

# **CITY OF PALMER**

## **2022**

### **ADOPTED BUDGET**



**CITY OF PALMER**  
**PROPOSED BUDGET**  
**FOR**  
**CALENDAR YEAR JANUARY 1, 2022 - DECEMBER 31, 2022**

**AS SUBMITTED BY:**

**John Moosey**  
**City Manager**

**TO THE PALMER CITY COUNCIL**

**Steve Carrington, Mayor**  
**Carolina Anzilotti**  
**Richard Best**  
**Sabrina Combs**  
**Brian Daniels**  
**Pamela Melin**  
**Jill Valerius**

**Prepared By Department of Finance**  
**Gina Davis, Finance Director**  
**Michele Tefft, Finance Manager**

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**John Moosey**  
**City Manager**

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## MEMORANDUM

TO: The Honorable Mayor and Members of the Palmer City Council  
FROM: John Moosey   
DATE: March 1, 2022  
SUBJECT: Transmittal of the 2022 Adopted Budget

I respectfully submit the adopted City of Palmer Operating Budget and Five-Year Capital Improvements Plan as approved by the City Council on December 14, 2021. The budget includes operating and capital appropriations in response to Council guidelines during the budget discussions and maintains the priorities in public safety, infrastructure improvements, protection of the environment and quality of life in our City.

The 2022 Budget reflects good operational and financial management by the City of Palmer while staring down the COVID-19 pandemic. Despite threats of economic degradation, the City, both public and private, have thrived. The evidence was captured in a report given to the City Council on February 22 of an increase of anticipated sales tax of \$1.5 million, 20.6% for fiscal year 2021.

The operational abilities of the City have been enhanced with the investments planned for 2022. Each of these will permit and enhance the level of customer service and care. Improving the mechanical operations of the City's Wastewater Treatment Plant is the largest investment, which will satisfy the consent decree. An additional \$1.5 million in capital replacements ranging from road enhancements to equipment replacement are also included.

### **Taxes/Fees**

The city sales tax remains unchanged at 3% and the city property tax remains at 3 mils. Significantly the tax rate has not increased over the past quarter century. The water utility rates were increased 3% and the sewer utility rates were increased 12%.

### **General Fund Revenue**

2022 General Fund revenue shows an increase of \$593,970 from \$11,643,157 in 2021 to \$12,237,127 in 2022.

### **General Fund Expenditures**

2022 General Fund expenditures show an increase of \$2,061,888 from \$12,030,157 in 2021 to \$14,092,045 in 2022.

## Capital Project Plan

City code requires an annual transfer of ten percent of the unappropriated General Fund reserves to the Capital Improvement Project fund. The amount of that transfer in 2022 is \$567,531. These funds are allocated to projects in 2022 in the attached Five-Year Capital Improvement Project plan. The FY2022 portion of this plan is the third year of the five-year rolling plan and includes projects that are either already funded or were proposed for funding under the 2022 budget.

## Legislative Requests

The budget acknowledges City Requests for State/Federal assistance, particularly in the following needed capital improvements:

1	Wastewater Treatment Plant Improvements-Secondary Clarifier installation "Shovel ready"	\$9,000,000
2	Water System Expansion	\$19,400,000
3	Bogard Road Water Main Extension-Pressure Booster Station "Shovel ready"	\$950,000
4	Gravel to Paved Road Surfacing- Multi-component "Shovel Ready"	\$400,000 to \$4,000,000
5	Traffic Control Lights at the Palmer-Wasilla, Felton Street Intersection	\$1,200,000
6	Downtown Road Improvements - Cobb Street "Shovel Ready"	\$1,875,000
7	Historic Palmer Water Tower Purchase	\$100,000
8	Airport TW N Design & Build Project	\$6,500,000
9	Park Projects- Multi-component: Veterans Park Establishment, New Parks (Riverfront and Hidden Ranch), Amusement Park Improvements	\$75,000 to \$575,000
10	Trail Projects-Multi-component: Connect Auklet Bike Tunnel to Mat River Park/Butte Trail, Connect Butte Trail to Cope Industrial Trail, Connect S. Chugach to the State Fair Grounds, Connect Thuma to S. Chugach	\$75,000 to \$750,000
11	Replacement Fire Engine, Brush Truck, and Support Vehicle	\$1,060,000
12	Construct ARFF Building	\$2,200,000
13	Safety Service Building	\$10,000,000
14	Restore Alaska Railroad Track to Downtown Palmer	\$3,000,000
15	Rescue Support Vehicle	\$95,000

## General Fund Unassigned Fund Balance and Surplus

The Government Finance Officer Association (GFOA) best practices recommend that \$2,074,013 (16.67% of 2022 General Fund expenditures) be the minimum forecast for the unassigned fund balance. For the FY2022 adopted budget the forecast is \$5,470,655 (42.7%), which is above the GFOA recommendation. This balance should be enough for just under five months of payroll, routine average accounts payable and anticipated contractor (reimbursable) payments and emergencies.

**Budget Process**

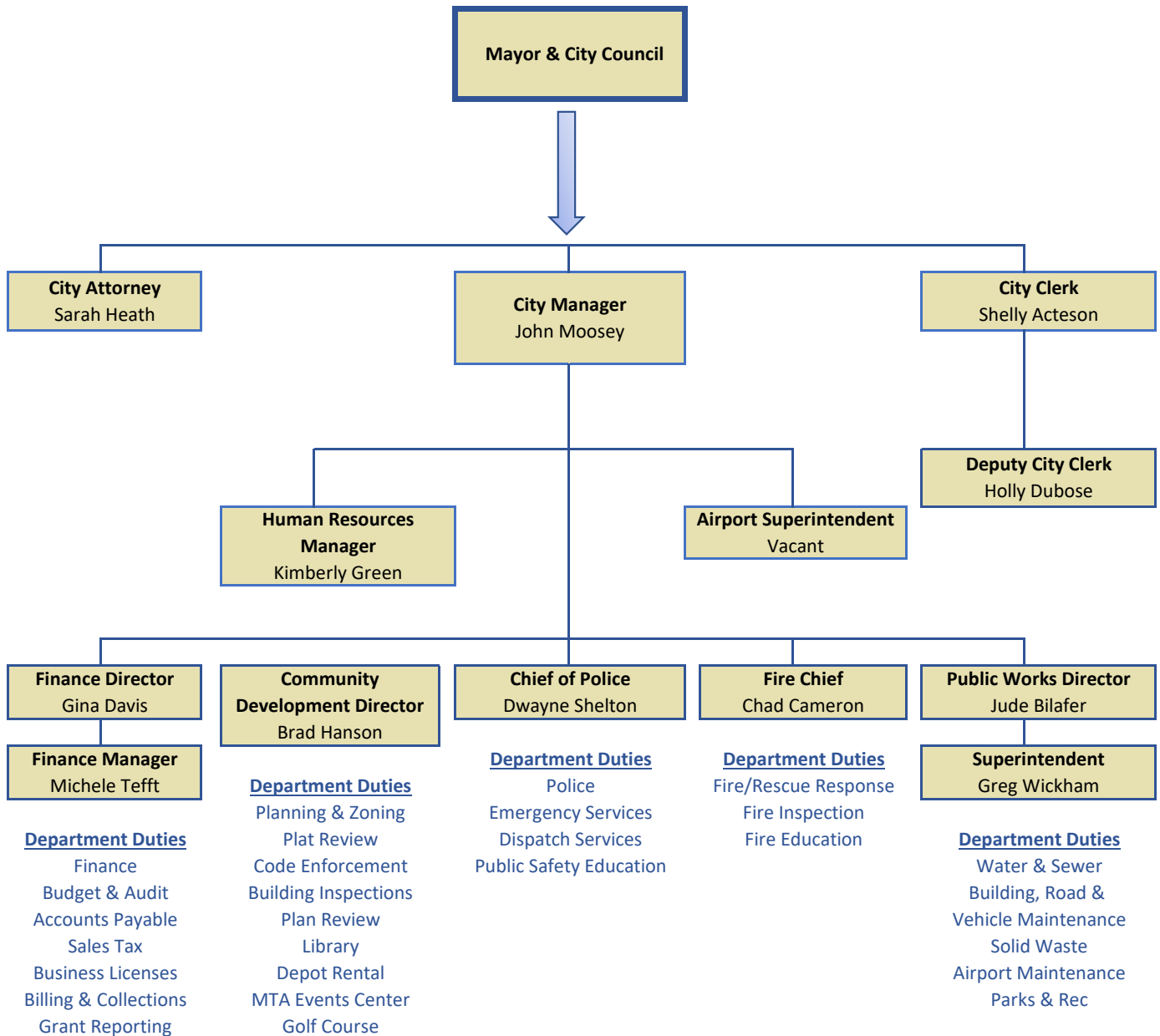
On October 19, 2021, the proposed budget was presented to the Mayor and City Council, and subsequent public meetings were held to receive input from the public. The final budget was approved on December 14, 2021.

This budget reflects a team effort of the Mayor, City Council, and the Palmer Leadership Team in particular Gina Davis, Finance Director and Michele Tefft, Finance Manager to produce a financial and operational plan to continue to make Palmer a great place to live and work.





# 2022 City of Palmer Organizational Chart



RECONCILIATION OF FUND BALANCE  
GENERAL FUND  
FUND 01

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	\$ 12,074,286	\$ 11,687,455	\$ 13,623,776	\$ 12,237,127
TOTAL EXPENDITURES	\$ 12,227,219	\$ 9,024,638	\$ 12,420,515	\$ 14,092,045

Nonspendable Fund Balance (Prepaid Ins, Adv to other funds)	\$ 2,247,861
Assigned Fund Balance (Vested Unpaid Vacation)	\$ 418,089
Unassigned fund balance 12/31/2020	\$ 6,122,312

**Fiscal Year 2021 operations:**

Budgeted operating revenues	\$ 11,643,157
Budgeted operating expenditures	\$ (11,455,510)
Transfers Out	\$ (574,647)
Resolution 21-033	\$ (60,000)
Resolution 21-005 A	\$ 1,650,261
Estimated adjustment to fund balance	\$ 1,203,261

**Estimated unassigned fund balance 12/31/2021** \$ 7,325,573

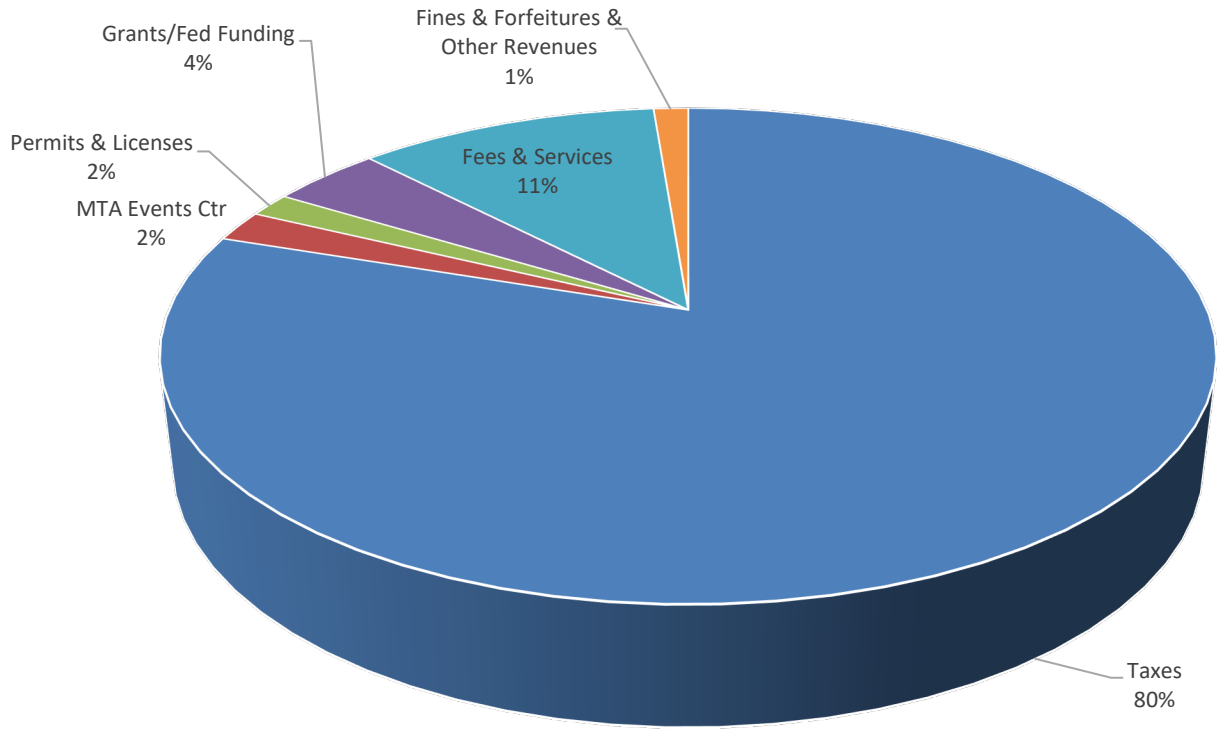
**Fiscal Year 2022 Operations:**

Budgeted operating revenues	\$ 12,237,127
Budgeted operating expenditures	\$ (14,092,045)
Estimated adjustment to fund balance	\$ (1,854,918)

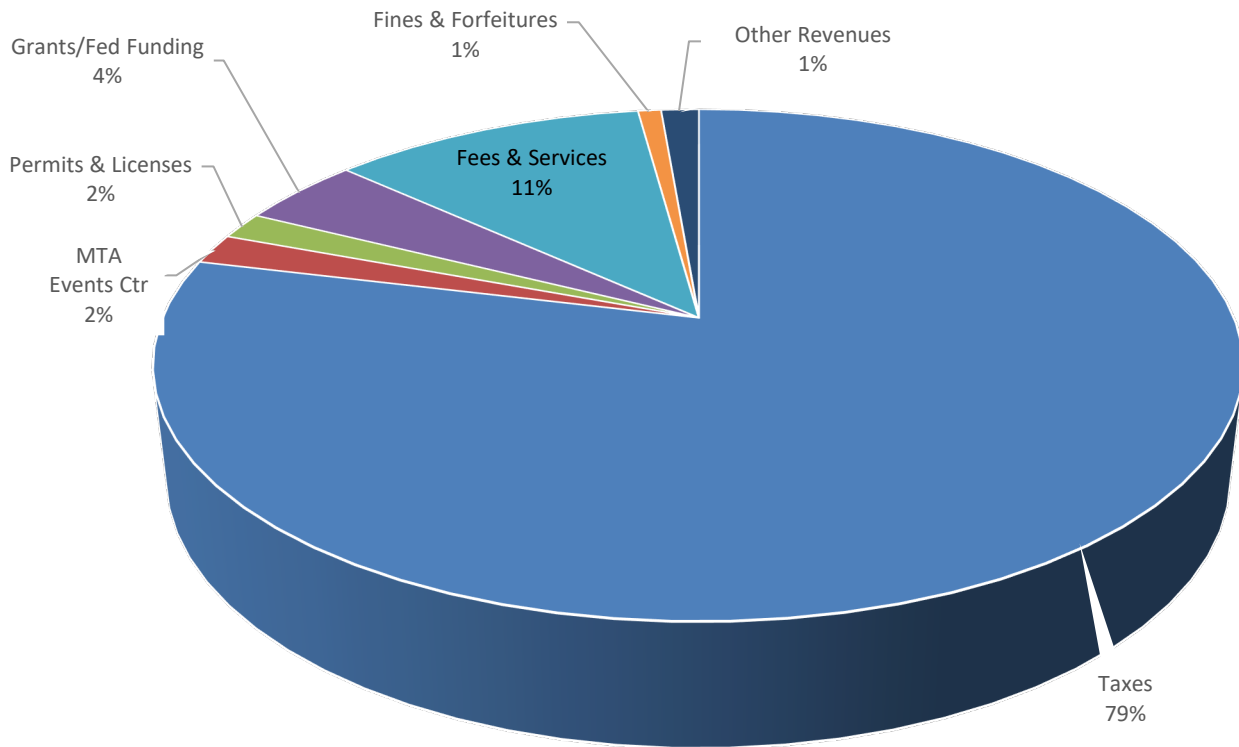
**Estimated unassigned fund balance 12/31/2022** \$ 5,470,655

Two months of operating expenditures	\$ 2,000,633
Three months of operating expenditures	\$ 3,000,949

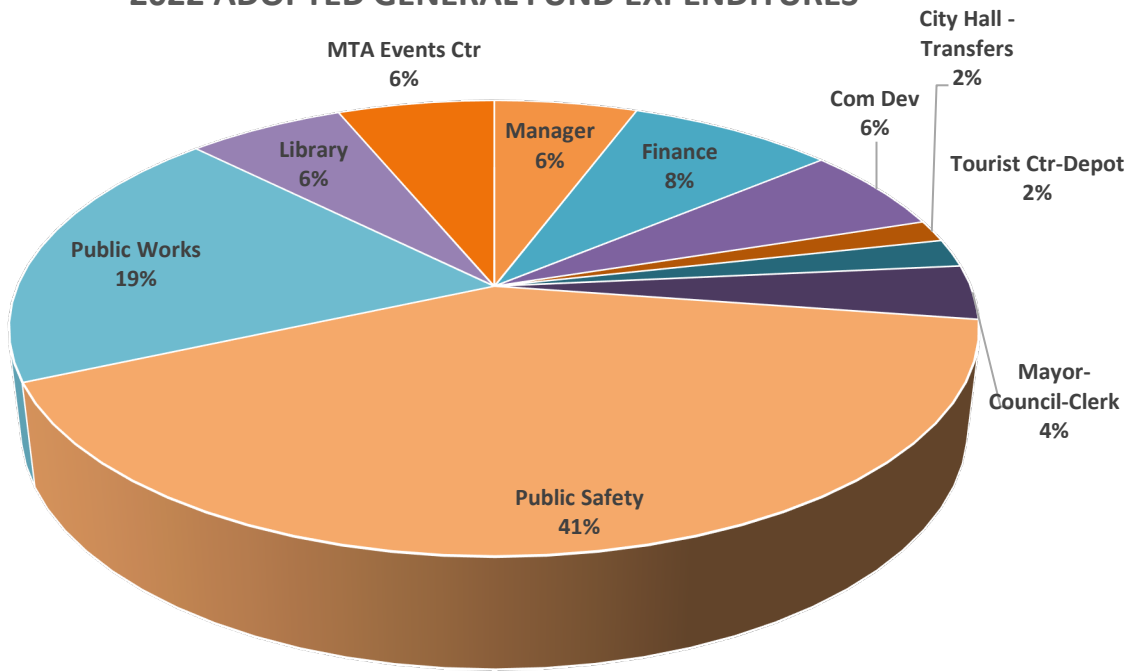
### 2022 ADOPTED GENERAL FUND REVENUES



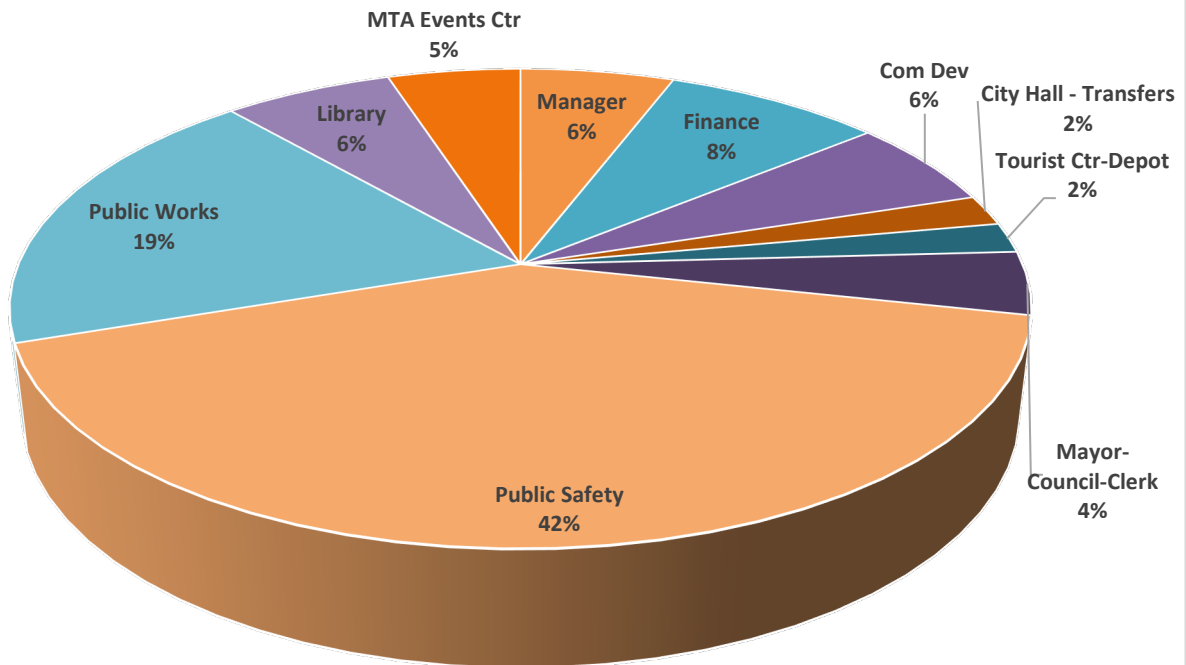
### 2021 ADOPTED GENERAL FUND REVENUES



## 2022 ADOPTED GENERAL FUND EXPENDITURES



## 2021 ADOPTED GENERAL FUND EXPENDITURES



**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

**General Fund**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>MTA Events Center</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-00-00-3001 Ice Rental	204,526	192,243	162,721	185,000	255,000	205,000
01-00-00-3002 Arena Rental	3,550	450	0	4,000	2,050	4,000
01-00-00-3004 Ice Skate Rental	1,320	1,087	261	1,500	1,500	1,000
01-00-00-3005 Advertising Income	15,000	1,500	15,000	7,500	15,000	15,000
01-00-00-3006 Tournaments	0	6,049	0	2,000	0	4,000
01-00-00-3007 Open Skate	7,724	5,613	2,478	5,000	3,560	5,000
01-00-00-3008 Skate Sharpening Revenue	3,661	4,032	2,420	4,500	4,500	4,500
01-00-00-3009 Shinny Hockey	2,566	3,134	972	2,500	231	2,500
01-00-00-3011 Stick Time	1,767	2,402	80	2,000	2,000	1,000
01-00-00-3014 Learn to Skate	7,448	1,919	75	2,000	71	1,000
01-00-00-3016 Vending Machines	6,421	5,363	1,898	4,000	4,000	4,000
01-00-00-3018 Arena Concession Lease	1,061	2,442	701	1,500	0	0
01-00-00-3019 Arena Concession	0	0	0	0	5,960	0
01-00-00-3002 MTA Gym	0	275	1,025	1,000	560	1,500
<b>TOTAL MTA Events Center</b>	<b>255,045</b>	<b>240,008</b>	<b>187,631</b>	<b>222,500</b>	<b>294,432</b>	<b>248,500</b>
<b>Taxes</b>						
01-00-00-3110 Real & Personal Property Taxes	1,294,866	1,329,970	1,355,828	1,350,000	1,350,000	1,355,000
01-00-00-3111 Motor Vehicle Tax	54,939	213,441	123,785	124,000	124,000	123,000
01-00-00-3130 Sales Tax	7,216,565	7,423,981	7,624,188	7,625,000	9,200,000	8,250,000
01-00-00-3131 Sales Tax Penalty & Interest	63,150	76,331	77,941	75,000	101,000	75,000
<b>TOTAL Taxes</b>	<b>8,629,521</b>	<b>9,043,723</b>	<b>9,181,742</b>	<b>9,174,000</b>	<b>10,775,000</b>	<b>9,803,000</b>
<b>Permits &amp; Licenses</b>						
01-00-00-3210 Business Licenses	61,765	54,750	52,810	60,000	45,000	55,000
01-00-00-3211 Business License Penalty & Int	7,610	6,050	8,100	12,000	12,000	12,000
01-00-00-3215 DD Solicitors License	50	0	0	0	0	0
01-00-00-3218 Building Plans Review Revenue	51,702	90,844	20,098	50,000	42,835	50,000
01-00-00-3221 Building Permits	129,801	176,484	75,751	75,000	103,000	75,000
01-00-00-3222 Animal License	320	520	280	300	300	300
<b>TOTAL Permits &amp; Licenses</b>	<b>251,248</b>	<b>328,648</b>	<b>157,039</b>	<b>197,300</b>	<b>203,135</b>	<b>192,300</b>
<b>Grants/ Fed Funding</b>						
01-00-00-3310 Payment In Lieu Of Taxes	256,487	254,123	263,754	276,645	276,645	289,682
01-00-00-3343 Library Grants	1,453	10,500	7,000	6,900	8,735	18,000
01-00-00-3344 Vfa - Fire Grant	7,500	3,641	0	0	726	0
01-00-00-3350 Municipal Aid	196,076	165,318	77,979	75,000	100,797	45,000
01-00-00-3351 Liquor License	12,700	15,000	17,200	17,000	17,000	15,000
01-00-00-3362 Co-Op Taxes Elec & Tele	135,143	130,774	130,362	130,000	114,853	125,000
<b>TOTAL Grants/Fed Funding</b>	<b>609,359</b>	<b>579,355</b>	<b>496,295</b>	<b>505,545</b>	<b>518,756</b>	<b>492,682</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-00-00-3412 Library Fees	20,372	19,204	6,479	15,000	8,300	10,000
01-00-00-3413 Library Meeting Room Rental	2,025	1,400	1,150	1,500	1,500	1,000
01-00-00-3421 Fire Service Fees	250	990	440	1,000	1,000	1,000
01-00-00-3423 E911 Surcharge Revenues	90,000	90,000	90,000	90,000	90,000	90,000
01-00-00-3425 Fire Service Contract	375,713	387,075	332,212	444,102	452,291	506,016
01-00-00-3426 Fire Training Inc - State	0	50	0	0	0	0
01-00-00-3427 Planning And Zoning	5,353	779	2,419	3,000	3,000	2,500
01-00-00-3428 Rescue Svcs Contract	50,000	50,000	50,000	50,000	50,000	50,000
01-00-00-3440 Grants Administrative Overhead	5,708	14,205	4,390	5,000	5,000	2,500
01-00-00-3455 Administrative Services Fees	621,718	638,905	644,172	643,665	643,665	642,529
01-00-00-3473 Community Center Fees (Depot)	39,600	40,870	23,700	40,000	40,000	40,000
<b>TOTAL Fees &amp; Services</b>	<b>1,210,738</b>	<b>1,243,478</b>	<b>1,154,962</b>	<b>1,293,267</b>	<b>1,294,756</b>	<b>1,345,545</b>
<b>Fines &amp; Forfeitures</b>						
01-00-00-3510 Fines & Forfeitures	23,700	27,459	17,090	30,000	22,499	23,000
01-00-00-3511 Fines & Forfeitures-Deliq	91,321	79,651	57,452	65,000	40,075	45,000
<b>TOTAL Fines &amp; Forfeitures</b>	<b>115,021</b>	<b>107,110</b>	<b>74,542</b>	<b>95,000</b>	<b>62,574</b>	<b>68,000</b>
<b>Other Revenues</b>						
01-00-00-3610 Interest/Investments Earnings	36,000	113,015	51,190	55,000	10,000	5,000
01-00-00-3612 Interest Earnings Assessments	3,736	2,382	1,674	3,000	3,000	1,200
01-00-00-3623 Assessment Billing Fee	225	198	96	200	200	150
01-00-00-3624 Public Safety No# 2, Rental	48,071	52,256	52,646	53,037	53,037	54,000
01-00-00-3625 Jail Rental	16,025	16,044	16,176	16,308	16,308	16,750
01-00-00-3632 Street Assessments Earnings	22,902	14,523	9,923	18,000	7,023	10,000
01-00-00-3640 Credit Card Admin Fee	6	364	0	0	0	0
01-00-00-3661 Property & Equip Sales CH	0	0	0	0	110	0
01-00-00-3662 Property & Equip Sales PW	0	10,515	2,097	10,000	1,004	0
01-00-00-3663 Property & Equip Sales PS	0	5,362	0	0	0	0
01-00-00-3673 Transfers From Other Funds	0	0	35,694	0	0	0
01-00-00-3685 SART Revenue	1,428	3,375	11,739	0	3,900	0
01-00-00-3687 Misc Revenue - PW	972	340	17,940	0	8,815	0
01-00-00-3688 Misc Income-Comm Services	3,974	247	1,268	0	1,606	0
01-00-00-3689 Misc Income-Public Safety	16,922	36,266	11,375	0	21,230	0
01-00-00-3690 Miscellaneous Income	12,610	13,509	10,030	0	10,264	0

