15,562)</u>	<u>(11,850)</u>	<u>(10,560)</u>	<u>(10,750)</u>
Transfer In, Capital Projects	<u>2,215</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>517,546</u>	<u>444,564</u>	<u>487,321</u>	<u>469,786</u>	<u>487,131</u>
Expenditures					
Public Safety	79,278	104,368	115,820	115,820	178,544
Streets	36,127	36,602	54,473	54,473	39,059
Boating Facility	50,089	46,963	38,452	71,194	47,686
Parks, Recreation & Beautification	<u>187,793</u>	<u>173,351</u>	<u>228,366</u>	<u>227,319</u>	<u>154,157</u>
Total Expenditures	<u>353,287</u>	<u>361,284</u>	<u>437,111</u>	<u>468,806</u>	<u>419,446</u>
Transfers					
General Fund	50,000	75,000	75,000	75,000	75,000
Capital Projects	<u>38,724</u>	<u>21,920</u>	<u>50,000</u>	<u>21,920</u>	<u>-</u>
Total Transfers	<u>88,724</u>	<u>96,920</u>	<u>125,000</u>	<u>96,920</u>	<u>75,000</u>
Total Expenditures & Transfers	<u>442,011</u>	<u>458,204</u>	<u>562,111</u>	<u>565,726</u>	<u>494,446</u>
Contribution To/(From) Fund Balance:	75,535	(13,640)	(74,790)	(95,940)	(7,315)
Projected Lapse	<u>-</u>	<u>-</u>	<u>12,529</u>	<u>83,327</u>	<u>18,423</u>
Adjusted (Deficit)/Surplus	75,535	(13,640)	(62,261)	(12,613)	11,108
Beginning Fund Balance	<u>201,322</u>	<u>276,857</u>	<u>278,517</u>	<u>263,217</u>	<u>250,604</u>
Ending Fund Balance	<u>\$ 276,857</u>	<u>\$ 263,217</u>	<u>\$ 216,256</u>	<u>\$ 250,604</u>	<u>\$ 261,712</u>

**City of Kenai
Fiscal Year 2024 Operating Budget**

Personal Use Fishery Fund Summary by Line Item

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 87,564	\$ 92,678	\$ 99,414	\$ 99,414	\$ 99,624	\$ 210	0.21%
0200	Overtime	35,570	35,349	42,217	42,217	49,718	7,501	17.77%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	437	321	856	856	868	12	1.40%
0400	Medicare	1,745	1,842	2,065	2,065	2,179	114	5.52%
0450	Social Security	5,712	5,234	5,960	5,960	6,919	959	16.09%
0500	PERS	7,515	10,279	11,283	11,283	9,475	(1,808)	(16.02%)
0600	Unemployment Insurance	153	256	712	712	749	37	5.20%
0700	Workers Compensation	2,560	3,115	3,310	3,310	3,412	102	3.08%
0800	Health & Life Insurance	16,373	19,227	14,470	14,470	9,499	(4,971)	(34.35%)
0900	Supplemental Retirement	413	1,028	722	722	55	(667)	(92.38%)
<u>Total Salaries & Benefits</u>		\$ 158,042	\$ 169,329	\$ 181,009	\$ 181,009	\$ 182,498	\$ 1,489	0.82%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	500	500	-
2022	Operating & Repair Supplies	8,375	5,445	13,700	13,700	22,300	8,600	62.77%
2024	Small Tools/Minor Equipment	12,269	5,940	1,500	5,115	1,050	(450)	(30.00%)
2026	Computer Software	2,181	936	600	600	1,500	900	150.00%
4531	Professional Services	9,385	5,180	10,300	10,300	13,100	2,800	27.18%
4532	Communications	401	865	740	740	860	120	16.22%
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	151	120	120	-	(120)	(100.00%)
4535	Printing & Binding	-	1,994	5,700	5,700	3,000	(2,700)	(47.37%)
4536	Insurance	3,932	3,354	4,891	4,891	5,599	708	14.48%
4537	Utilities	-	190	-	-	-	-	-
4538	Repair & Maintenance	-	184	8,616	8,616	8,750	134	1.56%
4539	Rentals	78,499	93,962	104,635	104,635	97,089	(7,546)	(7.21%)
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	2,000	2,804	2,000	2,000	2,000	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 117,042	\$ 121,005	\$ 152,802	\$ 156,417	\$ 155,748	\$ 2,946	1.93%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	42	-	-	43,800	43,800	-
9090	Transfers	183,120	151,228	228,300	228,300	112,400	(115,900)	(50.77%)
<u>Total Capital Outlay and Transfers</u>		\$ 183,120	\$ 151,270	\$ 228,300	\$ 228,300	\$ 156,200	\$ (72,100)	(31.58%)
Department Total:		\$ 458,204	\$ 441,604	\$ 562,111	\$ 565,726	\$ 494,446	\$ (67,665)	(12.04%)

City of Kenai
Fiscal Year 2024 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 the temporary fee shacks. The Street department also sets the floats, 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 Softball field overflow parking. Duties include servicing of permanent restrooms and outhouses, staffing of fee shacks, beach cleaning, staffing of parking lot rovers, and any other tasks that are not performed by another department.

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.

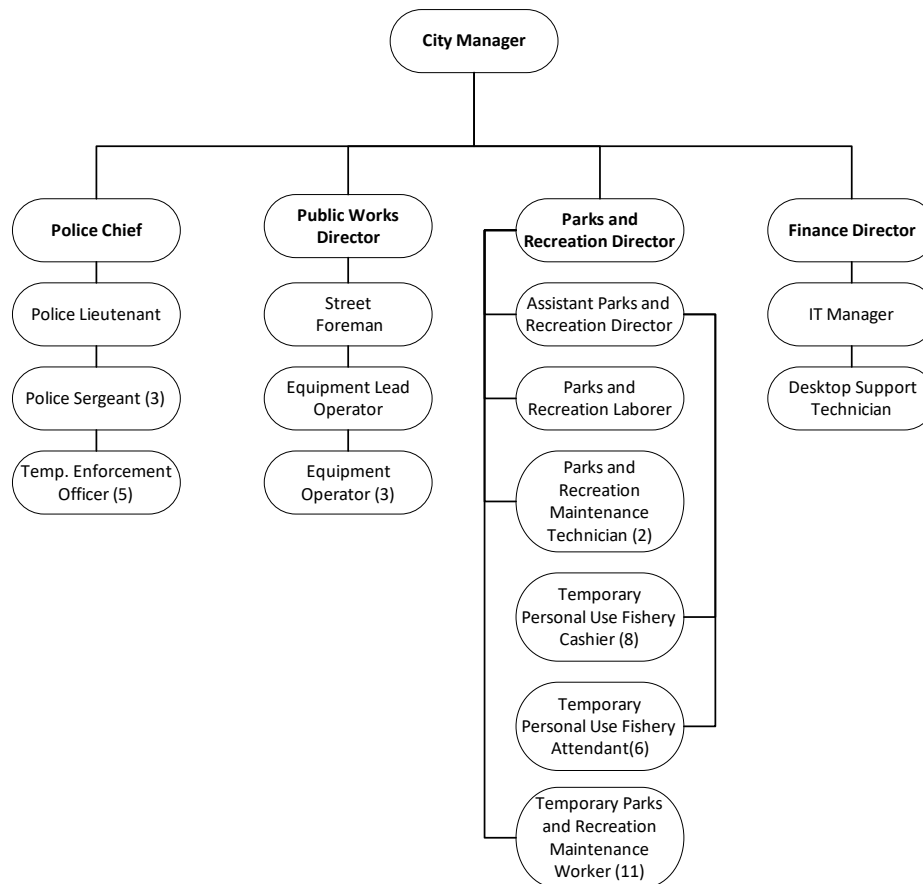
North Beach: The North Beach is comprised of a large gravel parking lot, six permanent outhouses, and approximately one mile of beach access to the fishery. Additional parking is available at the little league park which also includes two temporary fee shacks within the roadway with a temporary by pass 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 a large sand parking and 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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Street Foreman	.03	21	.03	21	.03	21	.02	21	.02	21	.02	21
Equipment Lead Operator	.04	19	.04	19	.04	19	.03	19	.03	19	.03	19
Equipment Operator	.12	16	.14	16	.10	16	.13	16	.13	16	.13	16

PU Dock

	FY20 Actual		FY21 Actual		FY22 Actual		Budgeted FY23		Adopted FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Street Foreman	.03	21	.03	21	.02	21	.04	21	.02	21	.02	21
Equipment Lead Operator	.03	19	.03	19	.02	19	.04	19	.02	19	.02	19
Equipment Operator	.10	16	.08	16	.05	16	.19	16	.02	16	.02	16
Temporary Dock Worker	.33	T8	.33	T8	.33	T4	.33	T4	.33	T4	.33	T4

PU Parks, Recreation & Beautification

	FY20 Actual		FY21 Actual		FY22 Actual		Budgeted FY23		Adopted FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Parks & Rec Director	.04	22	.04	22	.04	22	.04	23	.04	23	.04	23
Assistant Director	-	N/A	-	N/A	-	N/A	.12	19	.03	19	.03	19
Administrative Assistant I	.50	13	.50	13	-	13	-	13	-	13	-	13
Administrative Assistant III	-	15	-	15	.05	15	-	15	-	15	-	15
Maintenance Technician	.08	14	.08	14	.08	14	.08	14	.08	14	.08	14
Laborer	.06	6	.02	6	.02	6	.02	6	.02	6	.02	6
Temporary Parks & Rec Maintenance Leader	.06	T3	.06	T3	.06	T3	.06	T6	-	-	-	-
Temporary Parks & Rec Worker	.52	T1	.52	T1	.13	T1	.13	T5	.33	T5	.33	T5
IT Manager	-	23	-	23	.09	23	.09	23	.09	23	.09	23
IT Desktop Support Technician	-	13	-	13	.09	13	.09	13	.09	13	.09	13
Temporary Fishery Cashier	-	N/A	.57	T1	.57	T1	.57	T3	.54	T3	.54	T3

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Total Transactions	16,434	20,159	18,020	17,015	17,157
Dipnet Kenai page views	203,100	251,800	182,400	192,400	207,425
Traffic Control Calls	4	6	1	1	3
Vendor Days ¹	0	14	2	7	6

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

FY23 Department Goals Evaluation

- With the installation of new permanent outhouses and dumpster pad locations, reduce the operational cost of the July 2022 fishery by 5% compared to the previous five-year average. This supports Goal 4 of providing public improvements and services, Goal 6 of ensuring Kenai has excellent recreational facilities and Goal 8 protecting and enhancing the natural resources and environment from the City of Kenai Comprehensive Plan.
 - Not Achieved. While the new facilities have improved the user's experience, the cost savings anticipated have not materialized. Costs remain consistent to previous years.*

¹ A cumulative total of how many vendors are present at noon of each day.

2. Improve signage at North Beach in regards to restrictions & bluff erosion. This supports Goal 8 protecting and enhancing the natural resources and environment from the City of Kenai Comprehensive Plan.
 - *Achieved. New signage will now be posted annually.*
3. Complete Capital Project Improvements to the City Dock including new floats and concrete ramp replacements. This supports Goal 4 of providing public improvements and services, Goal 6 of ensuring Kenai has excellent recreational facilities and Goal 8 protecting and enhancing the natural resources and environment from the City of Kenai Comprehensive Plan.
 - *Not Achieved as of 3/1/23, however RFPs are anticipated for 4th quarter FY23.*
4. Improve traffic flow by on Spruce Street. Improving traffic flow by installing a bypass lane will prevent traffic jams from backing up on the highway and keep the roadway open for other traffic and emergency vehicles. This supports Goal 1 of the City of Kenai Comprehensive Plan of promoting Quality of Life by ensuring that Kenai is a community where people are safe.
 - *Achieved. Street's and Park's staff anticipate completing this in house during the 4th quarter of FY23 prior to the start of the fishery.*

FY24 Department Goals

1. Regrade and stripe City Dock parking lot in 4th quarter FY24.
2. Complete installation of ball field restrooms along Spruce Street in support of Fishery.
3. Add new signage at the dock to improve traffic flow. This will allow for a more efficient parking lot and a safer experience for its users.

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.

Replacement of several concrete jersey barriers to phase out damaged ones.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 006 - Personal Use Fishery Fund
Department: Public Safety

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 21,943	\$ 19,503	\$ 22,563	\$ 22,563	\$ 23,471	\$ 908	4.02%
0200	Overtime	9,612	8,939	11,087	11,087	11,533	446	4.02%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	-	-	-	-	-	-
0400	Medicare	458	412	488	488	508	20	4.10%
0450	Social Security	1,957	1,757	2,086	2,086	2,170	84	4.03%
0500	PERS	-	23	-	-	-	-	-
0600	Unemployment Insurance	39	54	168	168	175	7	4.17%
0700	Workers Compensation	564	631	793	793	806	13	1.64%
0800	Health & Life Insurance	-	-	-	-	-	-	-
0900	Supplemental Retirement	-	-	-	-	-	-	-
<u>Total Salaries & Benefits</u>		\$ 34,573	\$ 31,319	\$ 37,185	\$ 37,185	\$ 38,663	\$ 1,478	3.97%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	-	-	-	-	-	-
2024	Small Tools/Minor Equipment	8,747	3,488	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	8,800	3,472	8,800	8,800	10,100	1,300	14.77%
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	648	498	819	819	931	112	13.68%
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	1,116	1,116	1,250	134	12.01%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 18,195	\$ 7,458	\$ 10,735	\$ 10,735	\$ 12,281	\$ 1,546	14.40%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	43,800	43,800	-
9090	Transfers Out	51,600	55,719	67,900	67,900	83,800	15,900	23.42%
<u>Total Capital Outlay and Transfers</u>		\$ 51,600	\$ 55,719	\$ 67,900	\$ 67,900	\$ 127,600	\$ 59,700	87.92%
Department Total:		\$ 104,368	\$ 94,496	\$ 115,820	\$ 115,820	\$ 178,544	\$ 62,724	54.16%

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 006 - Personal Use Fishery Fund
Department: 21 - Public Safety

4531 Professional Services. Capital Project: Boat rescue course \$10,100.	4538 Repair & Maintenance. AED maintenance costs.
---	--

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 006 - Personal Use Fishery Fund
Department: Streets

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 10,782	\$ 10,772	\$ 13,894	\$ 13,894	\$ 9,433	\$ (4,461)	(32.11%)
0200	Overtime	739	556	3,235	3,235	2,574	(661)	(20.43%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	46	523	523	425	(98)	(18.74%)
0400	Medicare	158	157	255	255	180	(75)	(29.41%)
0450	Social Security	-	4	-	-	-	-	-
0500	PERS	2,229	2,324	4,248	4,248	3,014	(1,234)	(29.05%)
0600	Unemployment Insurance	14	22	88	88	62	(26)	(29.55%)
0700	Workers Compensation	352	394	567	567	390	(177)	(31.22%)
0800	Health & Life Insurance	5,283	3,862	5,468	5,468	3,025	(2,443)	(44.68%)
0900	Supplemental Retirement	177	199	246	246	14	(232)	(94.31%)
<u>Total Salaries & Benefits</u>		\$ 19,734	\$ 18,336	\$ 28,524	\$ 28,524	\$ 19,117	\$ (9,407)	(32.98%)
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	2,732	1,605	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	367	269	429	429	488	59	13.75%
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	10,169	11,151	18,120	18,120	12,454	(5,666)	(31.27%)
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 13,268	\$ 13,025	\$ 21,349	\$ 21,349	\$ 15,742	\$ (5,607)	(26.26%)
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	3,600	4,460	4,600	4,600	4,200	(400)	(8.70%)
<u>Total Capital Outlay and Transfers</u>		\$ 3,600	\$ 4,460	\$ 4,600	\$ 4,600	\$ 4,200	\$ (400)	(8.70%)
Department Total:		\$ 36,602	\$ 35,821	\$ 54,473	\$ 54,473	\$ 39,059	\$ (15,414)	(28.30%)

City of Kenai
Fiscal Year 2024 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 2024 Operating Budget

Fund 006 - Personal Use Fishery Fund
Department: Parks, Recreation & Beautification

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 36,944	\$ 42,904	\$ 49,073	\$ 44,411	\$ 48,119	\$ (954)	(1.94%)
0200	Overtime	19,164	19,122	23,068	23,068	27,785	4,717	20.45%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	437	223	216	216	353	137	63.43%
0400	Medicare	792	899	1,049	1,049	1,106	57	5.43%
0450	Social Security	2,652	2,395	2,896	2,896	3,409	513	17.71%
0500	PERS	3,923	6,054	6,304	6,304	5,252	(1,052)	(16.69%)
0600	Unemployment Insurance	70	126	362	362	381	19	5.25%
0700	Workers Compensation	1,145	1,310	1,433	1,433	1,593	160	11.17%
0800	Health & Life Insurance	7,954	12,253	7,896	7,896	4,973	(2,923)	(37.02%)
0900	Supplemental Retirement	140	669	425	425	36	(389)	(91.53%)
<u>Total Salaries & Benefits</u>		\$ 73,221	\$ 85,955	\$ 92,722	\$ 88,060	\$ 93,007	\$ 285	0.31%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	500	500	-
2022	Operating & Repair Supplies	3,794	2,761	9,100	9,100	14,200	5,100	56.04%
2024	Small Tools/Minor Equipment	3,522	2,452	1,500	5,115	1,050	(450)	(30.00%)
2026	Computer Software	2,181	936	600	2,100	1,500	900	150.00%
4531	Professional Services	585	1,708	1,500	1,500	3,000	1,500	100.00%
4532	Communications	401	865	740	740	860	120	16.22%
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	47	-	-	-	-	-
4535	Printing & Binding	-	1,994	5,700	4,200	3,000	(2,700)	(47.37%)
4536	Insurance	2,320	2,054	2,904	2,904	3,340	436	15.01%
4537	Utilities	-	190	-	-	-	-	-
4538	Repair & Maintenance	-	184	7,500	7,500	7,500	-	-
4539	Rentals	60,627	74,845	80,000	80,000	80,000	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	2,000	2,804	2,000	2,000	2,000	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 75,430	\$ 90,840	\$ 111,544	\$ 115,159	\$ 116,950	\$ 5,406	4.85%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	42	-	-	-	-	-
9090	Transfers Out	99,700	72,120	99,100	99,100	19,200	(79,900)	(80.63%)
<u>Total Capital Outlay and Transfers</u>		\$ 99,700	\$ 72,162	\$ 99,100	\$ 99,100	\$ 19,200	\$ (79,900)	(80.63%)
Department Total:		\$ 248,351	\$ 248,957	\$ 303,366	\$ 302,319	\$ 229,157	\$ (74,209)	(24.46%)

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 006 - Personal Use Fishery Fund
Department: 45 - Parks, Recreation & Beauticiation

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.	4539 Rentals. For the rental of portable toilets and dumpsters.
4531 Professional Services. Personal Use Fishery software modifications.	5041 Miscellaneous. Post fishery beach cleanup by Kenai Central High School Nordic Ski Team.
4538 Repairs & Maintenance Services. Restroom vault pumping and repairs.	

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 006 - Personal Use Fishery Fund
Department: Boating Facility

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 17,895	\$ 19,499	\$ 13,884	\$ 14,387	\$ 18,601	\$ 4,717	33.97%
0200	Overtime	6,055	6,732	4,827	8,986	7,826	2,999	62.13%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	52	117	117	90	(27)	(23.08%)
0400	Medicare	337	374	273	273	385	112	41.03%
0450	Social Security	1,103	1,078	978	978	1,340	362	37.01%
0500	PERS	1,363	1,878	731	731	1,209	478	65.39%
0600	Unemployment Insurance	30	54	94	94	131	37	39.36%
0700	Workers Compensation	499	780	517	517	623	106	20.50%
0800	Health & Life Insurance	3,136	3,112	1,106	1,106	1,501	395	35.71%
0900	Supplemental Retirement	96	160	51	51	5	(46)	(90.20%)
<u>Total Salaries & Benefits</u>		\$ 30,514	\$ 33,719	\$ 22,578	\$ 27,240	\$ 31,711	\$ 9,133	40.45%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	1,849	1,079	1,800	1,800	5,300	3,500	194.44%
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	-	-	-	-	-	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	-	-	-	-	-
4534	Advertising	-	104	120	120	-	(120)	(100.00%)
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	597	533	739	739	840	101	13.67%
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	7,703	7,966	6,515	6,515	4,635	(1,880)	(28.86%)
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 10,149	\$ 9,682	\$ 9,174	\$ 9,174	\$ 10,775	\$ 1,601	17.45%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	28,220	18,929	56,700	56,700	5,200	(51,500)	(90.83%)
<u>Total Capital Outlay and Transfers</u>		\$ 28,220	\$ 18,929	\$ 56,700	\$ 56,700	\$ 5,200	\$ (51,500)	(90.83%)
Department Total:		\$ 68,883	\$ 62,330	\$ 88,452	\$ 93,114	\$ 47,686	\$ (40,766)	(46.09%)

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 006 - Personal Use Fishery Fund
Department: 60 - Boating Facility

2022 Operating & Repair Supplies. For the purchase of signage, calcium chloride, fuel 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 2024 Operating Budget

Budget Projection
Fund: 010 - Water and Sewer Fund

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Original Budget FY2023</u>	<u>Projection FY2023</u>	<u>Adopted FY2024</u>
Revenues					
PERS Grant	\$ 52,403	\$ 45,630	\$ 18,950	\$ 18,950	\$ 22,525
Usage Fees					
Service Hook-up	4,141	7,762	3,926	3,928	4,125
Residential Water	858,205	874,085	942,637	942,617	989,748
Commercial Water	332,906	343,557	373,492	363,167	381,325
Residential Sewer	1,214,219	1,235,894	1,336,215	1,322,444	1,388,566
Commercial Sewer	474,577	480,088	523,246	490,729	515,265
Total Usage Fees	<u>2,884,048</u>	<u>2,941,386</u>	<u>3,179,516</u>	<u>3,122,885</u>	<u>3,279,029</u>
Miscellaneous Revenues					
Penalty and Interest	(19)	32,856	30,462	39,000	40,950
Interest Earnings	5,702	(69,134)	5,000	5,000	35,000
Other	5,665	19,810	3,000	5,000	5,000
Total Miscellaneous Revenues	<u>11,348</u>	<u>(16,468)</u>	<u>38,462</u>	<u>49,000</u>	<u>80,950</u>
Transfer In, Capital Projects	<u>23,496</u>	<u>147,303</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,971,295</u>	<u>3,117,851</u>	<u>3,236,928</u>	<u>3,190,835</u>	<u>3,382,504</u>
Expenditures					
Water Department	773,024	783,101	914,495	963,284	1,270,822
Sewer Department	406,204	389,368	486,022	489,740	680,809
Wastewater Treatment Plant Department	<u>1,028,490</u>	<u>1,031,021</u>	<u>1,272,280</u>	<u>1,532,489</u>	<u>1,266,404</u>
Total Expenditures	<u>2,207,718</u>	<u>2,203,490</u>	<u>2,672,797</u>	<u>2,985,513</u>	<u>3,218,035</u>
Transfers					
Capital Projects	<u>1,770,615</u>	<u>1,520,000</u>	<u>500,000</u>	<u>500,000</u>	<u>679,970</u>
Total Expenditures & Transfers	<u>3,978,333</u>	<u>3,723,490</u>	<u>3,172,797</u>	<u>3,485,513</u>	<u>3,898,005</u>
Contribution To/(From) Fund Balance:	(1,007,038)	(605,639)	64,131	(294,678)	(515,501)
Projected Lapse (6%)	<u>-</u>	<u>-</u>	<u>142,146</u>	<u>146,509</u>	<u>176,354</u>
Adjusted (Deficit)/Surplus			206,277	(148,169)	(339,147)
Beginning Fund Balance	<u>2,958,696</u>	<u>1,951,658</u>	<u>987,486</u>	<u>1,346,019</u>	<u>1,197,850</u>
Ending Fund Balance	<u>\$ 1,951,658</u>	<u>\$ 1,346,019</u>	<u>\$ 1,193,763</u>	<u>\$ 1,197,850</u>	<u>\$ 858,703</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Water & Sewer Fund Summary by Line Item

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 530,179	\$ 537,451	\$ 645,691	\$ 645,691	\$ 693,493	\$ 47,802	7.40%
0200	Overtime	25,397	25,521	33,569	33,569	33,127	(442)	(1.32%)
0250	Holiday Pay	-	2,436	-	-	-	-	-
0300	Leave	16,209	12,609	17,669	17,669	22,088	4,419	25.01%
0400	Medicare	7,959	8,062	10,107	10,107	10,858	751	7.43%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	163,218	158,802	168,383	168,383	182,381	13,998	8.31%
0600	Unemployment Insurance	672	1,052	3,483	3,483	3,743	260	7.46%
0700	Workers Compensation	9,181	11,958	13,182	13,182	13,118	(64)	(0.49%)
0800	Health & Life Insurance	221,488	179,935	239,989	239,989	209,995	(29,994)	(12.50%)
0900	Supplemental Retirement	10,417	11,088	13,337	13,337	20,791	7,454	55.89%
<u>Total Salaries & Benefits</u>		\$ 984,720	\$ 948,914	\$ 1,145,410	\$ 1,145,410	\$ 1,189,594	\$ 44,184	3.86%
<u>Maintenance and Operations</u>								
2021	Office Supplies	2,510	1,776	2,300	2,300	3,000	700	30.43%
2022	Operating & Repair Supplies	209,656	204,049	265,497	322,497	321,350	55,853	21.04%
2024	Small Tools/Minor Equipment	38,417	23,710	62,060	67,415	68,070	6,010	9.68%
2026	Computer Software	4,344	12,548	11,315	11,315	15,215	3,900	34.47%
4531	Professional Services	84,742	73,031	131,400	138,761	138,050	6,650	5.06%
4532	Communications	18,921	21,321	27,322	27,322	27,717	395	1.45%
4533	Travel & Transportation	656	4,244	15,500	18,500	11,000	(4,500)	(29.03%)
4534	Advertising	1,151	1,494	1,500	1,500	1,750	250	16.67%
4535	Printing & Binding	344	322	800	800	1,600	800	100.00%
4536	Insurance	47,384	43,742	60,195	60,195	69,903	9,708	16.13%
4537	Utilities	470,786	542,428	517,695	517,695	499,616	(18,079)	(3.49%)
4538	Repair & Maintenance	18,683	26,481	76,000	76,000	80,300	4,300	5.66%
4539	Rentals	14,880	15,686	24,903	24,903	26,270	1,367	5.49%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	8,015	7,192	8,000	8,000	9,400	1,400	17.50%
4666	Books	385	402	2,600	2,600	2,600	-	-
4667	Dues & Publications	1,076	8,328	8,400	8,400	9,600	1,200	14.29%
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	7,920	1,584	8,200	8,200	8,200	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 929,870	\$ 988,338	\$ 1,223,687	\$ 1,296,403	\$ 1,293,641	\$ 69,954	5.72%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	10,269	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	17,038	-	-	456,000	456,000	-
9090	Transfers	1,808,900	1,209,141	803,700	1,043,700	958,770	155,070	19.29%
<u>Total Capital Outlay and Transfers</u>		\$ 1,808,900	\$ 1,236,448	\$ 803,700	\$ 1,043,700	\$ 1,414,770	\$ 611,070	76.03%
Department Total:		\$ 3,723,490	\$ 3,173,700	\$ 3,172,797	\$ 3,485,513	\$ 3,898,005	\$ 725,208	22.86%

**City of Kenai
Fiscal Year 2024 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.

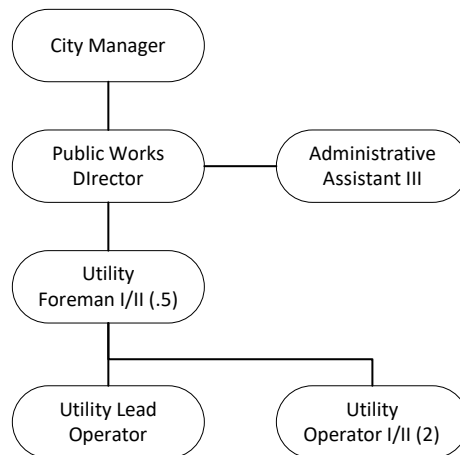
Functions & Responsibilities

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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Utility Foreman I/II	-	N/A	-	N/A	-	N/A	.5	21/22	.5	21/22	.5	21/22
Water & Sewer Foreman	1	21	1	21	1	21	-	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	2	18	3	15/18	3	15/18	3	15/18
Accounting Technician I - Utility Billing*	.5	15	.5	15	.5	15	.5	15	.5	15	.5	15
Administrative Assistant I*	.26	13	.25	13	.31	13	.31	13	.31	13	.31	13

Public Works Director	.17	28	.17	28	.17	28	.09	28	.09	28	.09	28
Administrative Assistant III	N/A	N/A	N/A	N/A	.17	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 FY24	Projected FY25
Utility Foreman I/II	-	-	20	93	93	93
Water & Sewer Foreman	18	18	N/A	N/A	N/A	N/A
Utility Lead Operator	80	50	68	93	93	93
Utility Operator I/II	200	200	210	229	229	229
Accounting Technician I – Utility Billing*	-	-	-	-	-	-
Administrative Assistant I*	-	-	-	-	-	-
Administrative Assistant III	-	-	-	-	-	-

*Finance Dept

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Water Customers	1965	1969	1980	1992	1996
Sewer Customers	1935	1936	1942	1951	1956
Metered Connections	225	227	236	237	241
Turn on/off's	70	56	60	51	55
811 Locates	490	543	487	624	500
Shut off tags hung	775	619**	739	668	620

*Projected Figures

**Reduced due to COVID

FY23 Department Goal Evaluation

- Develop a maintenance plan for city water and sewer lines which involves cleaning sewer lines and operation of valves in the cities distribution lines so we can develop a plan to address problem areas. This supports goal 4 of the City of Kenai Comprehensive Plan of providing Public Improvements and Services.
 - Achieved. Staff has developed a three-year plan and was successful in cleaning one third of the collection system this year.*
- Optimize Chemical dosage rates at the water treatment plant by testing filter influents and effluents to see if the right amount and type of chemical is being used. This will protect municipal distribution lines and homeowners' fixtures. This supports Goal 1 and 4 of the City of Kenai Comprehensive Plan of providing Public Improvements and Services.
 - Achieved. Staff has successfully reduced polymer usage resulting in an estimated annual savings of \$20K under current pricing. Operational changes to filter*

backwashing was also successful and is anticipated to have utility cost savings of a fair amount yet to be determined.

3. Upgrade the cities aging collection system by replacing two to three aging lift stations equipment and addressing which lift stations need priority. This supports Goal 4 of the City of Kenai Comprehensive Plan of providing Public Improvements and Services.
 - *Not Achieved. Lift Station designs are still in process with an anticipated construction bid anticipated in summer 2023.*
4. Complete a Rate Study. This supports Goal 4 of the City of Kenai Comprehensive Plan of providing Public Improvements and Services.
 - *Achieved. Rate Study consultant provided services from September 2022 through March 2023. Rates are included within the new fee schedule provided with this budget.*

FY24 Department Goals

1. 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.
2. 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.
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.

