

**CITY OF PALMER**  
**ADOPTED BUDGET**  
**FOR**  
**CALENDAR YEAR JANUARY 1, 2023 - DECEMBER 31, 2023**

**AS SUBMITTED BY:**

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

**TO THE PALMER CITY COUNCIL**

**Steve Carrington, Mayor**  
**John Alcantra**  
**Carolina Anzilotti**  
**Richard Best**  
**Pamela Melin**  
**Thomas Ojala**  
**Joshua Tudor**

**Prepared By**  
**Gina Davis, Finance Director**

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**City Manager**

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## MEMORANDUM

TO: The Honorable Mayor and Members of the Palmer City Council  
FROM: John Moosey   
DATE: May 1, 2023  
SUBJECT: Transmittal of the 2023 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 November 22, 2022. 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 2023 Budget reflects another operationally successful year. Strong financial management has permitted the city operations to thrive. The evidence captured in a report given to the city council on March 14<sup>th</sup> of an anticipated increase of budgeted sales tax of \$2.3 million for FY2022.

### **Taxes/Fees**

The city sales tax remains unchanged at 3% and the city property tax remains at 3 mills. Significantly the tax rate has not increased over the past quarter century. Water and sewer utility rates have increased, each by 5%. Furthermore, utilities accessed from beyond the city boundaries are subjected to an additional 3% service fee.

### **General Fund Revenue**

2023 General Fund revenue shows an increase of \$1,400,793 from \$12,237,127 in 2022 to \$13,637,920 in 2023.

### **General Fund Expenditures**

2023 General Fund expenditures show an increase of \$1,836,188 from \$14,092,045 in 2022 to \$15,928,233 in 2023.

### **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 2023 is \$571,896. These funds are allocated to projects in 2023 in the attached Five-Year Capital Improvement Project plan. The FY2023 portion of this plan is the second year of the five-year rolling plan and includes projects that are either already funded or were proposed for funding under the 2023 budget.

### **Legislative Requests**

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



1	Palmer Public Library	\$9,750,000
2	Replacement Fire Engine, Brush Truck, and Support Vehicle	\$1,230,000
3	Bogard Road Water Main Extension-Pressure Booster Station "Shovel ready"	\$1,850,000
4	Gravel to Paved Road Surfacing- Multi-component "Shovel Ready"	\$4,000,000
5	Downtown Road Improvements - Cobb Street "Shovel Ready"	\$1,875,000
6	Railroad Right of Way Downtown Palmer Enhancement	\$1,500,000
7	Library Courtyard Project	\$350,000
8	Water System Expansion	\$19,400,000
9	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	\$600,000
10	Safety Service Building	\$16,500,000
11	Rescue Support Vehicle	\$95,000
12	Water Connection Services, Palmer to Wasilla	\$14,900,000
13	Veterans Park Establishment	\$2,000,000
14	Historic Palmer Water Tower Purchase	\$100,000
15	Park Projects- Multi-component: Veterans Park Establishment, New Parks (Riverfront and Hidden Ranch), Amusement Park Improvements	\$350,000
16	Pedestrian Safety Access & Pedestrian Bridge	\$1,500,000
17	Safe Routes to School from Cedar Hills to Town	\$2,500,000

### General Fund Unassigned Fund Balance and Surplus

The Government Finance Officer Association (GFOA) best practices recommend that \$2,319,996 (16.67% of 2023 General Fund expenditures) be the minimum forecast for the unassigned fund balance. For the FY2023 adopted budget the forecast is \$6,629,929 (47.62%), which is above the GFOA recommendation. This balance should be enough for just under six months of payroll, routine average accounts payable and anticipated contractor (reimbursable) payments and emergencies.

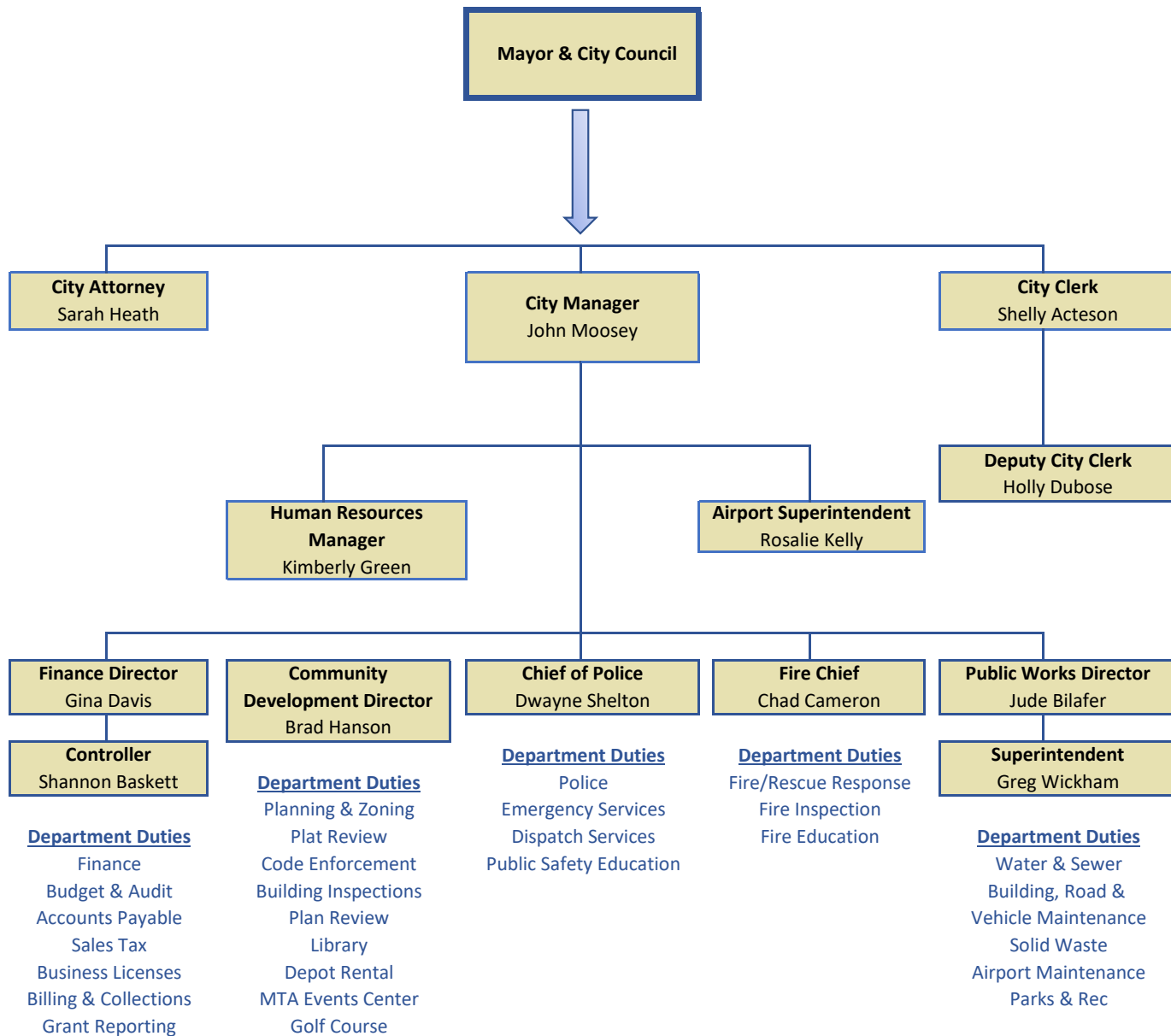
### Budget Process

On October 25, 2022, 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 November 22, 2022.