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Other Revenues</b>						
01-00-00-3691 NPO Write Off/PERS Relief	180,392	262,069	313,397	0	338,626	0
01-00-00-3693 Insurance Reimbursement	48,106	0	0	0	0	0
01-00-00-3697 AK State Fair Parade	0	1,500	0	0	0	0
01-00-00-3699 Land Sales Revenue	0	0	0	0	0	0
01-00-00-3700 Restitution Revenue-Police	0	0	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>391,368</b>	<b>531,964</b>	<b>535,245</b>	<b>155,545</b>	<b>475,123</b>	<b>87,100</b>
<b>TOTAL REVENUES</b>	<b>11,462,299</b>	<b>12,074,286</b>	<b>11,687,455</b>	<b>11,643,157</b>	<b>13,623,776</b>	<b>12,237,127</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>City Manager Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-05-6011 Regular Salaries	260,321	254,552	237,468	264,880	271,138	284,565
01-01-05-6012 Regular Benefits	143,244	154,371	122,574	170,679	158,761	168,718
01-01-05-6015 Overtime-Regular	0	0	153	750	750	0
01-01-05-6019 Leave Expense	2,076	6,784	17,875	2,500	8,160	2,500
01-01-05-6022 Advertising	7,698	9,645	6,190	1,800	300	1,800
01-01-05-6023 Subscriptions & Dues	3,321	983	610	2,500	3,000	2,500
01-01-05-6024 Travel	3,258	819	95	4,000	2,000	3,000
01-01-05-6026 Training	3,996	1,035	3,714	1,800	2,950	2,500
01-01-05-6027 Legal Fees	5,277	4,903	9,398	5,000	33,275	20,000
01-01-05-6029 Services	1,950	1,819	1,812	3,000	1,500	2,000
01-01-05-6030 Contractual Services	8,037	16,968	588	3,500	1,000	3,500
01-01-05-6031 Telephone	5,276	2,932	3,943	3,750	3,150	3,750
01-01-05-6035 Fuel	313	243	1,061	750	1,455	1,000
01-01-05-6037 Insurance	5,813	7,952	10,096	12,650	12,650	13,600
01-01-05-6038 Vehicle Insurance	500	500	488	540	540	600
01-01-05-6041 Office Supplies	3,264	5,534	2,325	3,000	4,335	2,500
01-01-05-6044 Operating Supplies	1,988	0	0	0	220	0
01-01-05-6045 Repair & Maintenance	0	2,774	0	500	828	500
01-01-05-6054 Office Equipment	5,211	5,659	1,948	2,000	2,108	5,000
01-01-05-6057 Printing	0	0	0	500	300	500
01-01-05-6059 Board Stipends	2,050	1,650	900	2,500	2,500	2,000
01-01-05-6065 Wellness Fund	8,847	1,930	2,022	5,000	1,000	5,000
01-01-05-6069 Discretionary Funds	0	5,103	0	5,000	2,000	5,000
01-01-05-6070 AK State Fair Exp	0	1,784	0	1,500	2,000	1,500
01-01-05-6072 Unemployment Taxes	0	0	0	18,000	3,000	18,000
01-01-05-6075 Employee Recognition	794	1,555	720	1,000	1,000	2,000
01-01-05-6096 Computer Services	115,990	120,828	134,351	140,000	140,000	145,000
01-01-05-6103 Marketing	15,203	15,185	14,586	17,000	14,179	18,000
<b>TOTAL City Manager</b>	<b>604,428</b>	<b>625,508</b>	<b>572,919</b>	<b>674,099</b>	<b>674,099</b>	<b>715,033</b>



**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Finance Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-10-6011 Regular Salaries	395,385	410,015	396,643	412,360	422,605	453,539
01-01-10-6012 Regular Benefits	329,845	361,655	321,948	358,943	338,548	375,640
01-01-10-6013 Part Time Salaries	0	0	0	0	0	0
01-01-10-6015 Overtime-Regular	223	218	0	500	700	500
01-01-10-6017 Gen Fund PERS On Behalf	180,392	262,069	313,397	0	338,626	0
01-01-10-6019 Leave Expense	9,923	20,138	21,602	6,000	15,950	10,000
01-01-10-6022 Advertising	0	0	126	500	500	500
01-01-10-6023 Subscriptions & Dues	359	499	577	600	700	700
01-01-10-6024 Travel	593	615	0	800	800	750
01-01-10-6025 ARSSTC Fees	0	0	47,637	0	100,850	0
01-01-10-6026 Training	300	655	223	1,500	1,500	2,000
01-01-10-6027 Legal Fees	2,281	443	1,826	6,200	6,200	6,250
01-01-10-6029 Services	8,861	4,966	4,640	6,500	6,500	6,000
01-01-10-6030 Contractual Services	0	0	0	28,500	23,500	40,000
01-01-10-6031 Telephone	5,108	6,421	3,720	6,000	6,000	5,500
01-01-10-6037 Insurance	6,592	9,457	12,858	16,500	19,480	18,000
01-01-10-6041 Office Supplies	8,591	7,325	6,216	8,500	8,500	8,400
01-01-10-6045 Repair & Maintenance	0	0	0	1,500	1,500	1,500
01-01-10-6054 Office Equipment	3,943	14,573	2,791	12,000	10,982	12,000
01-10-10-6027 Unemployment Taxes	0	0	600	0	88	0
01-01-10-6074 Bad Debts	469	322	324	0	0	0
01-01-10-6095 Genl Fund IT Hard/Software	34,235	37,190	38,559	49,000	49,000	50,000
01-01-10-6096 Computer Services	30,490	31,637	33,448	42,000	42,000	42,000
<b>TOTAL Finance</b>	<b>1,017,590</b>	<b>1,168,196</b>	<b>1,207,134</b>	<b>957,903</b>	<b>1,394,529</b>	<b>1,033,279</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Community Development Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-12-6011 Regular Salaries	260,709	293,643	268,482	291,916	291,916	300,251
01-01-12-6012 Regular Benefits	184,156	222,784	191,195	254,405	238,170	266,996
01-01-12-6013 Part Time Salaries	31	0	597	0	8,235	0
01-01-12-6015 Overtime-Regular	502	467	422	1,000	1,000	1,000
01-01-12-6019 Leave Expense	15,493	16,344	14,940	10,000	18,000	6,000
01-01-12-6022 Advertising	1,713	1,597	1,585	2,000	2,520	2,000
01-01-12-6023 Subscriptions & Dues	1,701	1,433	2,026	2,200	2,200	2,200
01-01-12-6024 Travel	0	0	0	3,000	1,000	3,000
01-01-12-6026 Training	1,466	1,354	855	3,000	3,000	3,000
01-01-12-6027 Legal Fees	8,136	3,148	33,635	7,500	7,500	7,500
01-01-12-6029 Services-Recording Plats	30	35	219	250	250	250
01-01-12-6030 Contractual Services	2,697	5,161	3,435	4,500	9,725	5,000
01-01-12-6031 Telephone	3,824	3,349	3,076	2,600	3,560	3,100
01-01-12-6032 Power	7,645	7,019	6,714	7,000	7,000	7,000
01-01-12-6033 Heat	2,760	2,407	3,742	2,500	2,900	2,500
01-01-12-6034 Water/Sewer/Garbage	1,494	1,600	1,564	1,500	1,660	1,500
01-01-12-6035 Fuel	1,737	1,732	1,485	1,500	1,670	1,500
01-01-12-6036 Rental & Leases	1,641	1,651	1,692	3,000	3,000	3,000
01-01-12-6037 Insurance	6,301	8,364	11,791	14,000	14,160	14,000
01-01-12-6038 Vehicle Insurance	800	1,288	725	800	800	750
01-01-12-6040 Credit Card Fees	2,584	2,532	2,671	1,400	2,225	1,400
01-01-12-6041 Office Supplies	4,057	3,336	2,973	3,300	3,425	3,300
01-01-12-6042 Vehicle Supplies	52	0	0	503	503	500
01-01-12-6044 Operating Supplies	215	133	229	0	260	0
01-01-12-6045 Repair & Maintenance	1,984	1,358	1,255	1,500	1,193	1,500
01-01-12-6048 Janitorial Supplies	603	513	1,037	800	800	800
01-01-12-6054 Office Equipment	4,874	3,781	2,261	6,000	6,000	6,000
01-01-12-6058 Postage	1,959	820	1,888	2,000	2,000	2,500
01-01-12-6059 Board Stipends	2,550	2,850	1,450	3,800	3,800	3,800
01-01-12-6070 Annexation Planning	0	0	103,626	48,000	48,000	45,000
01-01-12-6071 Community Planning	26	14,334	2,438	15,000	8,500	15,000
01-01-12-6072 Unemployment Taxes	1	0	506	0	2	0
<b>TOTAL Community Development</b>	<b>521,739</b>	<b>603,032</b>	<b>688,516</b>	<b>694,974</b>	<b>694,974</b>	<b>710,347</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Tourist Center Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-20-6030 Contractual Services	168,730	171,800	175,870	174,030	177,125	186,280
01-01-20-6031 Telephone	2,305	2,479	2,241	2,100	2,268	2,100
01-01-20-6032 Power	3,406	3,137	2,937	3,800	3,250	3,800
01-01-20-6033 Heat	2,810	2,619	3,135	2,500	2,645	2,500
01-01-20-6034 Water/Sewer/Garbage	1,643	1,967	1,444	1,200	1,968	1,200
01-01-20-6037 Insurance	1,828	2,595	3,486	4,400	4,255	4,630
01-01-20-6045 Repair & Maintenance	5,207	765	2,406	2,000	350	2,000
01-01-20-6048 Janitorial Supplies	1,423	802	946	1,200	1,169	1,500
<b>TOTAL Tourist Center</b>	<b>187,351</b>	<b>186,163</b>	<b>192,464</b>	<b>191,230</b>	<b>193,030</b>	<b>204,010</b>
<b>Community Center (Depot) Expenditures</b>						
01-01-30-6030 Contractual Services	2,292	6,960	5,993	7,500	7,580	8,500
01-01-30-6031 Telephone	0	0	0	2,500	2,000	2,500
01-01-30-6032 Power	5,374	4,953	5,393	5,500	5,500	5,500
01-01-30-6033 Heat	5,045	4,416	5,338	5,000	5,060	5,000
01-01-30-6034 Water/Sewer/Garbage	2,557	3,356	3,439	2,500	3,320	2,500
01-01-30-6036 Rental and Lease	500	500	500	500	500	500
01-01-30-6037 Insurance	660	893	1,338	1,800	1,905	1,850
01-01-30-6044 Operating Supplies	2,612	2,485	2,655	3,200	3,200	3,200
01-01-30-6045 Repair & Maintenance	6,259	4,190	3,926	7,000	6,435	7,000
01-01-30-6048 Janitorial Supplies	1,490	1,555	1,311	2,500	2,500	2,500
01-01-30-6053 Equipment	0	6,292	37	5,000	5,000	5,000
<b>TOTAL Community Center (Depot)</b>	<b>26,790</b>	<b>35,600</b>	<b>29,931</b>	<b>43,000</b>	<b>43,000</b>	<b>44,050</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>City Hall Complex Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-15-6029 Services	2,452	2,436	2,401	2,700	3,020	2,800
01-01-15-6031 Telephone	16,715	17,464	16,826	19,000	17,950	18,000
01-01-15-6032 Power	18,047	16,063	16,400	18,000	16,955	17,500
01-01-15-6033 Heat	2,525	2,507	3,002	2,800	2,800	3,000
01-01-15-6034 Water/Sewer/Garbage	1,417	1,592	1,600	2,000	2,000	2,000
01-01-15-6036 Rental & Lease	2,946	3,861	2,946	3,640	3,640	3,500
01-01-15-6037 Insurance	3,527	4,016	5,053	6,030	6,055	6,400
01-01-15-6041 Office Supplies	7,582	7,743	7,793	7,800	7,800	7,800
01-01-15-6045 Repair & Maintenance	11,876	8,690	5,173	7,000	8,750	7,000
01-01-15-6048 Janitorial Supplies	1,618	1,272	318	1,800	1,800	1,500
01-01-15-6053 Equipment	639	0	0	0	0	0
01-01-15-6058 Postage	7,621	6,993	6,015	7,800	7,800	7,500
<b>TOTAL City Hall Complex</b>	<b>76,963</b>	<b>72,637</b>	<b>67,526</b>	<b>78,570</b>	<b>78,570</b>	<b>77,000</b>
<b>Non Departmental Expenditures</b>						
01-01-70-6078 Transfers Out	1,199,812	1,205,808	545,300	574,647	523,433	1,650,454
01-01-70-6090 EOC Operations	3,129	3,805	4,154	3,500	4,085	4,500
<b>TOTAL Non Departmental</b>	<b>1,202,941</b>	<b>1,209,613</b>	<b>549,454</b>	<b>578,147</b>	<b>527,518</b>	<b>1,654,954</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Mayor/Council/City Clerk Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-02-10-6011 Regular Salaries	88,037	92,106	94,792	98,080	88,080	91,910
01-02-10-6012 Regular Benefits	73,592	85,134	79,620	82,120	76,120	72,218
01-02-10-6013 Part Time Salaries	73,951	86,464	89,975	98,843	95,952	100,236
01-02-10-6015 Regular Overtime	0	0	0	0	628	0
01-02-10-6016 Overtime-PT	381	283	940	650	928	650
01-02-10-6019 Leave Expense	4,887	4,412	0	5,000	16,960	3,000
01-02-10-6021 Audit	43,259	43,036	36,343	45,000	43,500	45,000
01-02-10-6022 Advertising	7,048	8,227	4,090	8,000	8,585	7,500
01-02-10-6023 Subscriptions & Dues	7,846	8,255	7,356	8,850	8,850	8,400
01-02-10-6024 Travel/Education-Council	8,222	9,081	4,492	10,000	4,500	10,000
01-02-10-6026 Training/Travel-Clerk	4,563	6,542	3,969	6,000	3,000	6,000
01-02-10-6027 Legal Fees	20,367	21,396	34,056	25,000	45,635	30,000
01-02-10-6029 Services	1,936	451	311	2,000	2,000	2,000
01-02-10-6030 Contractual Services	0	0	0	0	17,850	0
01-02-10-6031 Telephone	9,178	9,667	8,961	9,800	8,600	9,500
01-02-10-6037 Insurance	4,346	6,322	8,059	10,250	9,550	11,000
01-02-10-6041 Office Supplies-Clerk	5,548	2,020	2,234	6,000	2,800	5,500
01-02-10-6044 Operating Supplies	3,266	1,938	1,442	4,000	2,000	3,500
01-02-10-6045 Repair & Maintenance	998	1,642	225	1,000	1,000	1,000
01-02-10-6054 Office Equipment	5,339	14,999	3,007	6,000	4,000	6,000
01-02-10-6058 Postage	0	0	0	0	330	0
01-02-10-6068 Community Council Grants	12,500	14,600	12,000	12,000	10,000	12,000
01-02-10-6069 Council Discretionary Funds	927	1,049	1,700	2,500	1,500	2,500
01-02-10-6072 Unemployment Taxes	6,480	0	443	0	1,025	0
01-02-10-6073 Council Meetings Broadcast	2,625	3,000	3,000	3,000	3,250	3,000
01-02-10-6090 Blackboard Connect Service	4,634	2,703	4,791	6,000	5,000	6,000
01-02-10-6099 Election Expenses	8,370	15,324	15,915	15,000	15,000	15,000
01-02-10-6101 Codification Consulting Svcs	5,478	5,754	5,079	8,600	5,600	7,500
01-02-10-6102 Records Management	5,220	8,510	5,174	7,500	8,950	9,000
01-02-10-6110 Sister City Program	5,124	7,225	345	13,500	3,500	13,500
<b>TOTAL Mayor/Council/City Clerk</b>	<b>414,121</b>	<b>460,139</b>	<b>428,320</b>	<b>494,693</b>	<b>494,693</b>	<b>481,914</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Police Administration Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-12-10-6011 Regular Salaries	1,033,875	1,064,086	392,172	1,084,454	1,070,541	1,172,233
01-12-10-6012 Regular Benefits	882,270	996,765	315,939	938,375	938,375	952,501
01-12-10-6013 Part Time Salaries	13,046	4,579	7,741	25,000	25,000	25,000
01-12-10-6015 Overtime-Regular	196,249	196,908	70,120	170,145	170,145	170,500
01-12-10-6016 Overtime-PT	0	0	1,680	5,000	5,000	5,000
01-12-10-6019 Leave Expense	37,565	68,522	55,874	40,000	53,913	40,000
01-12-10-6020 Uniform Allowance Reimbursement	8,190	7,910	7,630	9,000	9,000	9,000
01-12-10-6022 Advertising	0	460	240	500	500	500
01-12-10-6023 Subscriptions & Dues	482	490	329	700	1,296	700
01-12-10-6024 Travel	5,141	17,704	7,306	10,000	16,435	10,000
01-12-10-6026 Training	22,497	8,434	17,040	30,000	15,610	30,000
01-12-10-6027 Legal Fees	58,649	17,768	4,120	20,000	4,306	20,000
01-12-10-6028 Court System Admin Fees	2,374	2,493	1,354	4,000	4,000	4,000
01-12-10-6029 Services	23,973	25,383	51,455	35,000	43,813	35,000
01-12-10-6031 Telephone	10,895	11,507	10,621	15,000	14,846	13,000
01-12-10-6035 Fuel	32,864	29,920	21,173	35,000	35,000	35,000
01-12-10-6037 Insurance	28,725	37,901	46,056	59,000	59,000	64,886
01-12-10-6038 Vehicle Insurance	27,047	26,750	26,553	28,000	28,000	28,000
01-12-10-6039 Video Security System	0	2,103	3,840	5,600	5,600	5,600
01-12-10-6041 Office Supplies	7,824	7,033	7,014	8,000	8,000	8,000
01-12-10-6043 Uniform Expenditures	7,224	6,774	17,524	12,000	7,805	12,000
01-12-10-6044 Operating Supplies	16,260	15,623	14,668	20,000	20,000	20,000
01-12-10-6046 Small Tools & Equipment	20,866	21,318	14,812	20,000	21,088	20,000
01-12-10-6053 Equipment	2,349	770	20,874	3,000	3,370	3,000
01-12-10-6054 Office Equipment	31,019	23,098	39,975	40,000	31,460	35,000
01-12-10-6058 Postage	518	651	1,319	1,000	1,105	1,000
01-12-10-6071 Community Planning	5,154	5,023	577	3,000	3,028	3,000
01-12-10-6072 Unemployment Taxes	0	0	0	0	0	0
01-12-10-6100 SART Donation	2,500	2,500	2,500	2,500	2,500	2,500
01-12-10-6112 Rowland Memorial Fund Expense	2,000	2,000	2,000	2,000	2,000	2,000
<b>TOTAL Police Administration</b>	<b>2,479,553</b>	<b>2,604,474</b>	<b>1,162,506</b>	<b>2,626,274</b>	<b>2,600,736</b>	<b>2,727,420</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Animal Control Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-12-30-6030 Contractual Services	20,298	20,298	20,298	22,000	22,000	22,000
<b>TOTAL Animal Control</b>	<b>20,298</b>	<b>20,298</b>	<b>20,298</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>State Trooper Building Expenditures</b>						
01-12-40-6033 Heat	6,370	5,561	8,083	7,500	7,500	7,500
01-12-40-6034 Water/Sewer/Garbage	2,588	2,680	2,762	3,000	3,000	3,000
01-12-40-6037 Insurance	1,252	1,490	1,893	2,800	2,800	2,900
01-12-40-6045 Repair & Maintenance	8,731	9,701	7,382	10,000	10,000	10,000
01-12-40-6048 Janitorial Supplies	1,063	454	888	1,000	1,000	1,000
<b>TOTAL State Trooper Building</b>	<b>20,005</b>	<b>19,887</b>	<b>21,007</b>	<b>24,300</b>	<b>24,300</b>	<b>24,400</b>
<b>Jail Expenditures</b>						
01-12-50-6045 Repair & Maintenance	2,341	12,640	1,372	5,500	5,500	5,500
<b>TOTAL Jail</b>	<b>2,341</b>	<b>12,640</b>	<b>1,372</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Police Building Expenditures</b>						
01-12-60-6029 Services	0	0	0	2,000	2,000	2,000
01-12-60-6032 Power	24,265	23,323	22,871	22,000	21,780	22,000
01-12-60-6033 Heat	10,386	10,168	11,493	13,000	11,720	13,000
01-12-60-6034 Water/Sewer/Garbage	6,781	6,804	7,463	7,500	9,000	7,500
01-12-60-6037 Insurance	1,570	1,837	2,216	3,100	3,100	3,150
01-12-60-6045 Repair & Maintenance	13,141	13,139	12,669	13,000	13,000	13,000
01-12-60-6048 Janitorial Supplies	1,479	1,945	2,577	4,000	4,000	4,000
<b>TOTAL Police Building</b>	<b>57,621</b>	<b>57,216</b>	<b>59,289</b>	<b>64,600</b>	<b>64,600</b>	<b>64,650</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Communication Center Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-12-70-6011 Regular Salaries	445,124	459,188	110,909	441,734	435,171	475,112
01-12-70-6012 Regular Benefits	332,844	349,321	103,296	380,544	380,544	387,956
01-12-70-6013 Part Time Salaries	14,915	10,933	17,748	25,000	25,000	25,000
01-12-70-6015 Overtime-Regular	103,084	102,497	15,963	70,000	70,808	70,000
01-12-70-6016 Overtime-PT	652	1,420	3,830	5,000	5,000	5,000
01-12-70-6019 Leave Expense	8,318	32,397	11,753	10,000	15,755	13,000
01-12-70-6024 Travel	5,057	7,634	879	4,000	10,138	4,000
01-12-70-6026 Training	3,587	3,439	1,539	3,500	2,919	3,500
01-12-70-6027 Legal Fees	0	0	817	0	155	500
01-12-70-6029 Services	0	0	61,404	49,123	45,358	49,123
01-12-70-6030 Contractual Services	9,028	8,784	7,355	8,500	27,745	8,500
01-12-70-6031 Telephone	7,134	7,828	5,461	7,000	5,775	7,000
01-12-70-6032 Power	15,054	14,111	9,882	12,000	15,765	12,000
01-12-70-6034 Water/Sewer/Garbage	1,798	1,863	1,919	2,000	2,000	2,000
01-12-70-6037 Insurance	10,649	11,957	15,324	18,000	19,225	19,800
01-12-70-6041 Office Supplies	1,340	894	624	1,500	1,375	1,500
01-12-70-6043 Uniform Expenditures	0	0	1,749	2,500	123	2,500
01-12-70-6044 Operating Supplies	648	0	1,348	1,000	740	1,000
01-12-70-6045 Repair & Maintenance	2,334	1,422	937	2,000	4,502	2,000
01-12-70-6054 Office Equipment	10,693	7,470	6,630	6,000	6,841	6,000
01-12-70-6072 Unemployment Taxes	0	0	0	0	0	0
<b>TOTAL Communication Center</b>	<b>972,260</b>	<b>1,021,157</b>	<b>379,368</b>	<b>1,049,401</b>	<b>1,074,939</b>	<b>1,095,491</b>
<b>Police Vehicle Maintenance</b>						
01-12-80-6042 Vehicle Supplies	0	0	0	0	0	0
<b>TOTAL Police Vehicle Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Police Department</b>	<b>3,552,079</b>	<b>3,735,671</b>	<b>1,643,840</b>	<b>3,792,075</b>	<b>3,792,075</b>	<b>3,939,461</b>