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 with the Capital Improvement Plan.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 010 - Water & Sewer Fund
Department: - Water Department

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 143,250	\$ 152,055	\$ 172,920	\$ 172,920	\$ 224,823	\$ 51,903	30.02%
0200	Overtime	7,796	7,833	4,402	4,402	10,151	5,749	130.60%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	4,502	2,864	4,600	4,600	6,621	2,021	43.93%
0400	Medicare	2,148	2,249	2,639	2,639	3,505	866	32.82%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	43,693	44,822	43,955	43,955	58,978	15,023	34.18%
0600	Unemployment Insurance	184	303	909	909	1,208	299	32.89%
0700	Workers Compensation	2,030	2,948	2,844	2,844	3,917	1,073	37.73%
0800	Health & Life Insurance	67,820	54,991	66,120	66,120	70,461	4,341	6.57%
0900	Supplemental Retirement	2,787	3,193	3,541	3,541	5,724	2,183	61.65%
Total Salaries & Benefits		\$ 274,210	\$ 271,258	\$ 301,930	\$ 301,930	\$ 385,388	\$ 83,458	27.64%
<u>Maintenance and Operations</u>								
2021	Office Supplies	1,351	738	850	850	1,000	150	17.65%
2022	Operating & Repair Supplies	130,191	121,793	151,731	196,731	183,050	31,319	20.64%
2024	Small Tools/Minor Equipment	19,886	9,168	29,900	32,310	27,140	(2,760)	(9.23%)
2026	Computer Software	1,139	3,637	4,350	4,350	5,895	1,545	35.52%
4531	Professional Services	11,451	14,163	25,100	26,849	26,250	1,150	4.58%
4532	Communications	11,511	13,510	12,066	12,066	12,461	395	3.27%
4533	Travel & Transportation	121	1,465	6,250	6,250	4,000	(2,250)	(36.00%)
4534	Advertising	1,151	794	1,200	1,200	1,200	-	-
4535	Printing & Binding	344	215	500	500	500	-	-
4536	Insurance	16,880	16,447	16,917	16,917	25,058	8,141	48.12%
4537	Utilities	183,496	178,505	198,198	198,198	203,010	4,812	2.43%
4538	Repair & Maintenance	9,262	13,059	30,000	30,000	30,000	-	-
4539	Rentals	14,880	15,468	20,903	20,903	22,270	1,367	6.54%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	4,321	3,757	4,000	4,000	4,000	-	-
4666	Books	-	101	800	800	800	-	-
4667	Dues & Publications	407	1,166	2,400	2,030	3,600	1,200	50.00%
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
Total Maint. and Operations		\$ 406,391	\$ 393,986	\$ 505,165	\$ 553,954	\$ 550,234	\$ 45,069	8.92%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	10,269	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	817	-	-	233,500	233,500	-
9090	Transfers Out	252,500	226,697	507,400	507,400	381,670	(125,730)	(24.78%)
Total Capital Outlay and Transfers		\$ 252,500	\$ 237,783	\$ 507,400	\$ 507,400	\$ 615,170	\$ 107,770	21.24%
Department Total:		\$ 933,101	\$ 903,027	\$ 1,314,495	\$ 1,363,284	\$ 1,550,792	\$ 236,297	17.98%

City of Kenai
Fiscal Year 2024 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, excavator rental for key box repairs, miscellaneous tools and accessories.

4541 Postage. Public notifications and monthly water/sewer billings postage.

8064 Machinery & Equipment. Tap machine \$11,000, 1/2 Service Body Truck \$75,000, Manager Truck 1/2 \$37,500, Wheel Loader and attachments \$110,000.

9090 Transfers Out. \$101,700 Central administrative charges from General Fund and \$279,970 transfer to water Capital projects.

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund: 010 - Water & Sewer Fund
Department: - Sewer Department**

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 143,250	\$ 152,016	\$ 172,920	\$ 172,920	\$ 220,034	\$ 47,114	27.25%
0200	Overtime	9,338	6,427	4,402	4,402	10,151	5,749	130.60%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	4,502	2,864	4,600	4,600	6,621	2,021	43.93%
0400	Medicare	2,169	2,229	2,639	2,639	3,435	796	30.16%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	43,879	44,637	43,955	43,955	57,776	13,821	31.44%
0600	Unemployment Insurance	186	301	909	909	1,184	275	30.25%
0700	Workers Compensation	2,046	2,839	2,844	2,844	3,821	977	34.35%
0800	Health & Life Insurance	67,820	55,202	66,120	66,120	70,461	4,341	6.57%
0900	Supplemental Retirement	2,787	3,192	3,541	3,541	5,576	2,035	57.47%
Total Salaries & Benefits		\$ 275,977	\$ 269,707	\$ 301,930	\$ 301,930	\$ 379,059	\$ 77,129	25.55%
<u>Maintenance and Operations</u>								
2021	Office Supplies	920	636	850	850	1,000	150	17.65%
2022	Operating & Repair Supplies	9,572	10,593	17,450	17,450	21,450	4,000	22.92%
2024	Small Tools/Minor Equipment	1,805	4,516	13,120	13,120	17,210	4,090	31.17%
2026	Computer Software	638	2,093	2,455	2,455	3,985	1,530	62.32%
4531	Professional Services	4,551	5,271	14,100	15,848	12,100	(2,000)	(14.18%)
4532	Communications	1,603	2,054	6,917	6,917	6,917	-	-
4533	Travel & Transportation	361	1,513	5,250	6,850	3,000	(2,250)	(42.86%)
4534	Advertising	-	198	-	-	250	250	-
4535	Printing & Binding	-	107	-	-	-	-	-
4536	Insurance	6,738	5,360	8,008	8,008	9,119	1,111	13.87%
4537	Utilities	28,745	24,631	30,742	30,742	31,169	427	1.39%
4538	Repair & Maintenance	1,201	4,746	20,000	20,000	21,500	1,500	7.50%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	3,694	3,435	4,000	4,000	4,000	-	-
4666	Books	-	116	800	800	800	-	-
4667	Dues & Publications	163	1,040	1,200	1,570	1,200	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
Total Maint. and Operations		\$ 59,991	\$ 66,309	\$ 124,892	\$ 128,610	\$ 133,700	\$ 8,808	7.05%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	3,699	-	-	111,250	111,250	-
9090	Transfers Out	453,400	179,725	59,200	59,200	56,800	(2,400)	(4.05%)
Total Capital Outlay and Transfers		\$ 453,400	\$ 183,424	\$ 59,200	\$ 59,200	\$ 168,050	\$ 108,850	183.87%
Department Total:		\$ 789,368	\$ 519,440	\$ 486,022	\$ 489,740	\$ 680,809	\$ 194,787	40.08%

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund: 010 - Water & Sewer Fund
Department: - 66 - Sewer Department**

2022 Operating & Repair Supplies. Supplies for the maintenance of lift stations (motor starters, radios, breakers, transducers, pumps, etc.), manholes, PPE for employees and other consumables.	4541 Postage. Public notifications and monthly water/sewer billings postage.
4531 Professional Services. Engineering services for lift station assessments.	8064 Machinery & Equipment. 1/4 Service Body Truck \$37,500, Manager Truck \$18,750, Wheel Loader and attachments \$55,000.
4538 Repair & Maintenance. Professional services for lift station/collection systems repairs including level transducers, cell modems etc. Vactor dumps.	9090 Transfers Out. Central administrative charges from General Fund.

City of Kenai
Fiscal Year 2024 Operating Budget
Fund 010 – Water and Sewer Fund
Department: Wastewater Treatment Plant

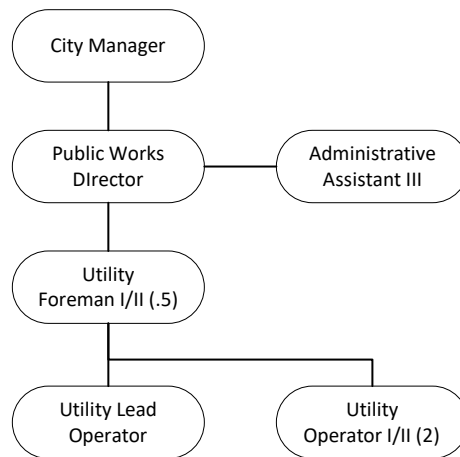
Mission

Dedicated to protecting public health and the environment for our communities by providing high quality wastewater treatment services in an effective, efficient, safe and responsible manner.

Functions & Responsibilities

1. To monitor and control the activated sludge treatment and disinfection processes using visual observations, lab data, and statistical analysis to provide the best quality effluent as efficiently as possible.
2. Ensure that all aspects of the plants Alaska Pollutant Discharge Elimination System (APDES) permit are followed including allowable discharges, required testing, reporting, and record keeping. Operations must also comply with Alaska Department of Environmental Conservation (DEC) training and certification requirements.
3. Maintain and repair all of the equipment in the facility.

Organizational Chart



Staffing

Position Title	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Public Works Director	.12	28	.12	28	.11	28	.11	28	.12	28	.12	28
Administrative Assistant III	N/A	N/A	N/A	N/A	.11	15	.11	15	.12	15	.12	15
Utility Foreman I/II	N/A	N/A	N/A	N/A	N/A	N/A	.5	21/22	.5	21/22	.5	21/22
WWTP Foreman	1	21	1	21	1	21	-	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	1	18	1	18	1	18	2	15/18	1	15/18	1	15/18

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Public Works Director	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant III	N/A	N/A	N/A	N/A	N/A	N/A
Utility Foreman I/II	N/A	N/A	N/A	95	93	93
WWTP Foreman	87	95	95	N/A	N/A	N/A
Utility Lead Operator	172	105	105	105	93	93
Utility Operator I/II	94	105	105	105	93	93

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Permitted plant flow vs. Actual plant flow (million gallons per day)	1.3/.490 mgd	1.3/.488 mgd	1.3/.488 mgd	1.3/.500 mgd	1.3/.501 mgd
Number of discharge violations / exceptions	0	0	0	0	1**
Tons of sludge taken to the dump	453	645	669	835	485
Number of fully licensed operators	2 of 3	2 of 3	2 of 3	3 of 3	3 of 3
Continuing education hours obtained	5	6	6	0	28

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

**Exceeded allowable copper discharge limits one time

FY23 Department Goal Evaluation

1. Successfully complete the installation of the new screw press. This supports Goal 8 of the City of Kenai Comprehensive Plan to Protect and Enhance the natural resources and environment.
 - *Achieved. Press is installed with final commissioning planned for June 2023.*
2. Successfully complete bid ready construction documents for the new digester blower and associated structure. This supports Goal 8 of the City of Kenai Comprehensive Plan to Protect and Enhance the natural resources and environment.
 - *Achieved. 65% Design Documents were received on 12/2/22. Notification was received on 12/21/22 that the project was successful in receiving \$2,900K in grant funds from Senator Murkowski's Congressional Directed Spending through passage of the Omnibus bill. Awaiting receipt of grant funds to release project for construction bids.*
3. Complete the formal update to the Facilities Operation & Maintenance Manual. This supports Goal 4 in the City of Kenai Comprehensive Plan of Public Improvements and Services.

- *Achieved. The Utility Manager and Public Works Admin coordinated the completion of this project in house, replacing 40-year-old manuals.*
4. Continue to look for and make changes in our operational procedures to improve efficiency and overall treatment quality. This supports Goal 1 of the City of Kenai Comprehensive Plan of promoting Quality of Life to continually improve the existing operational procedures.
 - *Achieved. Staff successfully implemented scheduling changes through cross training for weekend coverage. Training and continuing education was very successful this year after coming off several years of COVID. Multiple staff received new certifications. Staff continue to effectively manage various equipment resulting in significant utility savings, and fewer trips to the landfill to dump sludge.*

FY24 Department Goals

1. Successfully complete the demo and replacement of the Digester Blowers including the new structure to house the units adjacent to the Digester. This supports Goal 8 of the City of Kenai Comprehensive Plan to Protect and Enhance the natural resources and environment.
2. Successfully complete bid ready construction documents for the new Wastewater Plant Operations Building, and use documents and certified cost estimates to pursue grant opportunities. This supports Goal 8 of the City of Kenai Comprehensive Plan to Protect and Enhance the natural resources and environment and Goal 4 Public Improvements & Services to provide adequate public improvements and services.
3. Provide replacement vehicles and equipment for the utility including a new loader for snow removal and utility manager vehicle. This supports Goal 4 of the City of Kenai Comprehensive Plan to provide adequate public improvements and services.

Future Considerations

The existing Wastewater Treatment Plant has met historical needs by providing adequate treatment capacity and appropriate treatment capability. The department is currently working to treat additional wastewater flows and meet stricter effluent ammonia limits. These needs will be met by striving to continue to stay ahead of changing regulations and improving operator training. Although new DEC limits may impact treatment difficulty, staff and the facility continue to fulfill all requirements.

Digester Blowers Replacements and Facility Improvements to the Operations Building are immediate needs as identified within the Capital Improvement Plan.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 010 - Water & Sewer Fund
Department: - Wastewater Treatment Plant

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 243,679	\$ 233,380	\$ 299,851	\$ 299,851	\$ 248,636	\$ (51,215)	(17.08%)
0200	Overtime	8,263	11,261	24,765	24,765	12,825	(11,940)	(48.21%)
0250	Holiday Pay	-	2,436	-	-	-	-	-
0300	Leave	7,205	6,881	8,469	8,469	8,846	377	4.45%
0400	Medicare	3,642	3,584	4,829	4,829	3,918	(911)	(18.87%)
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	75,646	69,343	80,473	80,473	65,627	(14,846)	(18.45%)
0600	Unemployment Insurance	302	448	1,665	1,665	1,351	(314)	(18.86%)
0700	Workers Compensation	5,105	6,171	7,494	7,494	5,380	(2,114)	(28.21%)
0800	Health & Life Insurance	85,848	69,742	107,749	107,749	69,073	(38,676)	(35.89%)
0900	Supplemental Retirement	4,843	4,703	6,255	6,255	9,491	3,236	51.73%
Total Salaries & Benefits		\$ 434,533	\$ 407,949	\$ 541,550	\$ 541,550	\$ 425,147	\$ (116,403)	(21.49%)
<u>Maintenance and Operations</u>								
2021	Office Supplies	239	402	600	600	1,000	400	66.67%
2022	Operating & Repair Supplies	69,893	71,663	96,316	108,316	116,850	20,534	21.32%
2024	Small Tools/Minor Equipment	16,726	10,026	19,040	21,985	23,720	4,680	24.58%
2026	Computer Software	2,567	6,818	4,510	4,510	5,335	825	18.29%
4531	Professional Services	68,740	53,597	92,200	96,064	99,700	7,500	8.13%
4532	Communications	5,807	5,757	8,339	8,339	8,339	-	-
4533	Travel & Transportation	174	1,266	4,000	5,400	4,000	-	-
4534	Advertising	-	502	300	300	300	-	-
4535	Printing & Binding	-	-	300	300	1,100	800	266.67%
4536	Insurance	23,766	21,935	35,270	35,270	35,726	456	1.29%
4537	Utilities	258,545	339,292	288,755	288,755	265,437	(23,318)	(8.08%)
4538	Repair & Maintenance	8,220	8,676	26,000	26,000	28,800	2,800	10.77%
4539	Rentals	-	218	4,000	4,000	4,000	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	1,400	1,400	-
4666	Books	385	185	1,000	1,000	1,000	-	-
4667	Dues & Publications	506	6,122	4,800	4,800	4,800	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	7,920	1,584	8,200	8,200	8,200	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
Total Maint. and Operations		\$ 463,488	\$ 528,043	\$ 593,630	\$ 613,839	\$ 609,707	\$ 16,077	2.71%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	12,522	-	-	111,250	111,250	-
9090	Transfers Out	1,103,000	802,719	237,100	477,100	520,300	283,200	119.44%
Total Capital Outlay and Transfers		\$ 1,103,000	\$ 815,241	\$ 237,100	\$ 477,100	\$ 631,550	\$ 394,450	166.36%
Department Total:		\$ 2,001,021	\$ 1,751,233	\$ 1,372,280	\$ 1,632,489	\$ 1,666,404	\$ 294,124	21.43%

City of Kenai
Fiscal Year 2024 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.

4531 Professional Services. Telemetry and other consulting services used to efficient and effectively manage the utility's operation. sludge disposal, and equipment calibration. Water quality study, vaccinations and ADEC permit testing.

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.

8064 Machinery & Equipment. 1/4 Service Body Truck \$37,500, Manager Truck \$18,750, Wheel Loader and attachments \$55,000.

9090 Transfers Out. \$120,300 Central administrative charges from General Fund and \$400,000 transfer to Wastewater Treatment Plant capital projects.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- Airport Fund Summary

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Original Budget FY2023</u>	<u>Projection FY2023</u>	<u>Adopted FY2024</u>
Revenues					
State & Federal Grants	\$ 1,278,200	\$ 1,391,559	\$ 22,987	\$ 1,413,211	\$ 26,317
Usage Fees					
Fuel Sales	12,231	19,423	15,625	37,000	35,000
Fuel Flowage	9,589	10,035	31,250	17,000	17,000
Float Plane	861	1,002	750	1,000	1,000
Tie Down	10,298	9,597	12,500	10,500	10,500
Landing	262,661	420,431	447,787	400,000	451,094
Plane Parking	6,515	18,479	15,000	22,000	22,000
Total Usage Fees	302,155	478,967	522,912	487,500	536,594
Rents and Leases - Land	558,718	562,370	508,309	530,000	532,323
Miscellaneous					
Penalty and Interest	2,436	3,547	5,000	3,000	3,000
Interest on Investments	2,935	(33,781)	35,000	35,000	120,000
Other	11,960	18,625	10,000	102,808	148,392
Total Miscellaneous	17,331	(11,609)	50,000	140,808	271,392
Terminal Revenue					
Parking Fees	110,442	224,144	297,143	210,000	225,000
Rents and Leases	389,345	554,613	576,738	531,000	599,087
Penalty and Interest	718	1,496	7,500	5,000	5,000
Car Rental Commissions	133,306	140,025	128,600	180,000	180,000
Advertising Commissions	20,897	27,796	28,000	18,000	20,000
Miscellaneous	13,442	39,583	3,000	3,000	3,000
Total Terminal Revenue	668,150	987,657	1,040,981	947,000	1,032,087
Transfers In					
Capital Project Fund	105,651	1,684,996	-	706,078	-
Airport Land Trust Fund	969,922	1,025,736	1,076,665	1,028,478	1,053,635
Total Transfers In	1,075,573	2,710,732	1,076,665	1,734,556	1,053,635
Total Revenues	3,900,127	6,119,676	3,221,854	5,253,075	3,452,348
Expenditures					
Airport Terminal	606,123	540,296	643,318	650,105	616,724
Airport Airfield	1,860,679	2,012,682	2,076,420	2,072,888	2,156,712
Airport Administration	340,719	366,657	345,156	1,738,355	368,161
Airport Other Buildings and Areas	181,398	(576,670)	183,296	188,191	175,605
Airport Training Facility	29,487	30,803	74,281	144,973	207,793
Total Expenditures	3,018,406	2,373,768	3,322,471	4,794,512	3,524,995
Transfers					
Transfer to Capital Projects	2,131,758	1,531,833	428,125	2,251,842	346,875
Transfer to General Fund	-	-	-	-	-
Total Transfers	2,131,758	1,531,833	428,125	2,251,842	346,875
Total Expenditures & Transfers	5,150,164	3,905,601	3,750,596	7,046,354	3,871,870
Contribution To/(From) Fund Balance:	(1,250,037)	2,214,075	(528,742)	(1,793,279)	(419,522)
Projected Lapse (6%)	-	-	126,304	1,604,851	140,022
Adjusted (Deficit)/Surplus			(402,438)	(188,428)	(279,500)
Beginning Fund Balance	3,523,119	2,273,082	4,426,813	4,487,157	4,298,729
Ending Fund Balance	\$ 2,273,082	\$ 4,487,157	\$ 4,024,375	\$ 4,298,729	\$ 4,019,229

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- Airport Summary - Line Item

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 467,300	\$ 488,759	\$ 541,649	\$ 541,649	\$ 596,168	\$ 54,519	10.07%
0200	Overtime	32,564	29,698	37,003	37,003	39,661	2,658	7.18%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	21,665	18,404	12,795	12,795	15,862	3,067	23.97%
0400	Medicare	7,732	7,811	8,576	8,576	9,446	870	10.14%
0450	Social Security	3,799	2,159	1,461	1,461	1,456	(5)	(0.34%)
0500	PERS	137,170	140,828	137,608	137,608	153,699	16,091	11.69%
0600	Unemployment Insurance	627	1,013	2,956	2,956	3,255	299	10.12%
0700	Workers Compensation	6,736	8,936	8,855	8,855	9,667	812	9.17%
0800	Health & Life Insurance	159,057	133,946	172,285	172,285	150,754	(21,531)	(12.50%)
0900	Supplemental Retirement	6,529	8,358	9,768	9,768	18,833	9,065	92.80%
<u>Total Salaries & Benefits</u>		<u>\$ 843,179</u>	<u>\$ 839,912</u>	<u>\$ 932,956</u>	<u>\$ 932,956</u>	<u>\$ 998,801</u>	<u>\$ 65,845</u>	<u>7.06%</u>
<u>Maintenance and Operations</u>								
2021	Office Supplies	371	803	1,300	1,300	1,300	-	-
2022	Operating & Repair Supplies	225,759	199,667	263,700	266,908	302,000	38,300	14.52%
2024	Small Tools/Minor Equipment	29,328	17,293	15,780	20,078	21,540	5,760	36.50%
2026	Computer Software	1,823	2,501	7,605	8,042	8,043	438	5.76%
4531	Professional Services	7,632	23,275	23,035	28,105	23,035	-	-
4532	Communications	13,128	14,407	14,788	18,568	14,926	138	0.93%
4533	Travel & Transportation	4,409	9,252	32,755	34,126	16,205	(16,550)	(50.53%)
4534	Advertising	2,082	6,673	7,800	5,048	12,500	4,700	60.26%
4535	Printing & Binding	959	2,025	2,800	1,600	2,800	-	-
4536	Insurance	114,235	100,541	130,403	130,403	144,994	14,591	11.19%
4537	Utilities	379,982	384,062	433,767	499,724	545,264	111,497	25.70%
4538	Repair & Maintenance	169,277	173,224	207,782	209,029	222,262	14,480	6.97%
4539	Rentals	1,616	7,669	2,450	3,125	2,875	425	17.35%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	76	-	-	-	-	-
4667	Dues & Publications	10	355	900	500	900	-	-
4999	General Contingency	-	-	-	1,390,224	-	-	-
5041	Miscellaneous	1,121	824	1,250	1,376	6,250	5,000	400.00%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	101,582	20,316	-	-	-	-	-
<u>Total Maint. and Operations</u>		<u>\$ 1,053,314</u>	<u>\$ 962,963</u>	<u>\$ 1,146,115</u>	<u>\$ 2,618,156</u>	<u>\$ 1,324,894</u>	<u>\$ 178,779</u>	<u>15.60%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	16,598	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	1,171	-	-	-	-	-
8064	Machinery & Equipment	-	10,365	26,000	26,000	10,000	(16,000)	(61.54%)
9090	Transfers	2,609,033	2,410,470	1,645,525	3,469,242	1,538,175	(107,350)	(6.52%)
<u>Total Capital Outlay and Transfers</u>		<u>\$ 2,609,033</u>	<u>\$ 2,438,604</u>	<u>\$ 1,671,525</u>	<u>\$ 3,495,242</u>	<u>\$ 1,548,175</u>	<u>\$ (123,350)</u>	<u>(7.38%)</u>
Department Total:		<u>\$ 4,505,526</u>	<u>\$ 4,241,479</u>	<u>\$ 3,750,596</u>	<u>\$ 7,046,354</u>	<u>\$ 3,871,870</u>	<u>\$ 121,274</u>	<u>3.23%</u>

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund 008 – Airport Fund
Department: 461 – Airport Terminal**

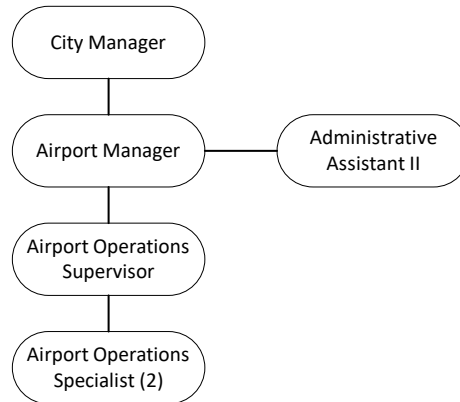
Mission

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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	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	18	.17	19	.17	19	.17	19	.17	19	.17	19
Building Maintenance Technician	.17	17	.17	17	.17	17	.17	17	.17	17	.17	17
Airport Operations Specialist (2)t	1	16	1	16	1	16	1	16	1	16	1	16

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Administrative Assistant II	4	22	9	-	-	-
Building Maintenance Lead Technician	1	5	5	6	6	6
Building Maintenance Technician	-	5	5	2	2	2
Airport Operations Specialist (2)	33	66	74	-	-	-

Performance Measures

Calendar Year	2019	2020	2021	2022	2023*
Enplanements	95,004	32,431	67,844	73,465	77,200
Percent Change from Previous Year	▲ 3%	▼ 66%	▲ 109%	▲ 10%	▲ 5%
Percentage of Tenant Areas Leased	84%	87%	87%	87%	100%

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

FY23 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. Design terminal Landscaping Project
 - *Partially Achieved. Work in Progress. Landscape Architect is under contract.*
2. Upgrade vehicle parking lot pavement, striping, lighting, signage, and fencing
 - *Not Achieved. Project is being pushed back to FY2026 in the City's Capital Improvement Program until such time as revenue stream improves from the COVID-19 pandemic.*
3. Service Quality – Customer Satisfaction
 - *Achieved. Terminal rehabilitation has greatly improved the customer experience in the terminal building; aesthetically, seating, mechanical, and electrical.*
4. Market vacant in-terminal tenant areas to 100% capacity
 - *Achieved. The last remaining car rental counter space remains vacant. The vacant giftshop space is being operated under a Special Use Permit.*

FY24 Department Goals

1. Issue RFP for:
 - Car Rental Agreement
 - Restaurant
 - Bar & Lounge
2. Complete Terminal Landscaping
3. Complete Terminal Parking Signage/Wayfinding Replacement
4. Lease 100% of in-terminal tenant space

Future Considerations

The terminal parking lot is reaching the end of its useful life. Reconstruction will be costly and is not eligible for AIP Grant Funding.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- Airport Terminal

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 64,967	\$ 98,466	\$ 107,335	\$ 107,335	\$ 115,648	\$ 8,313	7.74%
0200	Overtime	416	3,037	9,089	9,089	9,206	117	1.29%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	5,331	1,648	2,672	2,672	3,198	526	19.69%
0400	Medicare	1,066	1,486	1,727	1,727	1,855	128	7.41%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	20,925	30,637	28,862	28,862	31,338	2,476	8.58%
0600	Unemployment Insurance	82	205	595	595	639	44	7.39%
0700	Workers Compensation	1,098	2,229	2,330	2,330	2,373	43	1.85%
0800	Health & Life Insurance	44,440	37,407	48,113	48,113	42,101	(6,012)	(12.50%)
0900	Supplemental Retirement	882	2,187	2,505	2,505	2,803	298	11.90%
<u>Total Salaries & Benefits</u>		\$ 139,207	\$ 177,302	\$ 203,228	\$ 203,228	\$ 209,161	\$ 5,933	2.92%
<u>Maintenance and Operations</u>								
2021	Office Supplies	87	361	500	500	500	-	-
2022	Operating & Repair Supplies	16,344	16,178	19,400	19,215	17,200	(2,200)	(11.34%)
2024	Small Tools/Minor Equipment	-	491	600	8,021	2,000	1,400	233.33%
2026	Computer Software	-	33	2,000	2,000	2,000	-	-
4531	Professional Services	320	2,170	500	500	500	-	-
4532	Communications	523	656	3,851	3,851	4,663	812	21.09%
4533	Travel & Transportation	405	883	1,650	834	405	(1,245)	(75.45%)
4534	Advertising	85	419	1,000	1,000	1,500	500	50.00%
4535	Printing & Binding	94	487	800	800	800	-	-
4536	Insurance	11,195	10,204	13,265	13,265	13,478	213	1.61%
4537	Utilities	138,751	146,424	169,649	164,914	159,062	(10,587)	(6.24%)
4538	Repair & Maintenance	147,385	135,692	143,475	147,560	143,555	80	0.06%
4539	Rentals	-	1,564	-	866	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	60	-	151	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 315,189	\$ 315,622	\$ 356,690	\$ 363,477	\$ 345,663	\$ (11,027)	(3.09%)
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	2,852	-	-	-	-	-
9090	Transfers Out	85,900	386,604	333,400	333,400	111,900	(221,500)	(66.44%)
<u>Total Capital Outlay and Transfers</u>		\$ 85,900	\$ 389,456	\$ 333,400	\$ 333,400	\$ 111,900	\$ (221,500)	(66.44%)
Department Total:		\$ 540,296	\$ 882,380	\$ 893,318	\$ 900,105	\$ 666,724	\$ (226,594)	(25.37%)

**City of Kenai
Fiscal Year 2024 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.

2024 Small Tools & Minor Equipment. Replacement iPad and conference telephone.

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. Lawn sprinkler system maintenance.

9090 Transfers Out. \$61,900 Central administration charges from General Fund and \$50,000 transfer to Terminal Capital projects.

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund 008 – Airport Fund
Department: 62 – Airport Airfield**

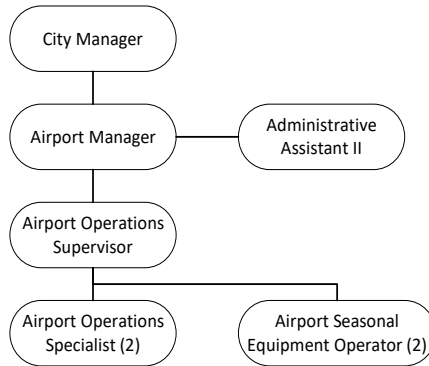
Mission

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	FY20 Actual		FY21 Actual		Actual FY22		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Airport Operations Supervisor	1	20	1	20	1	20	1	20	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	.19	T16	.39	T16	.39	T16	.39	T16

Average Overtime per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Airport Operations Supervisor	233	178	196	203	203	203
Airport Operations Specialist (2)	188	132	74	262	262	262
Seasonal Equipment Operator (2)	128	170	160	135	135	135
Temporary Equipment Operator	-	-	-	-	-	-

Performance Measures

Calendar Year	2019	2020	2021	2022	2023 (ytd)
Hazing Activity	129	86	93	165	25
Bird Strikes	1	0	2	2	0
Airfield Workorders Completed	†	†	†	198 [†]	91 [†]
FAA Annual Inspection Findings	5	0*	2	15	TBD

*NO FAA Certification Inspection due to COVID-19

†Airfield Work Order Tracking began 4/28/2022

FY23 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. Replace AIP Snow Removal Equipment (SRE) – 30-year old snow blower.
 - *Achieved. The replacement snow blower is in service.*
2. Perform crack sealing of runways/taxiways, apron areas to extend pavement life expectancy. Grant assurances 11 & 19.
 - *Not Achieved. Apron crack sealing, seal coat, and marking is scheduled for summer of 2023—pending FAA AIP Grant Funding.*
3. Perform airfield marking to meet 49 CFR Marking standards Grant assurances 11 & 19.
 - *Not Achieved. Airfield marking is not eligible for AIP Grant Funding within three years of pavement rehabilitation. This project will be accomplished through an Airport Capital Project.*
4. Receive no FAA Findings during the annual Airport Certification Inspection.
 - *Not Achieved. ENA received 15 findings during the July inspection. Five findings were corrected at the time of the inspection, and an additional six findings have been corrected to date. Three outstanding findings will be corrected in the spring of 2023. The final finding will be corrected in the summer of 2023—pending AIP Grant Funding.*

FY24 Department Goals

1. Achieve 100% of Part 139 training requirements.
2. Achieve 100% OSHA training compliance.
3. All Airport Operations Personnel obtain the AAAE ACE Ops Certification
4. Receive no FAA Findings related to FAR Part 139 Compliance.

Future Considerations

The FAA has made a final determination when airfield marking is AIP eligible: every 3-years unless related to a construction project and/or marking change. Marking will be the responsibility of the Airport when necessary to meet the specifications of 49 CFR 139.311 outside of the 3-year window.

The leasing of vacant airport property has reduced significant amounts of snow storage space requiring the airport to consider alternatives to traditional snow removal operations.