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



# 2023 City of Palmer Organizational Chart





RECONCILIATION OF FUND BALANCE  
GENERAL FUND  
FUND 01

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	\$ 11,687,455	\$ 13,751,267	\$ 15,918,131	\$ 13,637,920
TOTAL EXPENDITURES	\$ 9,024,638	\$ 10,598,233	\$ 14,777,386	\$ 15,928,233

Nonspendable Fund Balance (Prepaid Ins, Adv to other funds)	\$ 3,757,627
Assigned Fund Balance (Vested Unpaid Vacation)	\$ 404,170
Unassigned fund balance 12/31/2021	\$ 7,779,497

**Fiscal Year 2022 operations:**

Budgeted operating revenues	\$ 12,237,127	
Budgeted operating expenditures	\$ (12,441,591)	
Transfers Out	\$ (1,650,454)	
Resolution 22-014	\$ (227,750)	
Resolution 22-017	\$ (15,000)	
Resolution 22-027	\$ (88,000)	
Resolution 22-005A	\$ (28,056)	
Resolution 22-005B	\$ 3,354,469	
Estimated adjustment to fund balance		\$ 1,140,745

**Estimated unassigned fund balance 12/31/2022** \$ 8,920,242

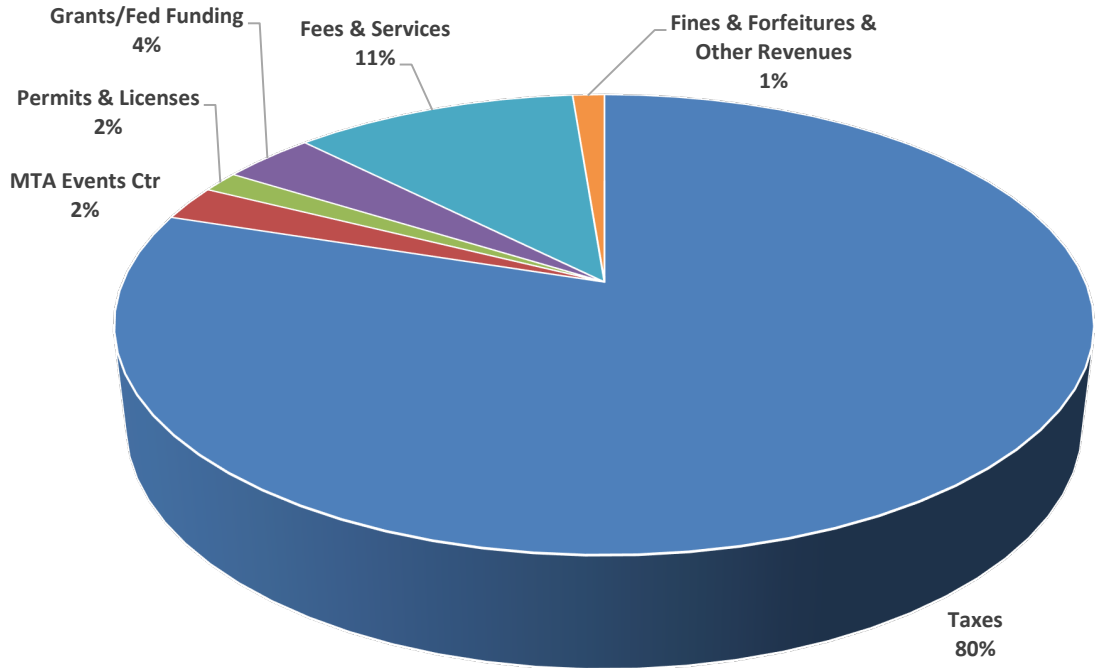
**Fiscal Year 2023 Operations:**

Budgeted operating revenues	\$ 13,637,920	
Budgeted operating expenditures	\$ (15,928,233)	
Estimated adjustment to fund balance		\$ (2,290,313)

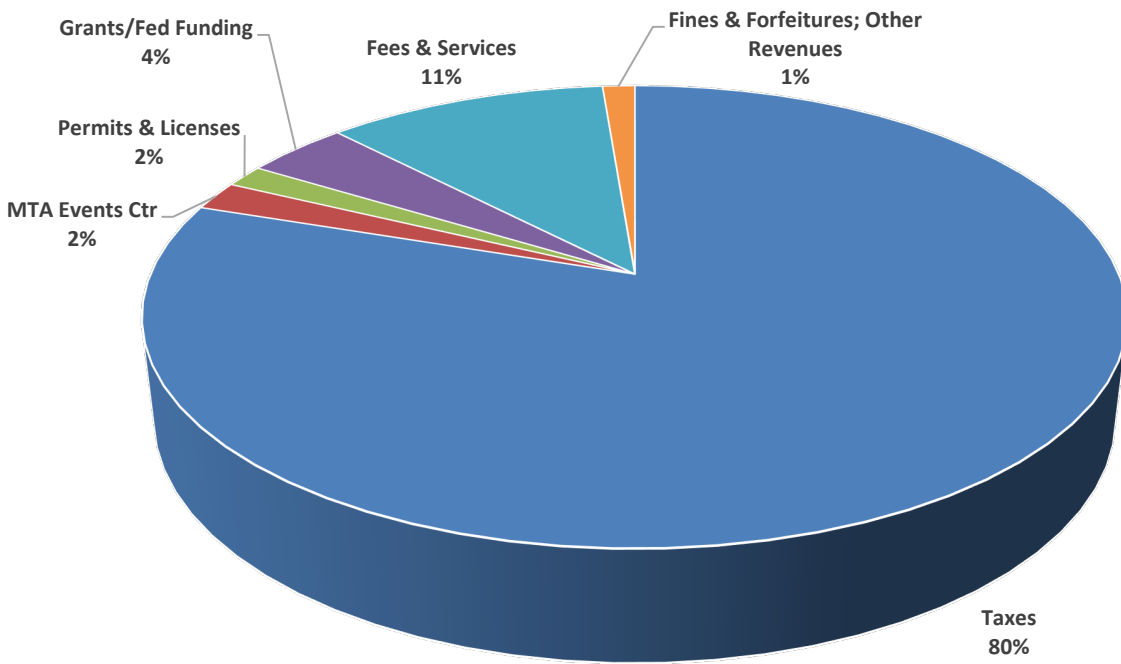
**Estimated unassigned fund balance 12/31/2023** \$ 6,629,929

Two months of operating expenditures	\$ 2,224,966
Three months of operating expenditures	\$ 3,337,450