**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Fire Administration Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-13-10-6011 Regular Salaries	183,372	174,075	76,841	200,375	183,306	254,408
01-13-10-6012 Regular Benefits	143,576	159,549	64,087	173,985	173,985	236,767
01-13-10-6013 Part Time Salaries	197,315	266,693	149,145	300,000	300,000	341,562
01-13-10-6015 Overtime-Regular	4,674	3,855	6,391	6,000	6,000	12,000
01-13-10-6016 Overtime-PT	0	0	55	0	0	0
01-13-10-6019 Leave Expense	5,495	7,188	28,735	8,000	25,069	8,000
01-13-10-6023 Subscriptions & Dues	743	3,539	976	4,000	6,149	4,000
01-13-10-6024 Travel	8,032	12,760	0	8,000	7,463	10,000
01-13-10-6026 Training	13,364	9,287	7,485	10,000	10,313	12,500
01-13-10-6027 Legal Fees	164	84	108	2,000	2,224	2,000
01-13-10-6029 Services	15,372	9,315	16,507	16,000	11,607	16,000
01-13-10-6030 Contractual Services	9,780	11,526	12,873	17,500	16,225	17,500
01-13-10-6031 Telephone	9,718	9,643	9,276	10,200	10,528	11,000
01-13-10-6032 Power	9,043	9,805	11,882	10,000	11,275	13,000
01-13-10-6033 Heat	6,478	6,068	7,168	7,000	7,441	9,500
01-13-10-6034 Water/Sewer/Garbage	2,943	5,239	3,080	4,500	3,731	4,500
01-13-10-6035 Fuel	20,958	22,149	17,050	26,000	28,244	30,000
01-13-10-6036 Rental & Lease	14,755	14,755	19,295	22,700	22,700	22,700
01-13-10-6037 Insurance	8,341	11,359	14,411	18,200	18,191	20,100
01-13-10-6038 Vehicle Insurance	18,100	18,100	17,600	19,000	19,000	19,000
01-13-10-6041 Office Supplies	3,265	3,408	3,516	3,200	2,419	4,000
01-13-10-6043 Uniform Expenditures	4,058	2,493	7,945	6,000	18,234	10,000
01-13-10-6044 Operating Supplies	2,102	3,307	3,640	4,000	4,781	6,000
01-13-10-6045 Repair & Maintenance	12,679	22,117	31,887	23,000	16,580	23,000
01-13-10-6046 Small Tools & Equipment	19,872	13,716	9,781	14,000	14,726	18,875
01-13-10-6048 Janitorial Supplies	1,137	1,209	712	1,500	1,500	1,500
01-13-10-6053 Equipment	24,383	25,999	42,678	35,000	18,685	35,000
01-13-10-6054 Office Equipment	11,839	16,866	11,199	10,000	16,420	10,000
01-13-10-6055 Rescue Equipment	3,494	4,681	3,133	4,000	8,081	8,000
01-13-10-6058 Postage	0	0	0	0	9	0
<b>TOTAL Fire Administration</b>	<b>755,049</b>	<b>848,786</b>	<b>577,455</b>	<b>964,160</b>	<b>964,886</b>	<b>1,160,912</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Fire Building Maintenance Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-13-30-6024 Fire Building Travel	0	0	0	0	1,800	0
01-13-30-6026 Fire Building Training	0	0	0	0	1,000	0
01-13-30-6045 Repair & Maintenance	22,516	16,395	13,643	23,000	20,200	23,000
<b>TOTAL Fire Building Maintenance</b>	22,516	16,395	13,643	23,000	23,000	23,000
<b>Fire Vehicle Maintenance Expenditures</b>						
01-13-80-6042 Vehicle Supplies	14,045	21,166	22,938	25,000	25,000	25,000
<b>TOTAL Fire Vehicle Maintenance</b>	14,045	21,166	22,938	25,000	25,000	25,000
<b>TOTAL Fire Department</b>	791,611	886,347	614,037	1,012,160	1,012,886	1,208,912

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>				<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Public Works</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
<b>Administration Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-17-10-6011 Regular Salaries	375,374	354,860	353,885	358,061	345,226	372,247
01-17-10-6012 Regular Benefits	276,419	280,827	262,071	274,356	274,356	281,158
01-17-10-6013 Part Time Salaries	0	37	0	0	0	0
01-17-10-6015 Overtime-Regular	2,879	1,067	1,859	2,000	2,000	2,000
01-17-10-6019 Leave Expense	11,081	9,253	7,967	5,500	18,335	5,500
01-17-10-6022 Advertising	0	128	0	500	500	500
01-17-10-6024 Travel	0	710	53	1,000	1,000	500
01-17-10-6026 Training	773	395	99	1,000	1,000	1,000
01-17-10-6027 Legal Fees	3,853	476	2,601	2,500	3,700	2,500
01-17-10-6029 Services	6,005	14,051	4,960	5,250	3,250	5,500
01-17-10-6030 Contractual Services	11,881	45,497	55,190	60,000	57,700	60,000
01-17-10-6031 Telephone	6,988	7,157	7,050	10,000	7,200	10,000
01-17-10-6032 Power	16,105	15,191	15,930	16,000	16,535	16,000
01-17-10-6033 Heat	16,851	14,365	19,127	17,500	17,500	18,000
01-17-10-6034 Water/Sewer/Garbage	10,653	11,385	11,757	10,000	11,750	12,000
01-17-10-6037 Insurance	19,768	26,414	32,610	42,288	42,288	46,550
01-17-10-6038 Vehicle Insurance	18,978	19,943	17,368	20,070	20,070	20,000
01-17-10-6041 Office Supplies	2,504	2,213	3,233	2,000	3,240	2,500
01-17-10-6044 Operating Supplies	0	0	418	0	350	500
01-17-10-6045 Repair & Maintenance	6,633	11,860	11,636	12,000	15,215	15,000
01-17-10-6046 Small Tools & Equipment	747	628	873	1,000	1,150	2,000
01-17-10-6048 Janitorial Supplies	0	392	620	1,500	560	1,500
01-17-10-6053 Equipment	18,810	8,571	12,612	1,500	100	1,500
01-17-10-6054 Office Equipment	2,958	8,731	11,336	4,500	4,500	5,000
01-17-10-6058 Postage	0	0	18	500	500	500
01-17-10-6072 Unemployment Taxes	106	9,233	2,119	0	665	0
01-17-10-6096 Computer Services	0	5,298	5,563	4,500	4,835	5,000
<b>TOTAL PW Administration</b>	<b>809,367</b>	<b>848,684</b>	<b>840,956</b>	<b>853,525</b>	<b>853,525</b>	<b>886,955</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>PW Roads Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-17-40-6011 Regular Salaries	130,345	184,181	184,568	208,599	208,599	222,162
01-17-40-6012 Regular Benefits	143,070	188,848	176,845	187,210	187,210	200,071
01-17-40-6013 Part Time Salaries	37,016	22,518	22,008	25,000	25,000	25,000
01-17-40-6014 PW Standby Pay	4,150	3,724	4,596	6,000	6,000	6,000
01-17-40-6015 Overtime-Regular	7,519	3,252	4,158	7,000	7,000	7,000
01-17-40-6016 Overtime-PT	1,513	821	354	1,500	1,500	1,500
01-17-40-6019 Leave Expense	0	0	1,599	0	0	0
01-17-40-6030 Contractual Services	57,018	46,759	70,420	60,000	54,000	60,000
01-17-40-6036 Rental & Lease	9,567	17,170	7,541	7,659	8,619	7,700
01-17-40-6044 Operating Supplies	12,246	4,523	3,565	10,000	14,425	12,500
01-17-40-6045 Repair & Maintenance	16,819	23,782	10,471	15,000	21,375	100,000
01-17-40-6049 Chemicals & Dust Control	4,650	2,004	6,970	10,000	10,000	10,000
01-17-40-6065 Road Painting Services	60,895	57,553	42,541	70,000	63,800	75,000
01-17-40-6066 Road Salt & Sand	21,751	36,918	36,754	42,000	42,440	45,000
01-17-40-6067 Safety Equipment	2,496	1,946	884	1,500	1,500	2,000
01-17-40-6068 Crack Sealing	31,683	20,115	8,955	30,000	30,000	35,000
01-17-40-6075 Christmas Decorations	10,358	10,438	9,130	10,000	10,000	10,000
01-17-40-6079 Infrared Pavement Repair	0	21,200	20,000	22,000	22,000	22,000
<b>TOTAL PW Roads</b>	<b>551,096</b>	<b>645,751</b>	<b>611,359</b>	<b>713,468</b>	<b>713,468</b>	<b>840,933</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>				<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Public Works</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
<b>Engineering Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-17-50-6028 Engineering	8,613	825	909	5,000	5,000	5,000
<b>TOTAL PW Engineering</b>	<b>8,613</b>	<b>825</b>	<b>909</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

<b>Public Works</b>						
<b>Street Light Maintenance Expenditures</b>						
01-17-60-6032 Power	105,301	101,130	102,370	110,000	110,000	115,000
01-17-60-6044 Operating Supplies	2,787	3,600	1,601	4,000	4,000	5,000
01-17-60-6045 Repair & Maintenance	16,534	29,198	15,578	16,000	16,000	16,000
<b>TOTAL PW Street Light Maintenance</b>	<b>124,622</b>	<b>133,929</b>	<b>119,549</b>	<b>130,000</b>	<b>130,000</b>	<b>136,000</b>

<b>Public Works</b>						
<b>SOA Hwy Maintenance Expenditures</b>						
01-17-70-6044 Operating Supplies	0		0	0	0	4,000
01-17-70-6045 Repair & Maintenance	0		0	0	0	2,000
<b>TOTAL PW SOA Hwy Maintenance</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>					<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Public Works</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
<b>Vehicle Maintenance</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-17-80-6011	Regular Salaries	67,311	68,925	69,834	125,073	115,668	133,264
01-17-80-6012	Regular Benefits	61,644	70,201	65,338	102,008	102,008	105,871
01-17-80-6015	Regular Overtime	3,258	3,230	606	1,000	1,000	1,000
01-17-80-6019	Leave Expense	4,697	6,462	6,682	0	3,341	0
01-17-80-6035	Fuel	39,790	28,400	39,459	40,000	37,950	48,000
01-17-80-6042	Vehicle Supplies	17,744	31,098	16,312	18,000	20,776	25,000
01-17-80-6045	Repair & Maintenance	28,937	45,401	28,261	28,000	20,400	28,000
01-17-80-6046	Small Tools & Equipment	2,348	7,408	776	2,500	2,500	3,000
01-17-80-6067	Safety Equipment	0	0	15	500	500	500
01-17-80-6083	Vehicle Supplies-Police	17,589	8,784	18,633	8,000	20,910	15,000
01-17-80-6084	Vehicle Supplies-Library	0	110	0	300	328	300
<b>TOTAL PW Vehicle Maintenance</b>		<b>243,317</b>	<b>270,018</b>	<b>245,916</b>	<b>325,381</b>	<b>325,381</b>	<b>359,935</b>

**Public Works**

**Parks & Recreation Operations Expenditures**

01-17-90-6011	Regular Salaries	0	0	22,981	25,669	25,329	27,232
01-17-90-6012	Regular Benefits	7,356	8,427	23,303	31,965	31,965	34,298
01-17-90-6013	Part Time Salaries	72,496	85,379	55,664	58,972	58,887	67,076
01-17-90-6015	Overtime-Regular	0	0	313	1,000	1,340	2,000
01-17-90-6016	Overtime-PT	1,058	1,420	0	0	85	0
01-17-90-6029	Services	760	560	0	700	100	700
01-17-90-6032	Power	312	578	1,123	700	1,095	700
01-17-90-6034	Water/Sewer/Garbage	700	662	760	700	700	700
01-17-90-6035	Fuel	5,239	5,984	2,619	2,500	4,690	2,500
01-17-90-6044	Operating Supplies	18,867	28,299	10,026	15,000	15,000	15,000
01-17-90-6045	Repair & Maintenance	30,346	4,100	2,377	15,000	12,865	15,000
01-17-90-6067	Safety Equipment	246	1,492	833	500	500	500
01-17-90-6072	Unemployment Taxes	5,754	1,938	861	0	150	0
<b>TOTAL PW Parks &amp; Recreation Operations</b>		<b>143,135</b>	<b>138,839</b>	<b>120,860</b>	<b>152,706</b>	<b>152,706</b>	<b>165,706</b>

**TOTAL Public Works**

<b>1,880,150</b>	<b>2,038,046</b>	<b>1,939,549</b>	<b>2,180,080</b>	<b>2,180,080</b>	<b>2,400,529</b>
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**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Library Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-19-10-6011 Regular Salaries	204,814	224,384	220,687	228,540	233,840	245,072
01-19-10-6012 Regular Benefits	121,556	148,596	136,298	203,604	198,044	208,615
01-19-10-6013 Part Time Salaries	112,676	120,955	87,649	112,808	112,808	124,910
01-19-10-6015 Overtime-Regular	0	183	0	172	272	300
01-19-10-6016 Overtime-PT	173	179	68	0	160	0
01-19-10-6019 Leave Expense	781	8,969	5,315	0	0	0
01-19-10-6022 Advertising	0	0	0	0	128	0
01-19-10-6023 Subscriptions & Dues	498	112	0	400	400	400
01-19-10-6024 Travel	428	4,547	125	4,000	4,000	4,000
01-19-10-6026 Training	828	1,217	605	3,000	3,000	1,750
01-19-10-6029 Services	191	201	242	210	210	210
01-19-10-6030 Contractual Services	28,950	15,824	14,919	30,000	29,000	30,000
01-19-10-6031 Telephone	7,581	7,298	7,446	7,500	7,500	7,500
01-19-10-6032 Power	38,124	36,437	22,746	38,000	38,000	38,000
01-19-10-6033 Heat	5,103	4,898	7,018	7,700	7,700	7,700
01-19-10-6034 Water/Sewer/Garbage	3,967	4,161	3,829	4,400	4,415	4,400
01-19-10-6035 Fuel	112	272	60	200	200	300
01-19-10-6036 Rental & Lease	324	324	324	324	324	324
01-19-10-6037 Insurance	7,067	9,553	12,050	14,500	14,541	15,400
01-19-10-6038 Vehicle Insurance	300	300	325	350	350	348
01-19-10-6040 Supplies/Books/Subscriptions	44,485	41,095	41,328	40,000	40,000	40,000
01-19-10-6041 Office Supplies	2,415	1,439	2,199	2,500	2,500	2,500
01-19-10-6044 Operating Supplies	10,014	9,324	8,398	10,000	10,000	10,000
01-19-10-6045 Repair & Maintenance	9,375	11,940	7,437	10,000	8,829	10,000
01-19-10-6048 Janitorial Supplies	3,346	2,810	1,622	3,000	3,000	3,000
01-19-10-6054 Office Equipment	14,082	6,079	2,264	8,000	9,125	8,000
01-19-10-6058 Postage	4,511	5,206	5,005	5,250	6,112	6,000
01-19-10-6072 Unemployment Taxes	0	0	387	0	0	0
<b>TOTAL Library</b>	<b>621,701</b>	<b>666,303</b>	<b>588,346</b>	<b>734,458</b>	<b>734,458</b>	<b>768,729</b>
<b>Public Assistance Grants</b>						
01-19-23-6040 Supplies/Books/Subscriptions	0	7,000	4,166	0	7,000	9,500
01-19-23-6044 Operating Supplies	0	0	2,834	6,900	1,735	3,500
01-19-23-6054 Office Equipment	3,391	0	0	0	0	0
<b>TOTAL Public Assistance Grants</b>	<b>3,391</b>	<b>7,000</b>	<b>7,000</b>	<b>6,900</b>	<b>8,735</b>	<b>13,000</b>
<b>Other Grants</b>						
01-19-27-6024 Travel	0	1,910	0	0	0	3,820
01-19-27-6026 Training	0	590	0	0	0	1,180
<b>TOTAL Other Grants</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>TOTAL Library</b>	<b>625,092</b>	<b>675,803</b>	<b>595,346</b>	<b>741,358</b>	<b>743,193</b>	<b>786,729</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

<b>General Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>MTA Events Center Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-19-40-6011 Regular Salaries	80,787	75,158	63,582	74,610	73,780	55,512
01-19-40-6012 Regular Benefits	75,882	75,012	67,073	78,511	78,511	55,255
01-19-40-6013 Part Time Salaries	36,620	52,544	52,064	93,197	87,072	112,736
01-19-40-6015 Overtime-Regular	380	0	0	0	830	0
01-19-40-6016 Overtime-PT	794	1,662	2,820	1,500	7,625	1,500
01-19-40-6019 Leave Expense	1,668	5,381	16,973	0	0	0
01-19-40-6022 Advertising	156	0	24	1,500	1,500	1,500
01-19-40-6026 Training	0	0	0	0	0	1,500
01-19-40-6027 Legal Fees	943	0	0	0	0	0
01-19-40-6029 Services	477	525	252	0	860	0
01-19-40-6030 Contractual Services	12,571	22,533	9,695	25,000	23,540	25,000
01-19-40-6031 Telephone	3,977	3,828	3,848	3,500	3,750	4,000
01-19-40-6032 Power	113,376	95,390	93,398	90,000	90,000	90,000
01-19-40-6033 Heat	35,889	32,696	37,300	40,000	40,000	40,000
01-19-40-6034 Water/Sewer/Garbage	14,959	7,635	8,673	10,000	10,000	10,000
01-19-40-6035 Fuel	4,494	2,001	2,123	3,500	3,500	3,500
01-19-40-6036 Rental & Lease	1,334	0	0	1,000	1,000	1,000
01-19-40-6037 Insurance	5,593	7,702	9,815	12,350	12,350	13,000
01-19-40-6040 Supplies/Vending Soda	2,717	2,369	1,145	2,500	4,000	2,500
01-19-40-6044 Operating Supplies	5,433	3,141	4,636	4,500	4,500	4,000
01-19-40-6045 Repair & Maintenance	29,227	24,328	23,494	25,000	25,000	25,000
01-19-40-6048 Janitorial Supplies	3,628	4,557	1,275	4,500	3,650	4,000
01-19-40-6053 Equipment	0	0	0	0	1,050	0
01-19-40-6054 Office Equipment	440	1,242	1,431	1,500	1,500	2,500
01-19-40-6060 Bond Principal	80,000	80,000	85,000	90,000	90,000	300,000
01-19-40-6062 Interest Expense	30,050	26,850	22,850	18,600	18,600	30,500
01-19-40-6072 Unemployment Taxes	168	0	6,263	0	150	0
01-19-40-6104 Learn to Skate	2,580	840	0	1,500	0	750
<b>TOTAL MTA Events Center</b>	<b>544,143</b>	<b>525,391</b>	<b>513,734</b>	<b>582,768</b>	<b>582,768</b>	<b>783,753</b>



**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL FUND**

**General Fund**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
<b>Parks &amp; Recreation Expenditures</b>				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-19-90-6011 Regular Salaries	0	0	0	0	0	23,363
01-19-90-6012 Regular Benefits	134	123	46	200	200	18,311
01-19-90-6022 Advertising	1,542	841	213	1,500	1,500	1,500
01-19-90-6029 Services	1,569	1,608	510	2,200	2,200	2,200
01-19-90-6036 Rental & Lease	0	0	0	0	250	1,500
01-19-90-6044 Operating Supplies	812	903	500	1,000	750	1,000
01-19-90-6059 Board Stipends	1,750	1,600	600	4,200	4,200	4,200
<b>TOTAL Parks &amp; Recreation</b>	<b>5,808</b>	<b>5,074</b>	<b>1,869</b>	<b>9,100</b>	<b>9,100</b>	<b>52,074</b>

<b>TOTAL General Fund Expenditures</b>	<b>11,450,805</b>	<b>12,227,219</b>	<b>9,024,638</b>	<b>12,030,157</b>	<b>12,420,515</b>	<b>14,092,045</b>
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<b>TOTAL Revenues Over (Under) Expenditures</b>	<b>11,495</b>	<b>(152,933)</b>	<b>2,662,817</b>	<b>(387,000)</b>	<b>1,203,261</b>	<b>(1,854,918)</b>
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RECONCILIATION OF FUND BALANCE  
WATER AND SEWER FUND  
FUND 02

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	\$ 3,388,391	\$ 3,186,991	\$ 3,276,378	\$ 3,470,540
TOTAL EXPENSES	\$ 4,238,985	\$ 4,801,141	\$ 4,340,635	\$ 2,818,877

Unrestricted Net Position 12/31/2020 \$ 1,022,667

**Fiscal Year 2021 operations:**

Budgeted operating revenues	\$ 3,231,250	
Budgeted operating expenses	\$ (2,719,452)	
Resolution 21-033	\$ (1,580,000)	
Resolution 21-005 A	\$ 3,945	
Estimated adjustment to net position		\$ (1,064,257)

**Estimated total unrestricted net position 12/31/2021** \$ (41,590)

**Fiscal Year 2022 Operations:**

Budgeted operating revenues	\$ 3,470,540	
Budgeted operating expenses	\$ (2,818,877)	
Estimated adjustment to net position		\$ 651,663

**Estimated unrestricted net position 12/31/2022** \$ 610,073

**CITY OF PALMER  
2022 ADOPTED BUDGET  
WATER/SEWER FUND**

**Water/Sewer Fund 02**

<b>REVENUES</b>			<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>2018</b>	<b>2019</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
02-00-00-3450 Water Charges	1,454,044	1,729,101	1,609,463	1,620,000	1,670,600
02-00-00-3451 Bulk Water Charges	0	40	0	0	0
02-00-00-3452 Service Fees	16,600	16,255	10,010	16,000	16,000
02-00-00-3470 Sewer Charges	1,287,615	1,560,076	1,484,998	1,555,750	1,742,440
<b>TOTAL Fees &amp; Services</b>	<b>2,758,259</b>	<b>3,305,472</b>	<b>3,104,471</b>	<b>3,191,750</b>	<b>3,429,040</b>
<b>Other Revenues</b>					
02-00-00-3609 Penalty	30,665	29,155	24,148	20,000	25,000
02-00-00-3640 Credit Card Fees	6,226	6,973	8,381	4,500	4,500
02-00-00-3673 Transfer from Other Funds	0	0	0	0	0
02-00-00-3690 Miscellaneous Income	6,628	1,641	0	0	0
02-00-00-3691 NPO Write Off/PERS on behalf	6,518	24,349	31,591	0	0
02-00-00-3694 Connection Fee	33,600	20,800	18,400	15,000	12,000
<b>TOTAL Other Revenues</b>	<b>83,637</b>	<b>82,919</b>	<b>82,521</b>	<b>39,500</b>	<b>41,500</b>
<b>TOTAL REVENUES</b>	<b>2,841,896</b>	<b>3,388,391</b>	<b>3,186,991</b>	<b>3,231,250</b>	<b>3,470,540</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
WATER/SEWER FUND**

**Water/Sewer Fund 02**

Expenses	2018	2019	2020	2021	2021	2022
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Water Administration</b>						
02-01-10-6011 Regular Salaries	141,214	152,883	128,300	189,318	189,318	207,207
02-01-10-6012 Regular Benefits	108,197	113,827	103,830	158,976	147,683	189,735
02-01-10-6013 Part Time Salaries	10,794	16,207	5,459	40,373	40,373	20,186
02-01-10-6014 Water STAND BY	3,639	4,372	4,817	6,500	6,500	6,500
02-01-10-6015 Regular Overtime	3,302	3,594	2,408	3,200	3,200	3,200
02-01-10-6016 Part Time Overtime	28	302	0	0	0	0
02-01-10-6017 PERS on Behalf - OPEB	37,830	(101,571)	(18,819)	0	0	0
02-01-10-6018 PERS on Behalf	(51,091)	14,586	69,658	0	12,414	0
02-01-10-6019 Leave Expense	2,847	1,127	1,020	5,000	5,000	0
02-01-10-6021 Audit	11,851	11,789	9,955	11,851	11,401	12,000
02-01-10-6022 Advertising	2,043	2,083	0	2,500	2,150	2,500
02-01-10-6024 Travel	0	1,919	600	0	55	0
02-01-10-6026 Training	538	4,033	2,673	4,000	1,250	4,000
02-01-10-6027 Legal Fees	103	0	0	5,000	0	5,000
02-01-10-6028 Engineering	0	5,522	4,483	6,000	6,000	6,000
02-01-10-6029 Services	22,344	28,658	27,078	20,000	35,816	28,000
02-01-10-6030 Contractual Services	2,705	5,611	4,141	20,000	27,170	23,000
02-01-10-6031 Telephone	10,281	10,543	10,499	8,100	10,976	8,100
02-01-10-6032 Power	117,954	127,300	136,604	103,400	146,388	103,400
02-01-10-6033 Heat	10,357	6,114	7,731	10,000	7,230	10,000
02-01-10-6035 Fuel	6,447	7,271	4,192	6,000	6,090	6,000
02-01-10-6036 Rental & Lease	0	0	0	3,000	0	3,000
02-01-10-6037 Insurance	10,409	14,347	17,835	22,274	21,844	24,325
02-01-10-6038 Vehicle Insurance	4,450	5,021	4,800	5,000	5,350	5,700
02-01-10-6041 Office Supplies	2,291	2,198	2,125	2,500	2,248	2,500
02-01-10-6044 Operating Supplies	4,762	9,942	11,154	8,000	10,991	8,000
02-01-10-6045 Repair & Maintenance	75,886	117,153	60,482	65,000	49,900	65,000
02-01-10-6046 Small Tools & Equipment	793	1,774	1,651	3,000	6,730	3,000
02-01-10-6049 Chemicals	8,648	10,155	9,889	12,000	13,003	12,000
02-01-10-6053 Equipment	8,882	(5,161)	17,716	40,000	0	40,000
02-01-10-6054 Office Equipment	661	530	530	1,500	700	1,500
02-01-10-6058 Postage	8,168	8,620	8,748	7,000	7,640	7,000
02-01-10-6062 Interest	59,406	24,318	22,309	23,000	23,000	22,527
02-01-10-6064 Alaska RR Permits	8,967	8,967	9,312	9,000	9,466	9,000
02-01-10-6067 Safety Equipment	241	469	0	3,000	2,300	3,000
02-01-10-6072 Unemployment Taxes	8,004	0	(95)	0	4,720	0
02-01-10-6074 Bad Debts	10,743	8,654	8,173	0	0	0
02-01-10-6077 Payment In Lieu Of Taxes	88,980	92,726	95,778	98,160	98,160	100,236
02-01-10-6078 Transfers Out	165,582	40,600	135,000	100,000	100,000	115,000
02-01-10-6082 General Admin Exp	190,614	193,142	195,712	195,346	195,346	194,706
<b>TOTAL Water Administration</b>	<b>1,098,869</b>	<b>949,623</b>	<b>1,105,745</b>	<b>1,197,998</b>	<b>1,210,412</b>	<b>1,251,322</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
WATER/SEWER FUND**