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund 008 - Airport Fund
Department:- Airport Airfield**

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 216,447	\$ 211,212	\$ 222,446	\$ 222,446	\$ 252,223	\$ 29,777	13.39%
0200	Overtime	31,566	25,753	26,354	26,354	29,372	3,018	11.45%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	14,421	7,331	5,140	5,140	6,040	900	17.51%
0400	Medicare	3,883	3,495	3,682	3,682	4,170	488	13.25%
0450	Social Security	3,762	2,053	1,461	1,461	1,456	(5)	(0.34%)
0500	PERS	59,200	58,076	55,837	55,837	64,787	8,950	16.03%
0600	Unemployment Insurance	316	445	1,269	1,269	1,437	168	13.24%
0700	Workers Compensation	4,852	5,406	5,276	5,276	6,112	836	15.85%
0800	Health & Life Insurance	53,352	44,835	57,620	57,620	50,419	(7,201)	(12.50%)
0900	Supplemental Retirement	1,669	2,734	3,000	3,000	10,890	7,890	263.00%
<u>Total Salaries & Benefits</u>		\$ 389,468	\$ 361,340	\$ 382,085	\$ 382,085	\$ 426,906	\$ 44,821	11.73%
<u>Maintenance and Operations</u>								
2021	Office Supplies	55	259	500	500	500	-	-
2022	Operating & Repair Supplies	182,883	158,630	221,700	221,296	262,000	40,300	18.18%
2024	Small Tools/Minor Equipment	25,944	15,845	14,620	10,779	11,460	(3,160)	(21.61%)
2026	Computer Software	933	1,135	3,125	3,125	3,125	-	-
4531	Professional Services	3,292	7,491	16,935	17,848	16,935	-	-
4532	Communications	7,321	7,912	7,698	7,698	7,615	(83)	(1.08%)
4533	Travel & Transportation	2,449	3,508	13,900	13,900	14,800	900	6.47%
4534	Advertising	486	729	500	500	500	-	-
4535	Printing & Binding	94	710	1,000	800	1,000	-	-
4536	Insurance	97,274	86,409	110,729	110,729	124,187	13,458	12.15%
4537	Utilities	180,996	175,678	208,403	208,403	198,334	(10,069)	(4.83%)
4538	Repair & Maintenance	13,171	26,031	25,850	25,850	25,850	-	-
4539	Rentals	250	4,370	1,075	1,075	1,500	425	39.53%
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	533	139	500	500	500	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 515,681	\$ 488,846	\$ 626,535	\$ 623,003	\$ 668,306	\$ 41,771	6.67%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	1,171	-	-	-	-	-
8064	Machinery & Equipment	-	5,027	6,000	6,000	-	(6,000)	(100.00%)
9090	Transfers Out	2,462,533	1,540,652	1,239,925	2,969,300	1,358,375	118,450	9.55%
<u>Total Capital Outlay and Transfers</u>		\$ 2,462,533	\$ 1,546,850	\$ 1,245,925	\$ 2,975,300	\$ 1,358,375	\$ 112,450	9.03%
Department Total:		\$ 3,367,682	\$ 2,397,036	\$ 2,254,545	\$ 3,980,388	\$ 2,453,587	\$ 199,042	8.83%

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- 62 - Airport Airfield

2022 Operating & Repair Supplies. Supplies including fuel, brooms, runway lights, urea, potassium acetate, nitrogen, wildlife hazing supplies, PPE's, loader tires, propane, diesel exhaust fluid, runway sand and miscellaneous operating supplies.	4538 Repairs and Maintenance. Annual calibrations, fire alarm and suppression system testing, boiler and mechanical inspections and service agreements. Includes miscellaneous contractor repairs.
2024 Small Tools & Minor Equipment. Includes 4 computer replacements, KFD structural gear (2 sets), radios and replacement printer.	4539 Rentals. Annual Air Faire tents, tables and chairs rental.
4531 Professional Services. Annual stormwater permit, pre-employment tests and other professional services.	9090 Transfers Out. \$1,061,500 Central administrative charges from General Fund and \$296,875 transfer to Airport capital projects.

City of Kenai
Fiscal Year 2024 Operating Budget
Fund 008 – Airport Fund
Department: 463 – Airport Administration

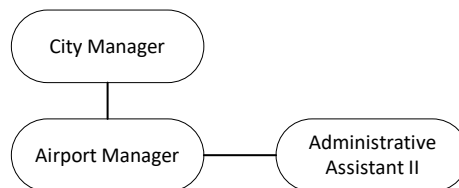
Mission

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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	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	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Airport Manager	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant II	2	14	19	19	19	19

Performance Measures

Calendar Year	2019	2020	2021	2022	2023 (projected)
Enplanements	95,004	32,431	67,844	73,465	77,200

Fiscal Year	2019	2020	2021	2022	2023 (ytd)
Cost per Enplaned Passenger	\$ 9.10	\$ 10.90	\$ 12.53	\$ 7.65	\$ 7.64
Airline Rents & Leases	\$ 240,000	\$ 210,746*	\$ 249,665	\$ 201,462	\$ 187,716
Airline Landing Fees	\$ 285,000	\$ 191,030*	\$ 257,574	\$ 211,221	\$ 140,062
FAA Grant Offers	\$ 5,771,020	\$ 3,869,258	\$ 2,220,201	\$ 2,175,398	\$ 313,625

*Reflects 5-month loss of revenue due to RAVN ceasing operations April 5, 2020

FY23 Department Goals Evaluation

1. Achieve a five-year in-terminal lease for car rental agencies.
 - *Not Achieved. The Airport will public notice Invitations to Bid in April 2023.*
2. Achieve a five-year bar/lounge lease.
 - *Not Achieved. Bar/lounge concession agreement expired June 30, 2020; Resolution No. 2021-06 allows for the concession agreement to be on a month-to-month until such time the City determines the COVID-19 pandemic poses no significant impact to the number of responses. The Airport will public notice Invitations to Bid in the first quarter of FY2024 to allow for a potential transition following the peak of travel season.*
3. Implement a passenger experience survey. Survey an average of three passengers per week.
 - *Not Achieved. Staffing workloads do not permit the Airport to conduct a statistically significant survey.*
4. Continue to incorporate measures and messaging to mitigate the effects of COVID-19.
 - *Achieved. The Airport provided important messaging throughout the pandemic and continues to monitor the status of the pandemic.*
5. Maintain a competitive cost per enplaned passenger.
 - *Achieved. The average cost per enplaned passenger for non-hub airports in the United states for 2022 is \$8.98 compared to ENA's \$7.65.*
6. Formalize the airport leasing process and provide potential lessees necessary support to streamline the process.
 - *Not Achieved. The Airport continues to work with the Planning and Zoning Director to educate potential lessees, and provide a transparent and manageable leasing process.*

FY24 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 a five-year bar/lounge lease.
2. Complete a five-year café/restaurant lease.

Future Considerations

Consider the diversity of the airport's revenue sources, and pursue additional revenue opportunities.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- Airport Administration

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 142,812	\$ 134,716	\$ 155,625	\$ 155,625	\$ 167,530	\$ 11,905	7.65%
0200	Overtime	362	547	503	503	523	20	3.98%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	(110)	7,532	3,835	3,835	5,412	1,577	41.12%
0400	Medicare	2,098	2,155	2,320	2,320	2,515	195	8.41%
0450	Social Security	-	-	-	-	-	-	-
0500	PERS	43,266	40,917	38,705	38,705	42,181	3,476	8.98%
0600	Unemployment Insurance	172	277	800	800	867	67	8.38%
0700	Workers Compensation	249	380	335	335	345	10	2.99%
0800	Health & Life Insurance	44,192	37,358	48,113	48,113	42,099	(6,014)	(12.50%)
0900	Supplemental Retirement	2,829	2,560	2,500	2,500	4,247	1,747	69.88%
<u>Total Salaries & Benefits</u>		\$ 235,870	\$ 226,442	\$ 252,736	\$ 252,736	\$ 265,719	\$ 12,983	5.14%
<u>Maintenance and Operations</u>								
2021	Office Supplies	229	183	300	300	300	-	-
2022	Operating & Repair Supplies	619	525	600	1,775	800	200	33.33%
2024	Small Tools/Minor Equipment	525	385	560	647	580	20	3.57%
2026	Computer Software	890	1,333	480	797	918	438	91.25%
4531	Professional Services	340	164	600	600	600	-	-
4532	Communications	3,130	4,199	1,616	5,396	1,365	(251)	(15.53%)
4533	Travel & Transportation	1,451	4,828	2,205	4,311	1,000	(1,205)	(54.65%)
4534	Advertising	1,113	4,805	4,800	2,048	4,000	(800)	(16.67%)
4535	Printing & Binding	771	828	1,000	-	1,000	-	-
4536	Insurance	5,766	3,928	6,409	6,409	7,329	920	14.35%
4537	Utilities	-	-	-	-	-	-	-
4538	Repair & Maintenance	-	-	-	-	-	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	76	-	-	-	-	-
4667	Dues & Publications	10	355	900	500	900	-	-
4999	Contingency	-	-	-	1,390,224	-	-	-
5041	Miscellaneous	588	575	750	412	5,750	5,000	666.67%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	101,582	20,316	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 117,014	\$ 42,500	\$ 20,220	\$ 1,413,419	\$ 24,542	\$ 4,322	21.37%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	2,486	-	-	10,000	10,000	-
9090	Transfers Out	60,600	179,694	72,200	166,542	67,900	(4,300)	(5.96%)
<u>Total Capital Outlay and Transfers</u>		\$ 60,600	\$ 182,180	\$ 72,200	\$ 166,542	\$ 77,900	\$ 5,700	7.89%
Department Total:		\$ 413,484	\$ 451,122	\$ 345,156	\$ 1,832,697	\$ 368,161	\$ 23,005	6.67%

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- 63 - Airport Administration

2024 Small Tools/Minor Equipment. Two computer replacements.	5041 Miscellaneous. Refreshments for meetings and vending machine supplies.
4531 Professional Services. AIT domain, miscellaneous professional engineering and TSA clearance.	8064 Machinery & Equipment. Replacement copier.
4533 Transportation. Miscellaneous travel and AK DOT DBE summit travel.	9090 Transfers Out. Central administrative charges from General Fund.
4534 Advertising. Newspaper advertising of agendas, work sessions etc., and air fair advertising.	

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund 008 – Airport Fund
Department: 464 – Other Buildings & Areas**

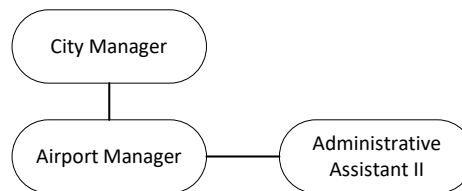
Mission

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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
City Planner/Planning Director	.30	21	.30	21	.30	23	.30	23	.30	23	.30	23
Building Maintenance Lead Technician	.17	17	.17	17	.17	19	.17	19	.17	19	.17	19
Building Maintenance Technician	.17	16	.17	16	.17	17	.17	17	.17	17	.17	17

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
City Planner/Planning Director	1	9	N/A	N/A	N/A	N/A
Building Maintenance Lead Technician	1	5	10	0	0	0
Building Maintenance Technician	0	5	10	0	0	0

Performance Measures – Airport Lands

Fiscal Year	2019	2020	2021	2022	2023
Airport Land Sale Permanent Fund (ALSPF)	\$ 25,138,086	\$ 25,631,649	\$ 30,434,755	\$ 30,980,525	\$ 26,202,338
Transfers into Airport Operations from ALSPF	\$ 1,203,690	\$ 928,251	\$ 969,922	\$ 1,025,736	\$ 1,076,665
Airport Fund Land Leases	\$ 570,675	\$ 563,293	\$ 504,665	\$ 512,254	\$ 508,309
Total # Airports Parcels	128	128	129	130	126
Leased Parcels – in Reserve	26	26	27	28	29
Leased Parcels – outside Reserve	12	12	12	10	12
Special Use Permits – inside the Reserve	7	7	8	7	6
Special Use Permits – outside Reserve	0	0	0	2	4

** Projected 2022 Figures based on previous five-year average*

Performance Measures – Float Plane Basin

Calendar Year	2019	2020	2021	2022	2023
Slips Available for Lease	20	20	20	20	20
Float Plane Slips Leased (tenants)	7	6	7	6	6
Slip Rental	\$ 800	\$ 740	\$ 340	\$ 600	\$ 600
Water Landings	694	600	602	675	675
Fuel Sold (Gallons)	6,524	2,063	2,647	3,892	3,800
Transient Parking Fees	\$ 120	\$ 100	\$ 130	\$ 140	\$ 140

** Projected 2022 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.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- Other Buildings and Areas

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 43,074	\$ 44,365	\$ 56,243	\$ 56,243	\$ 60,767	\$ 4,524	8.04%
0200	Overtime	220	361	1,057	1,057	560	(497)	(47.02%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	2,023	1,893	1,148	1,148	1,212	64	5.57%
0400	Medicare	685	675	847	847	906	59	6.97%
0450	Social Security	37	106	-	-	-	-	-
0500	PERS	13,779	11,198	14,204	14,204	15,393	1,189	8.37%
0600	Unemployment Insurance	57	86	292	292	312	20	6.85%
0700	Workers Compensation	537	921	914	914	837	(77)	(8.42%)
0800	Health & Life Insurance	17,073	14,346	18,439	18,439	16,135	(2,304)	(12.50%)
0900	Supplemental Retirement	1,149	877	1,763	1,763	893	(870)	(49.35%)
<u>Total Salaries & Benefits</u>		\$ 78,634	\$ 74,828	\$ 94,907	\$ 94,907	\$ 97,015	\$ 2,108	2.22%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	25,913	24,334	22,000	39,000	22,000	-	-
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	2,000	2,000	2,000	-	-
4531	Professional Services	3,680	13,450	5,000	9,870	5,000	-	-
4532	Communications	2,154	1,640	1,623	1,623	1,283	(340)	(20.95%)
4533	Travel & Transportation	104	33	-	-	-	-	-
4534	Advertising	398	720	1,500	1,500	1,500	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	38,508	38,887	31,884	31,884	42,425	10,541	33.06%
4538	Repair & Maintenance	2,504	2,335	3,007	3,007	3,007	-	-
4539	Rentals	1,366	1,735	1,375	1,400	1,375	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	50	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 74,627	\$ 83,184	\$ 68,389	\$ 90,284	\$ 78,590	\$ 10,201	14.92%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	16,598	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	20,000	3,000	-	(20,000)	(100.00%)
9090	Transfers Out	-	166,573	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ -	\$ 183,171	\$ 20,000	\$ 3,000	\$ -	\$ (20,000)	(100.00%)
Department Total:		\$ 153,261	\$ 341,183	\$ 183,296	\$ 188,191	\$ 175,605	\$ (7,691)	(4.20%)

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- 64 - Other Buildings & Areas

2022 Operating & Repair Supplies. Fuel for resale at the Airport's Float Plane Basin and other miscellaneous operating supplies.	4538 Repair & Maintenance. Boiler inspection, device registration and miscellaneous repairs.
4531 Professional Services. Appraisal fees, engineering and recording costs for the leasing of Airport land.	4539 Rentals. Cost of portable toilets rental.
4534 Advertising. Advertising for float plane basin and land brochures.	

City of Kenai
Fiscal Year 2024 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	2019	2020	2021	2022	2023
Students	472	333	241	300	181
Class Trainings	69	42	35	40	20
Facility Repairs & Maintenance	\$ 13,455	\$ 4,455	\$ 3,127	\$ 3,500	TBD

FY23 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. Ensure the Alaska Fire Training Facility provides instructors, equipment, and technology necessary to meet current and future aircraft rescue and fighting training requirements.
 - *Achieved. The rehabilitation project completed in 2020 has provided state-of-the-art modern training equipment that creates real-world scenarios. New 1,500 & 3,000-gallon ARFF vehicles will allow students hands-on familiarization with the ARFF truck they have at their home airports.*

FY24 Department Goals

1. Issue RFP for a long-term management agreement of the Alaska Fire Training Center that establishes:
 - a facility maintenance program.
 - a measurable goal to increase class/training participation at the facility.
 - trained, qualified, and motivated instructors for training programs that meet or exceed the requirements of the customer.
 - a program for accountability and efficiency with the available resources.
2. Ensure the Sponsor (City) has the obligated Sponsor share (6.25%) necessary for any FAA granting opportunities that arise.

Future Considerations

Long-range considerations should be given to the financial stability of the Alaska Regional Fire Training Center.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- Airport Training Facility

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
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	-	-	-	-	-	-	-
<u>Total Salaries & Benefits</u>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	-	-	41,000	-	-	-
2024	Small Tools/Minor Equipment	2,859	572	-	718	7,500	7,500	-
2026	Computer Software	-	-	-	120	-	-	-
4531	Professional Services	-	-	-	-	-	-	-
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	-	15,000	-	-	(15,000)	(100.00%)
4534	Advertising	-	-	-	-	5,000	5,000	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	-	-	-	-	-	-	-
4537	Utilities	21,727	23,073	23,831	94,523	145,443	121,612	510.31%
4538	Repair & Maintenance	6,217	9,166	35,450	8,612	49,850	14,400	40.62%
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	-	-	-	-	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	-	-	-	-	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 30,803	\$ 32,811	\$ 74,281	\$ 144,973	\$ 207,793	\$ 133,512	179.74%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	136,947	-	-	-	-	-
<u>Total Capital Outlay and Transfers</u>		\$ -	\$ 136,947	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 30,803	\$ 169,758	\$ 74,281	\$ 144,973	\$ 207,793	\$ 133,512	179.74%

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 008 - Airport Fund
Department:- 65 - Airport Training Facility

2024 Small Tools & Minor Equipment. Conference room projectors (3).	4538 Repair & Maintenance. Fire suppression system testing, elevator testing and maintenance, custodial services and other general maintenance items.
--	--

4534 Advertising. Marketing of office space and ARFF training.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 019 - Senior Citizens Fund
Department: Title III Summary

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Original Budget FY2023</u>	<u>Projection FY2023</u>	<u>Adopted FY2024</u>
Revenues					
State Grants	\$ 259,786	\$ 283,815	\$ 225,342	\$ 260,368	\$ 261,497
Federal Grants	39,231	100,000	-	-	-
USDA Grant	20,954	21,969	20,000	22,000	22,000
Choice Waiver	109,725	65,023	85,000	72,240	75,000
KPB Grant	169,221	169,221	169,221	186,143	186,143
Other Grants	32,500	25,000	-	-	-
Rents and Leases	9,088	5,531	10,000	7,000	7,000
Donations	13,950	25,456	28,500	34,943	35,000
Donation - Senior Connection	50,000	50,000	100,000	100,000	100,000
Meal Donations	40,689	66,208	65,000	85,921	94,650
Transfer from General Fund - Operations	185,563	220,518	281,591	259,086	199,476
Other	8	3	300	300	300
Total Revenue	<u>930,715</u>	<u>1,032,744</u>	<u>984,954</u>	<u>1,028,001</u>	<u>981,066</u>
Expenditures					
Senior Citizen Access	148,571	226,753	225,842	227,442	221,002
Congregate Meals	257,297	286,666	111,912	144,891	130,545
Home Meals	280,494	277,743	477,796	497,610	491,082
Senior Transportation	80,225	94,964	102,305	107,065	109,504
Choice Waiver	150,835	150,127	92,177	92,242	71,368
Total Expenditures	<u>917,422</u>	<u>1,036,253</u>	<u>1,010,032</u>	<u>1,069,250</u>	<u>1,023,501</u>
Contribution To/(From) Fund Balance:	13,293	(3,509)	(25,078)	(41,249)	(42,435)
Projected Lapse (5%)	<u>-</u>	<u>-</u>	<u>25,078</u>	<u>44,758</u>	<u>42,435</u>
Adjusted (Deficit)/Surplus	13,293	(3,509)	-	3,509	-
Beginning Fund Balance	<u>(13,293)</u>	<u>-</u>	<u>(41,447)</u>	<u>(3,509)</u>	<u>-</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ (3,509)</u>	<u>\$ (41,447)</u>	<u>\$ -</u>	<u>\$ -</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 019 - Senior Citizens Fund
Department: Title III Summary - Line Item

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 302,508	\$ 281,364	\$ 327,478	\$ 331,703	\$ 344,048	\$ 16,570	5.06%
0200	Overtime	115	1,330	381	381	378	(3)	(0.79%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	5,920	6,699	11,513	11,513	12,314	801	6.96%
0400	Medicare	4,299	4,058	4,922	4,922	5,172	250	5.08%
0450	Social Security	3,349	3,358	3,514	3,574	3,965	451	12.83%
0500	PERS	75,018	65,403	67,228	67,893	70,399	3,171	4.72%
0600	Unemployment Insurance	369	557	1,696	1,696	1,783	87	5.13%
0700	Workers Compensation	3,048	4,048	3,621	3,621	3,976	355	9.80%
0800	Health & Life Insurance	117,099	105,253	126,766	126,766	108,400	(18,366)	(14.49%)
0900	Supplemental Retirement	6,675	6,736	7,294	7,294	7,844	550	7.54%
	<u>Total Salaries & Benefits</u>	<u>\$ 518,400</u>	<u>\$ 478,806</u>	<u>\$ 554,413</u>	<u>\$ 559,363</u>	<u>\$ 558,279</u>	<u>\$ 3,866</u>	<u>0.70%</u>
<u>Maintenance and Operations</u>								
2021	Office Supplies	526	577	1,175	1,175	1,175	-	-
2022	Operating & Repair Supplies	214,987	174,287	164,609	213,777	167,491	2,882	1.75%
2024	Small Tools/Minor Equipment	1,628	2,395	2,716	2,935	2,735	19	0.70%
2026	Computer Software	4,376	3,836	4,565	4,630	4,255	(310)	(6.79%)
4531	Professional Services	7,659	9,337	8,753	10,853	9,153	400	4.57%
4532	Communications	2,225	3,164	2,460	2,460	2,280	(180)	(7.32%)
4533	Travel & Transportation	299	1,468	300	3,300	2,800	2,500	833.33%
4534	Advertising	175	349	400	400	400	-	-
4535	Printing & Binding	3,022	2,522	3,500	3,216	3,650	150	4.29%
4536	Insurance	14,843	13,554	19,241	19,241	19,669	428	2.22%
4537	Utilities	48,324	47,295	57,909	57,909	51,396	(6,513)	(11.25%)
4538	Repair & Maintenance	530	1,104	2,980	2,980	2,780	(200)	(6.71%)
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	10,549	4,213	10,646	10,646	10,873	227	2.13%
4541	Postage	68	499	925	925	925	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	699	651	1,340	1,340	1,340	-	-
4999	General Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	2	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<u>Total Maint. and Operations</u>	<u>\$ 309,910</u>	<u>\$ 265,253</u>	<u>\$ 281,519</u>	<u>\$ 335,787</u>	<u>\$ 280,922</u>	<u>\$ (597)</u>	<u>(0.21%)</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	39,743	21,194	-	-	9,500	9,500	-
9090	Transfers	168,200	166,641	174,100	174,100	174,800	700	0.40%
	<u>Total Capital Outlay and Transfers</u>	<u>\$ 207,943</u>	<u>\$ 187,835</u>	<u>\$ 174,100</u>	<u>\$ 174,100</u>	<u>\$ 184,300</u>	<u>\$ 10,200</u>	<u>5.86%</u>
Department Total:		<u>\$ 1,036,253</u>	<u>\$ 931,894</u>	<u>\$ 1,010,032</u>	<u>\$ 1,069,250</u>	<u>\$ 1,023,501</u>	<u>\$ 13,469</u>	<u>1.33%</u>

City of Kenai
Fiscal Year 2024 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, Salamatof, Kalifornsky Beach, Cohoe, Kasilof, and Clam Gulch. Services and programs are available for seniors 60 + from 8 am – 5 pm, Monday through Friday.

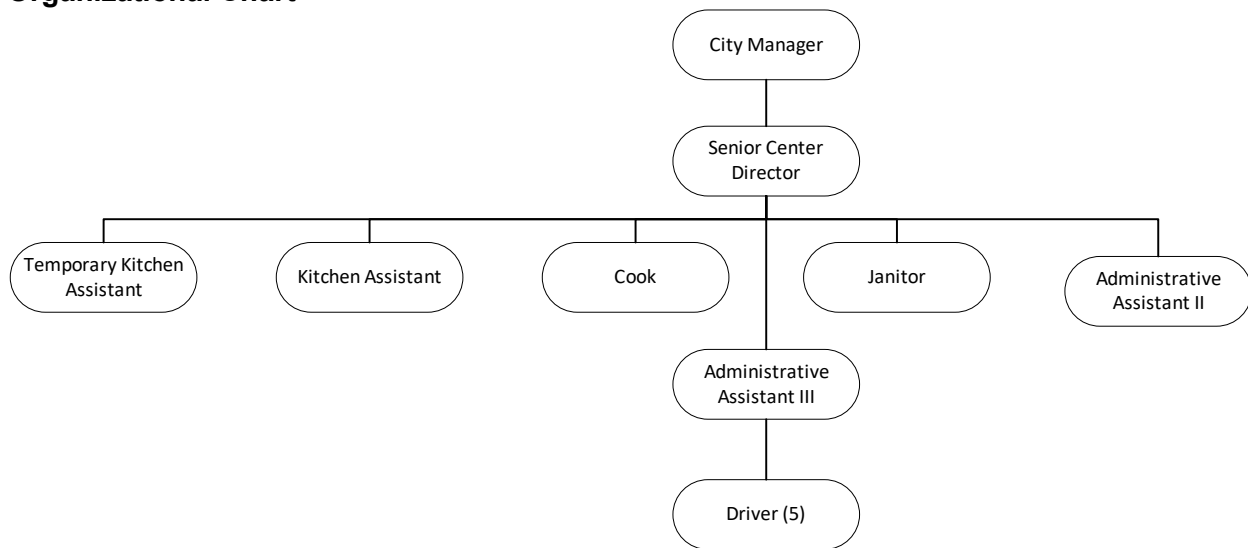
The Senior Center offers a wide variety of programs and services, including:

- ❖ Meal and nutrition programs
- ❖ Information and assistance
- ❖ Health, fitness, and wellness programs
- ❖ Transportation services
- ❖ Benefits counseling
- ❖ Employment assistance
- ❖ Volunteer opportunities
- ❖ 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

	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
Position Title	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Director	.75	23	.65	23	.65	23	.65	23	.60	23	.60	23
Administrative Assistant III	.75	15	.75	15	.75	15	.75	15	.70	15	.70	15
Administrative Assistant II	--	--	--	--	--	--	1	14	1	14	1	14
Data Entry Clerk	.33	1	.33	1	.33	1	.33	1	-	-	-	-
Janitor	.35	6	.35	6	.35	6	.35	3	.35	3	.35	3
Temporary Maintenance Assistant	.06	T1	.06	T1	.06	T1	-	T1	-	T1	-	T1
Cook	1	6	1	6	1	6	1	6	1	8	1	8
Kitchen Assistant	1	2	1	2	1	2	1	2	1	4	1	4
Temporary Kitchen Assistant	.05	T6	.05	T6	.05	T6	.05	T6	.03	T4	.03	T4
Meals Driver (2)	.95	6	.95	6	.85	6	.85	6	.85	6	.85	6
Driver (2)	1.05	1	1.05	1	.7	1	.7	1	1.05	4	1.05	4

Overtime

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Director	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant III	8	12	12	12	12	12
Activities & Volunteer Coord.	0	0	0	0	0	0
Data Entry Clerk	0	N/A	N/A	N/A	N/A	N/A
Janitor			N/A	N/A	N/A	N/A
Temporary Maintenance Assistant	0	N/A	N/A	N/A	N/A	N/A
Cook	0	0	0	0	0	0
Kitchen Assistant	48	48	0	0	0	0

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023*
Congregate Meals	15,339	11,024	677	7,653	10,925
Home Delivered Meals	16,759	21,720	34,623	27,667	22,549
Assisted & Unassisted Rides	7,845	4,143	135	1,565	2,053
Volunteer Hours	8,950	4,303	380	2,713	3,561
*** Activity Participation Units	27,450	21,245	1,972	17,759	22,002**
New Registered Participants	62	90	49	54	94

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

**Activity Participation Units are single-entry sign-ins to MySeniorCenter

FY23 Department Goals Evaluation

1. Increase unassisted and assisted transportation by 25% with a regular transportation schedule throughout Kenai serving not only those seniors who visit the Senior Center, but also seniors who could utilize this system for basic transportation. This goal is in line with City Comprehensive Plan Goal #5 to provide transportation systems that are efficient and adequate to serve the regional needs of the community.
 - *Achieved.*
2. Develop at least four education classes throughout this year for seniors in partnership with Kenai Community Library, using new technology purchased through COVID-19 funding.
 - *Achieved. Classes are held monthly in conjunction with the Library.*
3. Senior Center staff will work to increase activity by 20% with more classes targeting the mind and the body. This will be registered through MySeniorCenter as activity participation units.
 - *Achieved.*
4. Senior Center staff will welcome at least 50 new participants to the Senior Center encouraging those individuals.
 - *Achieved. In the first 8 months of FY23, 63 new participants were registered to the Senior Center.*
5. 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.
 - *Partially Achieved. Will continue through FY24.*
6. Senior Center staff will develop a volunteer training program to improve the effectiveness and meaningful engagement and satisfaction of volunteers/members.
 - *Partially Achieved. In Development. Will continue through FY24.*
7. Senior Center staff will attend/participate in a minimum of two training/classes per year on current aging trends or safety-related issues.
 - *Achieved.*
8. Senior Center staff along with volunteers will utilize the new greenhouse to supply bedding plants for the Center and help subsidize the kitchen with fresh vegetables.
 - *Achieved.*

FY24 Department Goals

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. (continuation from FY23 Goals)
2. Senior Center staff will develop a volunteer training program to improve the effectiveness and meaningful engagement and satisfaction of volunteers/members. (continuation from FY23 Goals)
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.
4. Upgrade the Senior Center page on the City website increasing awareness of opportunities via social media.
5. Increase awareness of the Meals on Wheels Program by having local “celebrities” deliver meals as least twice during the year.

Future Considerations

Today's senior centers are reinventing themselves to meet the needs and desires of three generations of older adults. It will be vital to develop new programs and opportunities for these dynamic generations and have an eye towards the Generation X turning 60 in 2025.