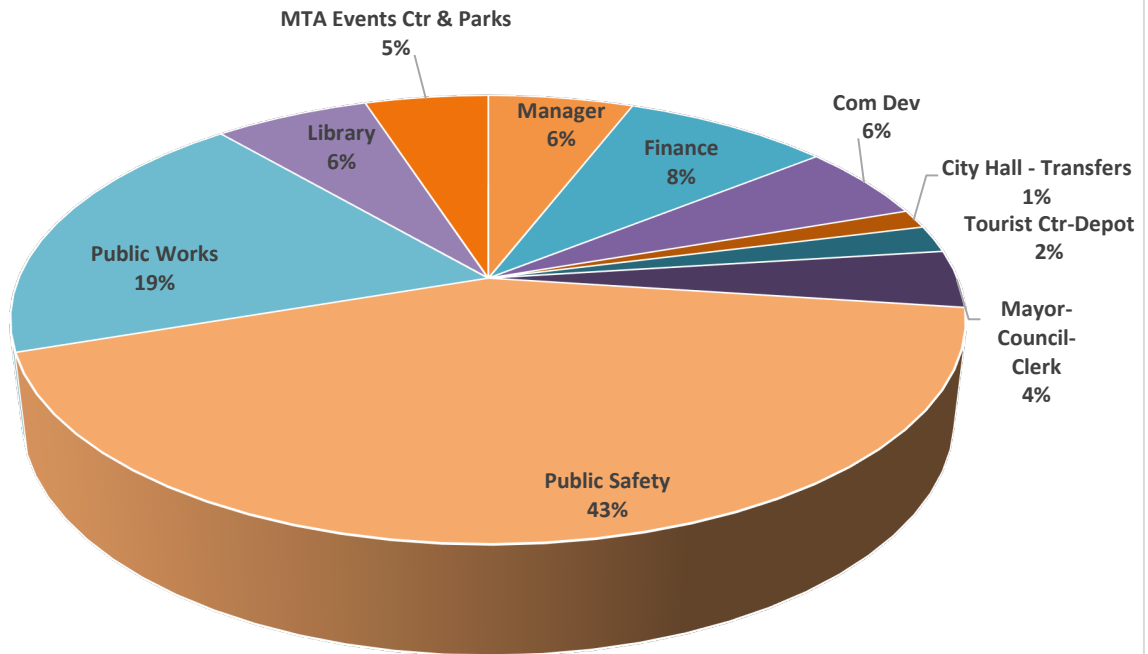
### 2023 ADOPTED GENERAL FUND REVENUES



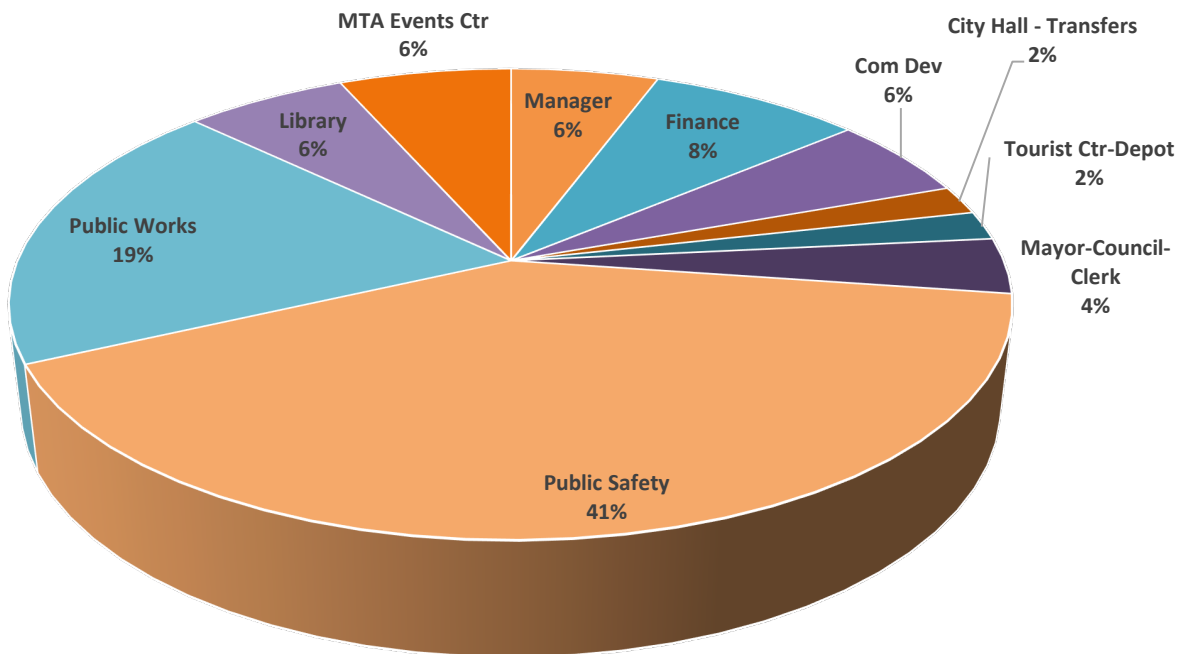
### 2022 ADOPTED GENERAL FUND REVENUES



## 2023 ADOPTED GENERAL FUND EXPENDITURES



## 2022 ADOPTED GENERAL FUND EXPENDITURES



**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

**FUND 01 General Fund**

<b>Revenues</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
					<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>MTA Events Center Revenues</b>							
01-00-00-3001	Ice Rental	192,243	162,721	255,769	205,000	263,000	265,000
01-00-00-3002	Arena Rental	450	0	2,050	4,000	4,000	4,000
01-00-00-3004	Ice Skate Rental	1,087	261	1,182	1,000	1,000	2,500
01-00-00-3005	Advertising Income	15,000	15,000	15,000	15,000	20,000	20,000
01-00-00-3006	Tournaments	6,049	0	0	4,000	4,000	0
01-00-00-3007	Open Skate	5,613	2,478	3,558	5,000	11,568	7,500
01-00-00-3008	Skate Sharpening Revenue	4,032	2,420	4,530	4,500	4,500	5,500
01-00-00-3009	Shinny Hockey	3,134	972	231	2,500	2,500	1,000
01-00-00-3011	Stick Time	2,402	80	2,205	1,000	1,000	4,000
01-00-00-3014	Learn to Skate	1,919	75	71	1,000	1,000	500
01-00-00-3016	Vending Machines	5,363	1,898	3,279	4,000	8,560	6,500
01-00-00-3018	Arena Concession Lease	2,442	701	0	0	0	0
01-00-00-3019	Arena Concession	0	0	5,960	0	17,729	17,000
01-00-00-3020	MTA Gym	275	1,025	560	1,500	1,500	1,750
<b>TOTAL MTA Events Center</b>		<b>240,008</b>	<b>187,631</b>	<b>294,394</b>	<b>248,500</b>	<b>340,357</b>	<b>335,250</b>
<b>Taxes</b>							
01-00-00-3110	Real & Personal Property Taxes	1,329,970	1,355,828	1,373,607	1,355,000	1,600,582	1,355,000
01-00-00-3111	Motor Vehicle Tax	213,441	123,785	121,815	123,000	123,000	123,000
01-00-00-3130	Sales Tax	7,423,981	7,524,188	9,354,886	8,250,000	10,550,000	9,355,000
01-00-00-3131	Sales Tax Penalty & Interest	76,331	77,941	101,680	75,000	89,576	75,000
<b>TOTAL Taxes</b>		<b>9,043,723</b>	<b>9,081,742</b>	<b>10,951,989</b>	<b>9,803,000</b>	<b>12,363,158</b>	<b>10,908,000</b>
<b>Permits &amp; Licenses</b>							
01-00-00-3210	Business Licenses	54,750	52,810	44,510	55,000	81,580	55,000
01-00-00-3211	Business License Penalty & Int	6,050	8,100	9,390	12,000	5,980	12,000
01-00-00-3218	Building Plans Review Revenue	90,844	20,098	42,833	50,000	42,364	50,000
01-00-00-3221	Building Permits	176,484	75,751	103,767	75,000	93,210	85,000
01-00-00-3222	Animal License	520	280	250	300	300	300
<b>TOTAL Permit &amp; Licenses</b>		<b>328,648</b>	<b>157,039</b>	<b>200,750</b>	<b>192,300</b>	<b>223,434</b>	<b>202,300</b>
<b>Grants/ Fed Funding</b>							
01-00-00-3310	Payment In Lieu Of Taxes	254,123	263,754	274,525	289,682	289,682	304,695
01-00-00-3343	Library Grants	10,500	7,000	8,735	18,000	18,225	7,000
01-00-00-3344	Vfa - Fire Grant	3,641	0	726	0	9,149	0
01-00-00-3350	Municipal Aid	165,318	77,979	100,797	45,000	215,431	65,000
01-00-00-3351	Liquor License	15,000	17,200	13,500	15,000	15,000	15,000
01-00-00-3362	Co-Op Taxes Elec & Tele	130,774	130,362	114,853	125,000	99,900	105,000
<b>TOTAL Grants/ Fed Funding</b>		<b>579,355</b>	<b>496,295</b>	<b>513,136</b>	<b>492,682</b>	<b>647,387</b>	<b>496,695</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