**Water/Sewer Fund 02**

Expenses	2018	2019	2020	2021	2021	2022
				ADOPTED	AMENDED	ADOPTED
<b>Sewer Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
02-01-50-6011 Regular Salaries	139,839	131,174	159,858	182,568	179,996	199,569
02-01-50-6012 Regular Benefits	109,908	109,583	119,194	179,098	179,098	188,161
02-01-50-6013 Part Time Salaries	41,052	8,834	6,877	0	0	10,000
02-01-50-6014 Sewer STAND BY	3,758	4,103	4,389	6,500	6,500	6,500
02-01-50-6015 Regular Overtime	2,653	4,777	3,025	3,000	5,572	3,500
02-01-50-6016 PT Overtime	463	30	0	0	0	0
02-01-50-6017 PERS on Behalf-OPEB	0	0	(22,964)	0	0	0
02-01-50-6018 PERS on Behalf	6,903	8,745	84,966	0	13,419	0
02-01-50-6019 Leave Expense	503	3,676	5,669	5,500	5,500	0
02-01-50-6021 Audit	10,741	10,686	9,242	11,000	11,000	11,000
02-01-50-6026 Training	1,770	2,409	2,562	4,000	3,300	4,000
02-01-50-6027 Legal Fees	19,320	126	11,387	5,000	56,115	25,000
02-01-50-6028 Engineering	0	0	1,270	75,000	48,000	40,000
02-01-50-6029 Services	29,735	47,448	37,695	40,000	55,945	40,000
02-01-50-6030 Contractual Services	6,345	10,684	10,030	50,000	14,925	50,000
02-01-50-6031 Telephone	11,660	13,367	11,113	12,000	10,500	12,000
02-01-50-6032 Power	256,677	256,354	286,276	300,000	333,310	300,000
02-01-50-6033 Heat	15,541	22,781	25,212	22,500	23,925	25,000
02-01-50-6035 Fuel	10,888	8,225	7,989	10,000	12,360	10,000
02-01-50-6036 Rental & Lease	0	3,762	4,940	4,500	9,310	8,000
02-01-50-6037 Insurance	17,277	28,214	34,876	43,237	42,407	45,174
02-01-50-6038 Vehicle Insurance	4,450	4,500	4,258	5,000	5,350	5,700
02-01-50-6041 Office Supplies	576	1,747	953	1,500	1,005	1,500
02-01-50-6044 Operating Supplies	21,209	16,343	20,146	25,000	10,115	25,000
02-01-50-6045 Repair & Maintenance	48,182	54,335	39,564	65,000	49,600	65,000
02-01-50-6046 Small Tools & Equipment	2,498	908	921	3,500	1,300	3,500
02-01-50-6049 Chemicals	0	463	0	7,500	11,295	7,500
02-01-50-6053 Equipment	12,858	9,792	4,210	15,000	15,000	15,000
02-01-50-6054 Office Equipment	945	526	613	2,500	2,500	3,000
02-01-50-6058 Postage	3,462	3,684	3,614	4,000	4,000	4,000
02-01-50-6062 Interest	57,919	100,448	97,767	94,766	94,766	91,957
02-01-50-6064 Alaska RR Permits	8,967	8,967	9,312	12,000	12,000	12,000
02-01-50-6067 Safety Equipment	884	1,069	2,749	3,000	3,325	3,000
02-01-50-6077 Payment In Lieu Of Taxes	80,400	85,182	89,496	95,445	95,445	104,546
02-01-50-6078 Transfers Out	158,202	75,000	357,026	25,000	1,605,000	40,000
02-01-50-6082 General Admin Exp	219,500	223,211	208,471	208,340	208,340	207,948
<b>TOTAL Sewer Administration</b>	<b>1,305,084</b>	<b>1,261,151</b>	<b>1,642,705</b>	<b>1,521,454</b>	<b>3,130,223</b>	<b>1,567,555</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
WATER/SEWER FUND**

**Water/Sewer Fund 02**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Other Expenses</b>						
02-01-20-6076 Depreciation	2,021,755	2,028,211	2,052,692	0	0	0
<b>TOTAL Other Expenses</b>	2,021,755	2,028,211	2,052,692	0	0	0
<b>TOTAL Water/ Sewer Expenses</b>	4,425,708	4,238,985	4,801,141	2,719,452	4,340,635	2,818,877
<b>TOTAL Revenue Over (Under) Expenses</b>	(1,583,812)	(850,595)	(1,614,150)	511,798	(1,064,257)	651,663

RECONCILIATION OF FUND BALANCE  
AIRPORT FUND  
FUND 03

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	\$ 275,497	\$ 502,464	\$ 383,403	\$ 416,365
TOTAL EXPENSES	\$ 902,897	\$ 1,127,456	\$ 410,076	\$ 416,365

Net Investment in Capital Assets \$ 14,708,975  
Unrestricted Net Position 12/31/2020 \$ (473,382)

**Fiscal Year 2021 Operations:**

Budgeted operating revenues \$ 403,783  
Budgeted operating expenses \$ (403,783)  
Resolution 21-005 A \$ (26,673)  
Estimated adjustment to net position \$ (26,673)

**Estimated unrestricted net position 12/31/2021 \$ (500,055)**

**Fiscal Year 2022 Operations:**

Budgeted operating revenues \$ 416,365  
Budgeted operating expenses \$ (416,365)  
Estimated adjustment to net position \$ -

**Estimated unrestricted net position 12/31/2022 \$ (500,055)**

**CITY OF PALMER  
2022 ADOPTED BUDGET  
AIRPORT FUND**

**Airport Fund 03**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Taxes</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BDUGET</b>	<b>BUDGET</b>	<b>BUDGET</b>			
03-00-00-3110 Airport Property Taxes	0	0	21,777	22,249	24,166	24,448
03-00-00-3130 Airport Sales Tax	18,278	19,854	41,686	22,000	50,652	42,000
<b>TOTAL Taxes</b>	<b>18,278</b>	<b>19,854</b>	<b>63,463</b>	<b>44,249</b>	<b>74,818</b>	<b>66,448</b>
<b>Grants/ Fed Funding</b>						
03-00-00-3363 Aviation Fuel - Revenue Share	1,451	1,853	879	1,500	1,500	1,500
03-00-00-3375 Fuel Flowage Fees Revenue	8,563	14,567	9,795	8,500	8,500	8,500
<b>TOTAL Grants/Federal Funding</b>	<b>10,014</b>	<b>16,421</b>	<b>10,674</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Fees &amp; Services</b>						
03-00-00-3430 Airport Revenue-Tiedowns	27,715	29,267	49,889	28,000	50,636	50,000
03-00-00-3431 Land Leases	143,431	158,754	164,093	185,439	189,675	193,748
03-00-00-3432 Airport Agriculture Leases	7,307	6,952	8,096	8,095	8,095	7,987
03-00-00-3433 COP land leases	27,202	27,202	35,401	39,786	39,786	39,787
03-00-00-3440 Grants Administrative Overhead	1,594	2,252	3,498	2,000	2,000	2,000
<b>TOTAL Fees &amp; Services</b>	<b>207,249</b>	<b>224,428</b>	<b>260,977</b>	<b>263,320</b>	<b>290,192</b>	<b>293,522</b>
<b>Other Revenues</b>						
03-00-00-3673 Transfers From Other Funds	0	0	0	86,214	0	46,395
03-00-00-3690 Miscellaneous Income	815	8,359	158,979	0	1,500	0
03-00-00-3691 NPO Write Off	1,694	6,436	8,371	0	6,893	0
<b>TOTAL Other Revenues</b>	<b>2,509</b>	<b>14,795</b>	<b>167,350</b>	<b>86,214</b>	<b>8,393</b>	<b>46,395</b>
<b>TOTAL REVENUES</b>	<b>238,050</b>	<b>275,497</b>	<b>502,464</b>	<b>403,783</b>	<b>383,403</b>	<b>416,365</b>



**CITY OF PALMER  
2022 ADOPTED BUDGET  
AIRPORT FUND**

**Airport Fund 03**

EXPENSES	2018	2019	2020	2021	2021	2022
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Administration</b>						
03-01-10-6011 Regular Salaries	75,672	78,545	53,590	80,116	80,056	87,464
03-01-10-6012 Regular Benefits	53,563	42,859	37,414	60,496	55,496	63,903
03-01-10-6013 PT Salaries	0	3,164	3,115	19,000	4,000	22,074
03-01-10-6015 Regular Overtime	0	0	0	0	60	0
03-01-10-6017 PERS on Behalf - OPEB	9,959	(26,844)	(10,955)	0	0	0
03-01-10-6018 PERS on Behalf	(11,485)	6,167	38,981	0	6,893	0
03-01-10-6019 Leave Expense	5,649	5,073	1,726	0	0	0
03-01-10-6021 Audit	2,094	2,083	1,739	2,070	2,070	2,070
03-01-10-6022 Advertising	1,895	1,407	1,332	2,000	400	1,500
03-01-10-6023 Subscriptions & Dues	317	275	0	300	300	300
03-01-10-6024 Travel	1,391	15	0	1,500	0	1,500
03-01-10-6026 Training	715	0	0	750	750	750
03-01-10-6027 Legal Fees	1,089	2,996	28,160	5,000	1,900	5,000
03-01-10-6028 Engineering	8,996	3,910	5,380	7,500	7,500	7,500
03-01-10-6029 Services	3,283	3,023	1,956	3,000	2,100	2,500
03-01-10-6030 Contractual Services	20,399	7,875	5,494	20,000	5,000	15,000
03-01-10-6031 Telephone	3,931	4,778	3,732	3,600	3,740	3,800
03-01-10-6032 Power	14,679	16,357	18,601	12,000	18,330	18,000
03-01-10-6033 Heat	5,643	4,875	6,088	5,500	5,680	6,000
03-01-10-6034 Water/Sewer/Garbage	404	388	467	400	475	400
03-01-10-6035 Fuel	7,446	3,549	1,481	4,000	6,042	4,200
03-01-10-6036 Rental & Lease	404	0	0	1,000	0	500
03-01-10-6037 Insurance	12,243	14,222	16,982	19,647	18,042	20,987
03-01-10-6038 Vehicle Insurance	570	345	375	400	410	420
03-01-10-6041 Office Supplies	1,509	1,061	118	1,000	160	500
03-01-10-6044 Operating Supplies	46	8	138	250	290	150
03-01-10-6045 Repair & Maintenance	33,310	39,181	80,331	45,000	27,000	45,000
03-01-10-6046 Small Tools & Equipment	22	36	60	250	50	200
03-01-10-6052 Buildings	0	0	0	2,500	300	2,000
03-01-10-6053 Equipment	886	0	3,728	2,500	200	2,000
03-01-10-6054 Office Equipment	573	850	947	2,000	2,000	1,000
03-01-10-6059 Board Stipends	950	1,350	150	1,500	328	1,000
03-01-10-6078 Transfers Out	0	0	100,000	0	60,000	0
03-01-10-6082 General Admin Exp	87,944	93,624	92,153	100,504	100,504	100,647
<b>TOTAL Administration</b>	<b>344,097</b>	<b>311,172</b>	<b>493,280</b>	<b>403,783</b>	<b>410,076</b>	<b>416,365</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
AIRPORT FUND**

**Airport Fund 03**

<b>EXPENSES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Other Expense</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
<b>TOTAL Other</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
03-01-20-6076 Depreciation	556,733	591,725	634,176	0	0	0
<b>TOTAL Other</b>	556,733	591,725	634,176	0	0	0
<b>TOTAL EXPENSES</b>	900,830	902,897	1,127,456	403,783	410,076	416,365
<b>TOTAL Revenue Over (Under) Expenses</b>	(662,779)	(627,400)	(624,992)	0	(26,673)	0

RECONCILIATION OF FUND BALANCE  
 LAND FUND  
 FUND 04

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	-0-	-0-	\$ 440,535	-0-
TOTAL EXPENSES	-0-	-0-	-0-	-0-

Unrestricted Net Position 12/31/2020 \$ 217,783

**Fiscal Year 2021 Operations:**

Budgeted operating revenues	-0-			
Budgeted operating expenses	-0-			
Resolution 21-008	\$ 408,300			
Resolution 21-020	\$ 32,235			
Estimated adjustment to net position		\$ 440,535		

**Estimated unrestricted net position 12/31/2021** \$ 658,318

**Fiscal Year 2022 Operations:**

Budgeted operating revenues	-0-			
Budgeted operating expenses	-0-			
Estimated adjustment to net position		-0-		

**Estimated unrestricted net position 12/31/2022** \$ 658,318

**CITY OF PALMER  
2022 ADOPTED BUDGET  
LAND FUND**

**Land Fund 04**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Other Revenues</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
04-00-00-3661 Land Sales	0	0	0	0	440,535	0
<b>TOTAL Other Revenues</b>	0	0	0	0	440,535	0
<b>TOTAL Revenues</b>	0	0	0	0	440,535	0

<b>EXPENSES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
04-01-10-6078 Transfers Out	15,000	0	0	0	0	0
<b>TOTAL Administration</b>	15,000	0	0	0	0	0
<b>TOTAL EXPENSES</b>	15,000	0	0	0	0	0
<b>TOTAL Revenue Over (Under) Expenses</b>	(15,000)	0	0	0	440,535	0

RECONCILIATION OF FUND BALANCE  
SOLID WASTE FUND  
FUND 05

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	\$ 818,795	\$ 798,165	\$ 796,121	\$ 792,000
TOTAL EXPENSES	\$ 799,926	\$ 815,930	\$ 818,716	\$ 1,178,992

Unrestricted Net Position 12/31/2020 \$ 725,795

**Fiscal Year 2021 operations:**

Budgeted operating revenues	\$ 786,500	
Budgeted operating expenses	\$ (1,143,728)	
Resolution 21-005 A	\$ 334,633	
Estimated adjustment to net position		\$ (22,595)

**Estimated unrestricted net position 12/31/2021** \$ 703,200

**Fiscal Year 2022 Operations:**

Budgeted operating revenues	\$ 792,000	
Budgeted operating expenses	\$ (1,178,992)	
Estimated adjustment to net position		\$ (386,992)

**Estimated unrestricted net position 12/31/2022** \$ 316,208

**CITY OF PALMER  
2022 ADOPTED BUDGET  
SOLID WASTE FUND**

**Solid Waste Fund 05**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
05-00-00-3460 Solid Waste Collection	724,469	805,529	785,127	780,500	780,500	785,000
<b>TOTAL Fees &amp; Services</b>	<b>724,469</b>	<b>805,529</b>	<b>785,127</b>	<b>780,500</b>	<b>780,500</b>	<b>785,000</b>
<b><u>Other Revenues</u></b>						
05-00-00-3609 Penalty	7,955	8,473	6,931	6,000	10,633	7,000
05-00-00-3662 Solid Waste Prop/Equip Sales	0	0	0	0	0	0
05-00-00-3691 NPO Write Off/PERS on behalf	1,253	4,793	6,106	0	4,988	0
<b>TOTAL Other Revenues</b>	<b>9,208</b>	<b>13,266</b>	<b>13,038</b>	<b>6,000</b>	<b>15,621</b>	<b>7,000</b>
<b>TOTAL REVENUES</b>	<b>733,677</b>	<b>818,795</b>	<b>798,165</b>	<b>786,500</b>	<b>796,121</b>	<b>792,000</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
SOLID WASTE FUND**

**Solid Waste Fund 05**

<b>EXPENSES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
05-01-10-6011 Regular Salaries	55,857	59,129	58,511	59,418	61,078	63,253
05-01-10-6012 Regular Benefits	56,144	66,954	63,013	65,026	62,496	63,216
05-01-10-6013 Part Time Salaries	195	168	315	1,000	1,000	1,000
05-01-10-6015 Regular Overtime	7,231	(19,997)	(7,481)	0	0	0
05-01-10-6018 PERS on Behalf	(8,497)	4,593	(16,402)	0	4,988	0
05-01-10-6019 Leave Expense	3,754	1,555	6,015	0	870	0
05-01-10-6021 Audit	2,402	2,390	2,018	2,402	2,402	2,402
05-01-10-6022 Advertising	2,370	1,787	0	3,500	779	2,000
05-01-10-6029 Services	367,140	394,258	402,533	367,500	433,450	400,000
05-01-10-6035 Fuel	15,322	14,774	9,658	18,000	13,250	18,000
05-01-10-6037 Insurance	7,107	8,867	10,724	13,917	13,670	15,273
05-01-10-6038 Vehicle Insurance	5,525	5,846	4,810	6,000	6,400	6,800
05-01-10-6044 Operating Supplies	1,562	2,537	1,943	5,000	2,450	5,000
05-01-10-6045 Repair & Maintenance	14,969	9,385	7,729	10,000	12,998	16,000
05-01-10-6053 Equipment	1,950	215	1,845	402,000	15,700	396,000
05-01-10-6058 Postage	2,323	2,409	2,363	2,800	2,120	2,800
05-01-10-6067 Safety Equipment	190	234	0	500	500	500
05-01-10-6074 Bad Debt	3,175	2,300	2,812	0	0	0
05-01-10-6077 Payment In Lieu Of Taxes	42,660	44,775	45,630	47,190	45,090	47,520
05-01-10-6082 General Admin Exp	123,660	128,928	143,139	139,475	139,475	139,228
<b>TOTAL Administration</b>	<b>705,040</b>	<b>731,106</b>	<b>739,176</b>	<b>1,143,728</b>	<b>818,716</b>	<b>1,178,992</b>
<b>Other Expense</b>						
05-01-20-6076 Depreciation	67,826	68,820	76,754	0	0	0
<b>TOTAL Other Expense</b>	<b>67,826</b>	<b>68,820</b>	<b>76,754</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	<b>772,866</b>	<b>799,926</b>	<b>815,930</b>	<b>1,143,728</b>	<b>818,716</b>	<b>1,178,992</b>
<b>TOTAL Revenue Over (Under) Expenses</b>	<b>(39,189)</b>	<b>18,869</b>	<b>(17,765)</b>	<b>(357,228)</b>	<b>(22,595)</b>	<b>(386,992)</b>

RECONCILIATION OF FUND BALANCE  
GOLF FUND  
FUND 15

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	\$ 646,299	\$ 711,681	\$ 677,937	\$ 688,000
TOTAL EXPENSES	\$ 600,784	\$ 613,920	\$ 597,570	\$ 688,000

Unrestricted Net Position 12/31/2020 \$ (509,783)

**Fiscal Year 2021 operations:**

Budgeted operating revenues	\$ 622,500	
Budgeted operating expenses	\$ (597,570)	
Resolution 21-005 A	\$ 55,437	
Estimated adjustment to net position		\$ 80,367

**Estimated unrestricted net position 12/31/2021** \$ (429,416)

**Fiscal Year 2022 Operations:**

Budgeted operating revenues	\$ 688,000	
Budgeted operating expenses	\$ (688,000)	
Estimated adjustment to net position		\$ -

**Estimated unrestricted net position 12/31/2022** \$ (429,416)



**CITY OF PALMER  
2022 ADOPTED BUDGET  
GOLF COURSE FUND 15**

**Golf Course Fund 15**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
15-00-00-3479 Presold Green Fees	137,092	152,915	162,238	160,000	188,078	170,000
15-00-00-3481 Green Fees	214,590	258,450	311,351	260,000	292,074	265,000
15-00-00-3482 Golf Cart Rentals	103,283	130,978	140,674	125,000	137,903	130,000
15-00-00-3483 Driving Range Revenues	26,515	40,300	52,341	45,000	51,236	50,000
15-00-00-3484 Trail Fees	6,820	6,347	8,078	7,500	8,646	8,000
15-00-00-3486 Snack Bar	62,140	0	0	0	0	0
<b>TOTAL Fees &amp; Services</b>	<b>550,440</b>	<b>588,990</b>	<b>674,681</b>	<b>597,500</b>	<b>677,937</b>	<b>623,000</b>
<b>Rentals/Sales</b>						
15-00-00-3560 Golf Club - Rentals	5,670	0	0	0	0	0
15-00-00-3565 Merchandise Sales	184,668	249	0	0	0	0
15-00-00-3590 Beer Sales	49,406	0	0	0	0	0
<b>TOTAL Rentals/Sales</b>	<b>239,744</b>	<b>249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Revenues</b>						
15-00-00-3673 Transfers From Other Funds	0	57,012	37,000	25,000	0	65,000
15-00-00-3685 Sales Tax Revenue	21,049	0	0	0	0	0
15-00-00-3690 Miscellaneous Income	447	48	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>21,496</b>	<b>57,060</b>	<b>37,000</b>	<b>25,000</b>	<b>0</b>	<b>65,000</b>
<b>TOTAL REVENUES</b>	<b>811,679</b>	<b>646,299</b>	<b>711,681</b>	<b>622,500</b>	<b>677,937</b>	<b>688,000</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GOLF COURSE FUND**

**Golf Course Fund 15**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Administration Expenses</b>						
15-01-10-6021 Audit	3,122	3,106	2,623	3,122	3,122	3,122
15-01-10-6027 Legal Fees	0	841	237	500	500	500
15-01-10-6029 Services	16,633	20,468	25,926	20,000	27,931	20,000
15-01-10-6030 Contractual Services-Mgmt Cont	650,000	417,000	417,000	417,000	417,000	417,000
15-01-10-6032 Power-Clubhouse & Irrigation	24,944	23,163	23,031	20,000	20,970	20,000
15-01-10-6033 Heat-Clubhouse	1,516	1,477	1,831	1,600	1,708	1,600
15-01-10-6034 Water/Sewer/Garbage	3,041	2,447	2,301	2,500	3,325	2,500
15-01-10-6036 Rental & Lease	9,118	9,335	11,473	9,427	10,697	8,639
15-01-10-6037 Insurance	8,120	9,474	9,939	12,271	12,271	13,469
15-01-10-6038 Vehicle Insurance	225	300	300	300	310	320
15-01-10-6045 Repair & Maintenance	18,428	18,431	20,598	25,000	939	35,000
15-01-10-6053 Equipment	21,795	10,492	13,597	25,000	37,775	55,000
15-01-10-6077 Payment in Lieu of Taxes	44,447	31,440	32,850	35,850	24,472	35,850
15-01-10-6078 Transfers Out (Sales Tax)	21,049	0	0	0	35,850	0
15-01-10-6200 Golf Course CIP	0	1,631	0	25,000	0	75,000
15-01-10-6565 Merchandise Expenses	16,487	1,791	1,365	0	0	0
15-01-10-6590 Beer Expenses	22,057	700	0	0	700	0
<b>TOTAL Administration</b>	<b>860,981</b>	<b>552,097</b>	<b>563,070</b>	<b>597,570</b>	<b>597,570</b>	<b>688,000</b>
<b>Other Expense</b>						
15-01-20-6076 Depreciation	47,518	48,687	50,850	0	0	0
<b>TOTAL Other Expense</b>	<b>47,518</b>	<b>48,687</b>	<b>50,850</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Golf Course Expenses</b>	<b>908,499</b>	<b>600,784</b>	<b>613,920</b>	<b>597,570</b>	<b>597,570</b>	<b>688,000</b>
<b>TOTAL Revenue Over (Under) Expenses</b>	<b>(96,820)</b>	<b>45,515</b>	<b>97,761</b>	<b>24,930</b>	<b>80,367</b>	<b>0</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL CIP PROJECTS**

**General CIP Projects Fund 08**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Federal Grants</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
08-00-00-3163 AKDOT ADA Grant	0	229,605	0	0	0	0
<b>TOTAL Federal Grants</b>	0	229,605	0	0	0	0
<b>State Grants</b>						
08-00-00-3433 Library Grants	0	0	0	0	39,295	37,303
08-00-00-3988 State Grant 13-DM-206	0	0	0	0	0	0
08-00-00-4153 Grant DCCED 15-DC-130	141,069	0	0	0	0	0
08-00-00-4154 Grant 15-DC-131 PW Storage	55,726	23,277	0	0	0	0
<b>TOTAL State Grants</b>	196,795	23,277	0	0	39,295	37,303
<b>Other Revenues</b>						
08-00-00-3605 Grant Revenue	0	0	0	0	0	0
08-00-00-3669 Palmer Bike Rack Donations	0	0	0	0	0	0
08-00-00-3673 Transfers From Other Funds	384,329	305,214	81,700	0	0	160,000
<b>TOTAL Other Revenues</b>	384,329	305,214	81,700	0	0	160,000
<b>TOTAL REVENUES</b>	581,124	558,096	81,700	0	39,295	197,303

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL CIP PROJECTS**

**General CIP Projects Fund 08**

<b>EXPENDITURES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
08-01-10-6078 Transfers Out	0	0	35,694	0	0	0
08-01-10-7038 Park Improvements	0	0	1,100	99,104	99,104	99,104
08-01-10-7148 Depot Expansion	0	0	0	555	555	555
08-01-10-7160 Property Acquisition	0	69,668	0	429	1029	0
08-01-10-7164 CH/FS3-1 Parking Lot Update	138,774	43,470	0	1,530	930	930
08-01-10-7166 LED Street Light Upgrades	47,226	45,000	0	0	0	0
08-01-10-7169 Palmer Bike Rack Project Exp	0	0	0	461	461	461
08-01-10-7172 ADA Sidewalk Match	0	70,568	783	70,029	70,029	70,029
08-01-10-7173 Library Front Doors	21,945	0	0	0	0	0
08-01-10-7174 Public Video	1,535	58,848	9,194	30,423	30,423	30,423
08-01-10-7175 Crosswalk Project	14,073	3,152	2,076	5,698	5,699	5,699
08-01-10-7176 Depot Updates - Piping	0	0	6,738	3,262	3,262	3,262
08-01-10-7177 DEED ARPA Library Exp	0	0	0	0	39,295	37,303
08-01-10-7178 Library Sidewalk Project	0	0	0	0	0	70,000
08-01-10-7179 Resurface Palmer Tennis Courts	0	0	0	0	0	25,000
<b>TOTAL Administration</b>	<b>223,553</b>	<b>290,706</b>	<b>55,585</b>	<b>211,491</b>	<b>250,787</b>	<b>342,766</b>
<b>City Funded</b>						
<b>MTA Events Center</b>						
08-01-05-6225 Construction Arena	0	0	0	0	0	0
08-01-05-6253 Equipment - Arena	10,000	23,846	0	36,154	36,154	86,244
<b>TOTAL MTA Events Center</b>	<b>10,000</b>	<b>23,846</b>	<b>0</b>	<b>36,154</b>	<b>36,154</b>	<b>86,244</b>
<b>Grant #15-DC-130 Public Safety Building Repairs</b>						
08-10-15-6011 Admin Exp 15-DC-130	1,767	0	0	0	0	0
08-10-15-6225 Construction 15-DC-130	139,302	0	0	0	0	0
08-10-15-6226 COP Matching Funds PSBR	47,942	17,058	0	0	0	0
<b>TOTAL Grant #15-DC-130 PSB Repairs</b>	<b>189,011</b>	<b>17,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #15-DC-131 PW Storage Bldg Upgrades</b>						
08-10-16-6011 Admin Exp 15-DC-131	1,947	913	0	0	0	0
08-10-16-6012 Regular Benefits	0	0	0	0	0	0
08-10-16-6225 Construction 15-DC-131	53,779	22,364	0	0	0	0
<b>TOTAL Grant #15-DC-131 PWSB Upgrads</b>	<b>55,726</b>	<b>23,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>AKDOT ATAP Grant</b>						
08-40-04-6225 ADA Construction	0	229,605	0	0	0	0
<b>TOTAL AKDOT ATAP Grant</b>	<b>0</b>	<b>229,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL CIP PROJECTS**