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund: 019 - Senior Citizens Fund
Department: - Senior Citizen Access**

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 87,536	\$ 62,904	\$ 89,758	\$ 89,758	\$ 89,098	\$ (660)	(0.74%)
0200	Overtime	-	778	51	51	54	3	5.88%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	3,700	1,630	3,728	3,728	3,787	59	1.58%
0400	Medicare	1,285	913	1,356	1,356	1,348	(8)	(0.59%)
0450	Social Security	445	685	618	618	542	(76)	(12.30%)
0500	PERS	24,258	14,780	19,794	19,794	20,183	389	1.97%
0600	Unemployment Insurance	107	126	467	467	465	(2)	(0.43%)
0700	Workers Compensation	220	319	292	292	276	(16)	(5.48%)
0800	Health & Life Insurance	33,345	27,258	33,132	33,132	27,730	(5,402)	(16.30%)
0900	Supplemental Retirement	1,805	1,418	1,725	1,725	3,270	1,545	89.57%
<u>Total Salaries & Benefits</u>		\$ 152,701	\$ 110,811	\$ 150,921	\$ 150,921	\$ 146,753	\$ (4,168)	(2.76%)
<u>Maintenance and Operations</u>								
2021	Office Supplies	144	200	300	300	300	-	-
2022	Operating & Repair Supplies	1,192	1,181	1,200	2,200	1,200	-	-
2024	Small Tools/Minor Equipment	263	302	436	655	387	(49)	(11.24%)
2026	Computer Software	1,374	898	913	978	851	(62)	(6.79%)
4531	Professional Services	2,383	3,076	1,653	2,253	1,753	100	6.05%
4532	Communications	336	547	492	492	456	(36)	(7.32%)
4533	Travel & Transportation	119	371	-	-	-	-	-
4534	Advertising	115	166	250	250	250	-	-
4535	Printing & Binding	1,300	1,178	1,500	1,216	1,500	-	-
4536	Insurance	4,305	3,229	5,124	5,124	5,238	114	2.22%
4537	Utilities	13,548	11,530	13,225	13,225	13,391	166	1.26%
4538	Repair & Maintenance	150	471	30	30	30	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	2,835	2,835	2,827	(8)	(0.28%)
4541	Postage	45	113	200	200	200	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	58	400	400	400	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 25,274	\$ 23,320	\$ 28,558	\$ 30,158	\$ 28,783	\$ 225	0.79%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	48,778	34,796	46,363	46,363	45,466	(897)	(1.93%)
<u>Total Capital Outlay and Transfers</u>		\$ 48,778	\$ 34,796	\$ 46,363	\$ 46,363	\$ 45,466	\$ (897)	(1.93%)
Department Total:		\$ 226,753	\$ 168,927	\$ 225,842	\$ 227,442	\$ 221,002	\$ (4,840)	(2.14%)

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 019 - Senior Citizens Fund
Department: - 70 - Senior Citizen Access

4531 Professional Services. Exterior flowers installation and maintenance, motion picture licensing, and volunteer screening.	9090 Transfers Out. Central administrative charges from General Fund.
--	--

4538 Repair & Maintenance. Fire extinguishers testing.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 019 - Senior Citizens Fund
Department: - Congregate Meals

<u>Account Number</u>	<u>Expense Description</u>	<u>FY2022 Actual</u>	<u>Five year Historical Average</u>	<u>Original Budget FY2023</u>	<u>Amended Budget</u>	<u>Adopted FY2024</u>	<u>Increase (Decrease) FY2023 Original</u>	<u>% Change</u>
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 69,860	\$ 69,116	\$ 30,273	\$ 30,273	\$ 37,491	\$ 7,218	23.84%
0200	Overtime	47	198	40	40	44	4	10.00%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	904	1,882	1,090	1,090	1,322	232	21.28%
0400	Medicare	978	997	456	456	563	107	23.46%
0450	Social Security	615	503	241	241	410	169	70.12%
0500	PERS	17,942	17,598	6,550	6,670	7,760	1,210	18.47%
0600	Unemployment Insurance	84	135	156	156	194	38	24.36%
0700	Workers Compensation	868	1,089	401	401	512	111	27.68%
0800	Health & Life Insurance	30,833	28,143	13,345	13,345	13,326	(19)	(0.14%)
0900	Supplemental Retirement	1,843	1,926	805	805	245	(560)	(69.57%)
<u>Total Salaries & Benefits</u>		\$ 123,974	\$ 121,587	\$ 53,357	\$ 53,477	\$ 61,867	\$ 8,510	15.95%
<u>Maintenance and Operations</u>								
2021	Office Supplies	382	291	550	550	550	-	-
2022	Operating & Repair Supplies	66,763	57,621	25,201	53,560	29,888	4,687	18.60%
2024	Small Tools/Minor Equipment	528	1,107	1,080	1,080	1,087	7	0.65%
2026	Computer Software	807	728	913	913	851	(62)	(6.79%)
4531	Professional Services	1,458	1,449	1,750	3,250	1,750	-	-
4532	Communications	519	638	492	492	456	(36)	(7.32%)
4533	Travel & Transportation	51	279	200	3,200	655	455	227.50%
4534	Advertising	60	119	150	150	150	-	-
4535	Printing & Binding	417	317	600	600	600	-	-
4536	Insurance	3,599	3,415	1,875	1,875	1,916	41	2.19%
4537	Utilities	7,088	11,540	5,290	5,290	5,950	660	12.48%
4538	Repair & Maintenance	280	581	2,000	2,000	2,000	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	1,037	1,037	1,207	170	16.39%
4541	Postage	-	129	225	225	225	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	208	269	235	235	235	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 82,160	\$ 78,483	\$ 41,598	\$ 74,457	\$ 47,520	\$ 5,922	14.24%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	39,743	10,676	-	-	1,738	1,738	-
9090	Transfers Out	40,789	38,198	16,957	16,957	19,420	2,463	14.52%
<u>Total Capital Outlay and Transfers</u>		\$ 80,532	\$ 48,874	\$ 16,957	\$ 16,957	\$ 21,158	\$ 4,201	24.77%
<u>Department Total:</u>		\$ 286,666	\$ 248,944	\$ 111,912	\$ 144,891	\$ 130,545	\$ 18,633	16.65%

City of Kenai
Fiscal Year 2024 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.	8064 Machinery & Equipment. Capital Project: Percent of Refrigerator replacement.
4531 Professional Services. Outdoor gardening supplies.	9090 Transfers Out. Central administrative charges from General Fund.
4538 Repair & Maintenance. Equipment repair and maintenance, including security, fire alarm testing, kitchen fire extinguisher and hood.	

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund: 019 - Senior Citizens Fund
Department: - Home Delivered Meals**

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 66,642	\$ 60,842	\$ 138,054	\$ 141,479	\$ 149,386	\$ 11,332	8.21%
0200	Overtime	40	169	182	182	177	(5)	(2.75%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	777	1,519	4,969	4,969	5,267	298	6.00%
0400	Medicare	928	875	2,077	2,077	2,244	167	8.04%
0450	Social Security	881	605	1,101	1,101	1,636	535	48.59%
0500	PERS	15,525	14,674	29,868	30,348	30,917	1,049	3.51%
0600	Unemployment Insurance	83	113	717	717	773	56	7.81%
0700	Workers Compensation	937	1,001	1,839	1,839	2,038	199	10.82%
0800	Health & Life Insurance	26,514	23,566	60,853	60,853	53,090	(7,763)	(12.76%)
0900	Supplemental Retirement	1,596	1,612	3,664	3,664	3,913	249	6.80%
<u>Total Salaries & Benefits</u>		\$ 113,923	\$ 104,976	\$ 243,324	\$ 247,229	\$ 249,441	\$ 6,117	2.51%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	21	100	100	100	-	-
2022	Operating & Repair Supplies	108,822	72,767	112,091	128,000	115,434	3,343	2.98%
2024	Small Tools/Minor Equipment	313	372	580	580	587	7	1.21%
2026	Computer Software	932	780	913	913	851	(62)	(6.79%)
4531	Professional Services	138	78	200	200	300	100	50.00%
4532	Communications	543	617	492	492	456	(36)	(7.32%)
4533	Travel & Transportation	44	505	-	-	230	230	-
4534	Advertising	-	24	-	-	-	-	-
4535	Printing & Binding	588	378	600	600	600	-	-
4536	Insurance	3,154	2,900	8,551	8,551	8,741	190	2.22%
4537	Utilities	9,743	9,096	27,909	27,909	22,714	(5,195)	(18.61%)
4538	Repair & Maintenance	-	-	500	500	500	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	3,517	1,405	4,731	4,731	4,909	178	3.76%
4541	Postage	-	129	200	200	200	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	283	202	235	235	235	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 128,077	\$ 89,274	\$ 157,102	\$ 173,011	\$ 155,857	\$ (1,245)	(0.79%)
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	9,871	-	-	6,897	6,897	-
9090	Transfers Out	35,743	36,409	77,370	77,370	78,887	1,517	1.96%
<u>Total Capital Outlay and Transfers</u>		\$ 35,743	\$ 46,280	\$ 77,370	\$ 77,370	\$ 85,784	\$ 8,414	10.88%
<u>Department Total:</u>		\$ 277,743	\$ 240,530	\$ 477,796	\$ 497,610	\$ 491,082	\$ 13,286	2.78%

City of Kenai
Fiscal Year 2024 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.	8064 Machinery & Equipment. Capital Project: Percent of Refrigerator replacement.
2024 Small Tools & Minor Equipment. Miscellaneous kitchen equipment and computer replacements.	9090 Transfers Out. Central administrative charges from General Fund.
4531 Professional Services. Background checks.	

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 019 - Senior Citizens Fund
Department: - Transportation

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 36,763	\$ 36,584	\$ 44,905	\$ 45,705	\$ 49,234	\$ 4,329	9.64%
0200	Overtime	-	11	76	76	81	5	6.58%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	-	194	844	844	1,274	430	50.95%
0400	Medicare	521	521	665	665	733	68	10.23%
0450	Social Security	1,040	1,192	1,359	1,419	1,170	(189)	(13.91%)
0500	PERS	6,054	4,732	5,719	5,719	7,641	1,922	33.61%
0600	Unemployment Insurance	45	68	229	229	253	24	10.48%
0700	Workers Compensation	505	793	762	762	894	132	17.32%
0800	Health & Life Insurance	8,002	5,590	8,644	8,644	7,562	(1,082)	(12.52%)
0900	Supplemental Retirement	331	343	450	450	353	(97)	(21.56%)
<u>Total Salaries & Benefits</u>		\$ 53,261	\$ 50,028	\$ 63,653	\$ 64,513	\$ 69,195	\$ 5,542	8.71%
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	53	150	150	150	-	-
2022	Operating & Repair Supplies	5,576	5,392	5,000	8,900	5,000	-	-
2024	Small Tools/Minor Equipment	261	197	360	360	387	27	7.50%
2026	Computer Software	778	732	913	913	851	(62)	(6.79%)
4531	Professional Services	211	498	950	950	1,150	200	21.05%
4532	Communications	316	538	492	492	456	(36)	(7.32%)
4533	Travel & Transportation	54	218	100	100	100	-	-
4534	Advertising	-	-	-	-	-	-	-
4535	Printing & Binding	350	325	250	250	750	500	200.00%
4536	Insurance	1,596	1,627	2,176	2,176	2,224	48	2.21%
4537	Utilities	10,865	6,576	6,781	6,781	6,056	(725)	(10.69%)
4538	Repair & Maintenance	100	32	250	250	250	-	-
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	3,516	1,404	1,204	1,204	1,327	123	10.22%
4541	Postage	-	42	100	100	100	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	-	15	235	235	235	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	2	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 23,623	\$ 17,651	\$ 18,961	\$ 22,861	\$ 19,036	\$ 75	0.40%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	18,080	19,776	19,691	19,691	21,273	1,582	8.03%
<u>Total Capital Outlay and Transfers</u>		\$ 18,080	\$ 19,776	\$ 19,691	\$ 19,691	\$ 21,273	\$ 1,582	8.03%
Department Total:		\$ 94,964	\$ 87,455	\$ 102,305	\$ 107,065	\$ 109,504	\$ 7,199	7.04%

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 019 - Senior Citizens Fund
Department: - 74 - Transportation

2022 Operating & Repair Supplies. Fuel for vehicles.	9090 Transfers Out. Central administrative charges from General Fund.
4531 Professional Services. Cleaning and detailing for vehicles and driving certifications/memberships.	

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 019 - Senior Citizens Fund
Department: - Choice Waiver

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 41,707	\$ 51,918	\$ 24,488	\$ 24,488	\$ 18,839	\$ (5,649)	(23.07%)
0200	Overtime	28	174	32	32	22	(10)	(31.25%)
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	539	1,474	882	882	664	(218)	(24.72%)
0400	Medicare	587	752	368	368	284	(84)	(22.83%)
0450	Social Security	368	373	195	195	207	12	6.15%
0500	PERS	11,239	13,619	5,297	5,362	3,898	(1,399)	(26.41%)
0600	Unemployment Insurance	50	115	127	127	98	(29)	(22.83%)
0700	Workers Compensation	518	846	327	327	256	(71)	(21.71%)
0800	Health & Life Insurance	18,405	20,696	10,792	10,792	6,692	(4,100)	(37.99%)
0900	Supplemental Retirement	1,100	1,437	650	650	63	(587)	(90.31%)
<u>Total Salaries & Benefits</u>		\$ 74,541	\$ 91,404	\$ 43,158	\$ 43,223	\$ 31,023	\$ (12,135)	(28.12%)
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	12	75	75	75	-	-
2022	Operating & Repair Supplies	32,634	37,326	21,117	21,117	15,969	(5,148)	(24.38%)
2024	Small Tools/Minor Equipment	263	417	260	260	287	27	10.38%
2026	Computer Software	485	698	913	913	851	(62)	(6.79%)
4531	Professional Services	3,469	4,236	4,200	4,200	4,200	-	-
4532	Communications	511	824	492	492	456	(36)	(7.32%)
4533	Travel & Transportation	31	95	-	-	1,815	1,815	-
4534	Advertising	-	40	-	-	-	-	-
4535	Printing & Binding	367	324	550	550	200	(350)	(63.64%)
4536	Insurance	2,189	2,383	1,515	1,515	1,550	35	2.31%
4537	Utilities	7,080	8,553	4,704	4,704	3,285	(1,419)	(30.17%)
4538	Repair & Maintenance	-	20	200	200	-	(200)	(100.00%)
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	3,516	1,404	839	839	603	(236)	(28.13%)
4541	Postage	23	86	200	200	200	-	-
4666	Books	-	-	-	-	-	-	-
4667	Dues & Publications	208	107	235	235	235	-	-
4999	Contingency	-	-	-	-	-	-	-
5041	Miscellaneous	-	-	-	-	-	-	-
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 50,776	\$ 56,525	\$ 35,300	\$ 35,300	\$ 29,726	\$ (5,574)	(15.79%)
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	647	-	-	865	865	-
9090	Transfers Out	24,810	37,462	13,719	13,719	9,754	(3,965)	(28.90%)
<u>Total Capital Outlay and Transfers</u>		\$ 24,810	\$ 38,109	\$ 13,719	\$ 13,719	\$ 10,619	\$ (3,100)	(22.60%)
Department Total:		\$ 150,127	\$ 186,038	\$ 92,177	\$ 92,242	\$ 71,368	\$ (20,809)	(22.58%)

City of Kenai
Fiscal Year 2024 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.	8064 Machinery & Equipment. Capital Project: Percent of Refrigerator replacement.
4531 Professional Services. Contracted billing and background checks.	9090 Transfers Out. Central administrative charges from General Fund.

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

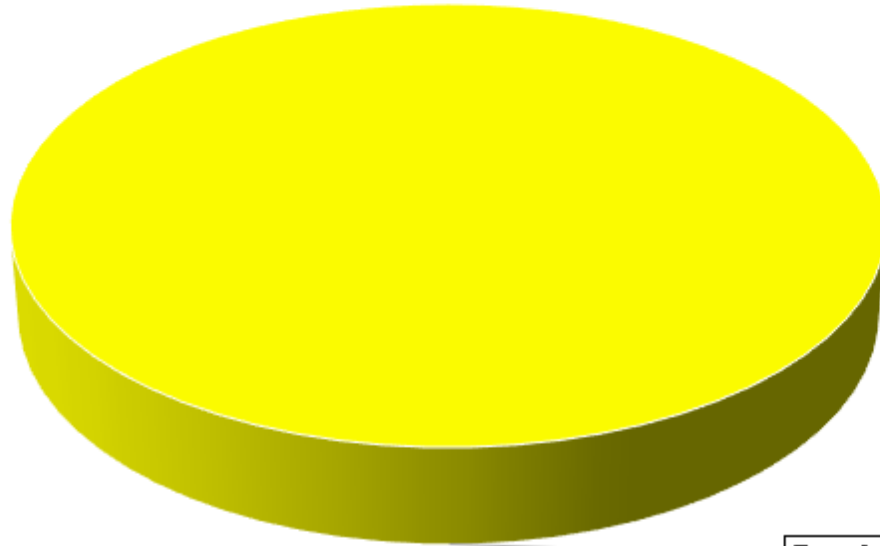
The voters of the City of Kenai authorized the issuance of \$2,000,000 of general obligation bonds at the City's October 2, 2007 general election for stabilization of the eroding bluff at the mouth of the Kenai River. To date, the bonds remain unissued as full project funding is yet to be secured.

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	\$987,136,174
	<u>X 20%</u>
Maximum Indebtedness	197,427,235
Outstanding Debt, July 1, 2023	<u>760,000</u>
Available Debt Capacity	<u>\$196,667,235</u>

WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE

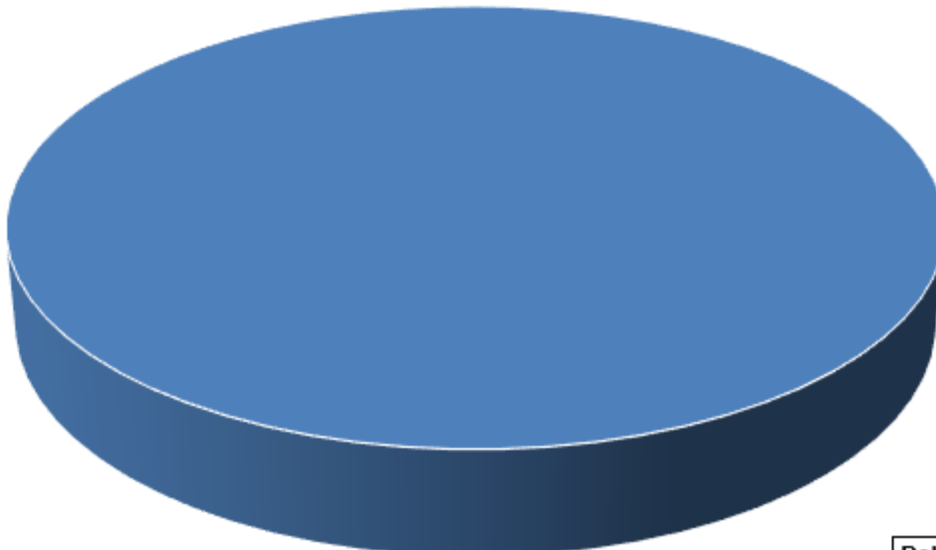
\$130,625



Transfers In, \$130,625 ,
100.00%

WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES

\$130,625



Debt Service
\$130,625
100.00%

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 048 - Debt Service

	Actual FY2021	Actual FY2022	Original Budget FY2023	Projection FY2023	Adopted FY2024
Revenues					
Bond Interest Subsidy	10,739	-	-	-	-
Proceeds form debt issuance	1,020,000	-	-	-	-
Payments to refunded bond escrow agent	(1,000,927)	-	-	-	-
Transfer from General Fund	<u>114,906</u>	<u>129,625</u>	<u>130,250</u>	<u>130,250</u>	<u>130,625</u>
Total Revenue	<u>144,718</u>	<u>129,625</u>	<u>130,250</u>	<u>130,250</u>	<u>130,625</u>
Expenditures					
Parks, Recreation & Culture	<u>144,718</u>	<u>129,625</u>	<u>130,250</u>	<u>130,250</u>	<u>130,625</u>
Contributions To/From Fund Balance	-	-	-	-	-
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 048 - Debt Service

<u>Account Number</u>	<u>Expense Description</u>	<u>FY2022 Actual</u>	<u>Five year Historical Average</u>	<u>Original Budget FY2023</u>	<u>Amended Budget</u>	<u>Adopted FY2024</u>	<u>Increase (Decrease) FY2023 Original</u>	<u>% Change</u>
<u>Salaries and Benefits</u>								
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	-	-	-	-	-	-	-
	<u>Total Salaries & Benefits</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>Maintenance and Operations</u>								
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	129,625	396,182	130,250	130,250	130,625	375	0.29%
5045	Depreciation	-	-	-	-	-	-	-
5047	Grants to Agencies	-	-	-	-	-	-	-
	<u>Total Maint. and Operations</u>	<u>\$ 129,625</u>	<u>\$ 399,371</u>	<u>\$ 130,250</u>	<u>\$ 130,250</u>	<u>\$ 130,625</u>	<u>\$ 375</u>	<u>0.29%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	-	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Department Total:		<u>\$ 129,625</u>	<u>\$ 399,371</u>	<u>\$ 130,250</u>	<u>\$ 130,250</u>	<u>\$ 130,625</u>	<u>\$ 375</u>	<u>0.29%</u>

City of Kenai
Fiscal Year 2024 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 6/30/2023</u>
Library Expansion Refunding Bonds					
3/11/2010	\$2,000,000	2.00 - 6.341	2011 - 2030	\$143,560 - \$178,598	\$ 760,000

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.

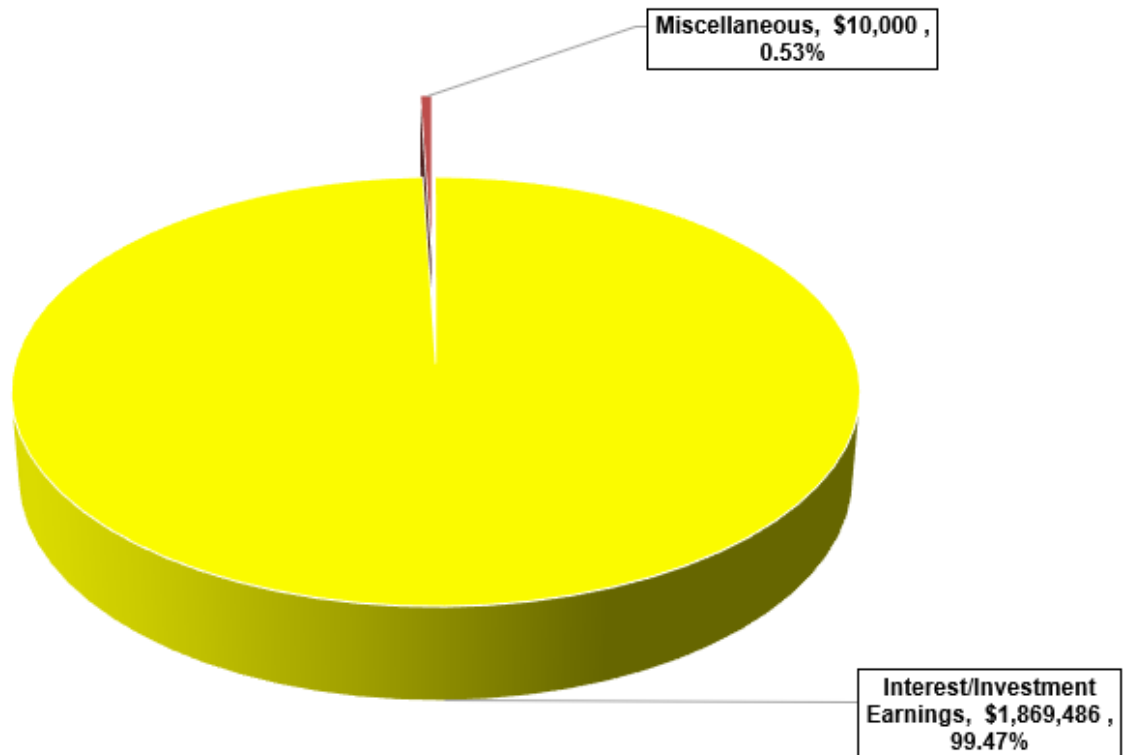
GENERAL GOVERNMENT LAND SALES PERMANENT FUND (GGLSPF) was established to account for the proceeds of general government land sales, including principal and interest on long-term notes. By City Charter, the principal cannot be spent.

A large, faint logo in the background of the page. It features a stylized, abstract shape composed of several overlapping curved segments in shades of light blue, light green, and pink. Below this graphic, the word "KENAI" is written in a large, light green, sans-serif font.

KENAI

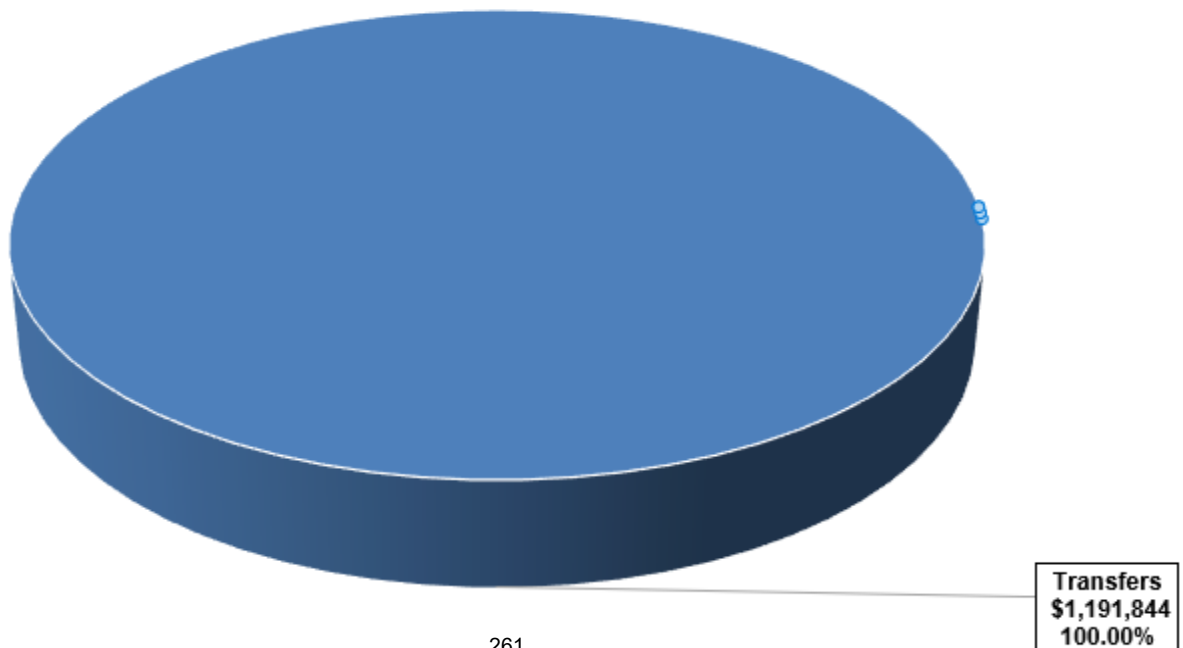
WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE

\$1,879,486



WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES

\$1,191,844



City of Kenai
Fiscal Year 2024 Operating Budget

Budget Projection
Land Sales Permanent Funds

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Original Budget FY2023</u>	<u>FY2023 Projection</u>	<u>Adopted FY2024</u>
FUND 082-52 Airport Land Sales Permanent Fund					
Revenues					
Acct. 36610 Investments Earnings	\$ 5,748,499	\$ (3,529,235)	\$ 1,894,625	\$ 1,894,625	\$ 1,655,560
Acct. 36645 Interest on Land Sale Contracts	12,235	9,145	10,000	10,000	10,000
Acct. 33640 Land Sales	<u>12,294</u>	<u>324,501</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	5,773,028	(3,195,589)	1,904,625	1,904,625	1,665,560
Expenses					
Transfer to Airport Land System Fund	<u>969,922</u>	<u>1,025,736</u>	<u>1,076,665</u>	<u>1,028,478</u>	<u>1,053,635</u>
Contributions To/(From) Fund Balance	4,803,106	(4,221,325)	827,960	876,147	611,925
Beginning Fund Balance	<u>25,631,649</u>	<u>30,434,755</u>	<u>31,699,957</u>	<u>26,213,430</u>	<u>27,089,577</u>
Ending Fund Balance	<u>\$ 30,434,755</u>	<u>\$ 26,213,430</u>	<u>\$ 32,527,917</u>	<u>\$ 27,089,577</u>	<u>\$ 27,701,502</u>
FUND 081-52 General Land Sales Permanent Fund					
Revenues					
Acct. 36610 Investments Earnings	\$ 732,959	\$ (443,015)	\$ 233,680	\$ 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	732,959	(443,015)	233,680	233,680	213,926
Expenses					
Transfer to General Fund	<u>145,750</u>	<u>157,043</u>	<u>160,109</u>	<u>-</u>	<u>138,209</u>
Contributions To/(From) Fund Balance	587,209	(600,058)	73,571	233,680	75,717
Beginning Fund Balance	<u>3,252,021</u>	<u>3,839,230</u>	<u>3,900,795</u>	<u>3,239,172</u>	<u>3,472,852</u>
Ending Fund Balance	<u>\$ 3,839,230</u>	<u>\$ 3,239,172</u>	<u>\$ 3,974,366</u>	<u>\$ 3,472,852</u>	<u>\$ 3,548,569</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

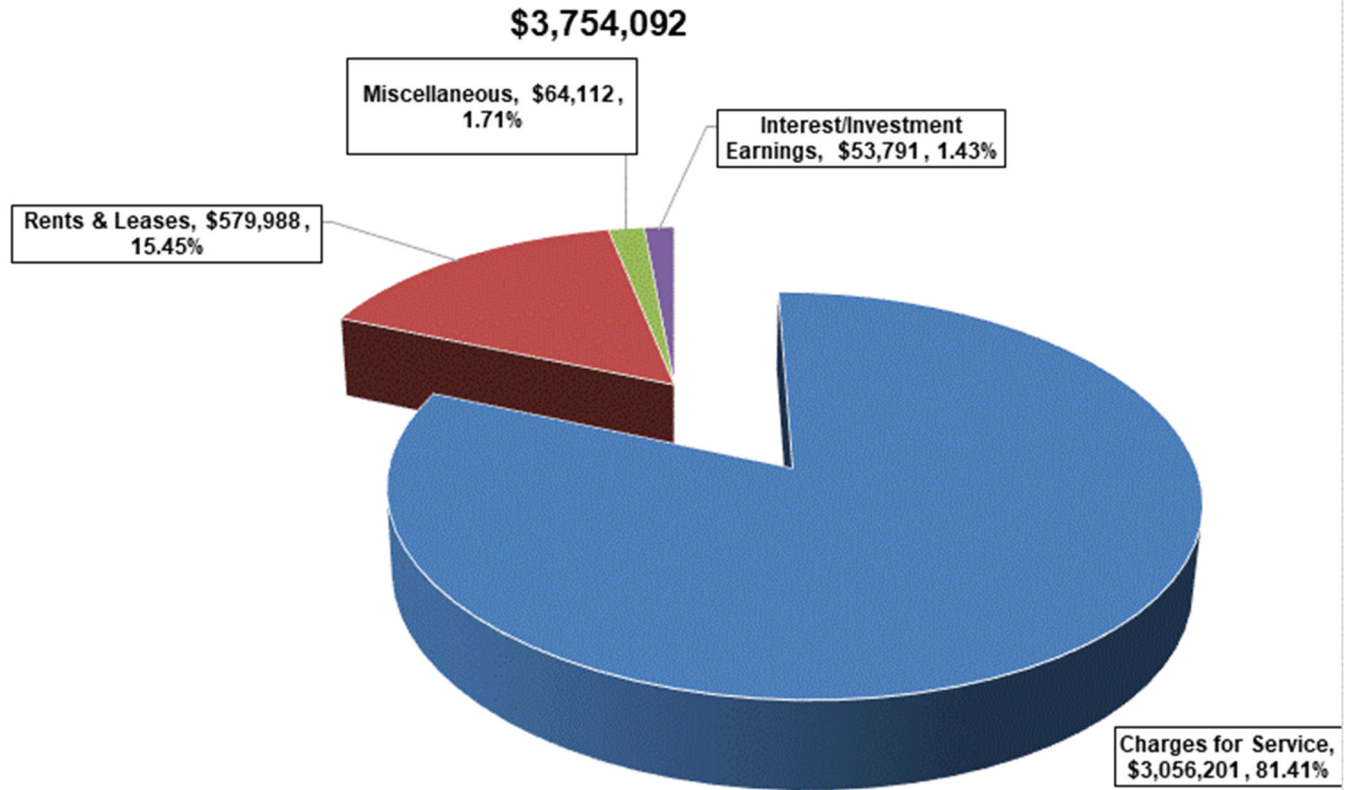
The Equipment Replacement Fund accounts for the purchase of equipment to be used by a department of the General Fund with a purchase price of at least \$50,000. Departments are invoiced annually an amount sufficient to accumulate sufficient cash reserves to replace the equipment at the end of its useful life.

3. FLEET REPLACEMENT FUND

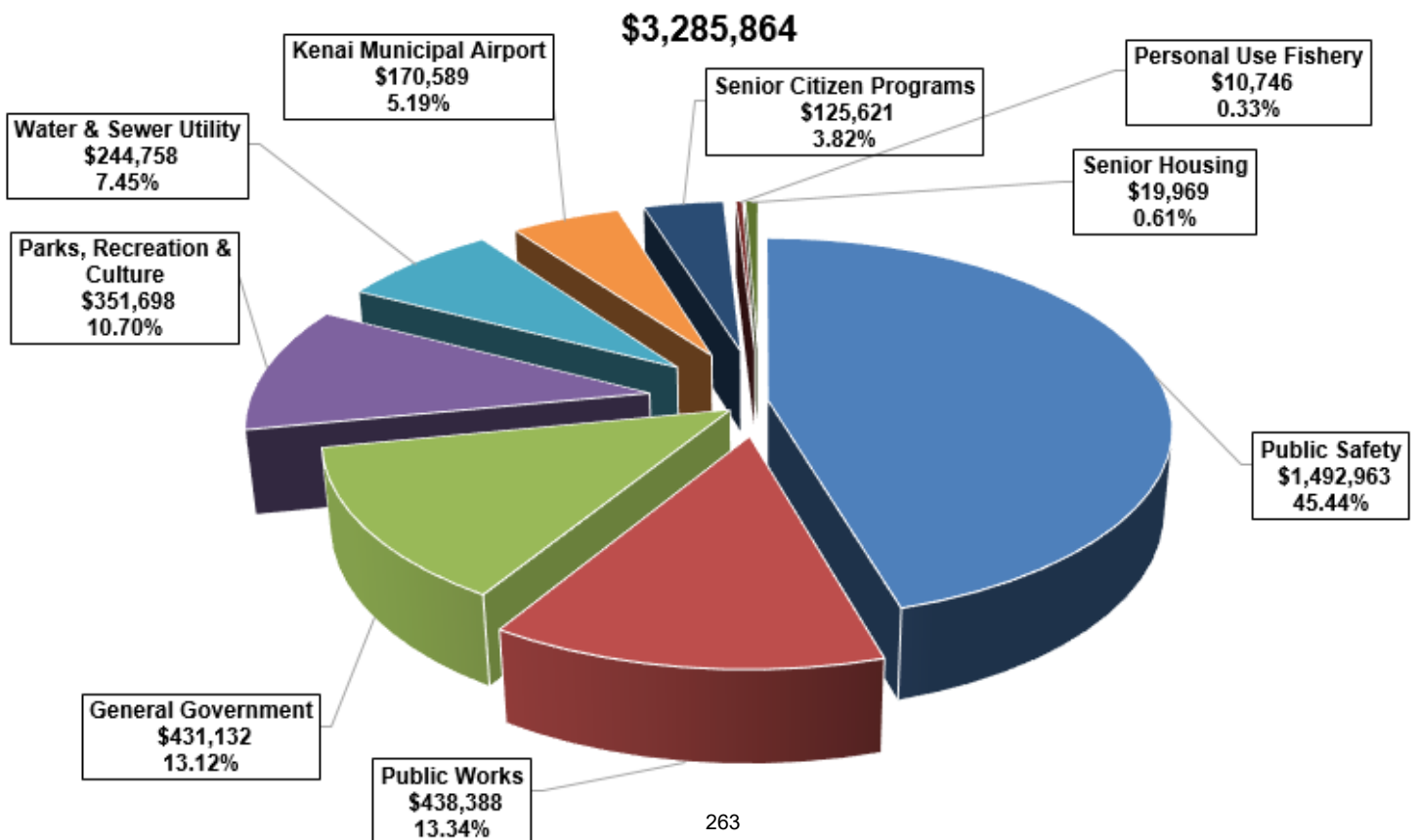
The Fleet Replacement Fund accounts for the purchase of General and Senior Citizen Funds vehicles. Departments are invoiced annually an amount sufficient to accumulate sufficient cash reserves to replace the vehicles at the end of their useful life.