**FUND 01 General Fund**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
<b>Fees &amp; Services</b>							
01-00-00-3412	Library Fees	19,204	6,479	8,288	10,000	10,000	10,000
01-00-00-3413	Library Meeting Room Rental	1,400	1,150	0	1,000	1,000	500
01-00-00-3421	Fire Service Fees	990	440	380	1,000	1,000	750
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	387,075	332,212	435,412	506,016	506,016	596,272
01-00-00-3426	Fire Training Inc - State	50	0	0	0	0	0
01-00-00-3427	Planning And Zoning	779	2,419	1,550	2,500	2,500	2,400
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	14,205	4,390	0	2,500	183,402	75,000
01-00-00-3455	Administrative Services Fees	638,905	644,172	643,665	642,529	642,529	659,853
01-00-00-3473	Community Center Fees (Depot)	40,870	23,700	37,510	40,000	40,000	40,000
<b>TOTAL Fees &amp; Services</b>		<b>1,243,478</b>	<b>1,154,962</b>	<b>1,266,805</b>	<b>1,345,545</b>	<b>1,526,447</b>	<b>1,524,775</b>
<b>Fines &amp; Forfeitures</b>							
01-00-00-3510	Fines & Forfeitures	27,459	17,090	22,499	23,000	8,850	20,000
01-00-00-3511	Fines & Forfeitures-Deliq	79,651	57,452	40,075	45,000	75,190	40,000
<b>TOTAL Fines &amp; Forfeitures</b>		<b>107,110</b>	<b>74,542</b>	<b>62,574</b>	<b>68,000</b>	<b>84,040</b>	<b>60,000</b>
<b>Other Revenues</b>							
01-00-00-3610	Interest/Investments Earnings	113,015	51,190	(744)	5,000	11,010	12,000
01-00-00-3612	Interest Earnings Assessments	2,382	1,674	1,119	1,200	1,200	1,500
01-00-00-3623	Assessment Billing Fee	198	96	54	150	150	150
01-00-00-3624	Public Safety No# 2, Rental	52,256	52,646	53,037	54,000	54,000	54,000
01-00-00-3625	Jail Rental	16,044	16,176	16,309	16,750	16,750	16,750
01-00-00-3632	Street Assessments Earnings	14,523	9,923	6,293	10,000	3,365	6,500
01-00-00-3640	Credit Card Admin Fee	364	0	0	0	14,897	20,000
01-00-00-3661	Property & Equipment Sales CH	0	0	110	0	0	0
01-00-00-3662	Property & Equip Sales PW	10,515	2,097	1,003	0	114,616	0
01-00-00-3663	Property & Equip Sales PS	5,362	0	0	0	8,148	0
01-00-00-3673	Transfers From Other Funds	0	35,694	0	0	0	0
01-00-00-3685	SART Revenue	3,375	11,739	3,900	0	14,064	0
01-00-00-3687	Misc Revenue - PW	340	17,940	8,814	0	500	0
01-00-00-3688	Misc Income-Comm Services	247	1,268	1,606	0	2,146	0
01-00-00-3689	Misc Income-Public Safety	36,266	11,375	21,230	0	27,103	0
01-00-00-3690	Miscellaneous Income	13,509	10,030	10,264	0	14,465	0
01-00-00-3691	NPO Write Off/PERS Relief	262,069	313,397	338,626	0	235,148	0
01-00-00-3693	Insurance Reimbursement	0	0	0	0	215,746	0
01-00-00-3697	AK State Fair Parade Donate/EF	1,500	0	0	0	0	0
<b>TOTAL Other Revenues</b>		<b>531,964</b>	<b>535,245</b>	<b>461,621</b>	<b>87,100</b>	<b>733,308</b>	<b>110,900</b>
<b>TOTAL Revenues</b>		<b>12,074,286</b>	<b>11,687,455</b>	<b>13,751,267</b>	<b>12,237,127</b>	<b>15,918,131</b>	<b>13,637,920</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
<b>City Manager Expenditures</b>					BUDGET	BUDGET	BUDGET
01-01-05-6011	Regular Salaries	254,552	237,468	271,137	284,565	289,365	298,014
01-01-05-6012	Regular Benefits	154,371	122,574	133,489	168,718	148,218	178,989
01-01-05-6015	Regular-Overtime	0	153	84	0	0	0
01-01-05-6019	Leave Expense	6,784	17,875	8,156	2,500	7,396	5,000
01-01-05-6022	Advertising	9,645	6,190	128	1,800	4,755	5,000
01-01-05-6023	Subscriptions & Dues	983	610	2,999	2,500	2,695	2,500
01-01-05-6024	Travel	819	95	1,801	3,000	4,055	6,000
01-01-05-6026	Training	1,035	3,714	2,923	2,500	3,978	6,000
01-01-05-6027	Legal Fees	4,903	9,398	33,272	20,000	8,500	10,000
01-01-05-6029	Services	1,819	1,812	1,454	2,000	3,085	2,000
01-01-05-6030	Contractual Services	16,968	588	0	3,500	5,685	30,600
01-01-05-6031	Telephone	2,932	3,943	3,144	3,750	3,250	3,500
01-01-05-6035	Fuel	243	1,061	1,453	1,000	1,877	1,400
01-01-05-6037	Insurance	7,952	10,096	11,846	13,600	13,150	14,730
01-01-05-6038	Vehicle Insurance	500	488	520	600	752	550
01-01-05-6041	Office Supplies	5,534	2,325	4,332	2,500	1,993	2,500
01-01-05-6044	Operating Supplies	0	0	219	0	0	0
01-01-05-6045	Repair & Maintenance	2,774	0	827	500	500	500
01-01-05-6054	Office Equipment	5,659	1,948	2,106	5,000	5,000	3,000
01-01-05-6057	Printing	0	0	0	500	500	250
01-01-05-6059	Board Stipends	1,650	900	900	2,000	2,000	1,000
01-01-05-6065	Wellness Fund	1,930	2,022	0	5,000	1,000	2,500
01-01-05-6069	Discretionary Funds	5,103	0	1,147	5,000	5,110	5,000
01-01-05-6070	AK State Fair Parade Exp	1,784	0	1,450	1,500	1,000	2,000
01-01-05-6072	Unemployment Taxes	0	0	0	18,000	8,448	15,000
01-01-05-6075	Employee Recognition	1,555	720	100	2,000	2,940	4,000
01-01-05-6096	Computer Services	120,828	134,351	121,074	145,000	185,431	165,000
01-01-05-6103	Marketing	15,185	14,586	12,549	18,000	20,350	23,000
<b>TOTAL City Manager</b>		<b>625,508</b>	<b>572,919</b>	<b>617,108</b>	<b>715,033</b>	<b>731,033</b>	<b>788,033</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Finance Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</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	410,015	396,643	422,604	453,539	419,539	481,477
01-01-10-6012 Regular Benefits	361,655	321,948	329,597	375,640	281,558	410,144
01-01-10-6015 Regular Overtime	218	0	699	500	719	800
01-01-10-6017 Gen Fund PERS On Behalf	262,069	313,397	338,626	0	236,518	0
01-01-10-6019 Leave Expense	20,138	21,602	15,941	10,000	32,007	10,000
01-01-10-6022 Advertising	0	126	95	500	500	500
01-01-10-6023 Subscriptions & Dues	499	577	694	700	700	700
01-01-10-6024 Travel	615	0	0	750	750	1,200
01-01-10-6025 ARSSTC Fees	0	47,634	100,834	0	118,075	0
01-01-10-6026 Training	655	223	857	2,000	600	3,000
01-01-10-6027 Legal Fees	443	1,826	6,068	6,250	1,450	6,200
01-01-10-6029 Services	4,966	4,640	5,236	6,000	33,625	30,000
01-01-10-6030 Contractual Services	0	0	17,175	40,000	32,950	38,000
01-01-10-6031 Telephone	6,421	3,720	3,446	5,500	2,450	6,200
01-01-10-6037 Insurance	9,457	12,858	18,825	18,000	19,096	21,431
01-01-10-6041 Office Supplies	7,325	6,216	5,068	8,400	5,850	7,800
01-01-10-6045 Repair & Maintenance	0	0	796	1,500	30	1,500
01-01-10-6054 Office Equipment	14,573	2,791	2,323	12,000	6,400	15,000
01-01-10-6072 Unemployment Taxes	0	600	(86)	0	0	0
01-01-10-6074 Bad Debts	322	324	0	0	500	0
01-01-10-6095 Genl Fund It Hardware	37,190	38,559	25,637	50,000	25,050	50,000
01-01-10-6096 Computer Services	31,637	33,448	33,801	42,000	37,700	42,000
<b>TOTAL Finance</b>	<b>1,168,198</b>	<b>1,207,134</b>	<b>1,328,234</b>	<b>1,033,279</b>	<b>1,256,067</b>	<b>1,125,952</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<b>Community Development Expenditures</b>							
01-01-12-6011	Regular Salaries	293,643	268,482	290,928	300,251	300,251	335,914
01-01-12-6012	Regular Benefits	222,784	191,195	204,643	266,996	246,996	296,937
01-01-12-6013	Part Time Salaries	0	597	8,233	0	9,448	0
01-01-12-6015	Regular Overtime	467	422	732	1,000	1,000	1,000
01-01-12-6019	Leave Expense	16,344	14,940	17,995	6,000	13,644	8,000
01-01-12-6022	Advertising	1,597	1,585	2,513	2,000	2,000	2,000
01-01-12-6023	Subscriptions & Dues	1,433	2,026	1,096	2,200	2,415	2,400
01-01-12-6024	Travel	0	0	0	3,000	3,000	3,000
01-01-12-6026	Training	1,354	855	1,416	3,000	3,000	3,000
01-01-12-6027	Legal Fees	3,148	33,635	4,523	7,500	7,500	6,000
01-01-12-6029	Services-Recording Plats	35	219	116	250	531	500
01-01-12-6030	Contractual Services	5,161	3,435	9,703	5,000	5,000	3,000
01-01-12-6031	Telephone	3,349	3,076	3,552	3,100	3,898	3,200
01-01-12-6032	Power	7,016	6,714	6,867	7,000	8,055	7,000
01-01-12-6033	Heat	2,407	3,742	2,895	2,500	2,735	2,700
01-01-12-6034	Water/Sewer/Garbage	1,600	1,564	1,655	1,500	1,727	1,700
01-01-12-6035	Fuel	1,732	1,485	1,661	1,500	3,120	2,000
01-01-12-6036	Rental & Leases	1,651	1,692	2,507	3,000	3,000	3,000
01-01-12-6037	Insurance	8,364	11,791	13,595	14,000	15,665	15,772
01-01-12-6038	Vehicle Insurance	1,288	725	650	750	1,060	750
01-01-12-6040	Credit Card Fees	2,532	2,671	2,214	1,400	3,650	2,000
01-01-12-6041	Office Supplies	3,336	2,973	3,425	3,300	1,800	3,000
01-01-12-6042	Vehicle Supplies	0	0	454	500	500	600
01-01-12-6044	Operating Supplies	133	229	256	0	770	0
01-01-12-6045	Repair & Maintenance	1,358	1,255	907	1,500	1,500	1,500
01-01-12-6048	Janitorial Supplies	513	1,037	408	800	800	800
01-01-12-6054	Office Equipment	3,781	2,261	2,053	6,000	2,382	7,000
01-01-12-6058	Postage	820	1,888	1,962	2,500	1,100	2,000
01-01-12-6059	Board Stipends	2,850	1,450	2,250	3,800	3,800	3,000
01-01-12-6070	Annexation Planning	0	103,626	27,352	45,000	0	0
01-01-12-6071	Community Planning	14,334	2,438	8,363	15,000	15,000	15,000
01-01-12-6072	Unemployment Taxes	0	506	1	0	0	0
<b>TOTAL Community Development</b>		<b>603,030</b>	<b>668,516</b>	<b>624,926</b>	<b>710,347</b>	<b>665,347</b>	<b>732,773</b>