**General CIP Projects Fund 08**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>General CIP - Projects</b>						
08-50-05-6052 Public Building Maintenance	0	11,035	0	88,965	88,965	88,965
<b>TOTAL General CIP Projects</b>	0	11,035		88,965	88,965	88,965
<b>TOTAL EXPENDITURES</b>	478,290	595,527	55,585	336,610	375,906	517,975
<b>TOTAL Revenue Over (Under) Expenditures</b>	102,833	(37,430)	26,115	(336,610)	(336,611)	(320,672)

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL CIP EQUIPMENT**

**General CIP Equipment Fund 09**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Grants</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
09-00-00-3160 Grant 14-DC-124 Revenue	35,296	251,869	0	0	0	0
<b>TOTAL Grants</b>	<b>35,296</b>	<b>251,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grants/ Fed Funding</b>						
09-00-00-3358 HLS Grant -PD	0	49,500	0	69,678	69,678	0
09-00-00-3359 HLS Grant - FIRE	0	0	0	0	75,794	75,794
<b>TOTAL Grants/ Federal Funding</b>	<b>0</b>	<b>49,500</b>	<b>0</b>	<b>69,678</b>	<b>145,472</b>	<b>75,794</b>
<b>Grant Income</b>						
09-00-00-4126 AK DPS Trooper Grant	0	60,231	0	0	0	0
<b>TOTAL Grant Income</b>	<b>0</b>	<b>60,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Revenues</b>						
09-00-00-3422 E911 Revenues for Equip	53,276	0	0	0	0	0
09-00-00-3673 Transfers From Other Funds	412,000	558,134	275,000	392,433	452,433	876,588
09-00-00-3985 Fire Grants	14,138	0	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>479,414</b>	<b>558,134</b>	<b>275,000</b>	<b>392,433</b>	<b>452,433</b>	<b>876,588</b>
<b>TOTAL REVENUES</b>	<b>514,710</b>	<b>919,734</b>	<b>275,000</b>	<b>462,111</b>	<b>597,905</b>	<b>952,382</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
GENERAL CIP EQUIPMENT**

**General CIP Equipment Fund 09**

<b>EXPENDITURES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
09-01-10-6048 Police Vehicles Replacement	104,216	39,423	54,699	79,633	81,634	139,103
09-01-10-6050 Dispatch Equipment	99,721	53,276	0	0	0	0
09-01-10-6051 Com Dev Equipment	0	0	0	0	60,000	39,232
09-01-10-6052 Clerk/Council Equipment	0	0	0	4,915	4,915	216
09-01-10-6053 Equipment-Fire Admin	79,657	38,192	33,900	3,250	3,250	160,000
09-01-10-6054 Public Works-Equipment	219,557	335,501	102,776	347,487	347,487	592,536
09-01-10-6055 Police - Equipment	31,090	60,930	114,206	114,206	114,206	0
09-01-10-6056 Admin - Equipment	0	0	0	0	0	40,000
09-01-10-6059 Byrne JAG Grant	14,138	0	0	0	0	0
09-01-10-7125 HLS SHSP Grant - PD	0	49,500	0	69,678	69,678	0
09-01-10-7126 AK DPS Trooper Grant	0	60,231	0	0	0	0
09-01-10-7128 HLS SHSP Grant - Fire	0	0	0	0	75,794	75,794
<b>TOTAL Administration</b>	<b>548,380</b>	<b>637,053</b>	<b>305,581</b>	<b>619,169</b>	<b>756,964</b>	<b>1,046,881</b>
<b>DCCED Grant</b>						
<b>Grant #14-DC-124 Aerial Fire Apparatus</b>						
09-10-01-6011 Admin Expenses	1,681	12,884	0	0	0	0
09-10-01-6253 Equipment	33,615	238,985	0	0	0	0
<b>TOTAL Grant #14-DC-124 Aerial Fire App.</b>	<b>35,296</b>	<b>251,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>583,676</b>	<b>888,922</b>	<b>305,581</b>	<b>619,169</b>	<b>756,964</b>	<b>1,046,881</b>
<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>(68,966)</b>	<b>30,812</b>	<b>(30,581)</b>	<b>(157,058)</b>	<b>(159,059)</b>	<b>(94,499)</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
ROAD PROJECTS FUND**

**Road Projects Fund 10**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Other Revenues</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
10-00-00-3673 Transfers In	368,261	175,000	135,000	0	0	400,000
<b>TOTAL Other Revenues</b>	<b>368,261</b>	<b>175,000</b>	<b>135,000</b>	<b>0</b>	<b>0</b>	<b>400,000</b>
<b>TOTAL REVENUES</b>	<b>368,261</b>	<b>175,000</b>	<b>135,000</b>	<b>0</b>	<b>0</b>	<b>400,000</b>

<b>EXPENDITURES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>General CIP Projects</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
10-01-01-6301 Gulkana LID General Const	0	0	0	0	0	0
10-01-02-6301 South Bonanza LID	0	0	0	0	0	0
10-01-03-6301 West Dolphin/Caribou Area LID	0	0	0	0	0	0
10-01-04-6301 East Auklet Ave	0	0	0	0	0	0
10-01-06-6301 Paving Upgrades	51,222	0	0	623,778	623,778	615,317
10-01-06-6302 Road Paving 2022	0	0	0	0	0	400,000
<b>TOTAL General CIP Projects</b>	<b>51,222</b>	<b>0</b>	<b>0</b>	<b>623,778</b>	<b>623,778</b>	<b>1,015,317</b>
<b>General CIP Other</b>						
10-01-10-6210 Traffic Safety Planning & Imprv	0	0	29,108	105,891	105,891	105,891
<b>TOTAL EXPENDITURES</b>	<b>51,222</b>	<b>0</b>	<b>29,108</b>	<b>729,669</b>	<b>729,669</b>	<b>1,121,208</b>

<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>317,039</b>	<b>175,000</b>	<b>105,891</b>	<b>(729,669)</b>	<b>(729,669)</b>	<b>(721,208)</b>
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**CITY OF PALMER  
2022 ADOPTED BUDGET  
WATER/SEWER CAPITAL PROJECTS FUND**

**Water/Sewer Capital Projects Fund 24**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Grants</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
24-00-00-3169 Grant # 13-DC-527	0	0	0	0	0	0
24-00-00-3170 Grant # 14-DC-125	6,567	8,565	92,203	0	0	0
<b>TOTAL Grants</b>	<b>6,567</b>	<b>8,565</b>	<b>92,203</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grants/ Federal Funding</b>						
24-00-00-3380 CSLFRF Grant Revenue	0	0	0	0	899,910	0
24-00-00-3400 USDA Grant	3,482,203	36,087	0	0	0	0
<b>TOTAL Grants/Federal Funding</b>	<b>3,482,203</b>	<b>36,087</b>	<b>0</b>	<b>0</b>	<b>899,910</b>	<b>0</b>
<b>Other Revenues</b>						
24-00-00-3673 Transfer From Other Funds	323,784	115,600	492,026	125,000	125,000	155,000
24-00-00-3683 Transfer From Othr Fund-CNST	0	0	0	0	1,580,000	0
<b>TOTAL Other Revenues</b>	<b>323,784</b>	<b>115,600</b>	<b>492,026</b>	<b>125,000</b>	<b>1,705,000</b>	<b>155,000</b>
 <b>TOTAL REVENUES</b>	 <b>3,812,554</b>	 <b>160,252</b>	 <b>584,229</b>	 <b>125,000</b>	 <b>2,604,910</b>	 <b>155,000</b>

**CITY OF PALMER  
2021 ADOPTED BUDGET  
WATER/SEWER CAPITAL PROJECTS FUND**

**Water/Sewer Capital Projects Fund 24**

<b>EXPENSES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Grant # 14-DC-125 Bogard Extension</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
24-01-13-6011 Admin Fees	313	408	4,390	0	0	0
24-01-13-6225 Construction	6,255	8,157	87,813	0	0	0
<b>TOTAL Grant # 14-DC-125</b>	<b>6,567</b>	<b>8,565</b>	<b>92,203</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Water/Sewer Funded Projects**

**Water Equipment**

24-50-01-6253 Water Fund Cap Equipment	52,706	40,600	19,302	62,991	62,991	177,991
<b>TOTAL Water Equipment</b>	<b>52,706</b>	<b>40,600</b>	<b>19,302</b>	<b>62,991</b>	<b>62,991</b>	<b>177,991</b>

**Sewer Equipment**

24-50-50-6253 Sewer Fund Cap Equipment	77,705	89,548	42,092	35,655	35,655	60,694
<b>TOTAL Sewer Equipment</b>	<b>77,705</b>	<b>89,548</b>	<b>42,092</b>	<b>35,655</b>	<b>35,655</b>	<b>60,694</b>

**Water Line Relocate Glenn Hwy Project**

24-51-01-6220 Construction-Glenn HWY Relocate	0	0	0	0	0	0
24-51-01-6225 Glenn Hwy Betterments	104,346	0	0	4	4	4
<b>TOTAL Water Line Relocate</b>	<b>104,346</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>4</b>

**DOT Utility Agreement**

24-51-10-6220 DOT Utility Agmt-Eastern Terminus	50,902	0	0	0	0	0
<b>TOTAL Water Line Relocate</b>	<b>50,902</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Waste Water Treatment Plant**

**WWTP Imprv USDA Grant**

24-53-41-6225 WWTP USDA Grant Ph 1	3,482,203	36,087	0	0	0	0
<b>TOTAL WWTP Imprv USDA Grant</b>	<b>3,482,203</b>	<b>36,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**WWTP Imprv USDA Loan**

24-53-42-6225 WWTP USDA Loan Ph 1	1,701,717	0	0	0	0	0
<b>TOTAL WWTP Imprv USDA Grant</b>	<b>1,701,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF PALMER  
2021 ADOPTED BUDGET  
WATER/SEWER CAPITAL PROJECTS FUND**

**Water/Sewer Capital Projects Fund 24**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>WWTP Improvements City Funds</b>						
24-53-43-6225 WWTP City Funds Ph 1	0	14,969	0	31	31	0
24-53-43-6226 Add'l Costs WWTP City Match Ph 1	58,202	0	0	0	0	0
24-53-43-6227 WWTP City Funds Ph 2	0	0	0	0	1,580,000	0
24-53-43-6228 City ARPA Funds	0	0	0	0	899,910	0
24-53-43-6230 WWTP City Project Blowers	0	0	0	312,026	312,026	0
<b>Total WWTP Improvements City Funds</b>	<b>58,202</b>	<b>14,969</b>	<b>0</b>	<b>312,057</b>	<b>2,791,967</b>	<b>0</b>

**General CIP**

24-60-01-6030 Reservoir Maintenance	0	0	30,900	152,365	152,365	44,034
<b>TOTAL General CIP</b>	<b>0</b>	<b>0</b>	<b>30,900</b>	<b>152,365</b>	<b>152,365</b>	<b>44,034</b>

**TOTAL EXPENSES**

<b>5,534,348</b>	<b>189,769</b>	<b>184,497</b>	<b>563,072</b>	<b>3,042,982</b>	<b>282,723</b>
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**TOTAL Revenue Over (Under) Expenses**

<b>(1,721,794)</b>	<b>(29,517)</b>	<b>399,732</b>	<b>(438,072)</b>	<b>(1,242,126)</b>	<b>(127,723)</b>
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**CITY OF PALMER  
2022 ADOPTED BUDGET  
AIRPORT CAPITAL PROJECTS FUND**

**Airport Capital Projects Fund 30**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Grants/Federal Funding</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
30-00-00-3377 FAA Grant 019-2015	2,618	0	0	0	0	0
30-00-00-3379 FAA Grant 021-2017 Runway	299,921	44,754	181,940	0	0	0
30-00-00-3380 FAA Taxiway Maint Grant	496,562	640	0	0	0	0
30-00-00-3381 FAA Equip Grant 3-02-0211-023	0	483,911	12,809	0	0	0
30-00-00-3382 FAA Grant 024-2019	0	531,743	427,679	0	0	0
30-00-00-3383 FAA 3-02-0211-025-2020	0	0	58,344	51,466	51,466	7,894
30-00-00-3484 FAA 3-02-0211-026-2020	0	0	30,000	0	0	0
30-00-00-3385 FAA ACR Grant	0	0	0	0	13,000	0
30-00-00-3386 FAA ARPA Grant	0	0	0	0	32,000	32,000
30-00-00-3387 FAA Grant 3-02-0211-029-2021	0	0	0	0	446,093	285,109
30-00-00-3388 FAA Grant 3-02-0211-028-2021	0	0	0	0	395,482	310,997
<b>TOTAL Grants/Federal Funding</b>	<b>799,101</b>	<b>1,061,048</b>	<b>710,773</b>	<b>51,466</b>	<b>938,041</b>	<b>636,000</b>
<b>Other Revenues</b>						
30-00-00-3673 Transfers from Other Funds	50,222	110,448	116,600	0	60,000	48,000
30-00-00-3690 Misc Revenue	14,365	0	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>64,587</b>	<b>110,448</b>	<b>116,600</b>	<b>0</b>	<b>60,000</b>	<b>48,000</b>
<b>TOTAL REVENUES</b>	<b>863,688</b>	<b>1,171,496</b>	<b>827,373</b>	<b>51,466</b>	<b>998,041</b>	<b>684,000</b>

**CITY OF PALMER  
2022 ADOPTED BUDGET  
AIRPORT CAPITAL PROJECTS FUND**

**Airport Capital Projects Fund 30**

<b>EXPENSES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>FAA Grants</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
30-03-10-7126 FAA Aeronautical Survey Gt	2,618	0	0	0	0	0
30-03-10-7128 FAA Airport Runway 16/34	299,921	44,754	178,817	0	0	0
30-03-10-7129 FAA Airport Taxiway Maint	496,562	640	0	0	0	0
30-03-10-7130 FAA Equipment Grant Exp	0	482,967	12,809	0	0	0
30-03-10-7131 FAA Grant 024-2019 Exp	0	525,682	427,679	0	0	0
30-03-10-7132 FAA Avigation Easement Ph 1	0	0	55,769	54,041	54,041	4,589
30-03-10-7133 FAA CARES Act Exp	0	0	30,000	0	0	0
30-03-10-7134 FAA ACR Grant Exp	0	0	0	0	13,000	0
30-03-10-7136 FAA ARPA Grant Exp	0	0	0	0	32,000	32,000
30-03-10-7137 FAA Taxiway Nov Design	0	0	0	0	446,093	296,320
30-03-10-7138 FAA AE Study Ph 2	0	0	0	0	395,482	310,997
<b>TOTAL FAA Grants</b>	<b>799,101</b>	<b>1,054,043</b>	<b>705,075</b>	<b>54,041</b>	<b>940,616</b>	<b>643,906</b>
<b>General CIP Projects</b>						
30-30-10-6045 Randy Thom Flight Ctr Repairs	114,953	0	0	0	0	0
30-30-10-6053 Airport Vehicle Equipment	0	0	0	0	0	48,000
30-30-10-6167 RT Flight Service HeatSysRepl	4,500	0	0	0	0	0
30-30-10-6200 Path Upgrade S. Gulkana	0	47,915	0	0	0	0
30-30-10-6225 AirportPvmt Repairs City Mtch	19,995	3,510	11,921	0	0	0
30-30-10-6230 COP Match Taxiway Maint	33,104	16	0	0	0	0
30-30-10-6233 Airport Safety Improvements	0	35,045	28,512	0	0	0
30-30-10-6234 Avigation Easement	0	0	0	2,260	2,260	2,260
30-30-10-6253 COP Match Equipment	1,006	32,198	854	0	0	0
30-30-10-6275 Matching Grant Funds	0	0	0	100,000	160,000	156,545
<b>TOTAL General CIP Projects</b>	<b>173,558</b>	<b>118,684</b>	<b>41,287</b>	<b>102,260</b>	<b>162,260</b>	<b>206,805</b>
<b>TOTAL EXPENSES</b>	<b>972,660</b>	<b>1,172,728</b>	<b>746,362</b>	<b>156,301</b>	<b>1,102,876</b>	<b>850,711</b>
<b>TOTAL Revenue Over(Under) Expenses</b>	<b>(108,972)</b>	<b>(1,232)</b>	<b>81,011</b>	<b>(104,835)</b>	<b>(104,835)</b>	<b>(166,711)</b>

RECONCILIATION OF FUND BALANCE  
 DRUG SEIZURE FUND  
 FUND 50

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	-0-	\$ 4,830	-0-	-0-
TOTAL EXPENDITURES	\$ 26,608	\$ 14,424	-0-	-0-

Restricted Fund Balance for Public Safety 12/31/2020 \$ 4,831

**Fiscal Year 2021 Operations:**

Budgeted operating revenues -0-  
 Budgeted operating expenditures -0-  
 Estimated adjustment to fund balance -0-

**Estimated restricted fund balance 12/31/2021** \$ 4,831

**Fiscal Year 2022 Operations:**

Budgeted operating revenues -0-  
 Budgeted operating expenditures -0-  
 Estimated adjustment to fund balance -0-

**Estimated restricted fund balance 12/31/2022** \$ 4,831

**CITY OF PALMER  
2022 ADOPTED BUDGET  
DRUG SEIZURE FUND**

**Drug Seizure Fund 50**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Other Revenues</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
50-00-00-3678 Federal Forfeiture Funds	0	0	4,830	0	0	0
50-00-00-3688 State Forfeiture Funds	6,982	0	0	0	0	0
50-00-00-3690 Miscellaneous Income	0	0	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>6,982</b>	<b>0</b>	<b>4,830</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>6,982</b>	<b>0</b>	<b>4,830</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>EXPENDITURES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
50-01-10-6026 Training	0	0	0	0	0	0
50-01-10-6053 Equipment	35,670	26,608	14,424	0	0	0
<b>TOTAL Administration</b>	<b>35,670</b>	<b>26,608</b>	<b>14,424</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>35,670</b>	<b>26,608</b>	<b>14,424</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>(28,688)</b>	<b>(26,608)</b>	<b>(9,594)</b>	<b>0</b>	<b>0</b>	<b>0</b>

RECONCILIATION OF FUND BALANCE  
POLICE GRANTS FUND  
FUND 52

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	\$ 134,323	\$ 94,554	\$ 141,377	\$ 122,650
TOTAL EXPENDITURES	\$ 134,323	\$ 94,554	\$ 141,377	\$ 122,650

Committed Fund Balance for Public Safety 12/31/2020 \$ 4,796

**Fiscal Year 2021 Operations:**

Budgeted operating revenues \$ 141,377  
 Budgeted operating expenditures \$ (141,377)  
 Estimated adjustment to fund balance \$ -

**Estimated committed fund balance 12/31/2021 \$ 4,796**

**Fiscal Year 2022 Operations:**

Budgeted operating revenues \$ 122,650  
 Budgeted operating expenditures \$ 122,650  
 Estimated adjustment to fund balance \$ -

**Estimated committed fund balance 12/31/2022 \$ 4,796**



**CITY OF PALMER  
2022 ADOPTED BUDGET  
POLICE GRANTS FUND**

**Police Grants Fund 52**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
52-00-00-3420 Police Services	11,245	11,394	8,213	0	21,840	0
52-00-00-3425 MSBSD-SRO Program	47,040	122,929	86,341	119,537	119,537	122,650
<b>TOTAL Fees &amp; Services</b>	<b>58,285</b>	<b>134,323</b>	<b>94,554</b>	<b>119,537</b>	<b>141,377</b>	<b>122,650</b>
<b>TOTAL REVENUES</b>	<b>58,285</b>	<b>134,323</b>	<b>94,554</b>	<b>119,537</b>	<b>141,377</b>	<b>122,650</b>

<b>EXPENDITURES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>DUI/ Seatbelt</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
52-01-21-6012 Regular Benefits	4,034	4,122	2,591	0	6,580	0
52-01-21-6015 Overtime- Regular	6,293	6,419	4,968	0	14,000	0
52-01-21-6035 Fuel	918	854	654	0	1,260	0
<b>TOTAL DUI/Seatbelt</b>	<b>11,245</b>	<b>11,394</b>	<b>8,213</b>	<b>0</b>	<b>21,840</b>	<b>0</b>

<b>MSBSD-SRO Program</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
52-01-80-6011 SRO Regular Salaries	18,352	53,299	39,144	45,500	45,500	48,660
52-01-80-6012 SRO Regular Benefits	19,044	56,629	40,602	49,537	49,537	50,490
52-01-80-6015 SRO Overtime	3,836	9,078	5,276	10,000	10,000	10,000
52-01-80-6024 SRO Travel	2,680	1,938	0	1,500	1,500	2,000
52-01-80-6026 SRO Training	431	405	180	2,500	2,500	2,000
52-01-80-6035 SRO Fuel	513	1,051	727	5,500	5,500	5,000
52-01-80-6044 SRO Supplies	2,184	529	412	5,000	5,000	4,500
<b>TOTAL MSBSD-SRO Program</b>	<b>47,040</b>	<b>122,929</b>	<b>86,341</b>	<b>119,537</b>	<b>119,537</b>	<b>122,650</b>

<b>TOTAL EXPENDITURES</b>	<b>58,285</b>	<b>134,323</b>	<b>94,554</b>	<b>119,537</b>	<b>141,377</b>	<b>122,650</b>
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<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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RECONCILIATION OF FUND BALANCE  
NARCOTICS GRANTS FUND  
FUND 53

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	\$ 154,920	\$ 147,019	\$ 146,000	\$ 54,471
TOTAL EXPENDITURES	\$ 175,963	\$ 168,480	\$ 145,677	\$ 119,471

Committed Fund Balance for Public Safety 12/31/2020 \$ 9,723

**Fiscal Year 2021 Operations:**

Budgeted operating revenues \$ 146,000

Budgeted operating expenditures \$ (145,677)

Estimated adjustment to fund balance \$ 323

**Estimated committed fund balance 12/31/2021 \$ 10,046**

**Fiscal Year 2022 Operations:**

Budgeted operating revenues \$ 54,471

Budgeted operating expenditures \$ (119,471)

Estimated adjustment to fund balance \$ (65,000)

**Estimated committed fund balance 12/31/2022 \$ (54,954)**

**CITY OF PALMER  
2022 ADOPTED BUDGET  
NARCOTICS GRANT FUND**

**Narcotics Grants Fund 53**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Grants / Federal Funding</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
53-00-00-3340 MSHF Task Force Grant	60,000	60,000	55,000	0	0	0
53-00-00-3342 MSB-Task Force Grant	75,000	75,000	75,000	75,000	75,000	0
53-00-00-3355 Federal DEA Overtime Reimb	11,670	19,920	17,019	0	0	0
<b>TOTAL Grant / Federal Funding</b>	<b>146,670</b>	<b>154,920</b>	<b>147,019</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>
<b>Other Revenues</b>						
53-00-00-3673 Transfers from Other Funds	0	0	0	71,000	71,000	54,471
<b>TOTAL Other Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,000</b>	<b>71,000</b>	<b>54,471</b>
<b>TOTAL REVENUES</b>	<b>146,670</b>	<b>154,920</b>	<b>147,019</b>	<b>146,000</b>	<b>146,000</b>	<b>54,471</b>
<b>EXPENDITURES</b>						
<b>Opiate Task Force</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
53-01-12-6011 Opiate TF Regular Salaries	56,197	77,920	75,470	76,755	76,755	67,703
53-01-12-6012 Opiate TF Benefits	53,281	78,123	75,992	68,922	68,922	51,768
53-01-12-6015 Opiate TF Overtime	11,670	19,920	17,017	0	0	0
<b>TOTAL Opiate Task Force</b>	<b>121,148</b>	<b>175,963</b>	<b>168,480</b>	<b>145,677</b>	<b>145,677</b>	<b>119,471</b>
<b>TOTAL EXPENDITURES</b>	<b>121,148</b>	<b>175,963</b>	<b>168,480</b>	<b>145,677</b>	<b>145,677</b>	<b>119,471</b>
<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>25,522</b>	<b>(21,043)</b>	<b>(21,461)</b>	<b>323</b>	<b>323</b>	<b>(65,000)</b>

RECONCILIATION OF FUND BALANCE  
 NEIGHBORHOOD PARK FUND  
 FUND 55

	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
TOTAL REVENUES	\$ 10,200	\$ 3,200	-0-	-0-
TOTAL EXPENDITURES	-0-	-0-	-0-	-0-

Assigned Fund Balance for Parks 12/31/2020 \$ 52,239

**Fiscal Year 2021 Operations:**

Budgeted operating revenues	\$	-			
Budgeted operating expenditures	\$	-			
Estimated adjustment to fund balance			-0-		
<b>Estimated assigned fund balance 12/31/2021</b>				\$	52,239

**Fiscal Year 2022 Operations:**

Budgeted operating revenues	\$	-			
Budgeted operating expenditures	\$	-			
Estimated adjustment to fund balance			-0-		
<b>Estimated assigned fund balance 12/31/2022</b>				\$	52,239

**CITY OF PALMER  
2022 ADOPTED BUDGET  
NEIGHBORHOOD PARKS FUND**

**Neighborhood Parks Fund 55**

<b>REVENUES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Fee Income</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
55-00-00-5001 Neighborhood Park Dev. Fee	10,102	10,200	3,200	0	0	0
<b>TOTAL Development Fees</b>	<b>10,102</b>	<b>10,200</b>	<b>3,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>10,102</b>	<b>10,200</b>	<b>3,200</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>EXPENDITURES</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
55-01-10-6055 Improvements Other	0	0	0	0	0	0
<b>TOTAL Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>10,102</b>	<b>10,200</b>	<b>3,200</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LEGISLATIVE HISTORY**

Introduced by: City Manager Moosey  
Date: October 19, 2021  
Public Hearing: October 19, 2021  
Public Hearing: December 14, 2021  
Action: Adopted  
Vote: Unanimous

Yes:	No:
Best Valerius Combs Daniels Carrington Melin	

CITY OF PALMER, ALASKA

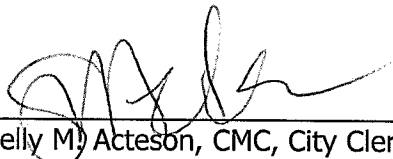
**Resolution No. 22-001**

**A Resolution of the Palmer City Council Adopting the City of Palmer Employee Pay Plan**


WHEREAS, the City of Palmer wishes to approve the attached pay plan for the compensation of employees;

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby amends its employee compensation pay plan by adopting the attached "City of Palmer Pay Plan-January 1, 2022" with effective date of the pay plan to be January 1, 2022.