KENAI

WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE



WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES



**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund: 011 - Employee Health Care Fund
Department: 18 - Health Care Fund Summary**

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Original Budget FY2023</u>	<u>Projection FY2023</u>	<u>Adopted FY2024</u>
Revenues					
Charge for Services	\$ 2,636,734	\$ 2,823,678	\$ 3,046,664	\$ 3,046,664	\$ 2,640,656
Participant premiums	323,583	373,117	456,576	456,576	415,545
Transfer from Other Funds	-	-	-	-	-
Interest Earnings	1,262	(16,402)	6,000	6,000	30,000
Total Revenues	<u>2,961,579</u>	<u>3,180,393</u>	<u>3,509,240</u>	<u>3,509,240</u>	<u>3,086,201</u>

Expenses	<u>2,607,327</u>	<u>2,873,402</u>	<u>3,401,821</u>	<u>3,401,821</u>	<u>3,016,689</u>
Net Income (loss)	354,252	306,991	107,419	107,419	69,512
Beginning Retained Earnings	<u>730,185</u>	<u>1,084,437</u>	<u>849,034</u>	<u>1,391,428</u>	<u>1,498,847</u>
Available Retained Earnings	<u>\$ 1,084,437</u>	<u>\$ 1,391,428</u>	<u>\$ 956,453</u>	<u>\$ 1,498,847</u>	<u>\$ 1,568,359</u>

	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>Difference</u>	<u>% Change</u>
Employer cost per position:					
Full-time	\$ 26,676	\$ 28,810	\$ 25,209	\$ (3,601)	-12.50%
Part-time	13,338	14,405	12,605	(1,801)	-12.50%

	<u>Jan 1 - June 30 FY2023</u>	<u>July 1 - Dec 31 2023</u>	<u>Projected* Jan 1 - June 30 2024</u>	<u>January 1, 2024 Projected Increase</u>	<u>% Increase</u>
Employee monthly premiums:					
\$2,000/\$4,000 Deductible Plan					
Employee only	\$ 154.00	\$ 154.00	\$ 166.00	\$ 12.00	7.79%
Employee with child(ren)	279.00	279.00	301.00	22.00	7.89%
Employee with spouse	308.00	308.00	332.00	24.00	7.79%
Employee with family	424.00	424.00	457.00	33.00	7.78%
Part-time employee only	590.00	590.00	641.00	51.00	8.64%
Part-time employee w/Children	1,481.00	1,481.00	1,606.00	125.00	8.44%
Part-time employee w/Spouse	1,701.00	1,701.00	1,844.00	143.00	8.41%
Part-time employee w/Family	2,593.00	2,593.00	2,809.00	216.00	8.33%
\$3,000/\$6,000 Deductible Plan					
Employee only	N/A	152.00	163.00	11.00	7.24%
Employee with child(ren)	N/A	277.00	297.00	20.00	7.22%
Employee with spouse	N/A	304.00	326.00	22.00	7.24%
Employee with family	N/A	413.00	445.00	32.00	7.75%
Part-time employee only	N/A	506.00	588.00	82.00	16.21%
Part-time employee w/Children	N/A	1,341.00	1,492.00	151.00	11.26%
Part-time employee w/Spouse	N/A	1,549.00	1,718.00	169.00	10.91%
Part-time employee w/Family	N/A	2,392.00	2,630.00	238.00	9.95%

* 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 2024 Operating Budget

Fund: 011- Employee Health Care Fund
Department: 18 - Employee Health Care

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
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	-	-	-	-	-	-	-
	Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Maintenance and Operations</u>								
2021	Office Supplies	-	-	-	-	-	-	-
2022	Operating & Repair Supplies	-	-	10,000	10,000	10,000	-	-
2024	Small Tools/Minor Equipment	-	-	-	-	-	-	-
2026	Computer Software	-	-	-	-	-	-	-
4531	Professional Services	54,147	37,319	49,116	49,116	48,780	(336)	(0.68%)
4532	Communications	-	-	-	-	-	-	-
4533	Travel & Transportation	-	456	10,000	10,000	10,000	-	-
4534	Advertising	-	40	-	-	-	-	-
4535	Printing & Binding	-	-	-	-	-	-	-
4536	Insurance	2,819,255	2,394,324	3,332,705	3,332,705	2,947,909	(384,796)	(11.55%)
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	-	-	-	-	-	-	-
	Total Maint. and Operations	\$ 2,873,402	\$ 2,432,139	\$ 3,401,821	\$ 3,401,821	\$ 3,016,689	\$ (385,132)	(11.32%)
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	-	-	-	-	-	-
	Total Capital Outlay and Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 2,873,402	\$ 2,432,139	\$ 3,401,821	\$ 3,401,821	\$ 3,016,689	\$ (385,132)	(11.32%)

**City of Kenai
Fiscal Year 2024 Operating Budget**

**Fund: 011 - Employee Health Care Fund
Department: 18 - Employee Health Care**

2022 Operating & Repair Supplies. Wellness committee supplies.	4533 Travel & Transportation. Wellness committee training and travel.
4531 Professional Services. Broker services, \$45,000 and HRA/FSA administration charges, \$4,116.	4536 Insurance. 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 2024 Operating Budget

Fund: 061 - Equipment Replacement Fund
Department: 59 - Equipment Replacement Fund Summary

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Original Budget FY2023</u>	<u>Projection FY2023</u>	<u>Adopted FY2024</u>
Revenues					
Rents & Leases	\$ 326,559	\$ 347,374	\$ 355,865	\$ 355,865	\$ 422,792
Interest Earnings	1,924	(20,778)	31,884	31,884	10,000
Other income	4,055	20,571	8,359	8,359	33,456
Total Revenues	<u>332,538</u>	<u>347,167</u>	<u>396,108</u>	<u>396,108</u>	<u>466,248</u>
Expenses - Depreciation	<u>201,372</u>	<u>190,321</u>	<u>206,680</u>	<u>206,680</u>	<u>206,907</u>
Net Income (loss)	131,166	156,846	189,428	189,428	259,341
Transfers out	<u>(400,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net income (loss) and transfers out	(268,834)	156,846	189,428	189,428	259,341
Beginning Net Position	<u>3,780,902</u>	<u>3,512,068</u>	<u>3,726,197</u>	<u>3,668,914</u>	<u>3,858,342</u>
Ending Net Position	3,512,068	3,668,914	3,915,625	3,858,342	4,117,683
Invested in Capital Assets	<u>(2,168,299)</u>	<u>(2,283,158)</u>	<u>(1,756,241)</u>	<u>(2,076,478)</u>	<u>(1,869,571)</u>
Unrestricted Net Position	<u>\$ 1,343,769</u>	<u>\$ 1,385,756</u>	<u>\$ 2,159,384</u>	<u>\$ 1,781,864</u>	<u>\$ 2,248,112</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 061- Equipment Replacement Fund
Department: 59 - Equipment Replacement

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
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	-	-	-	-	-	-	-
	<u>Total Salaries & Benefits</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<u>Maintenance and Operations</u>								
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	-	-	-	-	-	-	-
5045	Depreciation	190,321	179,944	206,680	206,680	206,907	227	0.11%
5047	Grants to Agencies	-	-	-	-	-	-	-
	<u>Total Maint. and Operations</u>	<u>\$ 190,321</u>	<u>\$ 179,944</u>	<u>\$ 206,680</u>	<u>\$ 206,680</u>	<u>\$ 206,907</u>	<u>\$ 227</u>	<u>0.11%</u>
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	160,000	-	-	-	-	-
	<u>Total Capital Outlay and Transfers</u>	<u>\$ -</u>	<u>\$ 160,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
Department Total:		<u>\$ 190,321</u>	<u>\$ 339,944</u>	<u>\$ 206,680</u>	<u>\$ 206,680</u>	<u>\$ 206,907</u>	<u>\$ 227</u>	<u>0.11%</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 061 - Equipment Replacement Fund
Department: 59 - Equipment Replacement

<p>5045 Depreciation. The allocation of the cost of equipment over its useful life.</p>
--

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 061 - Equipment Replacement Fund
Department: 59 - Equipment Replacement

Item	Vehicle	Dept.	Year Acquired	Current Useful Life	Estimated Replacement Year	Description	2022	2023	2024	2025	2026
1	Safeboat	Fire	2015	20	2035	25' Safeboat	\$ 8,169	\$ 8,169	\$ 8,169	\$ 8,169	\$ 8,169
2	ST17	Streets	2016	25	2041	Water Truck	8,969	8,969	8,969	8,969	8,969
3	E2	Fire	2016	30	2020	Pumper, Engine 3	28,934	28,723	28,723	28,723	28,723
4	Server	Non-Dept	2019	5	2024	Datacenter Replacement	30,820	30,820	37,988	37,988	37,988
5	ST30	Streets	2019	20	2039	Street Sweeper	18,925	18,925	18,925	18,925	18,925
8	ST23	Streets	2018	30	2048	Sander Truck	11,670	11,670	11,670	11,670	11,670
10	ST45	Streets	2018	30	2048	Sander Truck	11,266	11,266	11,266	11,266	11,266
11	ST51	Streets	1996	25	2022	160H Motor Grader with Wing & Plow	17,935	17,935	17,935	17,935	17,935
12	FT1	Fire	1993	30	2024	Hurricane Aerial	26,081	26,081	63,266	63,266	63,266
13	ST55	Streets	2009	15	2025	MT-6 4x4 Articulating Snow Blower	14,351	14,351	14,351	22,358	22,358
14	E3	Fire	1995	30	2026	Hurricane Tanker, Engine 4	12,584	12,584	12,584	12,584	30,544
15	ST25	Streets	2005	20	2026	Aerial Bucket Truck	5,218	5,218	5,218	5,218	9,424
16	F8R	Fire	2011	10	2023	Ambulance	17,415	26,118	26,118	26,118	26,118
17	PR11	Parks & Re	2008	20	2029	Ice Conditioner	5,120	5,120	5,120	5,120	5,120
18	ST42	Streets	2003	25	2029	140H Motor Grader with Wing	13,163	13,163	13,163	13,163	13,163
19	ST56	Streets	2013	15	2028	MT-6 4x4 Articulating Snow Blower	11,349	11,349	11,349	11,349	11,349
20	E1	Fire	1999	30	2030	Pumper Engine 2	13,759	13,759	13,759	13,759	13,759
21	F6R	Fire	2016	10	2029	Ambulance	16,446	16,446	16,446	16,446	16,446
22	ST29	Streets	2009	25	2034	Crosswind, IH4300 Sweeoeer	10,662	10,662	10,662	10,662	10,662
23	ST43	Streets	2010	25	2035	L120 Loader	16,256	16,256	16,256	16,256	16,256
26	ST31	Streets	2013	25	2038	120G Motor Grader w/ Wing & Plow	19,045	19,045	19,045	19,045	19,045
27	ST15	Streets	2014	25	2039	L110H Loader	16,256	16,256	16,256	16,256	16,256
28	Server 2	Non-Dept	2022	10	2032	Network Infrastrurcture	12,980	12,980	12,980	12,980	12,980
29	Blower	Streets	2024	10	2034	Loader Mounted Snow Blower	-	-	22,574	22,574	22,574
Total							\$ 347,373	\$ 355,865	\$ 422,792	\$ 430,799	\$ 452,966
Fire							123,389	131,881	169,066	169,066	187,026
Streets							175,065	175,065	197,639	205,646	209,852
Non-Dept							43,800	43,800	50,968	50,968	50,968
Parks & Rec							5,120	5,120	5,120	5,120	5,120
Total							\$ 347,373	\$ 355,865	\$ 422,792	\$ 430,799	\$ 452,966
Monthly Amount											
Fire							\$ 10,282.42	\$ 10,990.08	\$ 14,088.82	\$ 14,088.82	\$ 15,585.52
Streets							14,588.75	14,588.74	16,469.89	17,137.16	17,487.67
Non-Dept							3,650.00	3,650.00	4,247.33	4,247.33	4,247.33
Parks & Rec							426.67	426.63	426.63	426.63	426.63
							<u>\$ 28,947.84</u>	<u>\$ 29,655.45</u>	<u>\$ 35,232.67</u>	<u>\$ 35,899.94</u>	<u>\$ 37,747.15</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 063 - Fleet Replacement Fund
Department: 59 - Fleet Replacement Fund Summary

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Original Budget FY2023</u>	<u>Projection FY2023</u>	<u>Adopted FY2024</u>
Revenues					
Rents & Leases	\$ 147,821	\$ 150,919	\$ 151,327	\$ 151,327	\$ 157,196
Interest Earnings	86	(6,056)	7,294	7,294	13,791
Other income	15,196	9,465	6,344	6,344	30,656
Transfer In	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>563,103</u>	<u>154,328</u>	<u>164,965</u>	<u>164,965</u>	<u>201,643</u>
Expenses - Depreciation	<u>62,246</u>	<u>61,519</u>	<u>50,552</u>	<u>50,552</u>	<u>62,268</u>
Net Income (loss)	500,857	92,809	114,413	114,413	139,375
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net income (loss) and transfers out	500,857	92,809	114,413	114,413	139,375
Beginning Net Position	<u>272,625</u>	<u>773,482</u>	<u>918,548</u>	<u>866,291</u>	<u>980,704</u>
Ending Net Position	773,482	866,291	1,032,961	980,704	1,120,079
Invested in Capital Assets	<u>(330,421)</u>	<u>(338,639)</u>	<u>(496,050)</u>	<u>(569,395)</u>	<u>(496,050)</u>
Unrestricted Net Position	<u>\$ 443,061</u>	<u>\$ 527,652</u>	<u>\$ 536,911</u>	<u>\$ 411,309</u>	<u>\$ 624,029</u>

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 063- Fleet Replacement Fund
Department: 59 - Fleet Replacement

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
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	-	-	-	-	-	-	-
	Total Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Maintenance and Operations</u>								
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	-	-	-	-	-	-	-
5045	Depreciation	61,519	24,753	50,552	50,552	62,268	11,716	23.18%
5047	Grants to Agencies	-	-	-	-	-	-	-
	Total Maint. and Operations	\$ 61,519	\$ 24,753	\$ 50,552	\$ 50,552	\$ 62,268	\$ 11,716	23.18%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	-	-	-	-	-
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	-	-	-	-	-	-	-
	Total Capital Outlay and Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Department Total:		\$ 61,519	\$ 24,753	\$ 50,552	\$ 50,552	\$ 62,268	\$ 11,716	23.18%

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 063 - Fleet Replacement Fund
Department: 59 - Fleet Replacement

5045 Depreciation. The allocation of the cost of equipment over its useful life.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund 063 - Fleet Replacement Fund
Department: 59- Fleet Replacement

Item	Department	Vehicle	Estimated Replacement Year	Description	2022	2023	2024	2025	2026	2027	2028
1	Police	P-02	2023	AWD police cruiser	\$ 3,942	\$ 3,942	\$ 6,312	\$ 6,312	\$ 6,312	\$ 6,312	\$ 6,312
2	Police	P-03	2023	AWD police cruiser	3,942	3,942	4,350	4,350	4,350	4,350	4,350
3	Police	P-16	2022	AWD police cruiser	3,942	4,098	4,350	4,350	4,350	4,350	4,350
4	Police	P-08	2021	AWD police cruiser	3,223	3,223	3,223	3,223	3,223	3,223	3,223
5	Police	P-25	2022	AWD police cruiser	3,942	4,098	4,350	4,350	4,350	4,350	4,350
6	Police	P-26	2021	AWD police cruiser	3,223	3,223	3,223	3,223	3,223	3,223	3,223
7	Police	P-27	2024	AWD police cruiser	3,942	3,942	3,942	4,529	4,529	4,529	4,529
8	Police	P-7	2024	AWD police cruiser	5,604	5,604	5,604	6,439	6,439	6,439	6,439
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-33	2024	AWD police cruiser	5,604	5,604	7,963	6,312	6,312	6,312	6,312
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	2021	AWD police cruiser	4,678	4,678	4,678	4,678	4,678	4,678	4,678
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	2021	3/4 Ton pickup	3,045	3,045	3,045	3,045	3,045	3,045	3,045
25	Fire	F-10	2021	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	2030	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	\$ 157,196	\$ 157,820	\$ 159,569	\$ 162,262	\$ 162,262
Police					\$ 81,270	\$ 81,582	\$ 87,223	\$ 86,994	\$ 88,743	\$ 90,157	\$ 90,157
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	\$ 157,196	\$ 157,820	\$ 159,569	\$ 162,262	\$ 162,262

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.

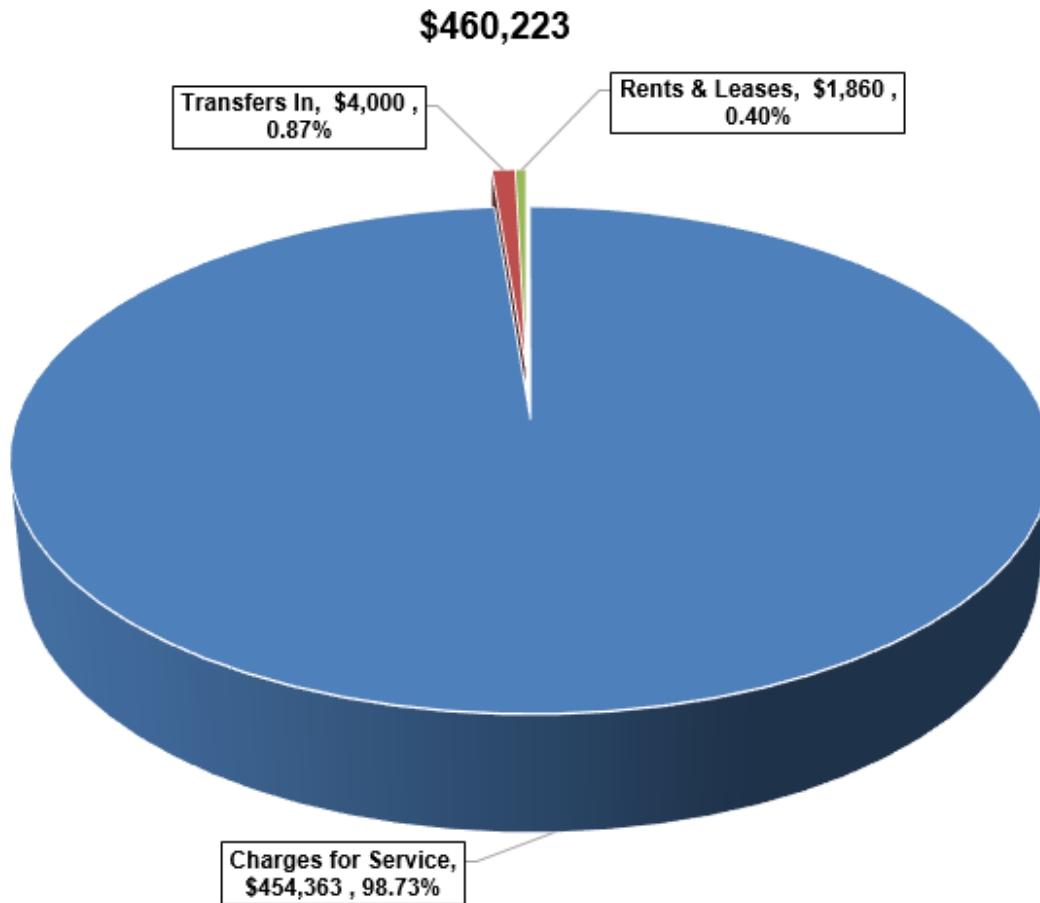
1. CONGREGATE HOUSING FUND

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.

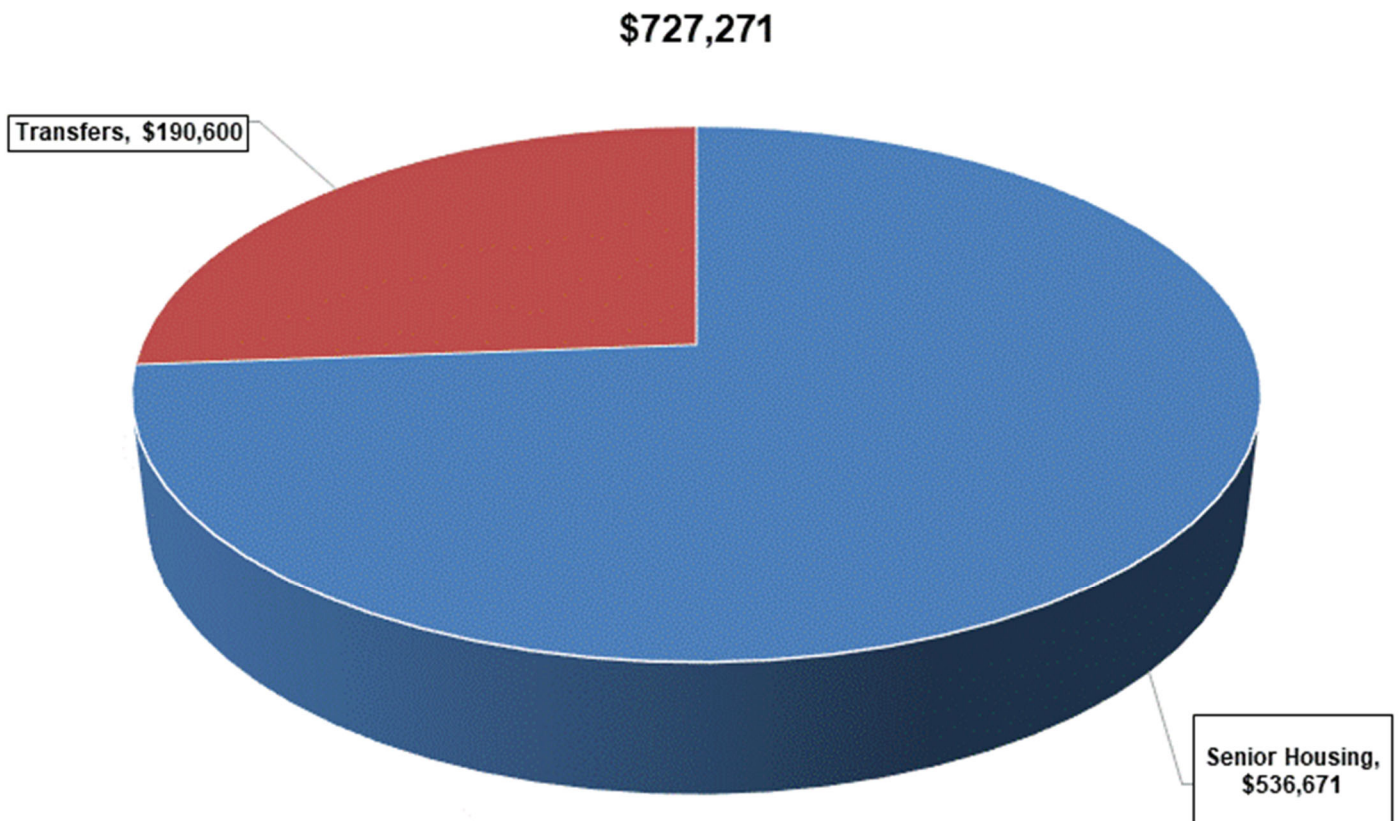


KENAI

WHERE THE MONEY COMES FROM – TOTAL OPERATING REVENUE



WHERE THE MONEY GO – TOTAL OPERATING EXPENDITURES



City of Kenai
Fiscal Year 2024 Operating Budget

Budget Projection
Fund: 009 - Congregate Housing Fund

	<u>Actual FY2021</u>	<u>Actual FY2022</u>	<u>Original Budget FY2023</u>	<u>Projection FY2023</u>	<u>Adopted FY2024</u>
Revenues					
PERS Grant	\$ 3,895	\$ 3,421	\$ 1,337	\$ 1,337	\$ 1,860
Rents and Leases	431,987	445,806	431,096	461,008	454,363
Interest on Investments	1,060	(12,650)	2,000	2,000	4,000
Miscellaneous	(20)	1,075	-	-	-
Total Revenues	<u>436,922</u>	<u>437,652</u>	<u>434,433</u>	<u>464,345</u>	<u>460,223</u>
Expenses	<u>491,858</u>	<u>498,507</u>	<u>550,904</u>	<u>562,109</u>	<u>727,271</u>
Net Income (loss)	(54,936)	(60,855)	(116,471)	(97,764)	(267,048)
Beginning Retained Earnings	761,675	843,627	395,034	923,218	455,645
Capital Asset Acquisitions	(3,558)	-	(100,000)	(510,255)	-
Allocated to Capital Projects	(370,255)	(510,255)	-	-	-
Credit for Depreciation	<u>140,446</u>	<u>140,446</u>	<u>140,446</u>	<u>140,446</u>	<u>140,446</u>
Available Retained Earnings	<u>\$ 473,372</u>	<u>\$ 412,963</u>	<u>\$ 319,009</u>	<u>\$ 455,645</u>	<u>\$ 329,043</u>

City of Kenai
Fiscal Year 2024 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.

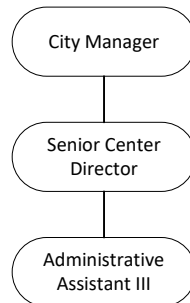
Functions & Responsibilities

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 \$944.95 to \$1,179.37 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	FY20 Actual		FY21 Actual		FY22 Actual		Projected FY23		Proposed FY24		Projected FY25	
	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade	Qty	Grade
Senior Center Director	.35	23	.35	23	.35	23	.35	23	.40	23	.40	23
Administrative Assistant III	.25	15	.25	15	.25	15	.25	15	.30	15	.30	15
Data Entry Clerk	.02	1	.02	1	.02	1	.02	1	-	-	-	-

Average Overtime Per Position (hours)

Position Title	FY20 Actual	FY21 Actual	FY22 Actual	Projected FY23	Proposed FY24	Projected FY25
Senior Center Director	N/A	N/A	N/A	N/A	N/A	N/A
Administrative Assistant III	-	-	4	4	4	4
Data Entry Clerk	-	-	-	-	-	-

Performance Measures

Fiscal Year	2019	2020	2021	2022	2023
Apartment Turnover	5	9	3	4	9
Units at Market Rate Rents	95%	95%	17.5%	85%	88%
Apartment Renovations	N/A	N/A	N/A	N/A	N/A

FY23 Department Goals Evaluation

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

- Finalize design plans for kitchen and bath renovations and completion of two apartments.
 - Partially Achieved. Goal is still in process. A request for proposals for the design process is in the works.*
- Develop online marketing for the apartments, including a virtual tour and an online application process.
 - Achieved. (NOTE: This will be achieved before the budget is passed)*
- To implement a schedule for replacing antiquated lighting and heating systems, thus reducing energy costs.
 - Partially Achieved. Goal is in process with boiler design this Spring FY23.*
- Modernize common areas as funding is available. Carpeting, furniture, and wallpaper are all considerations in this process.
 - Partially Achieved. Goal is still in process.*
- Provide support and education with a minimum of 10 classes for tenants to learn how to best utilize what is provided for them at Vintage Pointe Manor.
 - Achieved.*
- Generate assistance and interest among the residents with summer flowers and landscaping to help lower costs and provide opportunities to those who enjoy gardening.
 - Achieved.*

FY24 Department Goals

1. Encourage and assist to promote various activities in the commons areas, ie: Wii Bowling, Trivia Nights, Dessert & Coffee Afternoons, etc.

Future Considerations

While residents live independently, it is equally important to offer amenities, activities, and services. Seniors of today are interested in fitness, health, and expanding their understanding of the “online” world. Areas of Vintage Pointe that appealed to residents in the 1990s could be updated to accommodate today’s interests.

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 009 - Congregate Housing Fund
Department: 62 - Congregate Housing

Account Number	Expense Description	FY2022 Actual	Five year Historical Average	Original Budget FY2023	Amended Budget	Adopted FY2024	Increase (Decrease) FY2023 Original	% Change
<u>Salaries and Benefits</u>								
0100	Salaries	\$ 44,071	\$ 40,265	\$ 48,310	\$ 48,310	\$ 59,845	\$ 11,535	23.88%
0200	Overtime	-	95	127	127	162	35	27.56%
0250	Holiday Pay	-	-	-	-	-	-	-
0300	Leave	(791)	1,266	1,881	1,881	2,483	602	32.00%
0400	Medicare	612	561	730	730	906	176	24.11%
0450	Social Security	123	45	33	33	-	(33)	(100.00%)
0500	PERS	12,705	11,413	11,876	11,876	15,062	3,186	26.83%
0600	Unemployment Insurance	53	76	252	252	313	61	24.21%
0700	Workers Compensation	84	106	105	105	125	20	19.05%
0800	Health & Life Insurance	16,006	12,685	17,287	17,287	17,647	360	2.08%
0900	Supplemental Retirement	702	787	900	900	1,330	430	47.78%
<u>Total Salaries & Benefits</u>		\$ 73,565	\$ 67,299	\$ 81,501	\$ 81,501	\$ 97,873	\$ 16,372	20.09%
<u>Maintenance and Operations</u>								
2021	Office Supplies	159	102	250	250	250	-	-
2022	Operating & Repair Supplies	2,307	2,465	1,300	1,300	1,200	(100)	(7.69%)
2024	Small Tools/Minor Equipment	19,691	10,898	9,980	12,522	10,787	807	8.09%
2026	Computer Software	705	317	913	913	1,106	193	21.14%
4531	Professional Services	90,984	81,781	92,004	107,004	96,904	4,900	5.33%
4532	Communications	1,225	1,629	3,372	3,372	3,336	(36)	(1.07%)
4533	Travel & Transportation	126	108	-	-	-	-	-
4534	Advertising	188	38	-	-	-	-	-
4535	Printing & Binding	500	289	500	500	500	-	-
4536	Insurance	15,515	14,979	16,673	16,673	22,472	5,799	34.78%
4537	Utilities	77,599	83,684	83,597	78,597	83,397	(200)	(0.24%)
4538	Repair & Maintenance	32,797	38,499	36,468	35,131	35,100	(1,368)	(3.75%)
4539	Rentals	-	-	-	-	-	-	-
4540	Equip. Fund Pmts.	-	-	-	-	-	-	-
4541	Postage	-	52	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	-	-	-	-	-	-	-
<u>Total Maint. and Operations</u>		\$ 382,242	\$ 375,287	\$ 385,603	\$ 396,808	\$ 395,598	\$ 9,995	2.59%
<u>Capital Outlay & Transfers</u>								
8061	Land	-	-	-	-	-	-	-
8062	Buildings	-	-	36,800	36,800	43,200	6,400	17.39%
8063	Improvements	-	-	-	-	-	-	-
8064	Machinery & Equipment	-	-	-	-	-	-	-
9090	Transfers Out	182,700	144,100	147,000	147,000	190,600	43,600	29.66%
<u>Total Capital Outlay and Transfers</u>		\$ 182,700	\$ 144,100	\$ 183,800	\$ 183,800	\$ 233,800	\$ 50,000	27.20%
Department Total:		\$ 638,507	\$ 586,686	\$ 650,904	\$ 662,109	\$ 727,271	\$ 76,367	11.73%

City of Kenai
Fiscal Year 2024 Operating Budget

Fund: 009 - Congregate Housing Fund
Department: 62 - Congregate Housing

2022 Operating & Repair Supplies. Outdoor plants and chip bark.	8062 Buildings. Capital Projects: East door replacement \$11,600 and First floor carpet hallway/entry replacement \$21,100 and Solarium Hall Replacement \$10,500.
2024 Small Tools/Minor Equipment. For the purchase of 2 washer/dryer stack combos, 3 stoves, 2 refrigerators, 3 garbage disposals, first aid kit & refills and computer replacement.	9090 Transfers Out. Central administrative charges from General Fund, \$40,600 and transfer to capital projects, \$150,000.
4531 Professional Services. Facility management services, snow removal and sanding of parking area, and landscaping. AED warranty & maintenance.	