**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Tourist Center Expenditures</b>						
01-01-20-6030 Contractual Services	171,800	175,870	177,125	186,280	186,746	190,000
01-01-20-6031 Telephone	2,479	2,241	2,267	2,100	2,249	2,100
01-01-20-6032 Power	3,137	2,937	3,201	3,800	3,386	3,800
01-01-20-6033 Heat	2,619	3,135	2,645	2,500	2,528	2,700
01-01-20-6034 Water/Sewer/Garbage	1,967	1,444	1,966	1,200	2,179	2,200
01-01-20-6037 Insurance	2,595	3,486	4,119	4,630	4,511	4,988
01-01-20-6045 Repair & Maintenance	765	2,406	343	2,000	18,426	2,000
01-01-20-6048 Janitorial Supplies	802	946	1,111	1,500	1,913	1,750
<b>TOTAL Tourist Center</b>	<b>186,163</b>	<b>192,464</b>	<b>192,776</b>	<b>204,010</b>	<b>221,938</b>	<b>209,538</b>

**Community Center (Depot)**

01-01-30-6030 Contractual Services	6,960	5,993	7,580	8,500	9,296	9,000
01-01-30-6031 Telephone	0	0	0	2,500	1,000	2,500
01-01-30-6032 Power	4,953	5,393	4,449	5,500	4,600	5,500
01-01-30-6033 Heat	4,416	5,338	5,058	5,000	5,220	6,000
01-01-30-6034 Water/Sewer/Garbage	3,356	3,439	3,318	2,500	4,695	4,000
01-01-30-6036 Rental and Lease	500	500	500	500	876	900
01-01-30-6037 Insurance	893	1,338	1,872	1,850	2,033	1,969
01-01-30-6044 Operating Supplies	2,485	2,655	3,056	3,200	3,200	3,200
01-01-30-6045 Repair & Maintenance	4,190	3,926	3,517	7,000	5,628	7,000
01-01-30-6048 Janitorial Supplies	1,555	1,311	2,335	2,500	2,500	2,500
01-01-30-6053 Equipment	6,292	37	0	5,000	5,000	10,000
<b>TOTAL Community Center</b>	<b>35,600</b>	<b>29,931</b>	<b>31,684</b>	<b>44,050</b>	<b>44,048</b>	<b>52,569</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>City Hall Expenditures</b>						
01-01-15-6029 Services	2,436	2,401	3,066	2,800	3,945	3,000
01-01-15-6031 Telephone	17,464	16,826	17,046	18,000	17,050	20,000
01-01-15-6032 Power	16,063	16,400	16,276	17,500	15,915	18,000
01-01-15-6033 Heat	2,507	3,002	2,798	3,000	2,710	3,500
01-01-15-6034 Water/Sewer/Garbage	1,592	1,600	1,674	2,000	2,000	2,300
01-01-15-6036 Rental & Lease	3,861	2,946	3,582	3,500	3,583	3,500
01-01-15-6037 Insurance	4,016	5,053	6,003	6,400	6,427	6,694
01-01-15-6041 Office Supplies	7,743	7,793	6,491	7,800	6,230	7,500
01-01-15-6045 Repair & Maintenance	8,690	5,173	8,747	7,000	13,625	7,000
01-01-15-6048 Janitorial Supplies	1,272	318	1,013	1,500	1,500	1,500
01-01-15-6058 Postage	6,993	6,015	7,299	7,500	4,015	7,500
<b>TOTAL City Hall</b>	<b>72,637</b>	<b>67,526</b>	<b>73,995</b>	<b>77,000</b>	<b>77,000</b>	<b>80,494</b>
<b>Non Departmental</b>						
01-01-70-6078 Transfers Out	1,205,808	545,300	523,433	1,650,454	2,168,409	2,578,435
01-01-70-6090 EOC Operations	3,805	4,154	4,085	4,500	4,500	4,500
<b>TOTAL Non Departmental</b>	<b>1,209,613</b>	<b>549,454</b>	<b>527,518</b>	<b>1,654,954</b>	<b>2,172,909</b>	<b>2,582,935</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