**Approved** by the Palmer City Council this 14th day of December, 2021.



\_\_\_\_\_  
Shelly M. Acteson, CMC, City Clerk



\_\_\_\_\_  
Steve Carrington, Mayor

CITY OF PALMER PAY PLAN -- January 1, 2022

Implement: 01/10/2022

Council Approved: 12/14/2021

LEVEL	Level Classification by Job Title	Steps												Longevity Steps*				
		1	2	3	4	5	6	7	8	9	A	B	C	D	E	F		
1	Hourly	13.23	13.67	14.11	14.57	15.07	15.56	16.08	16.62	17.19	17.69	18.22	18.77	19.35	19.94	20.55		
	Bi-weekly Annual	1058.40	1093.60	1128.80	1165.60	1205.60	1244.80	1286.40	1329.60	1375.20	1415.20	1457.60	1501.60	1548.00	1595.20	1644.00		
2	Hourly	14.78	15.26	15.78	16.30	16.86	17.42	18.01	18.65	19.29	19.88	20.48	21.11	21.75	22.43	23.13		
	Bi-weekly Annual	1182.40	1220.80	1262.40	1304.00	1348.80	1393.60	1441.60	1492.00	1543.20	1590.40	1638.40	1688.80	1740.00	1794.40	1850.40		
3	Hourly	16.30	16.86	17.42	18.02	18.65	19.29	19.96	20.66	21.38	22.04	22.72	23.43	24.16	24.92	25.71		
	Bi-weekly Annual	1304.00	1348.80	1393.60	1441.60	1492.00	1543.20	1596.80	1652.80	1710.40	1763.20	1817.60	1874.40	1932.80	1993.60	2056.80		
4	Hourly	17.80	18.41	19.05	19.71	20.40	21.11	21.85	22.63	23.43	24.16	24.91	25.71	26.52	27.36	28.23		
	Bi-weekly Annual	1424.00	1472.80	1524.00	1576.80	1632.00	1688.80	1748.00	1810.40	1874.38	1932.80	1992.80	2056.80	2121.60	2188.80	2258.40		
5	Hourly	19.36	20.04	20.74	21.47	22.23	23.02	23.83	24.69	25.57	26.39	27.22	28.09	28.98	29.91	30.87		
	Bi-weekly Annual	1548.80	1603.20	1659.20	1717.60	1778.40	1841.60	1906.40	1975.20	2045.60	2111.20	2177.60	2247.20	2318.40	2392.80	2469.60		
6	Hourly	20.91	21.64	22.40	23.20	24.03	24.88	25.78	26.71	27.67	28.56	29.47	30.41	31.39	32.40	33.45		
	Bi-weekly Annual	1672.80	1731.20	1792.00	1856.00	1922.40	1990.40	2062.40	2136.80	2213.60	2284.80	2357.60	2432.80	2511.20	2592.00	2676.00		
7	Hourly	22.44	23.24	24.07	24.92	25.83	26.77	27.72	28.73	29.78	30.74	31.73	32.75	33.81	34.91	36.04		
	Bi-weekly Annual	1795.20	1859.20	1925.60	1993.60	2066.40	2141.60	2217.60	2298.40	2382.40	2459.20	2538.40	2620.00	2704.80	2792.80	2883.20		
8	Hourly	23.97	24.82	25.72	26.64	27.61	28.62	29.66	30.74	31.87	32.90	33.96	35.06	36.19	37.37	38.59		
	Bi-weekly Annual	1917.60	1985.60	2057.60	2131.20	2208.80	2289.60	2372.80	2459.20	2549.60	2632.00	2716.80	2804.80	2895.20	2989.60	3087.20		
9	Hourly	25.51	26.44	27.38	28.38	29.42	30.51	31.63	32.80	34.01	35.11	36.25	37.44	38.65	39.92	41.23		
	Bi-weekly Annual	2040.80	2115.20	2190.40	2270.40	2353.60	2440.80	2530.40	2624.00	2720.80	2808.80	2900.00	2995.20	3092.00	3193.60	3298.40		
10	Hourly	27.03	28.02	29.04	30.10	31.21	32.35	33.55	34.79	36.09	37.26	38.49	39.74	41.05	42.40	43.80		
	Bi-weekly Annual	2162.40	2241.60	2323.20	2408.00	2496.80	2588.00	2684.00	2783.20	2887.20	2980.80	3079.20	3179.20	3284.00	3392.00	3504.00		
11	Hourly	28.57	29.91	30.69	31.81	32.99	34.21	35.48	36.80	38.17	39.42	40.71	42.05	43.43	44.86	46.34		
	Bi-weekly Annual	2285.60	2392.80	2455.20	2544.80	2639.20	2736.80	2838.40	2944.00	3053.60	3153.60	3256.80	3364.00	3474.40	3588.80	3707.20		
12	Hourly	35.42	36.74	38.11	39.53	41.01	42.55	44.15	45.82	47.54	49.12	50.76	52.44	54.20	56.01	57.88		
	Bi-weekly Annual	2833.60	2939.20	3048.80	3162.40	3280.80	3404.00	3532.00	3665.60	3803.20	3929.60	4060.80	4195.20	4336.00	4480.80	4630.40		

\*Pay Increments for Longevity

Step A	When an employee reaches step A, B or C of their assigned pay level, the employee shall remain at step A, B or C for two (or more) years. When the employee completes two (or more) years at step A, B, or C the employee moves to step B, C or D of the Pay Plan and is eligible for the increase indicated in step B, C or D; provided the employee received an overall rating of "satisfactory" or higher on his or her performance evaluation and worked continuously as a regular fulltime or part-time employee.
Step B	
Step C	

Step D	When an employee reaches step D or E of their assigned pay level, the employee shall remain at step D or E for three (or more) years. When the employee completes three (or more) years at step D or E, the employee moves to step E or F of the Pay Plan and is eligible for the increase indicated in step E or F; provided the employee received an overall rating of "satisfactory" or higher on his or her performance evaluation and worked continuously as a regular fulltime or part-time employee.
Step E	
Step F	

Note: Employees in longevity are prohibited from skipping steps and must remain at each step as indicated.

**LEGISLATIVE HISTORY**

Introduced by: City Manager Moosey  
Date: October 19, 2021  
Public Hearing: October 19, 2021  
Public Hearing: December 14, 2021  
Action: Adopted  
Vote: Unanimous

Yes:	No:
Valerius	
Best	
Combs	
Carrington	
Daniels	
Melin	

CITY OF PALMER, ALASKA

**Resolution No. 22-002**

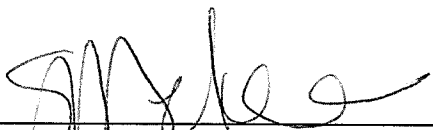
**A Resolution of the Palmer City Council Adopting the 2022 Fee Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2022 and Ending December 31, 2022,**

WHEREAS, portions of the Palmer Municipal Code refer to fees "established in the current, adopted budget"; and

WHEREAS, the Fee Schedule establishes the fees for 2022 and becomes a part of the current, adopted budget.

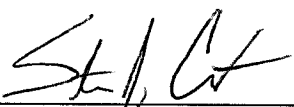
NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby, through the budget process, adopts the attached fee schedule for a period of one (1) year, that being from January 1, 2022, through December 31, 2022.

**Approved** by the Palmer City Council this 14th day of December, 2021.




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Shelly M. Acteson, CMC, City Clerk




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Steve Carrington, Mayor





# **City of Palmer**

## **2022 Fee Schedule**

**(Adopted by Resolution No. 22-002)**

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<b>Airport Fees</b>	
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Transient (per day)	\$ 5
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Monthly Apron C (6-33, 39-45) 33'x44' Monthly	\$ 30
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Quarterly Apron C (6-33, 39-45) 33'x44' Quarterly	\$ 85
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Annual Apron C (6-33, 39-45) 33'x44' Annual	\$ 310
Aircraft Tie Down Space Apron B (1-39)	\$ 30
Aircraft Tie Down Space Apron B (1-39)	\$ 85
Aircraft Tie Down Space Apron B (1-39)	\$ 310
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'x61' Monthly	\$ 50
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'x61' Quarterly	\$ 145
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'x61' Annual	\$ 550
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Transient (per day)	\$ 50
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Quarterly	\$ 275
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Annual	\$ 1,050
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Transient (per day)	\$ 85
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Quarterly	\$ 500
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Annual	\$ 1,950
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Transient (per day)	\$ 100
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Quarterly	\$ 600
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Annual	\$ 2,350
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient (per day)	\$ 25
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Monthly	\$ 110
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Quarterly	\$ 315
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Annual	\$ 1,210
Aircraft Impoundment Fee	\$ 400
Storage fee for impounded aircraft (per month)	\$ 200
Airport Lease Application Fee	\$ 500
Fuel Flowage Fee (per gallon delivered)	\$ .05
*All Tie Down Spaces add 3% sales tax including transient rate. Transient rate is for stay greater than 4 hours per day on airport grounds. Rates are not pro-rated.	

<b>Animal Control Fees</b>	
Animal license – dog/cat (three-year license – expires three years from date of issue)	\$ 10
Lost tag – animal license (expires three years from original issue date)	\$ 2.50
Animal impound (per animal)	\$ 30
Dangerous/vicious animal registration (one-time fee)	\$ 25

### Appeals

Appeal to hearing officer regarding a decision of the Planning and Zoning Commission:	
Nonrefundable application filing fee	\$ 3,000
Deposit for preparation of the appeal record	\$ 500

### Application Filing Fees (Filing fees are nonrefundable)

Mobile home park	\$ 500
Large Retail Establishment	\$ 500
Conditional Use Permit	\$ 500
Variance Request	\$ 500
Planned Unit Development (PUD)	\$ 500
Zone Change/Palmer Municipal Code Text Amendment	\$ 500
Accessory Dwelling Unit	\$ 100
Short Term Rental and Annual Renewal	\$ 75

### Building Permit Fees Based on Total Valuation

Total Valuation:	Fee:	Additional Fee
\$1 to \$500	\$ 26	
\$501 to \$2000	\$ 26	for the first \$500 plus \$3.40 for each additional \$100, or fraction thereof, to and including \$2000
\$2001 to \$25,000	\$ 77	for the first \$2000 plus \$15.59 for each additional \$1,000, or fraction thereof, to and including \$25,000
\$25,001 to \$50,000	\$ 435.50	for the first \$25,000 plus \$11.25 for each additional \$1,000, or fraction thereof, to and including \$50,000
\$50,001 to \$100,000	\$ 716.75	for the first \$50,000 plus \$7.80 for each additional \$1,000, or fraction thereof, to and including \$100,000
\$100,001 to \$500,000	\$ 1,106.75	For the first \$100,000 plus \$6.24 for each additional \$1,000, or fraction thereof, to and including \$500,000
\$500,001 to \$1,000,000	\$ 3,602.75	For the first \$500,000 plus \$5.28 for each additional \$1,000, or fraction thereof, to and including \$1,000,000
\$1,000,001 and up	\$ 6,242.75	for the first \$1,000,000 plus \$4.06 for each additional \$1,000, or fraction thereof

### Building Inspector Inspection Services and Fees

Plan Review Fee (4-plex or more residential units and all other non-residential projects) 65% of building permit fee	65%
Inspections outside normal business hours (per hour)*	\$ 125
Re-inspection fees assessed under provisions of Section 305.8 of the 97 UAC (per hour)*	\$ 100
Inspection for which no fee is specifically indicated (per hour)*	\$ 100
For use of outside consultants for plan check and inspections, – actual costs**	\$

\* Or the total hourly cost to the jurisdiction, whichever is the greatest. There is a two hour minimum and this cost shall include supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

\*\* Actual costs include administrative and overhead costs.

<b>Business Licenses</b>	
Business License:	
Annual license	\$ 25
Biennial license	\$ 50
State Fair License (duration of Fair – not transferable to annual license)	\$ 25
Special Event License (duration of the special event up to three days (not transferable to annual license)	\$ 10
Door to Door Solicitors License (non-refundable annual fee)	\$ 50
Business License – failure to apply before business opens:	\$ 25
Business License – late filing fee:	
Through February 1	\$ 25
Additional fee on March 1 (not to exceed \$50)	\$ 25
State Fair vendors failure to apply for a business license by the first day of the Fair.	\$ 25
State Fair vendors additional fee on September 7	\$ 25
Special Event License	\$ 10
Business License – failure to display business license:	\$ 25
Door to Door Solicitors License Reprint – full application process	\$ 50
Copy of Business License list	\$ 25

<b>Community Center (Railroad Depot) Rental</b>		
<b>Rental Period ----- 8 am to Midnight</b>	<b>Rental Rate</b>	<b>Security Deposit</b>
Daily: Monday through Thursday	\$ 255	\$ 150
Daily weekend: Friday through Sunday	\$ 305	\$ 150
<b>Recurring Use</b>	<b>Rental Rate</b>	<b>Security Deposit</b>
Minimum rental of 15 calendar days per year:		
Monday through Thursday	\$ 195	\$ 150
Friday through Sunday	\$ 220	\$ 150

\* If use drops below number required for rate assessed due to cancellations, rental fee will be assessed from applicable rental period stated above.

<b>***CANCELLATION POLICY***</b>	
<b>If 45 or more days notice</b>	Full Refund rental rate and deposit
<b>If less than 45 days notice</b>	City keeps deposit and one day rental
<b>If rental 3 consecutive days or more</b>	Cancel <b>60 days</b> in advance – Full refund
<b>If rental 3 consecutive days or more</b>	Cancel <b>less than 60 days</b> in advance – City keeps deposit and one day rental

<b>Community Center (Railroad Depot) Rental Miscellaneous Fees</b>	
Security Deposit	\$ 150
Re-hanging of ceiling noise baffles (per hour basis)	\$ 55
Lost key fee	\$ 150
Cleaning (if more than two hours is required – per hour basis)	\$ 75

Note: there is a two hour minimum overtime fee for any City employee called out after work hours for any problems.

<b>Election Fees</b>	
Recount ballot application (per precinct)	\$ 200

### Equipment Rental

Equipment rental and dry equipment rates when City must repair damages to City property. Labor costs are in addition to these rates.

Compactor	\$ 35
Compressor	\$ 60
Generator	\$ 80
Push Mower	\$ 25
Backhoe & Attachment	\$ 95
Bucket Truck	\$ 95
Cement Mixer	\$ 45
Chainsaw	\$ 30
Cut Off Saw	\$ 25
Drain Cleaner	\$ 50
Dredge	\$ 200
Dump/Flat Bed	\$ 65
Dump Trucks (8 yard)	\$ 105
Garbage Truck	\$ 100
Graders	\$ 122
Hot Patcher	\$ 75
Jumping Jack	\$ 35
Front End Loader	\$ 98
Riding Mower	\$ 55
Paver	\$ 65
Pickup Truck	\$ 40
Plow/Sand Truck (large)	\$ 105
Pressure Washer	\$ 25
Road Striper Power Liner	\$ 45
Rototiller	\$ 35
Snow Blower	\$ 210
Spreader	\$ 25
Steam Truck	\$ 95
Street Sweeper	\$ 98
Trac Star Fusion Machine (per hour, 4 hour min) monthly price = \$19,000, monthly fee can be pro-rated	\$ 115
Trailer	\$ 55
Trash Pump	\$ 25
Vactor	\$ 95
Water/Sewer/Maintenance Utility Trucks	\$ 40
Weed Blower	\$ 25
Weed Whacker	\$ 25

<b>False Alarms</b>	
<b>False Burglar Alarm Fees (Within a 12 month period):</b>	
First false alarm	\$ 0
Second false alarm	\$ 0
Third false alarm	\$ 75
Fourth false alarm	\$ 100
Fifth false alarm	\$ 125
Sixth false alarm	\$ 150
Seventh false alarm	\$ 175
Eighth false alarm	\$ 200
Ninth false alarm	\$ 225
Tenth false alarm	\$ 250
Each false alarm in excess of ten	\$ 300
<b>False Fire Alarm Fees (Within a 12 month period):</b>	
First false alarm	\$ 0
Second false alarm	\$ 300
Third false alarm	\$ 350
Fourth false alarm	\$ 400
Each false alarm in excess of four	\$ 400

<b>Fire Equipment Items</b>	
Fire/Rescue Apparatus, each (Includes STD Tools on Vehicle) ** (per day)	\$ 500
Portable Fire Pumps ** (per hour)	\$ 50
Portable Tank (per day)	\$ 50
Fire Hose, each section (all sizes) (per day)	\$ 20
Self-contained Breathing Apparatus (SCBA) ** (per day)	\$ 100
SCBA Spare Cylinder (includes refilling) (per day)	\$ 25
Additional fees will be charged for replacement of consumable items used (i.e. fuel for fires, wood supplies, etc.)	

\*\* Additional fees will be charged for an Operator/Supply Officer of these items at the rate of \$18 per hour.

<b>Fire Training Center Rental Fees</b>	
Classroom, each (per day, includes A/V and restrooms)	\$ 150
Copy machine (per copy)	\$ .25
CPR Mannequins, each (per day)	\$ 20
First-aid Training Kit (per day)	\$ 10
Airway Training Kit (per day)	\$ 20
Firefighting Small Classroom Props (per day)	\$ 10
Fire Behavior Carmody Kit (per day)	\$ 20
Hydrant Cutaway Large Prop (per day)	\$ 20
Pump Cutaway Large Prop (per day)	\$ 20
Training ground (per day, includes hydrant usage and field)	\$ 100



<b>Fire Training Ground Items</b>	
Smoke house (per hour)	\$ 50
Smoke Generator Machine ** (per day)	\$ 50
Tower Building and Burn Room (per hour)	\$ 50
Vehicle Extrication Training Grounds (per day – approximately)	\$ 100
Roof Simulator ** (per hour)	\$ 30
Hazmat Props (per hour)	\$ 20
Live Fire Class A Exterior Props ** (per hour)	\$ 20
Live Fire Class B Exterior Props ** (per hour)	\$ 50
Portable Fire Extinguishers 2.5 LB (per day)	\$ 10
Portable Fire Extinguishers 20 LB (per day)	\$ 10
Portable Fire Extinguishers 10 LB (per day)	\$ 15

<b>Miscellaneous</b>	
Notary fee (per act)	\$ 10
NFS Check Fee	\$ 30
Administrative fees on credit card charges of \$5,000 or higher (in person or phone transactions only)	3%

<b>MTA Events Center</b>	
Events Center Rental (ice covered) per day	\$ 2,500
Events Center Rental (dry floor) per hour, minimum 3 hours – up to 8 hours	\$ 100
Events Center Rental (dry floor) per day	\$ 1,000
Prime Ice Hour	\$ 230
Non-Prime Ice Hour	\$ 180
Paid Gate (Ice) Event Per Hour	\$ 255
Curling per hour	\$ 180
Curling Stone Rental Monthly	\$ 100
Public Skate Youth (4 & under) Helmet Mandatory	\$ Free
Public Skate	\$ 5
Public Skate Senior Ages 60+	\$ 4
Public Skate Family Pass (up to 4 people, each additional is \$4)	\$ 15
Public Skate Senior 10 punch card (60+)	\$ 35
Public Skate 10 punch card	\$ 45
Freestyle all ages	\$ 5
Freestyle 5 punch card	\$ 25
Skate Rental	\$ 3
Skate Rental 10 punch card	\$ 25
Skate Sharpen	\$ 7
Skate Sharpen 10 punch card	\$ 60
Shinny Hockey (by age group, full gear required)	\$ 7
Shinny Hockey 10 punch card (by age group, full gear required)	\$ 60
Stick Time (Helmets & gloves required)	\$ 5
Stick Time 10 punch card (Helmets & gloves required)	\$ 45
Broomball (Helmets & gloves required)	\$ 5
Birthday Party (up to 15 skaters, \$5 per additional skater)	\$ 100
Gym (daily)	\$ 5
Gym (monthly)	\$ 25

### Neighborhood Park Development Fee Schedule

Dwelling Type:	
Single Family (per dwelling unit)	\$ 200
Multi-family (per dwelling unit)	\$ 150
Mobile home (per dwelling unit)	\$ 150

### Palmer Public Library Fees

Overdue items (per day, maximum \$5 per item)	\$ .25
Library community room rental (per hour with two hour minimum)	\$ 25
Library community room rental (nonprofit – annually, entitles renter one use per month)	\$ 100
Copying fee (per page)	\$ .25
Replacement library cards	\$ 3
Temporary card (4 months)	\$ 10

### Damaged Books

TBD = To Be Determined	
Chewed edge corner (per corner)	\$ 2
Defaced pages (per page or replacement cost)	\$ 2
Torn pages in book that cannot be repaired (replacement cost)	\$ TBD
Torn pages in book that can be repaired (per page)	\$ 2
Repeated dog eared pages (per book)	\$ 2
Chewed spine (top or bottom)	\$ 2
Rebinding (replacement cost of item plus administrative fee)	\$ TBD
Water/fluid damage (replacement cost plus administrative fee)	\$ TBD
Mildew (replacement cost plus administrative fee)	\$ TBD
Missing barcodes and spine labels on any library item (per item)	\$ 1
Missing or damaged any library item jacket or case	\$ 2
Lost or Damaged book Bag (replacement cost)	\$ TBD
Items returned to wrong book drop	\$ 1
Administrative reprocessing fee for lost or damaged books, DVD, audios, E-Readers	\$ 5

### Damaged Videos/DVDs/CDs:

Damaged video, DVD, or CD (actual cost of repair plus administrative fee)	\$ TBD
Taping over a library video (replacement cost plus administrative fee)	\$ TBD
Broken or lost case	\$ 5

### Damaged Audio Tapes:

Replacement (actual replacement cost)	\$ TBD
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### Equipment:

E-Readers (actual replacement cost)	\$ TBD
Equipment loaned out (per day) plus \$100 refundable deposit	\$ 5
Damages to equipment (actual repair cost plus administrative fee)	\$ TBD

### Permits

Itinerant Vendor permit	\$ 50
Fence permits	\$ 26
Shed Permit (up to 320 square feet)	\$ 26

Non-electrical sign permit (base fee plus \$1.50 per sq. ft of sign area)	\$	25
Electrical sign permit (base fee plus \$3 per sq. ft of sign area)	\$	50
Loud equipment permit (valid for eight hours)	\$	25
Noise permit	\$	25
<b>Water/Sewer Permits:</b>		
Connection fee – water (new construction)	\$	400
Connection fee – sewer (new construction)	\$	400
Disconnect/abandonment fee – water (back to main)	\$	500
Disconnect/abandonment fee – sewer (back to main)	\$	500
Encroachment Permit (before construction)	\$	150
Encroachment Permit (after construction)	\$	250

<b>Public Information Requests</b>		
Copies (per page)	\$	.25
Copies of drawings, plans, books, etc. – actual cost	\$	
Audio recording (per meeting)	\$	15
Public Safety audio recordings (per individual incident)	\$	20
Police Video Recording (per individual incident)	\$	20
Fire Report Copy	\$	20
Charge for staff time above five hours for research/copying costs – actual personnel cost	\$	

<b>Sales Tax</b>		
Sales Tax Rate (\$1,000 cap per item/service)		3%
Sales Tax – late filing fee	\$	25
Sales Tax – delinquency tax interest rate – per year		15%
Sales Tax – late payment penalty a penalty of 5% of the tax for each month late or fraction there of after the due date, until total penalty of 20% has been accrued.	\$	
Sales Tax – collection upon sale – failure to collect	\$	150
Sales Tax – lien for tax, interest, and administration costs for penalties violation	\$	150
Sales Tax – PMC 3.16.260 – violation	\$	150
Online Sales Tax Credit Card Convenience Fee		3%
Contractor Certification of Exemption (for sales tax/per calendar year)	\$	250
Owner/Builder Exemption (for sales tax/per calendar year)	\$	30

<b>Special Assessments</b>	
Special Assessment District billing fee	\$ 3
Special Assessment Interest Rate	3%
Special Assessment Penalty Rate	3%

<b>Utilities</b>	
Deposit – water and sewer (new active customers)	\$ 100
Utility late fees (percentage of balance owed)	10%
Service call fee	\$ 25
Connection/Disconnect fee	\$ 25
Door tag fee for non-payment of prior months' utility bill	\$ 15
Transfer Tenant Utilities to Landlord for non-payment	\$ 15
Miscellaneous Repair Work hourly labor rate, contact the Department of Public Works for material costs	\$ 50
After Hours/Holiday/Weekend Inspection Fee (hourly)	\$ 125
Online Utility Payments Convenience Fee (transaction limit - \$5,000)	\$ 2.25
<b>Monthly Water Rates:</b>	
0 to 5,000 gallons (plus meter charge plus sales tax)	\$ 19.95
Over 5,000 gallons (plus meter charge and \$0.399 per 100 gallons plus sales tax)	\$ 19.95
<b>Monthly Wastewater Rates:</b>	
0 to 5,000 gallons (plus sales tax)	\$ 43.60
Over 5,000 gallons (plus \$0.872 per 100 gallons plus sales tax)	\$ 43.60
Dump Station Fee (per month)	\$ 180
<b>Monthly Meter Charges:</b>	
5/8" meter (plus sales tax)	\$ 15.40
3/4" meter (plus sales tax)	\$ 22.20
1" meter (plus sales tax)	\$ 39.25
1 1/2" meter (plus sales tax)	\$ 88.65
2" meter (plus sales tax)	\$ 157.10
3" meter (plus sales tax)	\$ 352.65
4" meter (plus sales tax)	\$ 628.40
6" meter (plus sales tax)	\$ 1,413.90
8" meter (plus sales tax)	\$ 2,513.50
Hydrant Meter Connection (3" Bulk) (per month plus \$.01 per gallon) (plus sales tax)	\$ 300.00
<b>Monthly Unmetered Wastewater Service Rates:</b>	
Unmetered wastewater service flat rate, 4 inch service line (plus sales tax)	\$ 50.00
Unmetered wastewater service flat rate, 6 inch service line (plus sales tax)	\$ 73.00

**Summer Sewer Rates:**

**Residential Rates:**

Because summer month water consumption for residential customers increases due to lawn and garden irrigation without a related increase in the use of sewer service, residential customers shall be charged for water actually used for each month of the year, but their sewer service charges for each of the billing cycles to include the months of May, June, July and August shall be set to the flat rate fee equivalent to 0 - 5000 gallons of waste water usage plus sales tax as outlined in the current fee schedule.