This page intentionally left blank

MAJOR AND CAPITAL PROJECT FUNDS

The following section provides a description of the FY2024 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

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 \$80,285,637 in projects for FY2024. \$67,645,135 of the requests are contingent upon grants and will be appropriated and authorized at the time grants are received. The remaining \$1,791,524 is funded with transfers from the associated operating funds and \$10,848,978 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 2028

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028
	<u>Projected</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:						
Grants	\$ 1,740,383	\$ 67,645,135	\$ 21,574,839	\$ 10,570,000	\$ 4,850,000	\$ 7,087,500
Transfer from Other Fund:						
General Fund	1,723,000	614,679	3,052,000	770,000	1,320,000	1,600,000
Airport Special Revenue Fund	639,342	346,875	855,523	625,000	3,350,000	312,500
Water & Sewer Special Revenue Fund	740,000	679,970	1,756,000	1,655,000	755,000	930,000
Personal Use Fishery Special Revenue Fund	50,000	-	-	-	-	-
Congregate Housing Enterprise Fund	100,000	150,000	100,000	100,000	100,000	-
Total Revenues	4,992,725	69,436,659	27,338,362	13,720,000	10,375,000	9,930,000
Expenditures:						
General Government	218	259,782	350,000	-	-	-
Parks, Recreation & Culture	221,036	3,512,593	540,000	100,000	-	-
Senior Citizen Programs	-	88,000	40,000	35,000	-	-
Public Works	220,558	37,539,113	7,680,000	520,000	1,120,000	4,000,000
Public Safety	318,240	1,314,285	-	150,000	1,000,000	-
Senior Housing	14,089	746,166	100,000	100,000	100,000	-
Kenai Municipal Airport	1,611,117	30,099,857	13,688,362	10,000,000	6,600,000	5,000,000
Water & Sewer Utility	1,339,185	6,725,841	4,940,000	2,815,000	1,555,000	930,000
Total Expenditures	3,724,443	80,285,637	27,338,362	13,720,000	10,375,000	9,930,000
Transfer to Other Funds						
General Fund	28,266	-	-	-	-	-
Airport Special Revenue Fund	706,078	-	-	-	-	-
Total Transfer to other Funds	734,344	-	-	-	-	-
Total Expenditures and transfers	4,458,787	80,285,637	27,338,362	13,720,000	10,375,000	9,930,000
Contribution to/(From) Fund Balance	533,938	(10,848,978)	-	-	-	-
Beginning Fund Balance	10,315,040	10,848,978	-	-	-	-
Ending Fund Balance	10,848,978	-	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance						
Park Improvement Capital Project Fund	155,125	-	-	-	-	-
Cemetery Improvement Capital Project Fund	421,052	-	-	-	-	-
Kenai Recreation Center Improvement Capital Project Fund	1,515,355	-	-	-	-	-
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	169,093	-	-	-	-	-
Congregate Housing Improvement Capital Project Fund	596,166	-	-	-	-	-
Kenai Multipurpose Facility Capital Project Fund	74,056	-	-	-	-	-
Library Improvement Capital Project Fund	94,267	-	-	-	-	-
Kenai Visitor Center Improvement Capital Project Fund	246,093	-	-	-	-	-
Kenai City Hall Improvement Capital Project Fund	209,782	-	-	-	-	-
Airport Operations Facility Improvement Capital Project Fund	262,988	-	-	-	-	-
Airport Snow Removal Equipment Capital Project Fund	170,336	-	-	-	-	-
Airport Terminal Capital Project Fund	264,712	-	-	-	-	-
Airport Improvement Capital Project Fund	1,203,563	-	-	-	-	-
Water \$ Sewer Improvement Capital Project Fund	982,069	-	-	-	-	-
Wastewater Treatment Improvement Capital Project Fund	2,143,772	-	-	-	-	-
Trail Construction Improvement Capital Project Fund	36,600	-	-	-	-	-
Municipal Roadway Improvement Capital Project Fund	1,978,678	-	-	-	-	-
MunicipalFacility Improvement Capital Project Fund	80,000	-	-	-	-	-
Total Assigned Fund Balance	10,813,627					
Unassigned Fund Balance:						
Kenai Multipurpose Facility Capital Project Fund	5,153	-	-	-	-	-
Municipal Roadway Improvement Capital Project Fund	5,680	-	-	-	-	-
Kenai Public Safety Improvement Capital Project Fund	4,488	-	-	-	-	-
Water \$ Sewer Improvement Capital Project Fund	20,030	-	-	-	-	-
Total Unassigned Fund Balance	35,351	-	-	-	-	-
Total Assigned & Unassigned Fund Balance	\$ 10,848,978	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kenai
Capital Budget Expenditure Summary
of Current and Future Year Authorizations
Fiscal Years 2024 Through 2028**

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Prior Year's Authorizations						
General Government						
Kenai City Hall Improvement Capital Project Fund	\$ 218	\$ 209,782	\$ -	\$ -	\$ -	\$ -
Parks, Recreation & Culture:						
Playground Improvement Capital Project Fund	-	-	-	-	-	-
Park Improvement Capital Project Fund	121,948	288,250	-	-	-	-
Cemetery Improvement Capital Project Fund	48	421,052	-	-	-	-
Kenai Recreation Center Capital Project Fund	81,639	1,515,355	-	-	-	-
Personal Use Fishery Improvement Capital Project Fund	-	121,920	-	-	-	-
Municipal Facility Improvement Capital Project Fund	-	80,000	-	-	-	-
Kenai Multipurpose Facility Capital Project Fund	10,204	74,056	-	-	-	-
Library Improvement Capital Project Fund	5,745	94,267	-	-	-	-
Kenai Visitor Center Capital Project Fund	1,452	246,093	-	-	-	-
Trail Construction Capital Project Fund	-	36,600	-	-	-	-
Public Works:						
Kenai Bluff Erosion Capital Project Fund	176,328	9,082,720	-	-	-	-
Municipal Roadway Improvements Capital Project Fund	44,230	2,359,113	-	-	-	-
Public Safety:						
Kenai Public Safety Improvement Capital Project Fund	318,240	1,214,285	-	-	-	-
Senior Housing -						
Congregate Housing Improvement Capital Project Fund	14,089	596,166	-	-	-	-
Senior Citizen Programs -						
Kenai Senior Center Improvement Capital Project Fund	-	88,000	-	-	-	-
Kenai Municipal Airport						
Airport Operations Facility Capital Project Fund	2,012	262,988	-	-	-	-
Airport Snow Removal Equipment Capital Project Fund	925,004	1,787,886	-	-	-	-
Airport Terminal Improvement Capital Project Fund	288	264,712	-	-	-	-
Airport Improvement Capital Project Fund	683,813	3,148,616	-	-	-	-
Water & Sewer Utility						
Water & Sewer Improvement Capital Project Fund	245,340	982,069	-	-	-	-
Wastewater Treatment Facility Imp. Capital Project Fund	1,093,845	2,143,772	-	-	-	-
Total Prior Year's Authorizations	<u>3,724,443</u>	<u>25,017,702</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
General Government						
Kenai City Hall Improvement Capital Project Fund	-	50,000	-	-	-	-
FAA Flight Service Station Capital Project Fund	-	-	350,000	-	-	-
Parks, Recreation & Culture:						
Playground Improvement Capital Project Fund	-	-	125,000	-	-	-
Park Improvement Capital Project Fund	-	325,000	325,000	100,000	-	-
Cemetery Improvements Capital Project Fund	-	-	-	-	-	-
Kenai Recreation Center Capital Project Fund	-	75,000	-	-	-	-
Personal Use Fishery Improvement Capital Project Fund	-	135,000	-	-	-	-
Kenai Multipurpose Facility Capital Project Fund	-	100,000	-	-	-	-
Library Improvement Capital Project Fund	-	-	90,000	-	-	-
Senior Citizen Programs -						
Kenai Senior Center Improvement Capital Project Fund	-	-	40,000	35,000	-	-
Public Works:						
Kenai Bluff Erosion Capital Project Fund	-	25,917,280	-	-	-	-
Municipal Roadway Improvements Capital Project Fund	-	180,000	7,680,000	520,000	620,000	500,000
Municipal Facility Improvements Capital Project Fund	-	-	-	-	500,000	3,500,000
Public Safety:						
Kenai Public Safety Improvement Capital Project Fund	-	100,000	-	150,000	1,000,000	-
Senior Housing -						
Congregate Housing Improvement Capital Project Fund	-	150,000	100,000	100,000	100,000	-
Kenai Municipal Airport						
Airport Operations Facility Capital Project Fund	-	50,000	-	-	100,000	-
Airport Snow Removal Equipment Capital Project Fund	-	-	-	-	-	-
Airport Terminal Improvement Capital Project Fund	-	50,000	-	-	6,500,000	-
Airport Improvement Capital Project Fund	-	24,535,655	13,688,362	10,000,000	-	5,000,000
Water & Sewer Utility						
Water & Sewer Improvement Capital Project Fund	-	400,000	2,360,000	540,000	555,000	930,000
Waste Water Treatment Plant Capital Project Fund	-	3,200,000	2,580,000	2,275,000	1,000,000	-
Total Current & Future Year Authorizations	<u>-</u>	<u>55,267,935</u>	<u>27,338,362</u>	<u>13,720,000</u>	<u>10,375,000</u>	<u>9,930,000</u>
Total Expenditures	<u>\$ 3,724,443</u>	<u>\$ 80,285,637</u>	<u>\$ 27,338,362</u>	<u>\$ 13,720,000</u>	<u>\$ 10,375,000</u>	<u>\$ 9,930,000</u>

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 106 - Playground Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues -						
Grants	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	25,000	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures -						
Current & Future Year Authorizations:						
Softball Greenstrip play equipment replacement	-	-	-	-	-	-
Old Town play equipment replacement	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>125,000</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 2024**

Capital Budget

Fund 116 - Park Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Grants	\$ 97,573	\$ 333,125	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	120,000	125,000	325,000	100,000	-	-
Total Revenues	<u>217,573</u>	<u>458,125</u>	<u>325,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Expenditures:						
Prior Year's Authorizations -						
Green Strip Playground Equip	86,597	-	-	-	-	-
Kenai Community Dog Park	24,375	35,125	-	-	-	-
Softball field shelter/dugout replacement	-	120,000	-	-	-	-
Slash Disposal Site	10,976	133,125	-	-	-	-
Total Prior Year's Authorizations	<u>121,948</u>	<u>288,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
Hazard Tree Removal various park areas	-	250,000	-	-	-	-
Shelter #3 Repacement at Municpal Park	-	75,000	-	-	-	-
Replace Green Strip Pavilion	-	-	175,000	-	-	-
Parking Lot and ADA sidewalks Green Strip	-	-	150,000	-	-	-
Scout Park Construction New Pavilion	-	-	-	50,000	-	-
Beaver Creek Replace Pavilion	-	-	-	50,000	-	-
Total Current & Future Year Authorizations	<u>-</u>	<u>325,000</u>	<u>325,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>121,948</u>	<u>613,250</u>	<u>325,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	95,625	(155,125)	-	-	-	-
Beginning Fund Balance	<u>59,500</u>	<u>155,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	155,125	-	-	-	-	-
Assigned -	-	-	-	-	-	-
Kenai Community Dog Park	(35,125)	-	-	-	-	-
Softball field shelter/dugout replacement	<u>(120,000)</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>

HAZARDOUS TREE REMOVAL IN VARIOUS PARK AREAS

Department: Parks and Recreation
 Total Project Cost: \$250,000
 Project Phased: No
 Project Type: Funding Source(s): Grant Dependent | Bonding Potential Grant Identified: State Capital Project Submission and Federal Grants To Be Identified
 Operating Budget Impact: Minimal to No Impact



YEAR:	2024	2025	2026	2027	2028
COST:	\$250,000				

Details: This project will continue with tree hazard mitigation services. Parks & Rec and Public Works staff continue to remove trees in accessible areas, this project will assist the City in higher risk areas.

SHELTER #3 REPLACEMENT AT MUNICIPAL PARK

Department: Parks and Recreation
 Total Project Cost: \$75,000
 Project Phased: No
 Project Type: Building
 Funding Source(s): General Fund
 Potential Grant Identified: None
 Operating Budget Impact: Minimal or No Impact



YEAR:	2024	2025	2026	2027	2028
COST:	\$75,000				

Details: This project will replace a deteriorating existing structure with new.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 118 - Cemetery Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues -						
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
Prior Year's Authorizations -						
Kenai Cemetery Expansion Phase 1	48	421,052	-	-	-	-
Expenditures - Current & Future Year Authorizations -						
Kenai Cemetery Expansion Phase 2	-	-	-	-	-	-
Total Expenditures	48	421,052	-	-	-	-
Contribution to/(From) Fund Balance	(48)	(421,052)	-	-	-	-
Beginning Fund Balance	421,100	421,052	-	-	-	-
Ending Fund Balance	421,052	-	-	-	-	-
Assigned -						
Kenai Cemetery Expansion Phase 1	(421,052)	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 119 - Kenai Recreation Center Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues -						
Transfer from General Fund	\$ 490,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Expenditures:						
Prior Year's Authorizations:						
Recreation Center Improvements	81,639	1,515,355	-	-	-	-
Total Prior Year's Authorizations	81,639	1,515,355	-	-	-	-
Current & Future Year Authorizations				-		
Repair and refinish Rec Center Gym Floor	-	75,000	-	-	-	-
Total Expenditures	81,639	1,590,355	-	-	-	-
Contribution to/(From) Fund Balance	408,361	(1,515,355)	-	-	-	-
Beginning Fund Balance	1,106,994	1,515,355	-	-	-	-
Ending Fund Balance	1,515,355	-	-	-	-	-
Assigned:						
Recreation Center Improvements	(1,515,355)	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REPAIR & REFINISH OF REC CENTER GYM FLOORS

Department: Parks and

Recreation Total Project Cost:

\$75,000

Project Phased: No

Project Type: Building Improvement

Funding Source(s): General Fund

Operating Budget Impact: Slight

Increase



YEAR:	2024	2025	2026	2027	2028
COST:	\$75,000				

Details: This project will repair water damaged wood plank gym floors, new markings and final sealing of the gym floor.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 120 - Kenai Senior Center Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Grants	\$ -	\$ -	\$ 40,000	\$ 35,000	\$ -	\$ -
Expenditures:						
Prior Year Authorizations -						
HVAC and DDC Controls	-	48,000	-	-	-	-
Front entry modifications	-	40,000	-	-	-	-
Total Prior Year Authorizations	-	88,000	-	-	-	-
Current & Future Year Authorizations -						
Landscaping Phase I	-	-	40,000	-	-	-
Landscaping Phase II	-	-	-	35,000	-	-
Total Current & Future Year Authorizations	-	-	40,000	35,000	-	-
Total Expenditures	-	88,000	40,000	35,000	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 129 - Kenai Bluff Erosion Improvement Capital Project Fund

	<u>FY2023 Projected</u>	<u>FY2024 Adopted</u>	<u>FY2025 Projected</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>
Revenues:						
Grants	\$ 176,328	\$ 35,000,000	\$ -	\$ -	\$ -	\$ -
Expenditures:						
Prior Year's Authorizations - Kenai Bluff Stabilization Project	176,328	9,082,720	-	-	-	-
Current & Future Year Authorizations - Kenai Bluff Stabilization Project	-	25,917,280	-	-	-	-
Total Expenditures	176,328	35,000,000	-	-	-	-
Contribution to/(From) Fund Balance	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance Assigned -	-	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BLUFF STABILIZATION

Department: Administration | Public
Works Total Project Cost: \$35,000,000
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:	2024	2025	2026	2027	2028
COST:	\$35,000,000				

Details: The City of Kenai in coordination with the Army Corp of Engineers Bluff Erosion Control Project is intended to stabilize an area on the northern bank of the Kenai River from near the river's mouth below Historic Old Town extending upriver approximately one mile toward the first cannery just below Bluff Overlook Park at the end of Spur View Drive.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 130 - Personal Use Fishery Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Grants	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -
Transfer from Personal Use Fishery Fund	50,000	-	-	-	-	-
Total Revenues	<u>50,000</u>	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Prior Year's Authorizations -						
Float replacement	<u>-</u>	<u>121,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations -						
Boat ramp concrete repairs	<u>-</u>	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>256,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	50,000	(121,920)	-	-	-	-
Beginning Fund Balance	<u>71,920</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>

CITY DOCK BOAT RAMP CONCRETE REPAIRS

Department: Public

Works Total Project Cost:

\$135,000 Project Phased:

No

Project Type: Infrastructure

Funding Source(s): State Grant 15-DC-

078 Potential Grant Identified: State

Operating Budget Impact: Minimal or No Impact



YEAR:	2024	2025	2026	2027	2028
COST:	\$135,000				

Details: This project will replace the severely deteriorating concrete ramps primarily in lane 4 at the City Dock. Funding for this project is 100% grant funded through the Kenai River South and North Beach Dip Net Access grant. Grant number 15-DC-078.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 133 - Animal Control Improvement Capital Project Fund

	<u>FY2023 Projected</u>	<u>FY2024 Adopted</u>	<u>FY2025 Projected</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>
Revenues -						
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers - Transfer to General Fund	<u>3,364</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Transfers	<u>3,364</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	<u>(3,364)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	<u>3,364</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance-	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 134 - Kenai City Dock Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues -						
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers - Transfer to General Fund	24,902	-	-	-	-	-
Contribution to/(From) Fund Balance	(24,902)	-	-	-	-	-
Beginning Fund Balance	24,902	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-
Assigned -						
Dock Repair	-	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 135 - Kenai Public Safety Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Grants	\$ 131,347	\$ 1,045,192	\$ -	\$ -	\$ 800,000	\$ -
Transfer from General Fund	120,000	95,512	-	150,000	200,000	-
Total Revenues	<u>251,347</u>	<u>1,140,704</u>	<u>-</u>	<u>150,000</u>	<u>1,000,000</u>	<u>-</u>
Expenditures:						
Prior Year Authorizations						
Fire Department Community Wildfire Protect	49,438	720,562	-	-	-	-
Fire Department Flooring Replacement	60,985	-	-	-	-	-
Fire Department Apparatus Bay Painting	-	60,000	-	-	-	-
Fire Department Hose Testing Tank Repair	-	60,000	-	-	-	-
Dispatch radio equipment upgrade	125,907	224,093	-	-	-	-
Fire Department Mobile Radio Replacement	2,040	-	-	-	-	-
Mobile Radio Replacement	-	112,000	-	-	-	-
Police in-car camera replacement	79,870	2,630	-	-	-	-
Cyber Security Assessment	-	35,000	-	-	-	-
Total Prior Year Authorizations	<u>318,240</u>	<u>1,214,285</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations -						
Fire Department Flooring Replacement						
Phase 2	-	100,000	-	-	-	-
Emergency Service Facility Imp. Design	-	-	-	150,000	-	-
Emergency Service Facility Imp. Construction	-	-	-	-	1,000,000	-
Total Current & Future Year Authorizations	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>150,000</u>	<u>1,000,000</u>	<u>-</u>
Total Expenditures	<u>318,240</u>	<u>1,314,285</u>	<u>-</u>	<u>150,000</u>	<u>1,000,000</u>	<u>-</u>
Contribution to/(From) Fund Balance	(66,893)	(173,581)	-	-	-	-
Beginning Fund Balance	<u>240,474</u>	<u>173,581</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	173,581	-	-	-	-	-
Assigned -						
Fire Department Apparatus Bay Painting	(60,000)	-	-	-	-	-
Fire Department Hose Testing Tank Repair	(60,000)	-	-	-	-	-
Dispatch radio equipment upgrade	<u>(49,093)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ 4,488</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FIRE DEPARTMENT FLOORING REPLACEMENTS PHASE 2

Department: Public

Works Total Project Cost:

\$100,000 Project Phased:

Yes

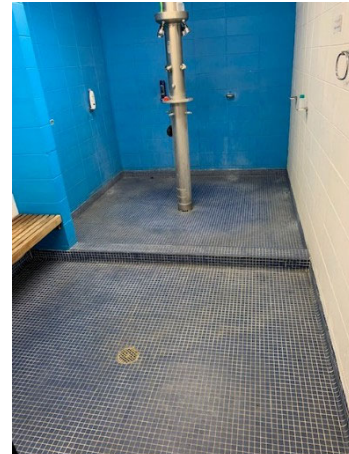
Project Type: Infrastructure

Funding Source(s): General

Fund Potential Grant

Identified: TBD Operating

Budget Impact: Minimal



YEAR:	2024	2025	2026	2027	2028
COST:	\$100,000				

Details: Continuation of the Phase 1 flooring replacements at the Fire Station. Minor Asbestos Abatement at Records Storage Room, VCT tile flooring replacements in sleeping quarters and adjoining spaces, ceramic tile in bath / shower areas.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 136 - Flight Service Station Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues -						
Transfer from General Fund	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -
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 2024**

Capital Budget

Fund 209 - Congregate Housing Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues -						
Transfer From Congregate Housing Fund	\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Expenditures:						
Prior Year's Authorizations:						
Fire Control System Upgrade	-	128,744	-	-	-	-
Boiler Replacement Project	14,089	167,422	-	-	-	-
Apartment kitchen and bathroom remodel	-	300,000	-	-	-	-
Total Prior Year's Authorizations	14,089	596,166	-	-	-	-
Current & Future Year Authorizations						
Apartment kitchen and bathroom remodel	-	-	100,000	100,000	100,000	-
Backup Generator	-	100,000	-	-	-	-
Elevator major maintenance	-	50,000	-	-	-	-
Total Current & Future Year Authorizations	-	150,000	100,000	100,000	100,000	-
Total Expenditures	14,089	746,166	100,000	100,000	100,000	-
Contribution to/(From) Fund Balance	85,911	(596,166)	-	-	-	-
Beginning Fund Balance	510,255	596,166	-	-	-	-
Ending Fund Balance	596,166	-	-	-	-	-
Assigned:						
Fire Control System Upgrade	(128,744)	-	-	-	-	-
Boiler Replacement Project Design	(167,422)	-	-	-	-	-
Apartment kitchen and bathroom remodel	(300,000)	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

VINTAGE POINT BACKUP GENERATOR

Department: Senior
 Center Total Project
 Cost: \$100,000 Project
 Phased: No
 Project Type: Building Improvement / Security
 Funding Source(s): Congregate Housing Fund
 Potential Grant Identified: None
 Operating Budget Impact: Slight Increase



YEAR:	2024	2025	2026	2027	2028
COST:	\$100,000				

Details: This project will provide a natural gas powered backup electrical generator for the Vintage Point housing development. A generator is only intended to provide backup power to the building's heating system as well as a life safety panel that powers the fire alarm and emergency lighting systems.

VINTAGE POINTE ELEVATOR MAJOR MAINTENANCE

Department: Public
 Works Total Project
 Cost: \$50,000 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:	2024	2025	2026	2027	2028
COST:	\$50,000				

Details: This project will provide for major maintenance of the Vintage Pointe elevator to allow for the continued safe operation of the City's most used elevator. The Vintage Pointe Senior Housing was constructed in 1993 and is approximately 40,450 square feet.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 217 - Kenai Multipurpose Facility Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues -						
Transfer from General Fund	\$ -	\$ 94,847	\$ -	\$ -	\$ -	\$ -
Expenditures:						
Prior Year Authorizations:						
Exhaust fan installation	944	74,056	-	-	-	-
Rust remediation	9,260	-	-	-	-	-
Total Prior Year Authorizations	10,204	74,056	-	-	-	-
Current & Future Year Authorizations:						
Multit-Purpose Facility & Rec. Ctr Lighting	-	100,000	-	-	-	-
Total Current & Future Year Authorizations	-	100,000	-	-	-	-
Total Expenditures	10,204	174,056	-	-	-	-
Contribution to/(From) Fund Balance	(10,204)	(79,209)	-	-	-	-
Beginning Fund Balance	89,413	79,209	-	-	-	-
Ending Fund Balance	79,209	-	-	-	-	-
Assigned:						
Exhaust fan installation	(74,056)	-	-	-	-	-
Unassigned Fund Balance	\$ 5,153	\$ -	\$ -	\$ -	\$ -	\$ -

CONVERT MULTI-PURPOSE FACILITY & REC CENTER TO LED LIGHTING

Department: Parks and
Recreation Total Project Cost:
\$100,000 Project Phased: No
Project Type: Building
Improvement Funding
Source(s): General Fund
Operating Budget Impact:
Decrease



YEAR:	2024	2025	2026	2027	2028
COST:	\$100,000				

Details: This project will improve lighting at both facilities with anticipated reductions in utility and maintenance costs.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 218 - Library Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Transfer from General Fund	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -
Expenditures						
Prior Year's Authorizations -						
Sidewalk & Retaining Wall Repairs	5,745	44,255	-	-	-	-
HVAC DDC Controls	-	50,012	-	-	-	-
Total Prior Year's Authorizations	<u>5,745</u>	<u>94,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations -						
Library Siding Improvements	-	-	90,000	-	-	-
Total Current & Future Year Authorizations	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>5,745</u>	<u>94,267</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	(5,745)	(94,267)	-	-	-	-
Beginning Fund Balance	<u>100,012</u>	<u>94,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	94,267	-	-	-	-	-
Assigned -						
Sidewalk repairs	(44,255)	-	-	-	-	-
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 2024**

Capital Budget

Fund 227 - Kenai Visitor Center Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Transfer from General Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
Prior Year Authorizations						
HVAC Control Upgrade	-	11,967	-	-	-	-
Roof Replacement	1,452	234,126	-	-	-	-
Contribution to/(From) Fund Balance	98,548	(246,093)	-	-	-	-
Beginning Fund Balance	147,545	246,093	-	-	-	-
Ending Fund Balance	246,093	-	-	-	-	-
Assigned:						
HVAC Control Upgrade	(11,967)	-	-	-	-	-
Roof Replacement	(234,126)	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 228 - Kenai City Hall Improvement Capital Project Fund

	<u>FY2023 Projected</u>	<u>FY2024 Adopted</u>	<u>FY2025 Projected</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>
Revenues -						
Transfer from General Fund	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Expenditures:						
Prior Year Authorizations -						
HVAC air handler replacement	218	209,782	-	-	-	-
Current & Future Year Authorizations -						
Elevator major maintenance	-	50,000	-	-	-	-
Total Current & Future Year Authorizations	-	50,000	-	-	-	-
Total Expenditures	218	259,782	-	-	-	-
Contribution to/(From) Fund Balance	(218)	(209,782)	-	-	-	-
Beginning Fund Balance	210,000	209,782	-	-	-	-
Ending Fund Balance	209,782	-	-	-	-	-
Assigned -						
HVAC air handler replacement	(209,782)	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY HALL ELEVATOR MAJOR MAINTENANCE

Department: Public

Works Total Project

Cost: \$50,000 Project

Phased: No

Project Type: Building Improvement

Funding Source(s): General Fund

Operating Budget Impact: Minimal or No Impact



YEAR:	2024	2025	2026	2027	2028
COST:	\$50,000				

Details: This project provides major maintenance on the existing City Hall Elevator. This will replace 30+-year-old components for safety purposes while providing minor cosmetic improvements.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 328 - Airport Operations Facility Improvement Capital Project Fund

	<u>FY2023 Projected</u>	<u>FY2024 Adopted</u>	<u>FY2025 Projected</u>	<u>FY2026 Projected</u>	<u>FY2027 Projected</u>	<u>FY2028 Projected</u>
Revenues:						
Transfer from Airport Fund	\$ -	\$ 50,000	\$ -	\$ -	\$ 100,000	\$ -
Expenditures:						
Prior Year Authorizations:						
HVAC DDC controls	404	79,596	-	-	-	-
Boiler Replacement	1,608	183,392	-	-	-	-
Total Prior Year Authorizations	<u>2,012</u>	<u>262,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
ARFT Fire Training Apparatus Repairs	-	-	-	-	100,000	-
Elevator Major Maintenance	-	50,000	-	-	-	-
Total Current & Future Year Authorizations	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total Expenditures	<u>2,012</u>	<u>312,988</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Contribution to/(From) Fund Balance	(2,012)	(262,988)	-	-	-	-
Beginning Fund Balance	<u>265,000</u>	<u>262,988</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	262,988	-	-	-	-	-
Assigned:						
HVAC DDC controls	(79,596)	-	-	-	-	-
Boiler Replacement	<u>(183,392)</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>

ALASKA REGIONAL FIRE TRAINING (ARFT) ELEVATOR MAJOR MAINTENANCE

Department: Airport
 Total Project Cost: \$50,000
 Project Phased: No
 Project Type: Building
 Improvement Funding
 Source(s): Airport Fund
 Potential Grant Identified:
 None Operating Budget
 Impact:
 Minimal or No Impact



YEAR:	2024	2025	2026	2027	2028
COST:	\$50,000				

Details: Provide major maintenance on the existing Alaska Regional Fire Training Facility's elevator. The facility is currently primarily occupied by Beacon. The facility was constructed in 1997, and while the elevator sees relatively minimal use, this project will provide for the continued safe operation of the unit.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 332 - Airport Snow Removal Equipment Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Grants	\$ 915,965	\$ 1,617,550	\$ -	\$ -	\$ -	\$ -
Transfer from Airport Fund	179,375	-	-	-	-	-
Total Revenues	<u>1,095,340</u>	<u>1,617,550</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Prior Year Authorizations -						
Snow Removal Attachment and Gate	144,614	5,386	-	-	-	-
Broom Replacement	-	62,500	-	-	-	-
Multi-purpose Broom/Blower Replacement	780,390	-	-	-	-	-
Runway Broom Replacement	-	1,720,000	-	-	-	-
Total Prior Year Authorizations	<u>925,004</u>	<u>1,787,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers - Transfer to Airport Fund	<u>286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Transfers	<u>925,290</u>	<u>1,787,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution to/(From) Fund Balance	170,050	(170,336)	-	-	-	-
Beginning Fund Balance	<u>286</u>	<u>170,336</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	170,336	-	-	-	-	-
Assigned -						
Snow Removal Attachment and Gate	(336)	-	-	-	-	-
Broom Replacement	(62,500)	-	-	-	-	-
Multi-purpose Broom/Blower Replacement	-	-	-	-	-	-
Runway Broom Replacement	<u>(107,500)</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 2024**

Capital Budget

Fund 335 - Airport Terminal Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Grants	\$ -	\$ -	\$ -	\$ -	\$ 3,250,000	\$ -
Transfer from Airport Fund	250,000	50,000	-	-	3,250,000	-
Total Revenues	<u>250,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>6,500,000</u>	<u>-</u>
Expenditures:						
Prior Year's Authorizations -						
Terminal landscaping	288	114,712	-	-	-	-
Terminal surveillance cameras/Ops access control	-	150,000	-	-	-	-
Total Prior Year's Authorizations	<u>288</u>	<u>264,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations -						
Elevator major maintenance	-	50,000	-	-	-	-
Terminal road and parking lot improvemetns	-	-	-	-	6,500,000	-
Total Current & Future Year Authorizations	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>6,500,000</u>	<u>-</u>
Total Expenditures	<u>288</u>	<u>314,712</u>	<u>-</u>	<u>-</u>	<u>6,500,000</u>	<u>-</u>
Contribution to/(From) Fund Balance	249,712	(264,712)	-	-	-	-
Beginning Fund Balance	<u>15,000</u>	<u>264,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	264,712	-	-	-	-	-
Assigned:						
Terminal Landscaping	(114,712)	-	-	-	-	-
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>

TERMINAL ELEVATOR MAJOR MAINTENANCE

Department: Airport

Total Project Cost: \$50,000

Project Phased: No

Project Type: Building Improvement

Funding Source(s): Grant Dependent

Potential Grant Identified: Federal Aviation

Admin Operating Budget Impact: Minimal or No Impact



YEAR:	2024	2025	2026	2027	2028
COST:	\$50,000				

Details: Provide major maintenance on the existing Airport Terminal Elevator. This maintenance will replace 30-plus-year-old components for safety reasons while providing minor cosmetic improvements.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 342 - Airport Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Grants	\$ 419,170	\$ 26,233,833	\$ 12,832,839	\$ 9,375,000	\$ -	\$ 4,687,500
Transfer from Airport Fund	209,967	246,875	855,523	625,000	-	312,500
Total Revenues	<u>629,137</u>	<u>26,480,708</u>	<u>13,688,362</u>	<u>10,000,000</u>	<u>-</u>	<u>5,000,000</u>
Expenditures:						
Prior Year's Authorizations -						
2019 AFTC facility rehabilitation	288	-	-	-	-	-
Airfield sand and equip. storage building	407,471	1,584,448	-	-	-	-
Runway Rehabilitation Project	230,686	699,132	-	-	-	-
Airfield Drainage Improvement Project	11,429	360,605	-	-	-	-
DBE Program Update	4,639	14,981	-	-	-	-
Airfield Marking Rehabilitaion	29,300	470,700	-	-	-	-
Apron crack seal and seal coating	-	18,750	-	-	-	-
Total Prior Year's Authorizations	<u>683,813</u>	<u>3,148,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
Airort Master Plan	-	750,000	-	-	-	-
Runway Rehabilitation Project construction	-	23,785,655	-	-	-	-
Taxiway A, C, K, L Rehabilitation	-	-	11,188,362	-	-	-
Airfield firefighting vehicle replacement	-	-	1,000,000	-	-	-
TWY J and Willow St. Extension	-	-	1,500,000	10,000,000	-	-
Float Plane Basin Phase 1	-	-	-	-	-	5,000,000
Total Current & Future Year Authorizations	<u>-</u>	<u>24,535,655</u>	<u>13,688,362</u>	<u>10,000,000</u>	<u>-</u>	<u>5,000,000</u>
Total Expenditures	<u>683,813</u>	<u>27,684,271</u>	<u>13,688,362</u>	<u>10,000,000</u>	<u>-</u>	<u>5,000,000</u>
Transfers -						
Transfer to Airport Fund	<u>705,792</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Tranfers	<u>1,389,605</u>	<u>27,684,271</u>	<u>13,688,362</u>	<u>10,000,000</u>	<u>-</u>	<u>5,000,000</u>
Contribution to/(From) Fund Balance	(760,468)	(1,203,563)	-	-	-	-
Beginning Fund Balance	<u>1,964,031</u>	<u>1,203,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	1,203,563	-	-	-	-	-
Assigned:						
Runway Rehabilitation Project	(699,132)	-	-	-	-	-
DBE Program Update	(14,981)	-	-	-	-	-
Airfield Marking Rehabilitaion	(470,700)	-	-	-	-	-
Apron crack seal and seal coating	(18,750)	-	-	-	-	-
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

AIRPORT MASTER PLAN UPDATE

Department: Airport
Total Project Cost:
\$750,000 Project Phased:
No
Project Type:
Funding Source(s): Airport
Fund Potential Grant
Identified: None Operating
Budget Impact:
Minimal or No Impact



YEAR:	2024	2025	2026	2027	2028
COST:	\$750,000				

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.