		2019	2020	2021	2022	2022	2023
<b>Mayor/Council/Clerk Expenditures</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>CURRENT BUDGET</b>	<b>ADOPTED BUDGET</b>
01-02-10-6011	Regular Salaries	92,106	94,792	81,867	91,910	92,672	155,003
01-02-10-6012	Regular Benefits	85,134	79,620	65,192	72,218	70,201	136,250
01-02-10-6013	PT Salaries	86,464	89,975	78,338	100,236	97,551	48,300
01-02-10-6015	Regular Overtime	0	0	626	0	0	1,000
01-02-10-6016	Overtime-PT	283	940	926	650	3,335	0
01-02-10-6019	Leave Expense	4,412	0	16,960	3,000	3,000	3,000
01-02-10-6021	Audit	43,036	36,343	43,226	45,000	51,055	45,000
01-02-10-6022	Advertising	8,227	4,090	8,582	7,500	6,500	7,500
01-02-10-6023	Subscriptions & Dues	8,255	7,356	8,251	8,400	9,110	10,000
01-02-10-6024	Travel/Education-Council	9,081	4,492	3,965	10,000	5,500	10,000
01-02-10-6026	Training/Travel-Clerk	6,542	3,969	2,760	6,000	6,000	6,000
01-02-10-6027	Legal Fees	21,396	34,056	45,634	30,000	25,000	30,000
01-02-10-6029	Services	451	311	1,788	2,000	2,000	2,000
01-02-10-6030	Contractual Services	0	0	17,850	0	3,500	0
01-02-10-6031	Telephone	9,667	8,961	8,405	9,500	11,255	9,500
01-02-10-6037	Insurance	6,322	8,059	9,166	11,000	11,000	10,601
01-02-10-6041	Office Supplies-Clerk	2,020	2,234	1,940	5,500	5,500	5,500
01-02-10-6044	Operating Supplies	1,938	1,442	1,010	3,500	1,100	3,000
01-02-10-6045	Repair & Maintenance	1,642	225	144	1,000	1,000	1,000
01-02-10-6054	Office Equipment	14,999	3,007	3,030	6,000	6,500	4,000
01-02-10-6058	Postage	0	0	329	0	0	500
01-02-10-6068	Community Council Grants	14,600	12,000	8,750	12,000	12,000	12,000
01-02-10-6069	Council Discretionary Funds	1,049	1,700	856	2,500	2,500	2,500
01-02-10-6072	Unemployment Taxes	0	443	1,024	0	0	0
01-02-10-6073	Council Meetings Broadcast	3,000	3,000	3,250	3,000	3,000	3,000
01-02-10-6090	Blackboard Connect Service	2,703	4,791	4,903	6,000	2,200	3,000
01-02-10-6099	Election Expenses	15,324	15,915	14,917	15,000	34,785	17,000
01-02-10-6101	Codification Consulting Svcs	5,754	5,079	5,196	7,500	4,700	7,500
01-02-10-6102	Records Management	8,510	5,174	8,947	9,000	9,000	9,000
01-02-10-6110	Sister City Program	7,225	345	310	13,500	1,950	13,500
<b>TOTAL Mayor/Council /Clerk</b>		<b>460,139</b>	<b>428,320</b>	<b>448,142</b>	<b>481,914</b>	<b>481,914</b>	<b>555,654</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
<b>Police Department Expenditures</b>							
<b>Administration Expenditures</b>							
01-12-10-6011	Regular Salaries	1,064,086	392,172	808,433	1,172,233	1,087,633	1,251,426
01-12-10-6012	Regular Benefits	996,765	315,939	662,669	952,501	860,353	1,112,782
01-12-10-6013	PT Salaries	4,579	7,741	6,917	25,000	26,716	30,000
01-12-10-6015	Regular Overtime	196,908	70,120	155,146	170,500	236,215	190,500
01-12-10-6016	Part Time Overtime	0	1,680	(250)	5,000	5,000	5,000
01-12-10-6019	Leave Expense	68,522	55,874	53,913	40,000	75,665	40,000
01-12-10-6020	Uniform Allowance Reimbursement	7,910	7,630	7,420	9,000	8,000	9,240
01-12-10-6022	Advertising	460	240	0	500	500	1,000
01-12-10-6023	Subscriptions & Dues	490	329	1,295	700	1,197	700
01-12-10-6024	Travel	17,704	7,306	16,435	10,000	25,111	29,000
01-12-10-6026	Training	8,434	17,040	14,726	30,000	19,500	30,000
01-12-10-6027	Legal Fees	17,768	4,120	4,156	20,000	5,000	20,000
01-12-10-6028	Court System Admin Fees	2,493	1,354	2,062	4,000	4,000	4,000
01-12-10-6029	Services	25,383	51,455	43,929	35,000	55,989	35,000
01-12-10-6031	Telephone	11,507	10,621	13,054	13,000	13,260	13,000
01-12-10-6035	Fuel	29,920	21,173	31,881	35,000	49,710	50,000
01-12-10-6037	Insurance	37,901	46,056	56,482	64,886	58,186	61,783
01-12-10-6038	Vehicle Insurance	26,750	26,553	26,867	28,000	28,000	27,500
01-12-10-6039	Video Security System	2,103	3,840	3,840	5,600	5,600	5,600
01-12-10-6041	Office Supplies	7,033	7,014	5,540	8,000	5,600	8,000
01-12-10-6043	Uniform Expenditure	6,774	17,524	8,304	12,000	12,894	17,500
01-12-10-6044	Operating Supplies	15,623	14,668	17,611	20,000	18,000	20,000
01-12-10-6046	Small tools and equipment	21,318	14,812	21,085	20,000	17,000	37,500
01-12-10-6053	Equipment	770	20,874	3,368	3,000	6,635	3,000
01-12-10-6054	Office Equipment	23,098	39,975	31,457	35,000	34,000	35,000
01-12-10-6058	Postage	651	1,319	1,104	1,000	1,000	500
01-12-10-6071	Community Planning	5,023	577	3,027	3,000	4,716	5,000
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>2,604,474</b>	<b>1,162,506</b>	<b>2,004,971</b>	<b>2,727,420</b>	<b>2,669,980</b>	<b>3,047,531</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Animal Control Expenditures</b>						
01-12-30-6030 Contractual Services	20,298	20,298	20,298	22,000	24,726	29,718
<b>TOTAL Animal Control</b>	<b>20,298</b>	<b>20,298</b>	<b>20,298</b>	<b>22,000</b>	<b>24,726</b>	<b>29,718</b>
<b>State Trooper Building Expenditures</b>						
01-12-40-6033 Heat	5,561	8,083	7,346	7,500	9,221	7,500
01-12-40-6034 Water/Sewer/Garbage	2,680	2,762	2,821	3,000	3,933	3,800
01-12-40-6037 Insurance	1,490	1,893	2,145	2,900	2,400	2,258
01-12-40-6045 Repair & Maintenance	9,701	7,382	4,000	10,000	20,907	20,000
01-12-40-6048 Janitorial Supplies	454	888	938	1,000	1,000	1,000
<b>TOTAL State Trooper Building</b>	<b>19,887</b>	<b>21,007</b>	<b>17,251</b>	<b>24,400</b>	<b>37,461</b>	<b>34,558</b>
<b>Jail Expenditures</b>						
01-12-50-6045 Repair & Maintenance	12,640	1,372	940	5,500	5,628	5,500
<b>TOTAL Jail</b>	<b>12,640</b>	<b>1,372</b>	<b>940</b>	<b>5,500</b>	<b>5,628</b>	<b>5,500</b>
<b>Police Building Expenditures</b>						
01-12-60-6029 Services	0	0	557	2,000	33,535	41,400
01-12-60-6032 Power	23,323	22,871	21,730	22,000	22,000	22,000
01-12-60-6033 Heat	10,168	11,493	11,715	13,000	11,700	13,000
01-12-60-6034 Water/Sewer/Garbage	6,804	7,463	9,000	7,500	8,882	9,400
01-12-60-6037 Insurance	1,837	2,216	2,554	3,150	3,150	2,822
01-12-60-6045 Repair & Maintenance	13,139	12,669	12,980	13,000	13,000	13,000
01-12-60-6048 Janitorial Supplies	1,945	2,577	2,675	4,000	1,700	4,000
<b>TOTAL Police Building</b>	<b>57,216</b>	<b>59,289</b>	<b>61,211</b>	<b>64,650</b>	<b>93,967</b>	<b>105,622</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