**Commercial Rates:**

Commercial users may install separate water meters to meter water used exclusively for irrigation purposes during the months of May, June, July and August, provided that the commercial customer pays for the purchase and installation of a separate water meter for that purpose, and such installation is approved by the utility. The customer shall pay fees for all water used, but the amount of water used for irrigation through an irrigation system water meter will be deducted from the commercial account's total metered water consumption for the purpose of calculating monthly charges for sewer service.

<b>Treatment Rates:</b>	
0 - 5000 gallons (plus sales tax)	\$ 56.80
Over 5001 gallons (plus \$1.10 per 100 gallons) (plus sales tax)	\$ 56.80
<b>Solid Waste Collection:</b>	
Weekly refuse collection service (per month plus sales tax) 96 gallon can	\$ 28
Weekly refuse collection service (per month plus sales tax) 64 gallon can	\$ 22
Each additional container/bag 30 lb or less (per item)	\$ 5
64 and 96 gallon Residential Container Replacement cost	\$ 100
Oversize/special Item Collection/Disposal Fee	\$ 30
Freon Removal Fee	\$ 25
On-Call Dumpster (Residential Only) Monthly Fee	\$ 50
On-Call Commercial Dumpster (other Dumpster Service Required) – Monthly Fee	\$ 50
Disconnected Utility Container Removal Fee	\$ 10
Container Loss Recovery Fee	\$ 25
Container Delivery/Removal fee	\$ 10
Unscheduled Service Fee (different collection vehicle required)	\$ 40
Three Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 30
Four Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 38
Eight Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 74
Three Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 120
Three Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 240
Three Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 360
Four Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 152
Four Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 304
Four Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 456
Eight Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 296
Eight Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 592
Eight Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 888
Locking Dumpster (three or four yard includes delivery and pickup)	\$ 175

**LEGISLATIVE HISTORY**

Introduced by: City Manager Moosey  
Date: October 19, 2021  
Public Hearing: October 19, 2021  
Public Hearing: December 14, 2021  
Action: Adopted  
Vote: Unanimous

Yes:	No:
Best Valerius Combs Daniels Melin Carrington	

CITY OF PALMER, ALASKA

**Resolution No. 22-003**

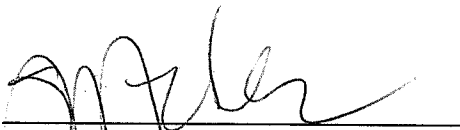
**A Resolution of the Palmer City Council Adopting the 2022 Fine Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2022, and Ending December 31, 2022**

WHEREAS, portions of the Palmer Municipal Code refer to fines "established in the current adopted budget"; and

WHEREAS, the Fine Schedule establishes the fines for 2022 and becomes a part of the current, adopted budget.

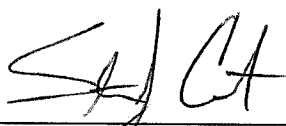
NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby, through the budget process, adopts the attached fine schedule for a period of one (1) year, that being from January 1, 2022, through December 31, 2022.

**Approved** by the Palmer City Council this 14th day of December, 2021.




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Shelly M. Acteson, CMC, City Clerk




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Steve Carrington, Mayor



# **City of Palmer**

## **2022 Fine Schedule**

**(Adopted by Resolution No. 22-003)**

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**As provided by the Palmer Municipal Code, the following fine schedule applies to all offenses in the Palmer Municipal Code unless a different penalty is specified. Citations for these offenses may be disposed of as provided in AS 12.25.195-230, without a court appearance, upon payment of the amounts listed plus the state surcharge required by AS 12.55.039 and AS 29.25.074. If a person charged with one of these offenses appears in court and is found guilty, the penalty imposed for the offense may not exceed the amount listed for that offense in this schedule.**

**Palmer Municipal Code (PMC) Title 1 General Provisions**

**Chapter 1.08 General Penalty**

**Section 1.08.011 General Fine Penalties**

If no other penalty is specifically or by adoption prescribed by a particular ordinance or in this document, the general penalty for violation of the ordinance is:

- \$75 for the first offense.
- \$150 for the second offense of the same ordinance within 365 days of the first offense.
- \$300 for the third offense of the same ordinance within 365 days of the second offense.

In accordance with AS 12.25.195 through 12.25.230, for a violation that cannot result in incarceration or the loss of a valuable license, a person may dispose of the citation without a court appearance by submitting to the clerk of court all of the following:

1. Payment of the fine amount and the applicable surcharge listed in AS 12.55.039 and AS 29.25.074; and
2. A copy of the citation signed by the person indicating the person’s waiver of court appearance, entry of plea of no contest, and forfeiture of the fine.

When the fine is forfeited, a judgment of conviction shall be entered. The fine and applicable surcharge paid is complete satisfaction for the offense.

**Section 1.08.013 Other Remedies**

- A. The city may institute a civil action against a person, including a minor as provided in AS 29.25.072, who violates an ordinance.
- B. A person who violates a provision of this code may be subject to injunctive relief, compensatory relief, and a civil penalty not to exceed \$1,000 for each violation.
- C. An action to enjoin a violation may be brought notwithstanding the availability of any other remedy.
- D. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall grant the injunction.
- E. Each day that a violation of a provision of this code continues constitutes a separate violation.
- F. This section does not bar other civil remedies.

**Section 1.08.020 Penalty Surcharge**

- A. In addition to any fine or other penalty prescribed by law, a person who pleads guilty or nolo contendere to, forfeits bail for, or is convicted of:
  1. A violation of this code comparable to a misdemeanor offense under AS 28.33.030, 28.33.031, 28.35.030, or 28.35.032 and adopted under AS 28.01.010 shall be assessed the maximum surcharge pursuant to AS 12.55.039 and 29.25.074;
  2. A misdemeanor or other violation of this code if a sentence of incarceration may be imposed for the misdemeanor or ordinance violation, other than a provision identified in subsection

(A)(1) of this section, shall be assessed the maximum surcharge allowable to Alaska Statutes 12.55.039 and 29.25.074; and

3. A misdemeanor or a violation of this code if a sentence of incarceration may not be imposed for the misdemeanor or ordinance violation shall be assessed the maximum surcharge allowable pursuant to Alaska Statutes 12.55.039 and 29.25.074 if the fine or bail forfeiture amount for the offense is \$30.00 or more.

B. The surcharge shall be deposited into the general fund of the state in accordance with AS 29.25.072.

**Palmer Municipal Code (PMC) Chapter 1.10 City Seal**

<b>Chapter 1.10 City Seal</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Use of Seal without Permission Prohibited	1.10.020	\$ 300	1.10.020 B

**Palmer Municipal Code (PMC) Title 5 Business Licenses**

<b>Chapter 5.13 Door-to-Door Solicitors</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
License Fee and Failure to Apply	5.13.040	Applicable to all of PMC Chapter 5.13:	5.13.040
Carrying of License Required	5.13.100		5.13.100
Prohibitions	5.13.110		5.13.110
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	

**Palmer Municipal Code (PMC) Title 6 Animals**

<b>Chapter 6.08 Animal Regulations</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Cruelty to Animals	6.08.010	Applicable to all of PMC Chapter 6.08:	6.28.010
Animal Restrictions	6.08.020		6.28.010
Depositing Poison	6.08.030		6.28.010
Diseased Animals	6.08.040	First offense: \$ 75	6.28.010
Animal Noise	6.08.050	Second offense: \$ 150	6.28.010
Animal Odor	6.08.060	Third offense: \$ 300	6.28.010
Animals at Large	6.08.065		6.28.010
Animal Annoyance	6.08.067		6.28.010
Unattended Secure Animal	6.08.070		6.28.010
Disposal of Dead Animal	6.08.080		6.28.010
Confinement Requirements	6.08.090		6.28.010
Carrying Dogs Outside of Vehicle	6.08.100		6.28.010

<b>Chapter 6.12 Licensing</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Registration – Dogs and cats	6.12.005	Applicable to all of PMC Chapter 6.12:	6.28.010
Application	6.12.010		6.28.010
Immunization	6.12.012		6.28.010
License Transfer	6.12.018	First offense: \$ 25	6.28.010
Fees	6.12.020	Second offense: \$ 50	6.28.010
Tag and Collar	6.12.030	Third offense: \$ 75	6.28.010

<b>Chapter 6.14 Domestic Animal Bite and Attack Incidents</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Owner Compliance	6.14.060	First offense: \$ 100	6.28.010
		Second offense: \$ 200	
		Third offense: \$ 300	

<b>Chapter 6.24 Hindering officers prohibited</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Hindering Officer Prohibited	6.24.010	First offense: \$ 75	6.28.010
		Second offense: \$ 150	
		Third offense: \$ 300	

### Palmer Municipal Code (PMC) Title 8 Health & Safety

<b>Chapter 8.09 Prohibiting the Distribution of Single-Use Disposable Plastic Shopping Bags</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Single-Use Disposable Plastic Shopping Bags Prohibited	8.09.030	First Offense: Warning Second Offense: \$ 100 Third Offense: \$ 300	8.09.050

<b>Chapter 8.10 Prohibiting Smoking in Places of Employment and Public Places</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Smoking Prohibited	8.10.020	Applicable to all of PMC Chapter 8.10:	8.10.070
Reasonable Distance	8.10.030		8.10.070
Areas Where Smoking Not Prohibited	8.10.040		8.10.070
Sign Posting and Other Requirements	8.10.050	First offense: \$ 100 Plus required surcharges	8.10.070
No Retaliation nor Waiver of Rights	8.10.060	Second offense: \$ 150 Plus required surcharges, for a second violation with 24 month period	8.10.070
Violations and Penalties	8.10.070	Third offense: \$ 300 Plus required surcharges, for a third or additional violation within a 24 month period Civil penalties may not exceed \$300 per violation	8.10.070

Enforcement	8.10.080		8.10.070
Other Applicable Laws	8.10.090		8.10.070
<b>Chapter 8.11 Marijuana Use and Prohibitions</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Consuming in a public place	8.11.030	\$ 100	8.11.030
Marijuana oil, flammable extraction	8.11.050	\$ 100	8.11.050

<b>Chapter 8.12 Fluoridation</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Public Water System	8.12.010	\$ 300	1.08.011

<b>Chapter 8.16 Sewage Disposal</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Waste Disposal Systems Required	8.16.010	\$ 300	1.08.011

<b>Chapter 8.20 Garbage Collection and Disposal</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Garbage Disposal System Use Required	8.20.010	Applicable to all of PMC Chapter 8.20:	8.20.130
Adequate Receptacles Required, Time Limit	8.20.050		8.20.130
Depositing Restrictions	8.20.060	First offense: \$ 75	8.20.130
Unauthorized Dumpster and Container Usage	8.20.070	Second offense: \$ 150 Third offense: \$ 300	8.20.130
Clean Premises Required	8.20.080		8.20.130
Unauthorized Dumping Prohibited	8.20.090		8.20.130
Occupant Duties – Containers	8.20.100		8.20.130
Vehicles	8.20.110		8.20.130
Refuse Accumulation Prohibited	8.20.120		8.20.130

<b>Chapter 8.36 Nuisances</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Designated – Prohibited	8.36.010	Applicable to all of PMC Chapter 8.36:	8.36.130
Specific Acts Designated	8.36.020		8.36.130
Acts Requiring Permit	8.36.025	First offense: \$ 150	8.36.130
Snow and Ice Removal	8.36.050	Second offense: \$ 300	8.36.130
Dumping Debris/Blocking Ditch	8.36.060		8.36.130
Pump Locations	8.36.080		8.36.130

<b>Chapter 8.37 Junk Vehicles</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>

Junk Vehicles Unlawful	8.37.020	First offense: \$ 75	8.37.090
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 8.38 Nuisance – Junk, Litter and Unsightly Premises</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Final Notice to Abate Violation	8.38.060	Actual Recovery Cost to the City	1.08.011 or 1.08.013
Remedies	8.38.075	Actual Recover Cost to the City	1.08.011 or 1.08.013
<b>Chapter 8.42 Fireworks</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Sales Prohibited	8.42.020	Applicable to all of PMC Chapter 8.42:	8.42.070
Authorized Uses	8.42.040		8.42.070
Permit Required	8.42.050		8.42.070
Permissible Uses	8.42.060	First offense: \$ 75	8.40.040
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Palmer Municipal Code (PMC) Title 9 Public Peace, Morals &amp; Welfare</b>			
<b>Chapter 9.02 Tampering with Public Notices</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.02.010	First offense: \$ 75	9.02.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.04 Impersonating an Officer</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.04.010	First offense: \$ 100	9.04.020
		Second offense: \$ 200	
		Third offense: \$ 300	
<b>Chapter 9.06 Interference with Public Justice</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Interfering with Officer Prohibited	9.06.010	First offense: \$ 75	9.06.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.12 Assault and Battery</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When – Definitions	9.12.010	First offense: \$ 75	9.12.020
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Chapter 9.20 Alcoholic Beverages</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Licensed Premises Closing Hours	9.20.010	Applicable to all of PMC Chapter 9.20:	9.20.050
Prohibited Acts Designated	9.20.020		9.20.050
Personal Liability	9.20.030		9.20.050
Election Day Sales Permitted	9.20.040		9.20.050
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.22 Gambling</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.22.010	First offense: \$ 75	9.22.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.24 Indecent Exposure</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.22.010	First offense: \$ 75	9.22.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.28 Obscenity</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Obscene Language Prohibited	9.28.010	Applicable to all of PMC Chapter 9.28:	9.28.050
Selling Obscene Materials Prohibited	9.28.020		9.28.050
Obscene Exhibitions Prohibited	9.28.030		9.28.050
Obscene Public Writing and Drawing Prohibited	9.28.040	First offense: \$ 75	9.28.050
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.30 Prostitution</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited – Procuring Prohibited	9.30.020	Applicable to all of PMC Chapter 9.30:	9.30.090
House of Ill Fame	9.30.030		9.30.090
Aiding in Prostitution Prohibited	9.30.040		9.30.090
Receiving Money from Prostitute Prohibited	9.30.50	First offense: \$ 75	9.30.090
		Second offense: \$ 150	
Remaining in House of Prostitution Prohibited	9.30.060	Third offense: \$ 300	9.30.090
Loitering for Prostitution Purposes Prohibited	9.30.070		9.30.090
Reputation Testimony Permitted	9.30.080		9.30.090
<b>Chapter 9.38 Disturbing Public Assemblies</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited Acts Designated	9.38.010	First offense: \$ 75	9.38.020

		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.39 Excessive Police Responses</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Excessive Police Responses	9.39.010	First offense: \$ 75	9.39.040
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.40 Trespass – Posting of Property</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Trespass – Posting of Property	9.40.010	First offense: \$ 75	9.40.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.48 Petit Larceny</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.48.010	First offense: \$ 75	9.48.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.50 Injury to Property</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Defacing Property– Injuring Animals	9.50.010	Applicable to all of PMC Chapter 9.50:	9.50.040
Injuring Plants or Fences	9.50.020		9.50.040
Injuring Monuments and Markers	9.50.030		9.50.40
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.56 Interference with Utilities</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Pollution of Drinking Water	9.56.010	Applicable to all of PMC Chapter 9.56:	9.56.030
Damage to Water or Utility System	9.56.020		9.56.030
		First offense: \$ 300	
		Second offense: \$ 500	
		Third offense: \$ 750	
<b>Chapter 9.58 Sale of Poison</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Selling Poison Without Label	9.58.10	First offense: \$ 75	9.58.020
		Second offense: \$ 150	
		Third offense: \$ 300	



<b>Chapter 9.60 Sale of Unwholesome Food</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.60.010	First offense: \$ 75	9.60.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.67 Curfew Hour for Minors</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Curfew Violations	9.67.020	Applicable to all of PMC Chapter 9.56:	9.67.050
Exceptions	9.67.030		9.67.050
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.74 Discharge of Firearms</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When – Exceptions	9.74.010	First offense: \$ 75	9.74.020
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Palmer Municipal Code (PMC) Title 10 Vehicles &amp; Traffic *</b>			
<b>Chapter 10.04 Traffic Code</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Parking Prohibitions During Snow Accumulation and/or Drifting Snow Conditions	10.04.050	Applicable to all of PMC Chapter 10.04	10.04.050
Towing	10.04.055		10.04.055
No-Parking Areas – Identification	10.04.060 (B)	First offense: \$ 75	10.04.060
Parking Prohibited for Longer than 24 Hours	10.04.080	Second offense: \$ 150	10.04.080
		Third offense: \$ 300	
Prohibiting Parking that Obstructs Traffic	10.04.090		10.04.090
Prohibiting Parking in Construction Zones	10.04.100		10.04.100
<b>Chapter 10.08 Regulation of Off-Highway Vehicles</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Operation Requirements	10.08.020	Applicable to all of PMC Chapter 10.08:	10.08.100
Equipment	10.08.030		10.08.100
Speed and Time Restrictions	10.08.040		10.08.100
Driver's License Required	10.08.050	First offense: \$ 75	10.08.100
Towing	10.08.060	Second offense: \$ 150	10.08.100

Parent, Guardian or Other Person Responsible	10.08.070	Third offense: \$ 300	10.08.100
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1. The fine amounts are doubled for motor vehicle or traffic offenses committed in a highway work zone or traffic safety corridor, as those terms are defined in AS 28.90.990 and 13 AAC 40.010 (b).
2. An offense may not be disposed of, without court appearance, if the offense is in connection with a motor vehicle accident that results in the death of a person.

<b>Palmer Municipal Code (PMC) Title 12 Streets, Sidewalks &amp; Public Places</b>			
<b>Chapter 12.16 Skateboards, Rollerblades and Similar Devices</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Skateboards, Prohibition and Regulation	12.16.010	First offense: \$ 75	12.16.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 12.24 Park and Recreational Facility Regulations</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
General Rules	12.24.025	First offense: \$ 75	12.24.050
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Palmer Municipal Code (PMC) Title 14 Signs</b>			
<b>Chapter 14.08 Sign Regulations</b>			
<b>Section 14.08.0240 Remedies and Civil Penalties</b> (applicable to entire chapter):			
The city or an aggrieved person may institute a civil action against a person who violates a provision of this title or a term, condition or limitation imposed pursuant to this title. In addition to other relief, a civil penalty not to exceed \$300.00 may be imposed for each violation. Each day that a violation or an unlawful act or condition continues constitutes a separate violation. An action to enjoin a violation may be brought notwithstanding the availability of any other remedy. Upon application for injunctive relief and a finding of a violation or threatened violation, the superior court shall grant the injunction.			

<b>Palmer Municipal Code (PMC) Title 15 Buildings and Construction</b>			
<b>Chapters 15.00 through 15.70</b>			
All chapters within Title 15 are subject to the following fines:		First offense: \$ 75	15.60.020
		Second offense: \$ 150	10.08.100
		Third offense: \$ 300	10.08.100

**LEGISLATIVE HISTORY**

Introduced by: City Manager Moosey  
Date: October 19, 2021  
Public Hearing: October 19, 2021  
Public Hearing: December 14, 2021  
Action: Adopted  
Vote: Unanimous

Yes:	No:
Carrington	
Best	
Daniels	
Melin	
Combs	
Valerius	

CITY OF PALMER, ALASKA

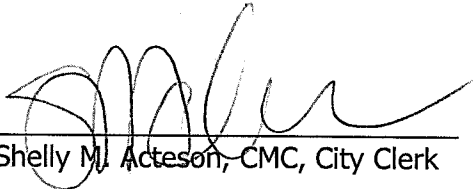
**Resolution No. 22-004**

**A Resolution of the Palmer City Council Adopting the Five-Year Capital Improvement Program for the Fiscal Year Beginning January 1, 2022, and Ending December 31, 2022**

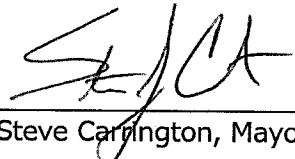
WHEREAS, Palmer Municipal Code 3.28 defines a "Five-year capital improvement program as an annual update and long-range need projection of the city included as part of the annual budget".

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby, through the budget process, adopts the attached five-year capital improvement program for a period of one (1) year, being from January 1, 2022, through December 31, 2022.

**Approved** by the Palmer City Council this 14th day of December, 2021.



\_\_\_\_\_  
Shelly M. Acteson, CMC, City Clerk



\_\_\_\_\_  
Steve Carrington, Mayor

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2021 total	2021 Remaining	2022 Addition	2022 Total	2023 Addition	2024 Addition	2025 Addition	2026 Addition
N	MTA Equipment-Arena	COP	Annually		\$ 36,154	\$ 21,244	\$ 65,000	\$ 86,244	\$ 65,000	\$ 40,000	\$ 25,000	\$ 25,000
N	Water Reservoir Repair	COP-W/S	2017	\$ 183,265	\$ 138,521	\$ 44,744	\$ -	\$ 44,744				
N	ADA Sidewalks	COP/Grant	2017	\$ 250,000	\$ 70,812	\$ 70,030	\$ -	\$ 70,030	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
N	Street Maintenance	COP	As needed	\$ 500,000	\$ 623,778	\$ 609,233	\$ 400,000	\$ 1,009,233	\$ 200,000	\$ 200,000	\$ 100,000	\$ 100,000
N	Public Video	COP	2018	\$ 75,000	\$ 30,423	\$ 30,423	\$ -	\$ 30,423				
N	W/S lift station and well pumps	COP-W/S	Annually	\$ 100,000	\$ 87,992	\$ 77,124	\$ 155,000	\$ 232,124	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
N	Water/Sewer Truck Replacement	COP-W/S	2018	\$ 55,000	\$ 10,655	\$ 10,655	\$ -	\$ 10,655				\$ 60,000
N	Police Vehicle Annual	COP	Annually	\$ 65,000	\$ 81,634	\$ 26,367	\$ 130,000	\$ 156,367	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000
N	Park improvements	COP	As needed		\$ 99,104	\$ 99,104	\$ -	\$ 99,104				
N	Public Building Maintenance	COP	As needed	\$ 500,000	\$ 88,965	\$ 88,965	\$ -	\$ 88,965	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
N	Airport Safety - Avigation Easement Phase I	COP	2019	\$ 450,000	\$ 16,600	\$ 2,260	\$ -	\$ 2,260				
N	Golf Course-Golf Carts	COP	Annually	\$ 40,000	\$ 10,000	\$ -	\$ 55,000	\$ 55,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
N	Golf Course Infrastructure	COP	Annually	\$ 20,000	\$ 15,000	\$ -	\$ -	\$ -				
N	Depot updates-piping	COP	2019	\$ 15,000	\$ 3,262	\$ 3,262	\$ -	\$ 3,262				\$ 20,000
N	Roads-Sander truck with plow blade	COP	2020	\$ 175,000	\$ 175,264	\$ -	\$ -	\$ -				\$ 20,000
N	Traffic Safety Planning	COP	2020	\$ 135,000	\$ 105,891	\$ 105,891	\$ -	\$ 105,891				\$ 20,000
2021												
N	Roads-Dump truck with plow blade	COP	2021	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ -				
N	Airport Safety - Avigation Easement Phase II	FAA/COP	2021	\$ 395,482			\$ -	\$ -				
N	Taxiway November Design Project	FAA/COP	2021	\$ 446,093			\$ -	\$ -				
N	Garbage Truck	COP	2021	\$ 352,000	\$ 351,927	\$ -	\$ 351,927	\$ 351,927				
2022												
N	City Hall Copier	COP	2022	\$ 20,000			\$ 20,000	\$ 20,000				
N	City Hall Folding Machine	COP	2022	\$ 20,000			\$ 20,000	\$ 20,000				
N	Admin Vehicles	COP	2021/2022	\$ 60,000	\$ 11,982		\$ 24,000	\$ 35,982				
N	Palmer Tennis Courts	COP	2021	\$ 25,000			\$ 25,000	\$ 25,000				
N	Fire Support Vehicle	COP	2022	\$ 80,000			\$ 80,000	\$ 80,000				
N	Fire Command Vehicle & Equipment	COP	2022	\$ 80,000			\$ 80,000	\$ 80,000				
N	PW Vehicles	COP	2022	\$ 92,000			\$ 96,000	\$ 96,000				

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2021 total	2021 Remaining	2022 Addition	2022 Total	2023 Addition	2024 Addition	2025 Addition	2026 Addition
N	PW-Street Sweeper	COP	2022	\$ 335,000			\$ 335,000	\$ 335,000				
N	PW Bobcat	COP	2022	\$ 91,588			\$ 91,588	\$ 91,588				
N	Library Sidewalk	COP	2022	\$ 70,000			\$ 70,000	\$ 70,000				
N	Airport Plow Truck	COP	2022	\$ 48,000			\$ 48,000	\$ 48,000				
	Acquire Avigation Easement, Construct Mitigation & Relocate RW16 Threshold	FAA/COP	2022	\$ 2,218,900			\$ 138,700	\$ 138,700				
N	Construct Taxiway November, Phase 1	FAA/COP	2022	\$ 5,626,200			\$ 351,600	\$ 351,600				
N	Stormwater Design	COP	2023	\$ 500,000					\$ 500,000			
N	Repair Station 3-1 Bay Floor and Drains	COP	2023	\$ 100,000					\$ 100,000			
N	Fire Engine	Grant	2023	\$ 700,000					\$ 150,000			
N	Depot Updates- Windows	COP	2023	\$ 60,000					\$ 60,000			
N	Library Parking Lot	COP	2023	\$ 100,000					\$ 100,000			
N	Steam Truck Replacement	COP-W/S	2023	\$ 300,000					\$ 280,000			
N	Construct General Aviation Apron	FAA/COP	2023	\$ 2,423,900					\$ 151,500			
N	Golf Course- Maintenance Shed	COP	2024	\$ 100,000						\$ 100,000		
N	Update Fire classroom building	COP	2024	\$ 150,000						\$ 150,000		
N	Fire Support vehicle (replacement/equip) with lift gate	COP	2024	\$ 80,000						\$ 80,000		
N	Construct Sand Storage Building	FAA/COP	2024	\$ 1,373,700						\$ 85,900		
N	Public Safety Blog Updates	Grant	2025	\$ 400,000							\$ 260,000	
N	Palmer Stormwater Improvements	Loan/Grant	2025	\$ 5,000,000							\$ 500,000	
N	City Hall Updates	COP	2025	\$ 150,000							\$ 150,000	
N	Airport: Construct ARFF Building (Non-FAA)	COP	2025	\$ 2,194,100							\$ 2,194,100	
N	Upgrade Airport Lighting and NavAIDS	FAA/COP	2026	\$ 2,271,400								\$ 142,000
N	Aviation Campground	FAA/COP	Undetermined	\$ 1,001,100								
N	Acquire Buffer Lands	FAA/COP	Undetermined	\$ 3,033,500								
N	Construct Taxiway November and Interlink, ph 2	FAA/COP	Undetermined	\$ 4,857,400								
N	Emergency Generator City Hall	Grant	Undetermined	\$ 400,000								

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2021 total	2021 Remaining	2022 Addition	2022 Total	2023 Addition	2024 Addition	2025 Addition	2026 Addition
N	Generator for Fire St36 (training center)	COP	Undetermined	\$ 50,000								
N	New Fire engine and equipment	COP	Undetermined	\$ 700,000								
N	Fire Brush truck replacement/equip	COP	Undetermined	\$ 160,000								
N	Snow Dump Lots	COP	Undetermined	\$ 100,000								
N	Roof over Fire conexes	COP	Undetermined	\$ 55,000								
N	Extend S. Industrial to Inner-Springer	COP	Undetermined	\$ 400,000								
N	Design new Library building	COP	Undetermined	\$ 100,000								
N	Public Library Extension Ph II	Bond	Undetermined	\$ 5,000,000								
N	New Fire station	Bond	Undetermined	\$ 9,000,000								
N	Design Museum phase 2	COP	Undetermined	\$ 250,000								
Y	Downtown Road Improvements- Cobb Street		Undetermined	\$ 1,100,000								
Y	Historic Palmer Water Tower Purchase		Undetermined	\$ 100,000								
Y	Restore Railroad Tracks to Downtown Palmer		Undetermined	\$ 3,000,000								
Y	Park Project Walk to the Fair		Undetermined	\$ 300,000								
N	Babb Aboretum Restoration		Undetermined	\$ 75,000								
N	Sherrod Area Gravel to Road resurfacing		Undetermined	\$ 1,000,000								
<b>Totals</b>				\$ 58,758,310	\$ 2,365,982	\$ 1,201,284	\$ 2,536,815	\$ 3,386,172	\$ 1,381,500	\$ 1,430,900	\$ 3,569,100	\$ 607,000

2022 Funding Breakdown		\$ 2,536,815	additional
General Fund	\$ 1,539,588	\$567,531 from annual contribution	\$972,057 from General Fund unassigned balance
Airport Fund	\$ 490,300	Enterprise Fund	
Solid Waste Fund	\$ 351,927	Enterprise Fund	
W/S	\$ 155,000	Enterprise Fund	

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2021 total	2021 Remaining	2022 Addition	2022 Total	2023 Addition	2024 Addition	2025 Addition	2026 Addition
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2023 Funding Breakdown		\$ 1,381,500	additional									
		\$500,000 from annual contribution	\$375,000 from General Fund unassigned balance									
General Fund	\$ 875,000	from enterprise funds										
W/S	\$ 355,000	Enterprise Fund										
Airport Fund	\$ 151,500											

2024 Funding Breakdown		\$ 1,430,900	additional									
		\$450,000 from annual contribution	\$820,000 from General Fund unassigned balance									
General Fund	\$ 1,270,000	from enterprise funds										
W/S	\$ 75,000	Enterprise Fund										
Airport Fund	\$ 85,900											

2025 Funding Breakdown		\$ 3,569,100	additional									
		\$400,000 from annual contribution	\$840,000 from General Fund unassigned balance									
General Fund	\$ 1,240,000	from enterprise funds										
W/S	\$ 135,000	Enterprise Fund										
Airport Fund	\$ 2,194,100											

**LEGISLATIVE HISTORY**

Introduced by: City Manager Moosey  
Date: October 19, 2021  
Public Hearing: October 19, 2021  
Action: Adopted  
Vote: Unanimous

Yes:	No:
Carrington	
Best	
Valerius	
Combs	
Melin	
Daniels	

CITY OF PALMER, ALASKA

**Resolution No. 22-005**

**A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2022, and Ending December 31, 2022, and Appropriating Monies**

WHEREAS, as required in Chapter VI of the City of Palmer Municipal Charter, a public hearing regarding the City of Palmer Fiscal Year 2022 Budget was held on Tuesday, October 19, 2021, and continued on Tuesday, December 14, 2021; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2022 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council:

Section 1. That the budget presented to the Council by the City Manager for the fiscal year 2021 has been reviewed by the City Council.