RUNWAY 2L/20R REHABILITATION

Department: Airport
Total Project Cost:
\$23,785,655 Project
Phased: Yes
Project Type: Infrastructure
Funding Source(s): Grant Dependent
Potential Grant Identified: Federal
Aviation Administration
Operating Budget Impact: Slight Decrease



YEAR:	2024	2025	2026	2027	2028
COST:	\$23,785,655				

Details: This project will rehabilitate Runway 2L/20R to current standards. The project will reduce crack sealing maintenance costs and bring the oldest pavement in the Airport up to the recommended Pavement Condition Index.

**City of Kenai
Fiscal Year 2024**

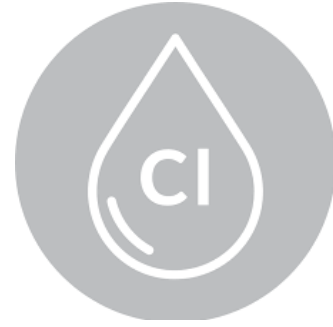
Capital Budget

Fund 621 - Water & Sewer Facility Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Grants	\$ -	\$ -	\$ 1,360,000	\$ -	\$ -	\$ -
Transfer from Water & Sewer Fund	400,000	379,970	1,000,000	540,000	555,000	930,000
Total Revenues	<u>400,000</u>	<u>379,970</u>	<u>2,360,000</u>	<u>540,000</u>	<u>555,000</u>	<u>930,000</u>
Expenditures:						
Prior Year's Authorizations:						
Lift station upgrades	18,762	345,664	-	-	-	-
Water & Sewer masterplan and rate study	28,751	96,994	-	-	-	-
SCADA system integration	8,277	12,041	-	-	-	-
Hydrant mapping & installation Phase I	-	75,000	-	-	-	-
Manhole restoration	-	40,000	-	-	-	-
Relocate Well House #1	169,625	12,370	-	-	-	-
Water Treatment Facility Pump House Design	-	400,000	-	-	-	-
Mission Ave. water main repairs	19,925	-	-	-	-	-
Total Prior Year's Authorizations	<u>245,340</u>	<u>982,069</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
Disinfectant Generation Equipment Design	-	100,000	-	-	-	-
Reservoir #1 pump house improvements	-	300,000	1,200,000	-	-	-
Lift station renovation - to be identified	-	-	400,000	-	-	-
Lift station backup power improvements	-	-	200,000	-	-	-
Disinfectant Generation Equipment construction	-	-	500,000	-	-	-
Operators Truck 1/2 Ton	-	-	60,000	-	-	-
GIS Mapping Improvements	-	-	-	200,000	-	-
Operators Truck 3/4 Ton Plow	-	-	-	80,000	-	-
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	-
CCTV Equipment	-	-	-	-	75,000	-
Airport Reservoir Tank Exterior Repair	-	-	-	-	-	270,000
Water Main Valve Replacements II	-	-	-	-	-	160,000
Vac Truck	-	-	-	-	-	500,000
Total Current & Future Year Authorizations	<u>-</u>	<u>400,000</u>	<u>2,360,000</u>	<u>540,000</u>	<u>555,000</u>	<u>930,000</u>
Total Expenditures	<u>245,340</u>	<u>1,382,069</u>	<u>2,360,000</u>	<u>540,000</u>	<u>555,000</u>	<u>930,000</u>
Contribution to/(From) Fund Balance	154,660	(1,002,099)	-	-	-	-
Beginning Fund Balance	<u>847,439</u>	<u>1,002,099</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	1,002,099	-	-	-	-	-
Assigned:						
Lift station upgrades	(345,664)	-	-	-	-	-
Water & Sewer Utility masterplan and rate study	(96,994)	-	-	-	-	-
SCADA system integration	(12,041)	-	-	-	-	-
Hydrant mapping & installation Phase I	(75,000)	-	-	-	-	-
Manhole restoration	(40,000)	-	-	-	-	-
Relocate Well House #1	(12,370)	-	-	-	-	-
Water Treatment Facility Pump House Design	(400,000)	-	-	-	-	-
Mission Ave. water main repairs	-	-	-	-	-	-
Unassigned Fund Balance	<u>\$ 20,030</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISINFECTANT GENERATION EQUIPMENT (DESIGN)

Department: Public Works – Water &
Sewer Total Project Cost: \$100,000
Project Phased: No
Project Type: Equipment Upgrade
Funding Source(s): Water & Sewer Fund /
Grant Potential Grant Identified: State
Revolving Fund Operating Budget Impact:
Moderate Decrease



YEAR:	2024	2025	2026	2027	2028
COST:	\$100,000				

Details: This Project will allow the Public Works department to generate our own chlorine disinfectant for use at the water and wastewater plants. This will remove the potential for supply chain issues we experienced starting with COVID.

AIRPORT RESERVOIR PUMP HOUSE IMPROVEMENTS (DESIGN)

Department: Public Works – Water &
Sewer Total Project Cost: \$300,000
Project Phased: No
Project Type: Infrastructure
Funding Source(s): Water & Sewer Fund/Grant
Potential Grant Identified: Federal and State
Option Operating Budget Impact: Moderate
Decrease



YEAR:	2024	2025	2026	2027	2028
COST:	\$300,000				

Details: This project will provide equipment replacements at the Airport Reservoir Pump House. This site has a three million gallon storage tank which provides the majority of water for the City during daytime hours. This work will utilize the existing building, but modify pumps and controls to provide a more robust and reliable system.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 625 - Wastewater Treatment Facility Improvement Capital Project Fund

	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>
	<u>Projected</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:						
Grants	\$ -	\$ 2,900,000	\$ 1,824,000	\$ 1,160,000	\$ 800,000	\$ -
Transfer from Water & Sewer Fund	340,000	300,000	756,000	1,115,000	200,000	-
Total Revenues	<u>340,000</u>	<u>3,200,000</u>	<u>2,580,000</u>	<u>2,275,000</u>	<u>1,000,000</u>	<u>-</u>
Expenditures:						
Prior Year's Authorizations:						
Water & Sewer Utility masterplan and rate study	30,935	65,288	-	-	-	-
Clarifier/Pump house coatings	-	40,000	-	-	-	-
Belt Press replacement	864,792	1,150,539	-	-	-	-
Aeration basin restore/coating	-	90,000	-	-	-	-
SCADA system integration	8,277	18,674	-	-	-	-
Digester blower replacement and building	189,841	549,271	-	-	-	-
Contact basin repairs	-	80,000	-	-	-	-
Clarifier drainage repairs	-	50,000	-	-	-	-
Electronic Access Gate & Controls	-	100,000	-	-	-	-
Total Prior Year Authorizations	<u>1,093,845</u>	<u>2,143,772</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations:						
Digester blower construction	-	2,900,000	-	-	-	-
WWTP Operations Bldg Renovations Design	-	300,000	-	-	-	-
WWTP Operations Bldg Renovations Construct	-	-	2,280,000	-	-	-
WWTP Rotary screen replacement - Design	-	-	300,000	-	-	-
WWTP Rotary screen replacement - Construct	-	-	-	1,450,000	-	-
Facility fencing improvements	-	-	-	100,000	-	-
Plant SCADA integration	-	-	-	500,000	-	-
Effluent flow monitoring and automated dosing	-	-	-	225,000	-	-
Influent pump station construction	-	-	-	-	1,000,000	-
Total Current & Future Year Authorizations	<u>-</u>	<u>3,200,000</u>	<u>2,580,000</u>	<u>2,275,000</u>	<u>1,000,000</u>	<u>-</u>
Total Expenditures	<u>1,093,845</u>	<u>5,343,772</u>	<u>2,580,000</u>	<u>2,275,000</u>	<u>1,000,000</u>	<u>-</u>
Contribution to/(From) Fund Balance	(753,845)	(2,143,772)	-	-	-	-
Beginning Fund Balance	<u>2,897,617</u>	<u>2,143,772</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	2,143,772	-	-	-	-	-
Assigned:						
Water & Sewer Utility masterplan and rate study	(65,288)	-	-	-	-	-
Clarifier/Pump house coatings	(40,000)	-	-	-	-	-
Belt Press replacement	(1,150,539)	-	-	-	-	-
Aeration basin restore/coating	(90,000)	-	-	-	-	-
SCADA system integration	(18,674)	-	-	-	-	-
Digester blower replacement and building	(549,271)	-	-	-	-	-
Contact basin repairs	(80,000)	-	-	-	-	-
Clarifier drainage repairs	(50,000)	-	-	-	-	-
Electronic Access Gate & Controls	(100,000)	-	-	-	-	-
Unassigned Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DIGESTER BLOWERS (CONSTRUCTION)

Department: Public Works – Water &
Sewer Total Project Cost: \$2,900,000
Project Phased: No
Project Type: New Building &
Equipment Funding Source(s): Grant
Dependent
Potential Grant Identified: State Revolving Fund
Operating Budget Impact: Significant Decrease



YEAR:	2024	2025	2026	2027	2028
COST:	\$2,900,000				

Details: This project will replace two 40-year-old blowers with new ones and installation of the new blowers in a new approximately 24 x 24 square foot prefab metal building located adjacent to the existing digester tank. This project is anticipated to provide significant operational and energy savings for the department. Grant funding for this project was included in the passage of the Federal Omnibus Bill passed in December 2022.

WWTP OPERATIONS BUILDING RENOVATIONS (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:	2024	2025	2026	2027	2028
COST:	\$300,000				

Details: This project will provide much needed improvements to the main operations building at the Waste Water Plant which was originally constructed in 1974 with improvements completed 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. This project will provide a much needed facelift with improvements anticipated to help with improved energy savings.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 751 - Trail Construction Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues:						
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures:						
Prior Year's Authorizations - Municipal Park trail construction	-	36,600	-	-	-	-
Contribution to/(From) Fund Balance	-	(36,600)	-	-	-	-
Beginning Fund Balance	36,600	36,600	-	-	-	-
Ending Fund Balance	36,600	-	-	-	-	-
Assigned - Municipal Park Trail Construction	(36,600)	-	-	-	-	-
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 755 - Municipal Roadway Improvement Capital Project Fund

	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>
	<u>Projected</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Revenues:						
Grants	\$ -	\$ 380,435	\$ 5,418,000	\$ -	\$ -	\$ -
Transfer from General Fund	813,000	174,320	2,262,000	520,000	620,000	500,000
Total Revenues	<u>813,000</u>	<u>554,755</u>	<u>7,680,000</u>	<u>520,000</u>	<u>620,000</u>	<u>500,000</u>
Expenditures:						
Prior Year's Authorizations:						
Kenai River South Beach Dip Net Access	-	238,173	-	-	-	-
Vault Restrooms	-	17,262	-	-	-	-
Little League Permanent Bathrooms	-	125,000	-	-	-	-
Sinkhole repairs	7,109	63,661	-	-	-	-
Wildwood Drive rehabilitation	12,141	289,906	-	-	-	-
Bridge Access pedestrian pathway	-	247,991	-	-	-	-
First Street repairs	7,041	52,581	-	-	-	-
Inlet Wood storm drain improvements	-	120,000	-	-	-	-
Willow Street repaving phase 1	17,939	811,539	-	-	-	-
Lilac St. reconstruction	-	393,000	-	-	-	-
Total Prior Year's Authorizations	<u>44,230</u>	<u>2,359,113</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations -						
Lilac St. Rehabilitation - Design	-	100,000	-	-	-	-
Aliak storm water and paving repair - Des.	-	80,000	-	-	-	-
Public Mainwalk Repl. & ADA Warning - Const.			610,000			
Youth Corridor Pedestrian & Roadway Imp.			5,800,000			
Lilac St. Rehabilitation - Construction	-	-	700,000	-	-	-
Aliak storm water and paving repair - Cons.	-	-	400,000	-	-	-
Storm water CCTV Inspections	-	-	80,000	-	-	-
Street lighting improvements design	-	-	90,000	-	-	-
Storm Water improvement to be identified	-	-	-	120,000	120,000	-
Road repairs to be identified	-	-	-	-	500,000	500,000
Street lighting improvements - Const.	-	-	-	400,000	-	-
Total Current & Future Year Authorizations	<u>-</u>	<u>180,000</u>	<u>7,680,000</u>	<u>520,000</u>	<u>620,000</u>	<u>500,000</u>
Total Expenditures	<u>44,230</u>	<u>2,539,113</u>	<u>7,680,000</u>	<u>520,000</u>	<u>620,000</u>	<u>500,000</u>
Contribution to/(From) Fund Balance	768,770	(1,984,358)	-	-	-	-
Beginning Fund Balance	<u>1,215,588</u>	<u>1,984,358</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	1,984,358	-	-	-	-	-
Assigned:						
Sinkhole repairs	(63,661)	-	-	-	-	-
Wildwood Drive rehabilitation	(289,906)	-	-	-	-	-
Bridge Access pedestrian pathway	(247,991)	-	-	-	-	-
First Street repairs	(52,581)	-	-	-	-	-
Inlet Wood storm drain improvements	(120,000)	-	-	-	-	-
Willow Street repaving phase 1	(811,539)	-	-	-	-	-
Lilac St. reconstruction	<u>(393,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned Fund Balance	<u>\$ 5,680</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LILAC STREET REHABILITATION (DESIGN)

Department: Public
Works Total Project Cost:
\$100,000 Project Phased:
Yes
Project Type: Infrastructure
Funding Source(s): General
Fund Potential Grant
Identified: None
Operating Budget Impact: Slight Increase



YEAR:	2024	2025	2026	2027	2028
COST:	\$100,000				

Details: This project replaces the failed concrete curb in affected areas, re-stabilizes settled subbase areas, and provides a new asphalt surface course along approximately 1600 linear feet of 30-foot wide roadway. Lilac Lane is located off the Spur Highway and Cook Inlet View Drive on the north side of Kenai. The roadway and concrete curb and gutter are suffering from the severe settlement in multiple areas.

ALIAK STORM WATER & PAVING REPAIR (DESIGN)

Department: Public
Works Total Project
Cost: \$80,000 Project
Phased: Yes
Project Type: Infrastructure
Funding Source(s): General
Fund Potential Grant
Identified: None
Operating Budget Impact: Slight Increase



YEAR:	2024	2025	2026	2027	2028
COST:	\$80,000				

Details: This project will begin to address a failed stormwater line on Aliak Dr. between Candlelight Dr. and Highbush Ln. The galvanized piping has collapsed in several locations which cause the occasional sinkhole to surface after significant runoff. Department staff have been filling these in with gravel and then patching the asphalt as a short-term solution. This project will require the removal of sections of the roadway and the replacement of existing stormwater piping with new and then resurfacing of the roadway.

**City of Kenai
Fiscal Year 2024**

Capital Budget

Fund 800 - Municipal Facility Improvement Capital Project Fund

	<u>FY2023</u> <u>Projected</u>	<u>FY2024</u> <u>Adopted</u>	<u>FY2025</u> <u>Projected</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Projected</u>	<u>FY2028</u> <u>Projected</u>
Revenues -						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Transfer from General Fund	80,000	-	-	-	500,000	1,100,000
Total Revenues	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>3,500,000</u>
Expenditures -						
Prior Year's Authorizations:						
Facility Assessment Phase II	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current & Future Year Authorizations -						
Facility improvements to be identified	-	-	-	-	500,000	500,000
Relocation of Parks & Rec to Daubenspeck	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>
Total Current & Future Year Authorizations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>3,500,000</u>
Total Expenditures	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>3,500,000</u>
Contribution to/(From) Fund Balance	80,000	(80,000)	-	-	-	-
Beginning Fund Balance	<u>-</u>	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	80,000	-	-	-	-	-
Assigned:						
Facility Assessment Phase II	<u>(80,000)</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>

This page intentionally left blank

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



Terry Eubank, City Manager

Effective Date: July 1, 2023

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>
AIRPORT FEES		
21.05.085	Fuel Flowage Fee per gallon	
	-Signatory	\$0.035
	-Non-signatory	\$0.07
APX - Airport Regulations	Aircraft Parking Fees	
6.05.070 (c)	-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
	Landing Fees	
14.05.010 (a)(2)	Signatory per thousand pounds	\$1.97
14.05.010 (b)(2)	Non-signatory per thousand pounds	\$2.56
	exempt -- float planes, test landings due to mechanical or weather, government aircraft	
	Tie-down Fees, General Aviation	
	Paved Areas	
	-wheels, per month	\$45.00
	-wheels, w/electric per month	\$70.00
	Gravel Area	
	-wheels/skis, per month	\$45.00
	Float Plane Basin, Private	
	-daily	\$5.00
	-monthly	\$40.00
	-season -- May to October	\$250.00
	Float Plane Basin, Commercial	
	-daily	\$10.00
	-monthly	\$50.00
	-season -- May to October	\$300.00
	-monthly w/electric	\$75.00
	Terminal Building Rent -- Exclusive Space	
	-signatory - per square foot per year	\$39.19
	-signatory -- arrival hallway, departure hallway, passenger hold room & baggage claim area (per square foot per year)	\$39.19
	Terminal Building Rent -- Joint Use Space	
	-signatory -- baggage make up area (per square foot per year)	\$23.75
	-signatory -- baggage break down area (per square foot per year)	\$23.75
	-non-signatory terminal rates 30% higher	
	Vehicle Parking Fees at Terminal	
	-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>
<u>AIRPORT FEES - Continued</u>		
	Vehicle Parking Fees	
	Greater Than 1/4 Mile From Terminal Building (at GA Lot)	
	-calendar day	\$3.00
	-annual permit	\$420.00
	Late Payment Vehicle Parking Fee	
	-late payment fee for unpaid parking after 30 days	\$50.00
	Business Activity & Airport Access Permit	
	-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
	Commercial Turn Fees	
	-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
	Helicopter Landing Fees	
	-Per Landing	\$25.00
	Conference Room Fees	
	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
	Other Fees	
	-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
	-Signatory, airline, terminal apron parking and GSE storage space rent per square foot	\$0.61
	Alaska Regional Fire Training Center Fees	
	All Training Rooms include shared use of Breakroom, Tables and Chairs	
	Training Props and Out Buildings	
	-pursuant to agreed fees and terms by Airport Director approved by City Manager	
	Room 104, 108, or 109	
	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
	Room 104, 108, or 109 - Non Profit Entity	
	- 0 -4 hours	\$250.00
	- 4 >12 hours	\$425.00
	Rooms 108 and 109 combined	
	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
	Rooms 108 and 109 combined - Non Profit Entity	
	- 0 -4 hours	\$400.00
	- 4 >12 hours	\$600.00
	Fire Training Center Rental Items	
	-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>
<u>AIRPORT FEES - Continued</u>		
21.10.090 (a)	Airport Reserve Land Annual Lease Rates	
	<u>Legal Description of Property</u>	<u>KPB Parcel ID</u>
		<u>No.</u>
	Lot 2, Block 2, FBO Subdivision	04336004
	NW 1/4 NW 1/4 Sec, 33 lying W of Marathon Rd. excluding Baron	
	Park 2007 Replat	04501056
	Lot 8, Block 2, Cook Inlet Industrial Air Park	04322008
	Lot 3, Block 5, Cook Inlet Industrial Air Park	04322020
	Lot 4, Block 5, Cook Inlet Industrial Air Park	04322021
	Lot 9A, Block 5, General Aviation Apron No. 6	04324026
	Lot 1, Block 2, FBO Subdivision	04336003
	Lot 1, FBO Subdivision No. 7	04336034
	Lot 3, FBO Subdivision No. 7	04336036
	Lot 5, FBO Subdivision No. 9	04336043
	Tract A1, Baron Park 2007 Replat	04501031
	Tract C-1, Gustly Subd. No. 8	04327034
	Portion of W1/2 of Sec. 28 & SE1/4, Sec. 29, T6N, R11W	04101021
	Portion of SW1/4, Sec. 29, T6N, R11W Excluding Airport Float	
	Basin Replat	04101022
	Portion of Tract A, Kenai Airport Float Plane Basin Replat	04318043
	Portion Sec. 32, T6N, R11W Excluding Subs. & Leased Areas &	
	Float Plane Basin	04318044
	Tract A, FBO Subdivision	04336001
	Lot 5A, Block 1, FBO Subdivision	04336049

ANIMAL CONTROL

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

City of Kenai Schedule of Rates, Charges and Fees

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<u>ANIMAL CONTROL FEES - Continued</u>		
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

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.

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 CLERK

CEMETERY FEES (All Cemetery Fees are Exempt from Sales Tax)

APX - 1 Title 24 - Cemetery Regulations

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	\$400.00
	(applies to Cemetery Plots and Columbarium Niches)	
	Cemetery Gazebo Marker Fees	Actual Cost

MEMORIAL PARK FEES (All Memorial Park Fees are Exempt from Sales Tax)

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

MOBILE FOOD VENDOR LICENSE

5.25.050	Annual Mobile Food Vendor License	\$50.00
----------	-----------------------------------	---------

City of Kenai

Schedule of Rates, Charges and Fees

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<u>OIL & GAS WELL</u>		
5.35.050	Oil & Gas Well Application Fee	\$500.00
	Oil & Gas Well Processing Fee	\$100.00
<u>PUBLIC RECORDS REQUESTS KMC 10.40.050</u>		
APX - Public Record		
Inspection Regulations		
1.01	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
1.02	Certified Copy Fee	\$10.00
1.03	Production fee will be calculated for work over 5 hours	Actual
<u>RECOUNT OF VOTES - APPLICATION</u>		
6.45.010	Recount of Votes Application Fee	\$100.00
<u>TRANSIENT MERCHANT AND PEDDLER LICENSE</u>		
5.30.040	Annual Transient Merchant and Peddler License	\$25.00
<u>VEHICLE FOR HIRE</u>		
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
<u>FIRE DEPARTMENT</u>		
<u>AMBULANCE FEES</u>		
	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
<u>LAND MANAGEMENT FEES</u>		
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

City of Kenai

Schedule of Rates, Charges and Fees

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
LIBRARY FEES		
APX - Library Regulations and Policies		
1.	Default fees for lost, stolen or damaged materials when no retail value is available.	
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.	Proctoring per test	\$25.00
3.	Replacement Costs	
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.	Damages	
a.	-defaced or torn pages per page	\$2.00
5.	Photocopying and Printing	
a.	-Black & white prints or copies (per single-sided page)	\$0.25
	-Color - photocopies only (per single-sided page)	\$0.50
6.	Equipment check out	
a.	- refundable security deposit (credit card only)	\$50.00
b.	- rental fee per checkout period (3 days)	\$3.00
7.	Postage Fee	
a.	- shipping cost per item ordered and not picked up	\$2.00

City of Kenai

Schedule of Rates, Charges and Fees

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<u>PARKS AND RECREATION FEES</u>		
	Multipurpose Facility	
	-hourly rate (reservation)	\$165.00
	Kenai Recreation Center	
	-Weights/Cardio/Sauna - includes weight/cardio room, shower, sauna and gym. (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
	-Basketball/Pickleball - includes basketball gym and showers	
	-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
	-Racquetball & Wallyball Court Rentals - per hour and includes showers for participants.	
	-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
	-Facility Rental - per hour	
	-Gym	\$50.00
	-1/2 Gym	\$25.00
	-Non-profit Youth Athletic Programs	FREE
	Parks/Gazebos/Gardens	
	-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
	Personal Use Fishery	
	-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

City of Kenai
Schedule of Rates, Charges and Fees

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
--------------------	------------------------	-------------------

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

Sign Permits		
-home occupation		\$5.00
-electrical signs		\$25.00
-all others		\$15.00
Maps		
-11 x 17		FREE
-17 x 22 or 22 x 34		\$15.00
-34 x 44 or 28 x 40		\$25.00
Copies		
-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>
<u>PUBLIC WORKS & CAPITAL PROJECTS</u>		
<u>BUILDING PERMIT FEES</u>		
<u>Commercial Structures</u>		
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
<u>Residential Structures</u>		
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>
<u>Residential Structures - continued:</u>		
	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
<u>CITY DOCK FEES</u>		
	Boat Launch Ramp - Includes Parking with Trailer Excluding days of the personal use dip net fishery	
	Non-Commercial Users	NO FEES
	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
<u>EXCAVATIONS IN CITY STREETS BY CONTRACTORS OR UTILITY COMPANIES</u>		
18.20.050	Excavation License Fee - per year	\$25.00
<u>PROJECT PERMITS</u>		
18.25.030	Inspection Fee	\$10.00
<u>PUBLIC WORKS & CAPITAL PROJECT FEES</u>		
	Bid Documents and Project Plans	Actual Cost
<u>STREETS AND DRAINAGE</u>		
18.10.020	Street Building Permit	\$10.00
<u>TIDELANDS</u>		
11.15.150	Tideland filing fee	\$10.00
11.20.050	Tideland lease filing fee	\$100.00
<u>TIDELANDS, LEASING OF</u>		
11.20.790	Tideland lease for shore fisheries - per year	\$300.00

City of Kenai

Schedule of Rates, Charges and Fees

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<u>WATER FEES</u>		
APX - Public Utility Regulations and Rates		
	Water & Sewer service deposit - refundable after two years of timely payments	\$100.00
1. Schedule A - General Domestic Service Rates (non-metered)		
	-one or two family residence, per family unit	\$40.85
	-single or double unit apartment, per family unit	\$40.85
	-apartment, 3 or more units on a single parcel, per family unit	
	-single bill assumed by owner	\$30.75
	-separate bill	\$40.85
	-trailers, one or two on single lot, each	\$40.85
	-trailer, 3 or more on single lot	
	-single billing	\$30.75
	-separate billing	\$40.85
	-boarding houses, per available room	\$10.87
2. Schedule B - Commercial service (non-metered)		
	-demand	
	-1.00 inch service	\$41.42
	-1.25 inch service	\$63.09
	-1.50 inch service	\$104.49
	-2.00 inch service	\$157.71
	-3.00 inch service	\$236.59
	-larger than 3.00 inch service	\$354.85
	-use charge	
	-bakery	\$120.25
	-bath house, tub or shower, each	\$27.64
	-bottling works, per bottling machine	\$950.22
	-bowling alleys, amusement parks, doctor	\$114.32
	-car lot, with car wash facilities	\$57.18
	-car wash, automatic, per facility	\$512.54
	-car wash, self-service, per stall	\$76.87
	-churches, lodges, clubs, banquet rooms, per seat	\$0.44
	-cleaners and commercial laundries, per facility	\$329.23
	-dairies, installation of water meter required	
	-day care center/preschool, per child, maximum capacity	\$1.64
	-doctor and dentist offices, per room or chair	\$24.63
	-garage, service stations	\$49.29
	-recreational vehicle dump facility (May - September)	\$57.18
	-hangar, airplane repair	\$49.29
	-with washing facilities	\$57.16
	-hospital, per bed	\$32.55
	-hotel, motel, resort, per room	\$25.62
	-laundry, self service, per machine	\$46.37
	-markets, meat	\$63.09
	-office building single bill assumed by owner, per business	\$55.17
	-office building, tenants are billed, per business	\$63.09
	-restaurants, cafes, taverns, bars, per seat	\$3.55
	-public office building, per restroom	\$14.21
	-recreation facility, per restroom, sauna, shower	\$27.64
	-rv/camper park, per space	\$27.64
	-schools, per seating capacity	\$1.64
	-shopping center	\$28.62
	-shops, beauty, per station or chair	\$28.62
	-shops, misc. (includes barber), per shop	\$28.62
	-sleeping room, per room	\$10.87
	-studio, photo or photo lab	\$135.05
	-supermarket	\$324.31
	-theater, indoor, per seat	\$0.19
	-theater, outdoor, per seat	\$0.19
	-taverns, lounges, bars (without kitchens), per seat	\$3.38
	-xray or lab office	\$80.84

City of Kenai

Schedule of Rates, Charges and Fees

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<u>WATER FEES - continued</u>		
3. Schedule C - Industrial Service (non-metered)		
	-concrete mixing plant	\$520.42
	-concrete products	\$260.24
	-confectioner	\$173.46
	-greenhouse, commercial	\$173.46
	-ice cream plant	\$260.24
	-cold storage plant or locker	\$122.24
	-hydrant use (per day)	\$105.83
4. Schedule D - Fire Protection		
5. Schedule E - Metered Service		
	-general usage, per thousand gallons	\$3.94
	-hydrant use, per thousand gallons	\$5.93
	-minimum monthly charge, general usage	\$59.17
6. Schedule F - Water Connection Permit Fee		\$245.32
	Hydrant Permit deposit	\$200.00
	Unauthorized shut-off or turn-on of water service	\$250.00
	Service shut-off or turn-on - during normal business hours	\$50.00
	Service shut-off or turn-on - outside normal business hours & holidays	\$150.00
	New construction service turn-on and shut off for system testing	\$0.00
	New construction service turn-on for occupancy	\$0.00
	Service valve & key box installation by City	Actual Cost
	Key box location	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
-single or double unit apartment, per family unit	\$58.40
-apartment, 3 or more units on a single parcel, per family unit	
-single bill assumed by owner	\$43.91
-separate bill	\$58.40
-trailers, one or two on single lot, each	\$58.40
-trailer, 3 or more on single lot	
-single billing	\$43.91
-separate billing	\$58.40
-boarding houses, per available room	\$15.77