<b>Dispatch</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Communication Ctr Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-12-70-6011 Regular Salaries	459,188	110,909	314,347	475,112	478,064	482,765
01-12-70-6012 Regular Benefits	349,321	103,296	265,257	387,956	366,384	430,564
01-12-70-6013 PT Salaries	10,933	17,748	18,569	25,000	57,619	30,000
01-12-70-6015 Regular Overtime	102,497	15,963	70,805	70,000	90,586	75,000
01-12-70-6016 PT Overtime	1,420	3,830	2,373	5,000	5,099	5,000
01-12-70-6019 Leave Expense	32,397	11,753	15,751	13,000	15,186	10,000
01-12-70-6024 Travel	7,634	879	10,137	4,000	5,646	11,000
01-12-70-6026 Training	3,439	1,539	2,919	3,500	2,627	4,000
01-12-70-6027 Legal Fees	0	817	154	500	500	500
01-12-70-6029 Services	0	61,404	49,123	49,123	52,154	0
01-12-70-6030 Contractual Services	8,784	7,355	27,744	8,500	9,837	28,500
01-12-70-6031 Telephone	7,828	5,461	5,616	7,000	5,700	7,000
01-12-70-6032 Power	14,111	9,882	15,762	12,000	12,000	12,000
01-12-70-6034 Water-Sewer-Garbage	1,863	1,919	1,960	2,000	2,733	2,300
01-12-70-6037 Insurance	11,957	15,324	18,493	19,800	19,800	21,299
01-12-70-6041 Office Supplies	894	624	1,106	1,500	625	1,500
01-12-70-6043 Uniform Expenditure	0	1,749	123	2,500	50	2,500
01-12-70-6044 Operating Supplies	0	1,348	308	1,000	1,000	1,000
01-12-70-6045 Repair & Maintenance	1,422	937	4,502	2,000	2,252	7,000
01-12-70-6054 Office Equipment	7,470	6,630	6,840	6,000	14,874	7,500
<b>TOTAL Communication Center</b>	<b>1,021,157</b>	<b>379,368</b>	<b>831,891</b>	<b>1,095,491</b>	<b>1,142,736</b>	<b>1,139,428</b>
<b>TOTAL Police Department Expenditures</b>	<b>3,735,671</b>	<b>1,643,840</b>	<b>2,936,561</b>	<b>3,939,461</b>	<b>3,974,498</b>	<b>4,362,357</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
<b>Fire Administration Expenditures</b>							
01-13-10-6011	Regular Salaries	174,075	76,841	174,749	254,408	256,748	300,803
01-13-10-6012	Regular Benefits	159,549	64,087	152,460	236,767	226,767	300,414
01-13-10-6013	PT Salaries	266,693	149,145	180,770	341,562	324,652	342,160
01-13-10-6015	Regular Overtime	3,855	6,391	4,703	12,000	12,000	12,000
01-13-10-6016	Part Time Over Time	0	55	0	0	1370	0
01-13-10-6019	Leave Expense	7,188	28,735	25,068	8,000	0	5,000
01-13-10-6023	Subscriptions & Dues	3,539	976	6,149	4,000	6,585	8,000
01-13-10-6024	Travel	12,760	0	7,243	10,000	5,500	12,000
01-13-10-6026	Training	9,287	7,485	10,313	12,500	12,500	15,000
01-13-10-6027	Legal Fees	84	108	2,224	2,000	2,000	2,000
01-13-10-6029	Services	9,315	16,507	7,340	16,000	5,000	16,000
01-13-10-6030	Contractual Services	11,526	12,873	12,668	17,500	20,725	30,000
01-13-10-6031	Telephone	9,643	9,276	10,528	11,000	12,605	12,000
01-13-10-6032	Power	9,805	11,882	11,274	13,000	13,000	13,000
01-13-10-6033	Heat	6,068	7,168	7,440	9,500	9,500	9,500
01-13-10-6034	Water/Sewer/Garbage	5,239	3,080	3,099	4,500	4,500	5,000
01-13-10-6035	Fuel	22,149	17,050	28,244	30,000	43,877	40,000
01-13-10-6036	Rental & Lease	14,755	19,295	22,700	22,700	22,700	22,700
01-13-10-6037	Insurance	11,359	14,411	17,396	20,100	21,070	25,094
01-13-10-6038	Vehicle Insurance	18,100	17,600	17,650	19,000	17,300	18,500
01-13-10-6041	Office Supplies	3,408	3,516	2,228	4,000	4,000	5,000
01-13-10-6043	Uniform Expenditure	2,493	7,945	18,233	10,000	7,800	10,000
01-13-10-6044	Operating Supplies	3,307	3,640	4,781	6,000	8,765	8,000
01-13-10-6045	Repair & Maintenance	22,117	31,887	12,092	23,000	19,500	23,000
01-13-10-6046	Small Tools & Equipment	13,716	9,781	7,374	18,875	10,834	30,000
01-13-10-6048	Janitorial Supplies	1,209	712	397	1,500	1,500	1,500
01-13-10-6053	Equipment	25,999	42,678	15,868	35,000	35,000	35,000
01-13-10-6054	Office Equipment	16,866	11,199	16,419	10,000	9,550	10,000
01-13-10-6055	Rescue Equipment	4,681	3,133	8,080	8,000	8,000	12,000
01-13-10-6058	Postage	0	0	8	0	40	0
<b>TOTAL Fire Administration</b>		<b>848,786</b>	<b>577,455</b>	<b>787,498</b>	<b>1,160,912</b>	<b>1,123,388</b>	<b>1,323,671</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Fire Building Maintenance</b>						
01-13-30-6024 Travel	0	0	1,764	0	0	0
01-13-30-6026 Training	0	0	850	0	0	0
01-13-30-6045 Repair & Maintenance	16,395	13,643	13,251	23,000	25,885	23,000
<b>TOTAL Fire Building Maintenance</b>	<b>16,395</b>	<b>13,643</b>	<b>15,865</b>	<b>23,000</b>	<b>25,885</b>	<b>23,000</b>
<b>Fire Vehicle Maintenance</b>						
01-13-80-6042 Vehicle Supplies	21,166	22,938	15,124	25,000	33,788	27,000
<b>TOTAL Fire Vehicle Maintenance</b>	<b>21,166</b>	<b>22,938</b>	<b>15,124</b>	<b>25,000</b>	<b>33,788</b>	<b>27,000</b>
<b>TOTAL Fire Dept Expenditures</b>	<b>886,347</b>	<b>614,037</b>	<b>818,488</b>	<b>1,208,912</b>	<b>1,183,061</b>	<b>1,373,671</b>