Section 2. That money shall be appropriated from all City funds as follows:

	Revenues
General Fund (01)	\$ 12,237,127
Enterprise Funds	
Water/Sewer (02)	\$ 3,470,540
Airport (03)	\$ 416,365
Solid Waste (05)	\$ 792,000
Golf Course (15)	\$ 688,000
Capital	
General CIP Projects (08)	\$ 160,000
General CIP Equipment (09)	\$ 876,588
Road Fund (10)	\$ 400,000
Water & Sewer Projects (24)	\$ 155,000
Airport CIP Projects (30)	\$ 48,000
Special Revenue Funds	
Police Grants (52)	\$ 122,650
Narcotics Grant (53)	\$ 54,471
<b>Total Revenues</b>	<b>\$ 19,420,741</b>



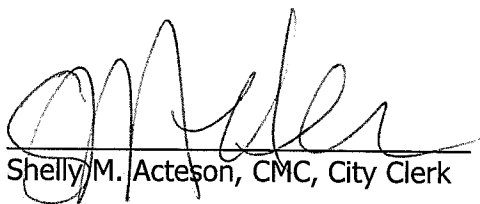
Expenditures	
General Fund (01)	\$ 14,092,045
Enterprise Funds	
Water/Sewer (02)	\$ 2,818,877
Airport (03)	\$ 416,365
Solid Waste (05)	\$ 1,178,992
Golf Course (15)	\$ 688,000
Capital Improvements	
General CIP Projects (08)	\$ 160,000
General CIP Equipment (09)	\$ 876,588
Road Fund (10)	\$ 400,000
Water & Sewer Projects (24)	\$ 155,000
Airport CIP Projects (30)	\$ 48,000
Special Revenue Funds	
Police Grants (52)	\$ 122,650
Narcotics Grant (53)	\$ 119,471
<b>Total Expenditures/Expenses</b>	<b>\$ 21,075,988</b>

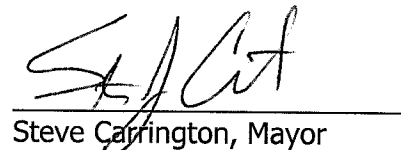
Section 3. That the rate of the tax levy for the City of Palmer, Alaska for the fiscal year 2022 shall be fixed at 3.00 mills upon each dollar of assessed taxable real and personal property. The revenue from this tax levy is to be used for city purposes.

Section 4. That the 2022 budget is hereby approved for all funds in the amounts and for the purposes as stated above. The supporting line item budget detail as presented by the administration and reviewed by council is incorporated as part of this budget resolution.

Section 5. That the City of Palmer Fiscal Year 2022 operating budget is adopted for a period of one (1) year, that being from January 1, 2022, through December 31, 2022.

**Approved** by the Palmer City Council this 14th day of December, 2021.

  
 Shelly M. Acteson, CMC, City Clerk

  
 Steve Carrington, Mayor

## **CITY OF PALMER FUND DESCRIPTION**

The City of Palmer's financial system involves the use of 15 funds. These funds are broken down into four major categories: The General Fund, Enterprise Funds, Special Revenue Funds and Capital Improvement Funds (CIP).

Fund accounting has always been used as a control device to segregate financial resources and ensure that the segregated resources were only used for their intended purpose. The use of funds for financial reporting demonstrates accountability.

There are three broad fund categories: **Governmental Funds, Proprietary Funds and Fiduciary Funds.**

### **GOVERNMENTAL FUNDS**

**General Fund:** The general fund is the general operating fund of the City of Palmer. It serves as the primary reporting vehicle for current government operations. This fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. Financial support for this fund comes from such sources as general property taxes, sales taxes, fees and inter-governmental revenues (i.e. reimbursement from enterprise funds to the general fund for administrative services). Expenditures are authorized in the general budget. In the general fund you will find various departments such as Administration, Legislative, Community Development, Police, Fire, Public Works and Community Services.

**Capital Project Funds:** Capital project funds account for financial resources used for the acquisition or construction of major capital facilities or projects. These funds are used as a financial reporting tool to demonstrate compliance with legal and contractual provisions, and to compile certain cost data. The purpose is to control expenditures/expenses for each project or closely related group of projects. In the general fund this is mainly used for the construction of roads, equipment and the collection of cost data for projects. The water and sewer funds use this for the addition or improvements of water and sewer lines. The airport funds use this for airport capital improvements.

### **PROPRIETARY FUNDS**

**Enterprise Funds:** Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent of the City Council that the cost of providing goods and/or services to the general public be financed or recovered primarily through user fees. The City has the following enterprise funds: Water and Sewer, Municipal Airport, Land Management, Solid Waste Collection, and Golf Course.

### **SPECIAL REVENUE FUNDS**

**Special Revenue Funds:** Special revenue funds are used to account for revenues derived from specific sources and to be used for a specific purpose. The City uses special revenue funds to account for Drug Seizure funds, other Police Department grant funds and the Neighborhood Park fund, to account for the fees charged developers when they develop a new subdivision.

## **FINANCIAL POLICIES**

The City form of government is designed to provide maximum local self-government.

The City of Palmer was established in 1951 as a First Class City. On June 5, 1962, the citizens voted to switch to a Home Rule City, which was effective on June 11, 1962. City Charter establishes a December 31 year-end. A wide-range of services are provided by the City for the citizens of Palmer and surrounding areas. Some of the services are planning and zoning, airport facility, water and wastewater services, library, parks and recreation, police protection, fire services, and general administrative services. In addition to general governmental activities, the City provides financial support to certain community service organizations that promote education and economic stability for the citizens of the community. Funding for the City, by order of importance, is provided from sales tax, property tax, interest earnings, State and Federal revenue and other sources.

The City of Palmer Council has the responsibility to set the budget and establish the mill rate for the City.

The need to demonstrate compliance with regulations governing the funding sources for those services requires a complex and advanced accounting system. To fulfill this need, the National Council on Governmental Accounting recommended the use of fund accounting by state and local governments. A description of the fund types is presented in the Fund Description section of this document. Depending on the type of fund referred to, the basis of accounting may be different. The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The budgetary basis is the same as the Generally Accepted Accounting Principles (GAAP) basis, where encumbrances outstanding at year-end are not treated as expenditures but as reservations of fund balance. The City's budget and accounting systems are operated on the modified accrual basis for governmental fund types (this includes the general, special revenue and capital projects). Revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred. The accrual basis of accounting is used for the proprietary fund types, whereby revenues are recognized when earned and expenses are recorded when incurred.

The City of Palmer's financial policies set forth the basis framework for the overall fiscal management of the City. The established long-range policies regarding financial management have been to take a conservative approach on forecasting revenues due to the uncertainty of the revenue source, particularly State revenues. This policy takes into consideration any changes in circumstances or conditions when evaluating both the current and long-range goals, and has helped to maintain

financial stability. The 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 Conservatism:** To ensure that the city is in a solid financial condition at all times. This can be defined as:
  - A. Cash Solvency- the ability to pay bills
  - B. Budgetary Solvency- the ability to balance the budget
  - C. Solvency- the ability to pay future costs
  - D. 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 standards for financial reporting and budgeting, the Governmental Accounting Standards Board, and other professional standards.

The following policies assist the decision-making process of the Palmer City Council.

### **Fund Balance Stabilization Policy**

#### **Purpose:**

To identify the 5 components of governmental fund balance and net position for the City's enterprise funds.

#### **Background:**

##### **General Fund:**

For governmental funds the difference between assets and liabilities is fund balance. Fund Balance by definition does not equal cash, nor is it the difference between revenues and expenditures. Rather, Fund Balance is the cumulative difference of all revenues and expenditures from the government's creation. It can also be known as fund equity.

Based on GASB 54, fund balance for governmental funds is comprised of 5 components: non-spendable, restricted, committed, assigned and unassigned fund balance.

Non-spendable fund balance is for amounts that cannot be spent because they are not in spendable form or they are legally required to be maintained intact.

Restricted fund balance is for amounts that have restrictions placed on them externally by creditors, grantors, contributors and by other governments' laws or regulations or restrictions required by law through constitutional provisions or enabling legislation.

Committed fund balance is for amounts that can only be used for specific purposes as established by the limitations set forth by the legislative body. These amounts cannot be used for any other purpose unless the legislative body changes or eliminates the specific purpose through the same type of action as used to originally commit the amounts.

Assigned fund balance is for amounts that the government intends to use for specific purposes. The assigned fund balance reflects a government's self-imposed limitations on the use of otherwise available expendable finance resources in governmental funds. The intent must be established by the governing body. An amount cannot be assigned for a specific purpose if it causes a negative unassigned fund balance.

Unassigned fund balance is the remaining amount of fund balance that has not been obligated to a specific purpose for the general fund. The accumulation of unassigned fund balance can greatly assist a government's ability to provide services to its residents. This fund balance allows government to provide a stable taxing policy and revenue structure to fund its services. An adequate level of unassigned fund balance is also a major consideration of credit rating agencies during their evaluation of a government's credit worthiness.

### **Enterprise Fund:**

Net Position. Unlike governmental funds, enterprise funds report all assets and liabilities, including those that are irrelevant to near-term liquidity. Accordingly, the net position of an enterprise fund is not equivalent to fund balance and should not be the focal point for analyzing near-term financial position.

**Policy:**

The City will maintain the fund balances and net positions of the various City operating funds at levels sufficient to maintain the City's creditworthiness, and provide financial resources for unforeseeable emergencies.

The City will try to maintain the unassigned fund balance of the General Fund two months of the sum of total general fund operating expenditures.

The City will maintain a positive net position balance in each of the enterprise funds to provide sufficient reserves for emergencies and revenue shortfalls.

**Prudent Budgeting and Effective Budgetary Control:**

Working capital, sufficient to meet current operating needs, is provided for all funds. The working capital designation will provide the cash flow to fund day-to-day City operations. It also significantly reduces the likelihood of the City ever needing short-term debt to cover cash shortages.

Formal budgetary integration is employed as a management control device during the year for the General Fund. Capital projects are budgeted on a project length basis. The objective of these budgetary controls is to insure compliance with legal provisions embodied in the annual appropriated budget approved by the Palmer City Council. The legal level of control (that is, the level at which expenditures/expenses cannot legally exceed the appropriation) is at the fund level. The City Council may pass subsequent supplemental appropriations. Activities of the General Fund and Enterprise Funds are included in the annual appropriating budget. Appropriations lapse at the end of the year.

The City maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Open encumbrances are reported as reservations of the fund balances and are charged to subsequent year appropriations.

The City's financial records for governmental fund types are maintained on a modified accrual basis. Revenues and other financial resource increments are recognized when they become susceptible to accrual. Expenditures are recognized when the fund liability is incurred except for inventories of materials and supplies, prepaid insurance, and similar items that may be considered expenditures when consumed. The City's Proprietary Funds are accounted for on the accrual basis. The accrual basis means that financial records are affected when the revenues are earned and expenses are incurred.

It is important that a positive unassigned fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year.

When deficit appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive unassigned fund balance and positive cash balance.

### **Efficient Safeguarding of City Assets:**

Management of the City of Palmer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of 'reasonable assurance' recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits require estimates and judgments by management. Authorization, through purchase orders, is required for the encumbrance and expenditure of funds. An encumbrance is the reservation of the funds necessary to pay for the purchase. The proper account must have adequate appropriations available prior to approval of the purchase order. Formal bids are required for purchases exceeding \$50,000.

### **Manageable Debt Administration:**

Debt administration procedures include the scheduling of bond payments spread over the life of the issue, producing a total debt service schedule that is manageable. Under state statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote at an election. Debt repayment is timed to correspond to expected cash inflows.

The City will not fund current operations from the proceeds of borrowed funds.

### **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 attempt to maintain a diversified and stable economic base by supporting policies that promote tourism, agriculture, commercial and industrial employment.

The City, where possible and reasonable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational, as well as capital or debt service cost.

The City will regularly review user fee charges and related expenses to determine if pre-established recovery goals are being met.

### **Maintenance of a Sound Investment Policy of City Monies:**

The City uses a Central Treasury whereby all cash of the general government, enterprise fund, and any other agencies of the City is accumulated and invested. This procedure not only provides internal control but yields a higher rate of return on our investments because the amount available to invest is larger. The investment policies included in the City's Code of Ordinances include requirements for collateralization, diversification and safekeeping, as well as listing authorized investment instruments. The main objectives of this policy is the safeguarding of principal, maintaining sufficient liquidity to meet the City's cash flow requirements, and striving to achieve the highest rate of return on City investments and deposits, with due regard to the security of the investments and margins of risk. The City's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio.

### **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 and annual financial reports will present a summary of financial activity by departments and agencies within all funds.

Where possible the reporting system will also provide monthly information on the total cost of specific services by type of expense and revenue by fund.

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 City's annual audit.



## CITY OF PALMER REVENUES

FUND TITLE	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
<b>GENERAL FUND</b>					
Arena Fees	255,045	240,008	187,630	294,432	248,500
Taxes	8,629,521	9,043,723	9,081,742	10,775,000	9,803,000
Permits/License	251,248	328,648	157,039	203,135	192,300
Grants/Federal Funding	609,359	579,355	496,295	518,756	492,682
Fees & Services	1,210,738	1,243,478	1,154,962	1,294,756	1,345,545
Fines & Forfeitures	115,021	107,110	74,542	62,574	68,000
Other Revenues	391,368	531,964	535,245	475,123	87,100
<b>GENERAL FUND TOTAL</b>	<b>11,462,299</b>	<b>12,074,286</b>	<b>11,687,455</b>	<b>13,623,776</b>	<b>12,237,127</b>
<b>ENTERPRISE FUND</b>					
Water/Sewer					
Fees & Services	2,758,259	3,305,472	3,104,471	3,189,250	3,429,040
Other Revenues	83,637	82,919	82,521	87,128	41,500
<b>TOTAL</b>	<b>2,841,896</b>	<b>3,388,391</b>	<b>3,186,992</b>	<b>3,276,378</b>	<b>3,470,540</b>
Airport					
Fees & Srvs/Taxes/Grants	235,541	260,703	335,114	375,010	369,970
Other Revenues	2,509	14,795	167,350	8,393	46,395
<b>TOTAL</b>	<b>238,050</b>	<b>275,498</b>	<b>502,464</b>	<b>383,403</b>	<b>416,365</b>
Land					
Other Revenues	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Solid Waste					
Fees & Services	724,469	805,529	785,127	780,500	785,000
Other Revenues	9,208	13,266	13,038	15,621	7,000
<b>TOTAL</b>	<b>733,677</b>	<b>818,795</b>	<b>798,165</b>	<b>796,121</b>	<b>792,000</b>
Golf Course					
Fees & Services	550,440	588,990	674,681	677,937	623,000
Sales & Rentals	239,744	249	0	0	0
Other Revenues	21,496	57,060	37,000	0	65,000
<b>TOTAL</b>	<b>811,680</b>	<b>646,299</b>	<b>711,681</b>	<b>677,937</b>	<b>688,000</b>
<b>ENTERPRISE FUND TOTAL</b>	<b>4,625,303</b>	<b>5,128,983</b>	<b>5,199,302</b>	<b>5,133,839</b>	<b>5,366,905</b>
<b>CAPITAL PROJECT FUND</b>					
General	581,124	558,096	81,700	39,295	160,000
Equipment	514,710	919,734	275,000	597,905	876,588
Roads	368,261	175,000	135,000	0	400,000
Water/Sewer	3,812,555	160,252	584,229	2,604,910	155,000
Airport	863,688	1,171,496	827,373	998,041	48,000
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>6,140,338</b>	<b>2,984,578</b>	<b>1,903,302</b>	<b>4,240,151</b>	<b>1,639,588</b>
<b>SPECIAL REVENUE FUND</b>					
Drug Seizure	6,982	0	4,830	0	0
Police Grants	58,285	134,323	94,554	141,377	122,650
Narcotics Grants Fund	146,670	154,920	147,019	146,000	54,471
Neighborhood Park Fund	10,102	10,200	3,200	0	0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>222,039</b>	<b>299,443</b>	<b>249,603</b>	<b>287,377</b>	<b>177,121</b>
<b>FUND TOTALS</b>	<b>22,449,979</b>	<b>20,487,290</b>	<b>19,039,662</b>	<b>23,285,143</b>	<b>19,420,741</b>

## CITY OF PALMER EXPENDITURES/EXPENSES

FUND TITLE	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 AMENDED BUDGET	2022 ADOPTED BUDGET
<b>GENERAL FUND</b>					
Manager	604,428	625,508	572,919	674,099	715,033
Finance	1,017,590	1,168,196	1,207,134	1,394,529	1,033,279
Community Development	521,739	603,032	668,516	694,974	710,347
City Hall	76,963	72,637	67,526	78,570	77,000
Tourist Center	187,351	186,163	192,464	193,030	204,010
Depot	26,790	35,600	29,931	43,000	44,050
Library & Other Grants	625,092	675,803	595,346	743,193	786,729
Non-Departmental	1,202,941	1,209,613	549,454	527,518	1,654,954
MTA Events Center	544,143	525,391	513,734	582,768	783,753
Parks & Recreation	5,808	5,074	1,869	9,100	52,074
Clerk Council/Elections	414,121	460,139	428,320	494,693	481,914
Public Safety	4,343,690	4,622,018	2,257,877	4,804,961	5,148,373
Public Works	1,880,150	2,038,046	1,939,549	2,180,080	2,400,529
<b>TOTAL GENERAL FUND</b>	<b>11,450,806</b>	<b>12,227,219</b>	<b>9,024,638</b>	<b>12,420,515</b>	<b>14,092,045</b>
<b>ENTERPRISE FUND</b>					
Water/Sewer	4,425,708	4,238,985	4,801,141	4,340,635	2,818,877
Airport	900,830	902,897	1,127,456	410,076	416,365
Land	15,000	0	0	0	0
Solid Waste	772,866	799,926	815,930	818,716	1,178,992
Golf Course	908,499	600,784	613,920	597,570	688,000
<b>TOTAL ENTERPRISE FUND</b>	<b>7,022,903</b>	<b>6,542,592</b>	<b>7,358,447</b>	<b>6,166,997</b>	<b>5,102,234</b>
<b>CAPITAL PROJECTS FUND</b>					
General Capital Projects	478,290	595,527	55,585	375,906	160,000
Equipment	583,676	888,922	305,581	756,964	876,588
Roads	51,222	0	29,108	729,669	400,000
Water/Sewer Capital Projects	5,534,348	189,769	184,497	3,042,982	155,000
Airport Capital Projects	972,660	1,172,728	746,362	1,102,876	48,000
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>7,620,196</b>	<b>2,846,946</b>	<b>1,321,133</b>	<b>6,008,397</b>	<b>1,639,588</b>
<b>SPECIAL REVENUE FUND</b>					
Drug Seizure	35,670	26,608	14,424	0	0
Police Grants	58,285	134,323	94,554	141,377	122,650
Narcotics Grant Fund	121,149	175,963	168,480	145,677	119,471
Neighborhood Park Fund	0	0	0	0	0
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>215,104</b>	<b>336,894</b>	<b>277,458</b>	<b>287,054</b>	<b>242,121</b>
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>26,309,009</b>	<b>21,953,651</b>	<b>17,981,676</b>	<b>24,882,963</b>	<b>21,075,988</b>

## **BUDGET GLOSSARY**

**ADOPTED BUDGET** - Refers to the budget amounts as originally approved by the City of Palmer 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.

**ALLOCATION** - A part of a lump-sum appropriation which is designed for expenditure by specific organization units and/or for the special purposes, activities, or objects.

**AMENDED BUDGET** - Refers to the budget amounts as adjusted by Council approved supplements throughout the year.

**APPROPRIATION** - The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.

**ASSESSED VALUATION** - The valuation set upon all real and personal property in the borough that is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

**BOND** - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**BUDGET DOCUMENT** - The official written statement prepared by the City's staff to present a comprehensive financial program to the City Council.

**BUDGET MESSAGE** - A general discussion of the proposed budget presented in writing by the budget-making authority to the City Council. The budget message contains an explanation of the principal budget items, an outline of the City's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**CAPITAL OUTLAY** - Expenditures that result in the acquisition of items such as tools, desks, machinery, and vehicles costing more than \$5,000 each and having a useful-life of more than one (1) year and are not consumed through use are defined as capital items.

**COLLATERAL** - Assets pledged to secure deposits, investments, or loans.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)** - The official annual report of a government. It includes (a) the five (5) 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 supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

**CONTINGENCY** - Those funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

**DEBT SERVICE FUND** - A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**EMPLOYEE BENEFITS** - Contributions made by the City to designated funds to meet commitments or obligations for employee fringe benefits. Included is the City's share of costs for Social Security, PERS retirement, medical, workers' comp insurance and unemployment insurance.

**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 costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**EXPENDITURES** - 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 intergovernmental grants, entitlements and shared revenues.

**EXPENSES** - Outflows or other consumption of assets or occurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entities' on-going major or central operation.

**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 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 operation. The City's fiscal year extends from January 1 through the following December 31.

**FUNCTION** - A group of related activities aimed at accomplishing a major service for which a government is responsible.

**FUND** - An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures.

**FUND BALANCE** - The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an “unreserved fund balance”.

**FUND TYPE** - Any one (1) of seven (7) categories into which all funds are classified in government accounting. The seven (7) types are: general, special revenue, debt services, capital projects, enterprises, internal service, and trust and agency.

**GENERAL FUND** - A fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - Uniform minimum standards and guidelines for financial accounting 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 only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

**GOVERNMENT 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 (4) government types: general, special revenue, debt service, and capital projects.

**INTERFUND TRANSFERS** - Amounts transferred from one fund to another fund. This includes reimbursements, residual equity transfers, and operating transfers.

**LAPSE** - As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time.

**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.

**LONG TERM DEBT** - Debt with a maturity of more than one (1) year after the date of issuance.

**MILL** - A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.

**MILLAGE 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 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.

**OPERATING BUDGET** - Plans of current expenditures and the proposed means of financing them. The annual operation budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING TRANSFERS** - All interfund transfers other than residual equity transfers.

**OTHER FINANCING SOURCES** - 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.

**PROPERTY TAX** - A tax levied on the assessed value of property in mills.

**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”.

**RECOMMENDED BUDGET** - The budget proposed by the City Manager to the City Council for adoption.

**RESOLUTION** - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**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 in are classified as “other financing sources”.

**REVENUE BONDS** - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

**SALES TAX** - A tax levied on the sales price or charge on all sales, rentals and services made within the City.

**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 RATE** - The level at which taxes are levied.

**TAX LEVY** - The total dollar amount of tax that optimally could/should be collected based on tax rates and assessed values of personal and real properties.