2. Schedule B - Commercial service (non-metered)

-demand	
-1.00 inch service	\$58.95
-1.25 inch service	\$87.41
-1.50 inch service	\$148.42
-2.00 inch service	\$221.59
-3.00 inch service	\$335.46
-larger than 3.00 inch service	\$504.20
-use charge	
-bakery	\$170.75
-bath house, tub or shower, each	\$38.61
- bottling works, per bottling machine	\$1,353.99
-bowling alleys, amusement parks, doctor	\$163.67
-car lot, with car wash facilities	\$81.32
-car wash, automatic, per facility	\$727.82
-car wash, self-service, per stall	\$108.75
-churches, lodges, clubs, banquet rooms, per seat	\$0.61
-cleaners and commercial laundries, per facility	\$467.60
-dairies, installation of water meter required	
-day care center/preschool, per child, maximum capacity	\$2.35
-doctor and dentist offices, per room or chair	\$35.09

City of Kenai

Schedule of Rates, Charges and Fees

<u>KMC Section</u>	<u>Fee Description</u>	<u>Fee Amount</u>
<u>SEWER FEES - Continued</u>		
	-garage, service stations	\$71.17
	-recreational vehicle dump facility May - September)	\$81.32
	-hangar, airplane repair	\$70.64
	-with washing facilities	\$81.32
	-hospital, per bed	\$46.77
	-hotel, motel, resort, per room	\$36.08
	-laundry, self service, per machine	\$65.58
	-markets, meat	\$89.46
	-office building single bill assumed by owner, per business	\$77.27
	-office building, tenants are billed, per business	\$89.46
	-restaurants, cafes, taverns, bars, per seat	\$5.19
	-public office building, per restroom	\$20.33
	-recreation facility, per restroom, sauna, shower	\$39.13
	-rv/camper park, per space	\$39.13
	-schools, per seating capacity	\$2.35
	-shopping center	\$40.66
	-shops, beauty, per station or chair	\$40.66
	-shops, misc. (includes barber), per shop	\$40.66
	-sleeping room, per room	\$15.77
	-studio, photo or photo lab	\$193.14
	-supermarket	\$461.49
	-theater, indoor, per seat	\$0.28
	-theater, outdoor, per seat	\$0.28
	-taverns, lounges, bars (without kitchens), per seat	\$4.87
	-xray or lab office	\$114.87
3. Schedule C - Industrial Service (non-metered)		
	-concrete mixing plant	\$742.07
	-concrete products	\$370.02
	-confectioner	\$245.98
	-greenhouse, commercial	\$245.98
	-ice cream plant	\$370.02
	-cold storage plant or locker	\$172.81
4. Schedule D - Fire Protection		None
5. Schedule E - Metered Service		
	-general usage, per thousand gallons	\$5.79
	-hydrant use, per thousand gallons	
	-minimum monthly charge, general usage	\$86.86
6. Schedule F - Permit fee		\$233.76

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>
<u>SENIOR CENTER</u>		
<u>SENIOR CENTER MEALS</u>		
	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
<u>SENIOR CENTER TRANSPORTATION</u>		
	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
<u>SENIOR CENTER RENTAL</u>		
	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
<u>VINTAGE POINTE RENTS</u>		
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-A apartment=586 sq. ft. Street Side (5)	\$970.98
	1-B apartment=637 sq. ft. Street Side (4)	\$989.77
	1-B apartment=637 sq. ft. Ocean Side (6)	\$1,037.24
	1-C apartment=682 sq. ft. Ocean Side (4)	\$1,054.06
	1-C apartment=682 sq. ft. Street Side (4)	\$1,006.58
	2-A apartment=826 sq. ft. Ocean Side (3)	\$1,175.20
	2-A apartment=826 sq. ft. Street Side (1)	\$1,124.27
	2-B apartment=876 sq. ft. Ocean Side (2)	\$1,185.17
	2-B apartment=876 sq. ft. Street Side (2)	\$1,127.39
	2-C apartment=789 sq. ft. Ocean Side (1)	\$1,165.81
	Monthly Automatic ACH Payment Fee	
Note: All Vintage Pointe Rents are subject to a 2% discount for payment by means other than credit card.		
FOR UNITS WITH MARKET RATE RENTAL AGREEMENTS:		
	1-A apartment=586 sq. ft. Ocean Side (8)	\$1,074.29
	1-A apartment=586 sq. ft. Street Side (5)	\$1,021.59
	1-B apartment=637 sq. ft. Street Side (4)	\$1,042.88
	1-B apartment=637 sq. ft. Ocean Side (6)	\$1,096.71
	1-C apartment=682 sq. ft. Ocean Side (4)	\$1,115.78
	1-C apartment=682 sq. ft. Street Side (4)	\$1,061.95
	2-A apartment=826 sq. ft. Ocean Side (3)	\$1,257.07
	2-A apartment=826 sq. ft. Street Side (1)	\$1,195.39
	2-B apartment=876 sq. ft. Ocean Side (2)	\$1,275.02
	2-B apartment=876 sq. ft. Street Side (2)	\$1,213.34
	2-C apartment=789 sq. ft. Ocean Side (1)	\$1,242.50
	Monthly Automatic ACH Payment Fee	
Note: All Vintage Pointe Rents are subject to a 2% discount for payment by means other than credit card.		
FEES		
	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
<i>(A) Supervisory and Professional</i>		
101	City Manager**	NG
102	City Attorney**	NG
103	City Clerk**	NG
104	Finance Director*	29
105	Public Works Director*	28
106	Police Chief*	28
107	Fire Chief*	27
112	Airport Manager*	25
117	Planning Director*	23
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	15
205	Accounting Technician II	16
207	Desktop Support Technician	13
210	Administrative Assistant II	14
211	Administrative Assistant III	15
214	Library Assistant	11
218	Library Aide	8
219	Data Entry Clerk	1
<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	14
307	Fire Engineer	20
311	Fire Captain	21
312	Fire Marshal	22
313	Communications Supervisor	17
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	23
401	Building Official/Manager	22
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	17
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	3
504	Parks and Recreation Maintenance Technician	14
505	Parks and Recreation Laborer	6
506	Cook	8
508	Driver	4
509	Kitchen Assistant	4
511	Janitor I/II	4/5

* Department Head Service

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

City of Kenai
Fiscal Year 2024 Consolidated Operating Budget

Authorized Personnel Staffing Table

<u>Department</u>	<u>Position Title</u>	<u>FY2022 Grade</u>	<u>FY2023 Grade</u>	<u>FY2024 Grade</u>	<u>FY2022 Full Time Equivalent Positions</u>	<u>FY2023 Full Time Equivalent Positions</u>	<u>FY2024 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	T15	0.50	1.00	1.00
<u>Human Resources</u>	Human Resources Director	26	23	23	1.00	1.00	1.00
<u>Finance Department</u>	Finance Director	29	29	29	1.00	1.00	1.00
	IT Manager	23	23	23	0.88	0.98	0.98
	Desktop Support Technician	13	13	13	0.50	0.58	0.58
	IT Intern	-	-	-	-	-	-
	Accountant	21	21	-	1.00	1.00	-
	Controller	-	-	25	-	-	1.00
	Accounting Technician I	15	15	15	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	3	5	0.30	0.30	0.30
<u>Planning & Zoning Department</u>	Planning Director	23	23	23	0.70	0.70	0.70
	Administrative Assistant III	15	15	15	1.00	1.00	1.00
	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	3	5	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	10.00	9.00	9.00
	Administrative Assistant II	14	14	14	1.00	1.00	1.00
<u>Communications Department</u>	Communications Supervisor	17	17	17	1.00	1.00	1.00
	Public Safety Dispatcher	14	14	14	7.00	7.00	7.00
<u>Animal Control Department</u>	Chief Animal Control Officer	16	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	23	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
<u>Street Department</u>	Street Foreman	21	21	21	0.91	0.92	0.93
	Equipment Lead Operator	19	19	19	0.90	0.91	0.92
	Equipment Operator	16	16	16	2.66	2.66	2.73

City of Kenai
Fiscal Year 2024 Consolidated Operating Budget

Authorized Personnel Staffing Table

Department	Position Title	FY2022 Grade	FY2023 Grade	FY2024 Grade	FY2022 Full Time Equivalent Positions	FY2023 Full Time Equivalent Positions	FY2024 Full Time Equivalent Positions
<u>Building Department</u>	Building Official/ Manager	22	22	22	1.00	1.00	1.00
	Building Maintenance Lead Technician	19	19	19	0.66	0.66	0.66
	Building Maintenance Technician	17	17	17	0.66	0.66	0.66
<u>Library</u>	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	11	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	3	4	0.45	0.45	0.45
<u>Parks, Recreation & Beautification Department</u>	Parks and Recreation Director	22	23	23	0.96	0.96	0.96
	Assistant Parks and Recreation Director	-	19	19	-	0.88	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	T3	T6	-	0.40	0.40	-
	Temporary Parks and Recreation Maintenance Worker	T1	T5	T5	1.77	2.06	2.27
	Temporary Parks & Grounds Gardener	T2	-	-	0.29	-	-
	Administrative Assistant III	15	-	-	0.95	-	-
	Recreation Center Worker	3	3	3	3.00	3.00	3.00
<u>Dock</u>	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
<u>General Fund Totals</u>					<u>96.47</u>	<u>96.10</u>	<u>96.05</u>
<u>Water and Sewer Fund</u>							
<u>Water</u>	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	21/22	21/22	0.50	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	1.00	1.50	1.50
	Accounting Technician I	15	15	15	0.25	0.25	0.25
	Administrative Assistant I	13	13	13	0.15	0.15	0.16
<u>Sewer</u>	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	21/22	21/22	0.50	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	1.00	1.50	1.50
	Accounting Technician I	15	15	15	0.25	0.25	0.25
	Administrative Assistant I	13	13	13	0.16	0.16	0.15
<u>Sewer Treatment Plant</u>	Public Works Director	28	28	28	0.11	0.11	0.12
	Administrative Assistant III	15	15	15	0.11	0.11	0.12
	Utility Foreman I/II	21	21/22	21/22	1.00	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
<u>Water and Sewer Fund Totals</u>					<u>8.39</u>	<u>8.39</u>	<u>8.39</u>
<u>Airport Fund</u>							
<u>Administration</u>	Airport Manager	25	25	25	1.00	1.00	1.00
	Administrative Assistant II	14	14	14	0.67	0.67	0.67
<u>Airfield</u>	Airport Operations Supervisor	20	20	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	0.19	0.39	0.39
<u>Other Buildings & Areas</u>	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	17	0.17	0.17	0.17

City of Kenai
Fiscal Year 2024 Consolidated Operating Budget

Authorized Personnel Staffing Table

Department	Position Title	FY2022 Grade	FY2023 Grade	FY2024 Grade	FY2022 Full Time Equivalent Positions	FY2023 Full Time Equivalent Positions	FY2024 Full Time Equivalent Positions
<u>Airport Terminal</u>	Building Maintenance Lead Technician	19	19	19	0.17	0.17	0.17
	Building Maintenance Technician	17	17	17	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
<u>Airport Fund Totals</u>					<u>7.00</u>	<u>7.20</u>	<u>7.20</u>
<u>Congregate Housing Fund</u>							
<u>Congregate Housing</u>	Senior Center Director	23	23	23	0.35	0.35	0.40
	Administrative Assistant III	15	15	15	0.25	0.25	0.30
	Data Entry Clerk	1	1	-	0.02	0.02	-
<u>Congregate Housing Fund Totals</u>					<u>0.62</u>	<u>0.62</u>	<u>0.70</u>
<u>Senior Citizens Fund</u>							
<u>Title III Access</u>	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	1.00	0.90	0.85
	Janitor	3	3	3	0.26	0.26	0.26
	Data Entry Clerk	1	1	-	0.05	0.05	-
	Temporary Maintenance Assistant	T1	T1	T1	0.06	-	-
<u>Congregate Meals</u>	Senior Center Director	23	23	23	0.14	0.06	0.05
	Administrative Assistant III	15	15	15	0.21	0.08	0.08
	Administrative Assistant II	-	14	14	-	0.02	0.03
	Data Entry Clerk	1	1	-	0.09	0.04	-
	Driver, 20 Hours/Week	6	6	6	0.21	0.04	0.06
	Driver, 14 Hours/Week	-	-	4	-	-	0.04
	Driver, 14 Hours/Week	-	-	4	-	-	0.04
	Driver, 14 Hours/Week	-	-	4	-	-	0.04
	Driver, 14 Hours/Week	6	6	6	0.15	0.05	0.04
	Cook	6	6	8	0.42	0.16	0.18
	Janitor	3	3	3	0.04	0.01	0.05
	Kitchen Assistant	2	2	4	0.42	0.16	0.18
	Temporary Kitchen Assistant	T6	T6	T4	0.02	0.01	0.01
<u>Home Meals</u>	Senior Center Director	23	23	23	0.13	0.25	0.22
	Administrative Assistant III	15	15	15	0.18	0.36	0.33
	Administrative Assistant II	-	14	14	-	0.07	0.11
	Data Entry Clerk	1	1	-	0.08	0.16	-
	Cook	6	6	8	0.36	0.72	0.73
	Janitor	3	3	3	0.03	0.06	0.06
	Kitchen Assistant	2	2	4	0.36	0.72	0.72
	Temporary Kitchen Assistant	T6	T6	T4	0.02	0.03	0.03
	Driver, 20 Hours/Week	6	6	6	0.18	0.36	0.23
	Driver, 14 Hours/Week	-	-	4	-	-	0.16
	Driver, 14 Hours/Week	-	-	4	-	-	0.16
	Driver, 14 Hours/Week	-	-	4	-	-	0.16
	Driver, 14 Hours/Week	6	6	6	0.12	0.25	0.16
<u>Transportation</u>	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	-	-	0.13
	Driver, 14 Hours/Week	-	-	4	-	-	0.13
	Driver, 14 Hours/Week	-	-	4	-	-	0.13
	Driver, 20 Hours/Week	-	-	6	-	-	0.19
	Driver, 14 Hours/Week	1	1	6	0.70	0.70	0.12
<u>Choice Waiver</u>	Senior Center Director	23	23	23	0.08	0.04	0.03
	Administrative Assistant III	15	15	15	0.11	0.06	0.04
	Administrative Assistant II	-	14	14	-	0.01	0.01
	Data Entry Clerk	1	1	-	0.06	0.03	-
	Cook	6	6	8	0.22	0.12	0.09
	Kitchen Assistant	2	2	4	0.22	0.12	0.09
	Temporary Kitchen Assistant	T6	T6	T6	0.01	0.01	0.01
	Driver, 20 Hours/Week	6	6	6	0.11	0.06	0.02
	Driver, 14 Hours/Week	-	-	4	-	-	0.02
	Driver, 14 Hours/Week	-	-	4	-	-	0.02
	Driver, 14 Hours/Week	-	-	4	-	-	0.02
	Driver, 14 Hours/Week	6	6	6	0.08	0.05	0.02
	Janitor	3	3	3	0.02	0.02	0.01
<u>Senior Citizen Fund Total</u>					<u>6.69</u>	<u>6.59</u>	<u>6.61</u>

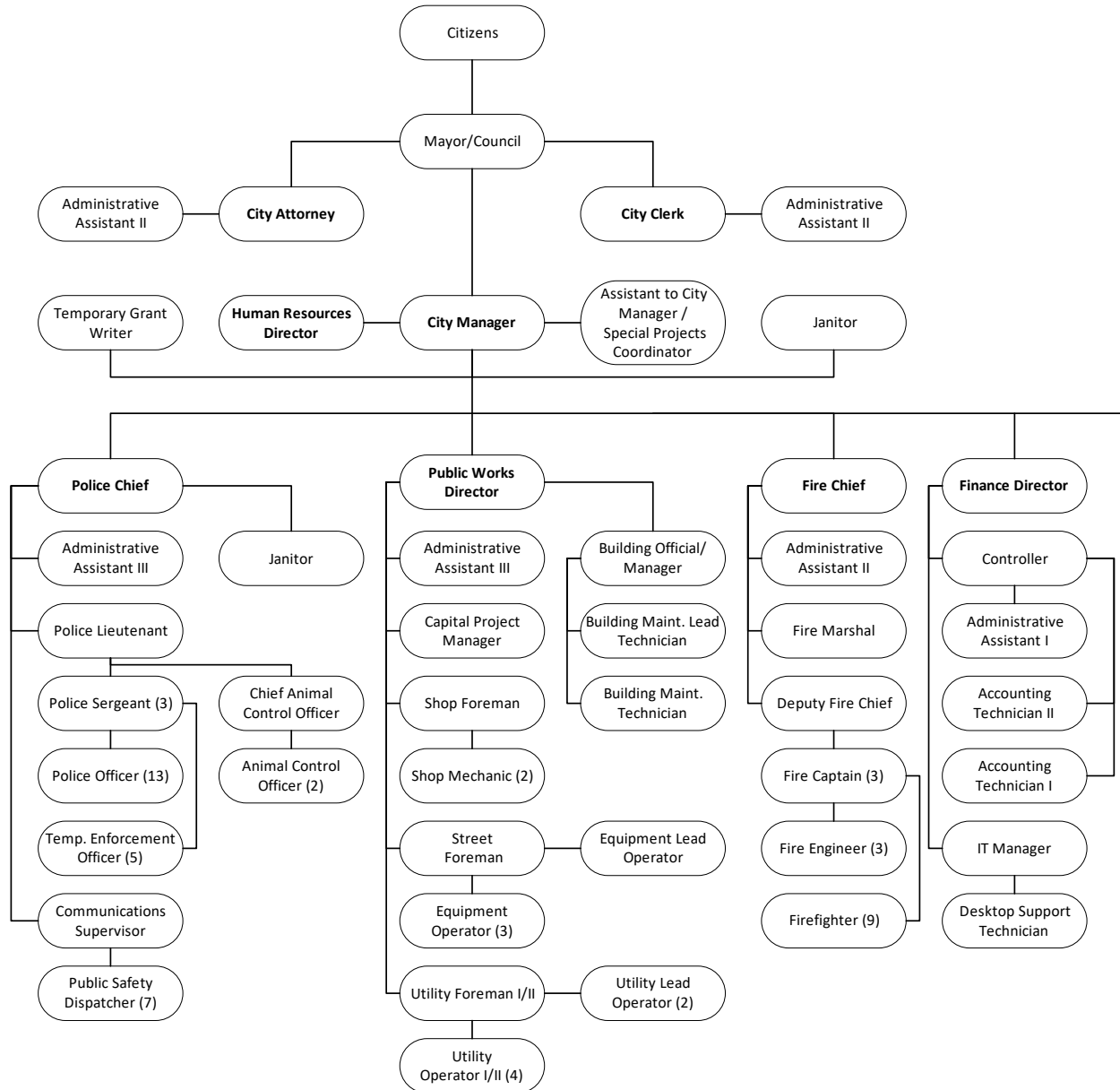
City of Kenai
Fiscal Year 2024 Consolidated Operating Budget

Authorized Personnel Staffing Table

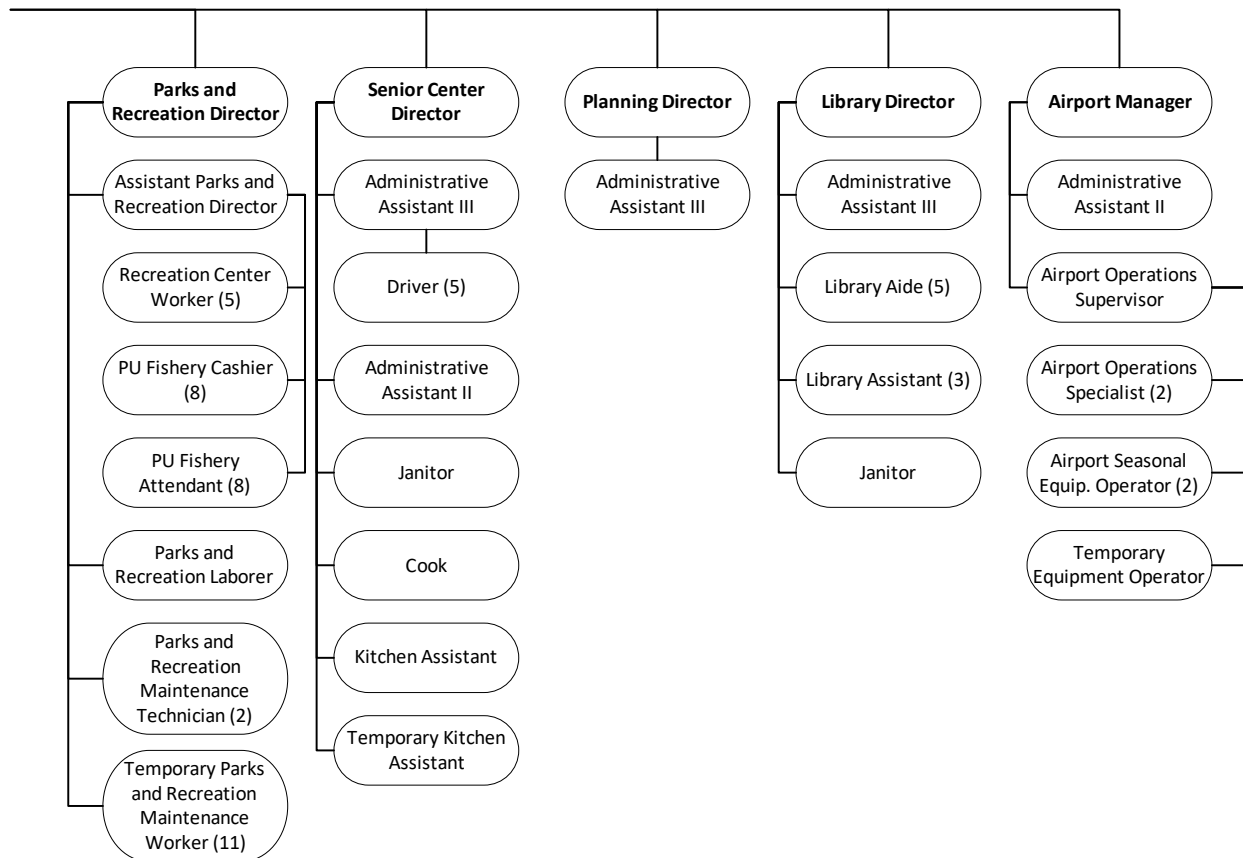
<u>Department</u>	<u>Position Title</u>	<u>FY2022 Grade</u>	<u>FY2023 Grade</u>	<u>FY2024 Grade</u>	<u>FY2022 Full Time Equivalent Positions</u>	<u>FY2023 Full Time Equivalent Positions</u>	<u>FY2024 Full Time Equivalent Positions</u>
<u>Personal Use Fishery Fund</u>							
<u>Public Safety</u>	Temporary Enforcement Officer	T8	T8	T8	0.56	0.56	0.56
<u>Streets</u>	Street Foreman	21	21	21	0.03	0.02	0.02
	Equipment Lead Operator	14	14	14	0.04	0.03	0.03
	Equipment Operator	16	16	16	0.10	0.13	0.13
<u>Parks, Recreation & Beautification Department</u>	Parks and Recreation Director	22	23	23	0.04	0.04	0.04
	Assistant Parks and Recreation Director	-	19	19	-	0.12	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	T3	T6	T6	0.06	0.06	-
	Temporary Parks and Recreation Maintenance Worker	T1	T5	T5	0.15	0.15	0.33
	IT Manager	23	23	23	0.12	0.02	0.09
	Desktop Support Technician	13	13	13	0.10	0.02	0.09
	Temporary Personal Use Fishery Cashier	T1	T3	T3	0.57	0.57	0.54
	Temporary Beach Service Assistant	T1	-	-	0.07	-	-
	Temporary Personal Use Fishery Attendant	-	T4	-	-	0.07	-
	Administrative Assistant I	-	-	-	-	-	-
	Administrative Assistant III	15	15	15	0.05	-	-
<u>Dock</u>	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	0.05	0.02	0.02
	Temporary Personal Use Fishery Attendant	T8	T4	T4	0.33	0.33	0.33
<u>Personal Use Fishery Fund Total</u>					<u>2.41</u>	<u>2.28</u>	<u>2.35</u>
All Funds Totals					<u>121.58</u>	<u>121.18</u>	<u>121.30</u>

This page intentionally left blank

City of Kenai
FY2024 Permanent Positions
Organizational Chart



City of Kenai
FY2024 Permanent Positions
Organizational Chart



City of Kenai
Fiscal Year 2024 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
	Step								
1	\$ 14.11	\$ 14.46	\$ 14.82	\$ 15.17	\$ 15.52	\$ 15.87	\$ 16.23	\$ 16.58	\$ 16.93
2	14.82	15.19	15.56	15.93	16.30	16.67	17.04	17.41	17.78
3	15.56	15.95	16.34	16.73	17.12	17.51	17.89	18.28	18.67
4	16.34	16.75	17.16	17.57	17.97	18.38	18.79	19.20	19.61
5	17.15	17.58	18.01	18.44	18.87	19.29	19.72	20.15	20.58
6	18.02	18.47	18.92	19.37	19.82	20.27	20.72	21.17	21.62
7	18.91	19.38	19.86	20.33	20.80	21.27	21.75	22.22	22.69
8	20.25	20.76	21.26	21.77	22.28	22.78	23.29	23.79	24.30
9	21.27	21.80	22.33	22.87	23.40	23.93	24.46	24.99	25.52
10	22.32	22.88	23.44	23.99	24.55	25.11	25.67	26.23	26.78
11	23.42	24.01	24.59	25.18	25.76	26.35	26.93	27.52	28.10
12	24.62	25.24	25.85	26.47	27.08	27.70	28.31	28.93	29.54
13	25.86	26.51	27.15	27.80	28.45	29.09	29.74	30.39	31.03
14	27.15	27.83	28.51	29.19	29.87	30.54	31.22	31.90	32.58
15	28.48	29.19	29.90	30.62	31.33	32.04	32.75	33.46	34.18
16	29.91	30.66	31.41	32.15	32.90	33.65	34.40	35.14	35.89
17	31.44	32.23	33.01	33.80	34.58	35.37	36.16	36.94	37.73
18	32.98	33.80	34.63	35.45	36.28	37.10	37.93	38.75	39.58
19	34.64	35.51	36.37	37.24	38.10	38.97	39.84	40.70	41.57
20	36.35	37.26	38.17	39.08	39.99	40.89	41.80	42.71	43.62
21	38.18	39.13	40.09	41.04	42.00	42.95	43.91	44.86	45.82
22	40.09	41.09	42.09	43.10	44.10	45.10	46.10	47.11	48.11
23	42.07	43.12	44.17	45.23	46.28	47.33	48.38	49.43	50.48
24	44.19	45.29	46.40	47.50	48.61	49.71	50.82	51.92	53.03
25	46.40	47.56	48.72	49.88	51.04	52.20	53.36	54.52	55.68
26	48.75	49.97	51.19	52.41	53.63	54.84	56.06	57.28	58.50
27	51.14	52.42	53.70	54.98	56.25	57.53	58.81	60.09	61.37
28	53.72	55.06	56.41	57.75	59.09	60.44	61.78	63.12	64.46
29	56.48	57.89	59.30	60.72	62.13	63.54	64.95	66.36	67.78

Classified employees engaged in fire protection activities

Range	A	B	C	D	E	F	AA	BB	CC
	Step								
18	\$ 23.56	\$ 24.15	\$ 24.74	\$ 25.33	\$ 25.92	\$ 26.51	\$ 27.09	\$ 27.68	\$ 28.27
19	24.74	25.36	25.98	26.60	27.21	27.83	28.45	29.07	29.69
20	25.98	26.63	27.28	27.93	28.58	29.23	29.88	30.53	31.18
21	27.27	27.95	28.63	29.32	30.00	30.68	31.36	32.04	32.72
22	28.65	29.37	30.08	30.80	31.52	32.23	32.95	33.66	34.38

Department head service employees

Range	Minimum	Maximum
23	\$ 87,542	\$ 115,545
24	89,782	121,306
25	96,527	127,428
26	101,386	133,833
27	106,386	140,424
28	111,739	147,507
29	117,469	155,056

City of Kenai
Fiscal Year 2024 Operating Budget

Temporary Position Salary Schedule

Temporary employees excluding those engaged in fire protection activities.

Range	A	B	C
	Step		
T1	\$ 14.11	\$ 14.46	\$ 14.82
T2	14.82	15.19	15.56
T3	15.56	15.95	16.34
T4	16.34	16.75	17.16
T5	17.15	17.58	18.01
T6	18.02	18.47	18.92
T7	18.91	19.38	19.86
T8	20.25	20.76	21.26
T9	21.27	21.80	22.33
T10	22.32	22.88	23.44
T11	23.42	24.01	24.59
T12	24.62	25.24	25.85
T13	25.86	26.51	27.15
T14	27.15	27.83	28.51
T15	28.48	29.19	29.90
T16	29.91	30.66	31.41
T17	31.44	32.23	33.01
T18	32.98	33.80	34.63
T19	34.64	35.51	36.37
T20	36.35	37.26	38.17
T21	38.18	39.13	40.09
T22	40.09	41.09	42.09
T23	42.07	43.12	44.17
T24	44.19	45.29	46.40
T25	46.40	47.56	48.72
T26	48.75	49.97	51.19
T27	51.14	52.42	53.70
T28	53.72	55.06	56.41
T29	56.48	57.89	59.30

Temporary employees engaged in fire protection activities.

Range	A	B	C
	Step		
T18	\$ 23.56	\$ 24.15	\$ 24.74
T19	24.74	25.36	25.98
T20	25.98	26.63	27.28
T21	27.27	27.95	28.63
T22	28.65	29.37	30.08

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 7,807. 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 58,617.



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	2022
City of Kenai	7,100	7,507
Kenai Peninsula Borough	55,400	60,017

Population by Sex/Age	2012	2022
Male	3,523	3,762
Female	3,577	3,745
Under 18	27.8%	24.6%
18 & over	72.2%	75.4%
Median age	34.7	36.4
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	2022
White	5,745	5,370
African American	34	122
Asian	115	246
American Indian and Alaska Native	607	918
Native Hawaiian and Pacific Islander	16	91
Identified by two or more	347	600
Other		160

Household Income	2012	2022
Number of households	2,809	2,945
Average household size	2.51	2.63

Median household income	\$ 52,701	\$ 66,612
Persons in poverty	10.3%	19.66%

Education (persons age 25+)	2012	2022
High school graduate or higher	91.6%	89.14%
Bachelor's degree or higher	18.0%	19.28%

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 55th 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	2022
Kenai Peninsula Borough	8.8%	4.6 %

Source: https://labor.alaska.gov/news/2022/news22-22_data.pdf

Taxable Sales by Category (July 1 – June 30)

Category	2013	2022
Retail Trade	\$150,438,649	\$222,726,825
Restaurant/Bar	13,592,445	19,165,261
Utilities	9,536,641	11,635,310
Services	4,421,110	5,621,417
Hotel/Motel/Bed & Breakfast	8,998,684	5,392,826
Rental Residential Property	4,786,335	5,173,878
Professional, Scientific and Technical Services	3,129,143	4,189,758
Wholesale Trade	2,981,817	3,918,861
Public Administration	2,865,080	3,582,921
Telecommunications	1,605,383	2,810,606
Information	8,463,105	2,178,660
Rental Non-Residential Property	2,448,994	1,975,018
Guiding	328,873	1,607,250
Arts and Entertainment	586,216	1,481,132
Administrative & Waste Management	1,115,031	1,454,103
Construction Contracting	1,438,241	1,185,407
Rental Personal Property	476,368	1,056,947
Rental of Self-storage & Mini-warehouses	25,084	747,105
Rental Commercial Property	383,330	566,267
Manufacturing	1,371,384	524,792
Finance and Insurance	554,845	517,813

Educational Services	239,052	439,499
Transportation and Warehousing	1,142,028	429,289
Mining/Quarrying	31,404	113,904
Agriculture, Forestry, Fishing & Hunting	369,335	48,206
Health Care and Social Assistance	216,514	27,107
Other	<u>12,150</u>	<u>875</u>
Total	<u>\$221,557,241</u>	<u>\$298,571,037</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.