**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Public Works Administration Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-17-10-6011 Regular Salaries	354,860	353,885	341,699	372,247	382,305	392,979
01-17-10-6012 Regular Benefits	280,827	262,071	243,542	281,158	261,992	317,390
01-17-10-6013 PT Salaries	37	0	0	0	0	0
01-17-10-6015 Regular Overtime	1,067	1,859	1,977	2,000	3,825	2,500
01-17-10-6019 Leave Expense	9,253	7,967	18,334	5,500	8,905	8,000
01-17-10-6022 Advertising	128	0	292	500	500	500
01-17-10-6024 Travel	710	53	0	500	500	500
01-17-10-6026 Training	395	99	0	1,000	1,000	1,000
01-17-10-6027 Legal Fees	476	2,601	3,696	2,500	4,570	2,500
01-17-10-6029 Services	14,051	4,960	3,215	5,500	2,200	5,500
01-17-10-6030 Contractual Services	45,497	55,190	57,636	60,000	67,675	72,000
01-17-10-6031 Telephone	7,157	7,050	7,079	10,000	7,300	10,000
01-17-10-6032 Power	15,191	15,930	16,535	16,000	16,050	16,000
01-17-10-6033 Heat	14,365	19,127	16,610	18,000	14,700	18,000
01-17-10-6034 Water/Sewer/Garbage	11,385	11,757	11,743	12,000	12,320	12,500
01-17-10-6036 Rental & Lease	0	0	0	0	0	13,200
01-17-10-6037 Insurance	26,414	32,610	40,660	46,550	51,610	52,808
01-17-10-6038 Vehicle Insurance	19,943	17,368	19,663	20,000	20,000	19,800
01-17-10-6041 Office Supplies	2,213	3,233	3,272	2,500	2,990	2,500
01-17-10-6044 Operating Supplies	0	418	347	500	1080	500
01-17-10-6045 Repair & Maintenance	11,860	11,636	15,211	15,000	13,500	15,000
01-17-10-6046 Small Tools & Equipment	628	873	1,148	2,000	400	2,000
01-17-10-6048 Janitorial Supplies	392	620	484	1,500	1,500	1,500
01-17-10-6053 Equipment	8,571	12,612	74	1,500	200	1,500
01-17-10-6054 Office Equipment	8,731	11,336	3,627	5,000	10,238	7,000
01-17-10-6058 Postage	0	18	98	500	500	500
01-17-10-6072 Unemployment Taxes	9,233	2,119	514	0	595	0
01-17-10-6096 Computer Services	5,298	5,563	4,831	5,000	500	5,000
<b>TOTAL PW Administration</b>	<b>848,682</b>	<b>840,955</b>	<b>812,287</b>	<b>886,955</b>	<b>886,955</b>	<b>980,677</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
<b>PW Roads</b>							
01-17-40-6011	Regular Salaries	184,181	184,568	202,177	222,162	209,672	228,665
01-17-40-6012	Regular Benefits	188,848	176,845	173,907	200,071	191,527	222,675
01-17-40-6013	Part Time Salaries	22,518	22,008	13,804	25,000	25,000	25,000
01-17-40-6014	PW Standby Pay	3,724	4,596	4,145	6,000	6,000	6,000
01-17-40-6015	Regular Overtime	3,252	4,158	5,688	7,000	19,125	7,000
01-17-40-6016	PT Overtime	821	354	743	1,500	1,500	1,500
01-17-40-6019	Leave Expense	-	1,599	-	-	365	0
01-17-40-6030	Contractual Services	46,759	70,420	49,169	60,000	96,036	60,000
01-17-40-6036	Rental & Lease	17,170	7,541	8,617	7,700	9,208	13,200
01-17-40-6044	Operating Supplies	4,523	3,565	14,423	12,500	9,600	12,500
01-17-40-6045	Repair & Maintenance	23,782	10,471	21,373	100,000	53,500	100,000
01-17-40-6049	Chemicals & Dust Control	2,004	6,970	8,550	10,000	6,500	8,000
01-17-40-6065	Road Painting Services	57,553	42,541	33,963	75,000	75,000	85,000
01-17-40-6066	Road Salt And Sand	36,918	36,754	42,435	45,000	45,000	51,000
01-17-40-6067	Safety Equipment	1,946	884	1,167	2,000	2,400	2,000
01-17-40-6068	Crack Sealing	20,115	8,955	29,115	35,000	35,000	42,000
01-17-40-6075	Christmas Decorations	10,438	9,130	9,434	10,000	2,000	10,000
01-17-40-6079	Infrared Pavement Repair	21,200	20,000	21,200	22,000	22,000	25,600
<b>TOTAL PW Roads</b>		<b>645,752</b>	<b>611,359</b>	<b>639,910</b>	<b>840,933</b>	<b>809,433</b>	<b>900,140</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>PW Engineering</b>						
01-17-50-6028 Engineering	825	909	0	5,000	5,122	5,000
<b>TOTAL PW Engineering</b>	<b>825</b>	<b>909</b>	<b>0</b>	<b>5,000</b>	<b>5,122</b>	<b>5,000</b>
<b>PW Street Light Maintenance</b>						
01-17-60-6032 Power	101,130	102,370	100,101	115,000	105,000	115,000
01-17-60-6044 Operating Supplies	3,600	1,601	3,781	5,000	5,000	5,000
01-17-60-6045 Repair & Maintenance	29,198	15,578	16,329	16,000	47,500	16,000
<b>TOTAL PW Street Light Maintenance</b>	<b>133,929</b>	<b>119,549</b>	<b>120,210</b>	<b>136,000</b>	<b>157,500</b>	<b>136,000</b>
<b>PW SOA Hwy Maintenance</b>						
01-17-70-6012 Regular Benefits	0	0	0	0	0	0
01-17-70-6044 Operating Supplies	0	0	0	4,000	4,000	0
01-17-70-6045 Repair & Maintenance	0	0	0	2,000	2,000	0
<b>TOTAL PW SOA Hwy Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>PW Vehicle Maintenance</b>							
01-17-80-6011	Regular Salaries	68,925	69,834	71,169	133,264	125,119	137,258
01-17-80-6012	Regular Benefits	70,201	65,338	64,908	105,871	98,871	118,726
01-17-80-6015	Regular Overtime	3,230	606	401	1,000	1,755	1,000
01-17-80-6019	Leave Expense	6,462	6,682	3,341	0	8,728	4,000
01-17-80-6035	Fuel	28,400	39,459	37,907	48,000	64,555	53,500
01-17-80-6042	Vehicle Supplies	31,098	16,312	26,582	25,000	18,700	25,000
01-17-80-6045	Repair & Maintenance	45,401	28,261	20,336	28,000	33,058	36,000
01-17-80-6046	Small Tools & Equipment	7,408	776	1,799	3,000	1,500	3,000
01-17-80-6067	Safety Equipment	0	15	559	500	545	500
01-17-80-6083	Vehicle Supplies-Police	8,784	18,633	20,909	15,000	22,682	20,000
01-17-80-6084	Vehicle Supplies - Library	110	0	326	300	300	300
<b>TOTAL PW Vehicle Maintenance</b>		<b>270,019</b>	<b>245,916</b>	<b>248,237</b>	<b>359,935</b>	<b>375,813</b>	<b>399,284</b>
<b>PW Parks &amp; Recreation</b>							
01-17-90-6011	Regular Salaries	0	22,981	23,452	27,232	27,948	28,267
01-17-90-6012	Regular Benefits	8,427	23,303	14,963	34,298	26,795	34,300
01-17-90-6013	PT Salaries	85,379	55,664	43,936	67,076	33,538	36,396
01-17-90-6015	Regular Overtime	0	313	1,337	2,000	2,000	2,000
01-17-90-6016	PT - Overtime	1,420	0	84	0	185	500
01-17-90-6029	Services	560	0	98	700	200	700
01-17-90-6032	Power	578	1,123	1,094	700	1,256	850
01-17-90-6034	Water/Sewer/Garbage	662	760	608	700	0	0
01-17-90-6035	Fuel	5,984	2,619	4,690	2,500	5,660	8,500
01-17-90-6044	Operating Supplies	28,299	10,026	14,964	15,000	3,200	7,500
01-17-90-6045	Repair & Maintenance	4,100	2,377	12,657	15,000	11,440	9,500
01-17-90-6067	Safety Equipment	1,492	833	306	500	500	1,000
01-17-90-6072	Unemployment Tax	1,938	861	0	0	0	0
<b>TOTAL PW Parks &amp; Recreation</b>		<b>138,839</b>	<b>120,860</b>	<b>118,189</b>	<b>165,706</b>	<b>112,722</b>	<b>129,513</b>
<b>TOTAL Public Works Dept Expenditures</b>		<b>2,038,046</b>	<b>1,939,549</b>	<b>1,938,832</b>	<b>2,400,529</b>	<b>2,347,545</b>	<b>2,550,614</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Library Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-19-10-6011 Regular Salaries	224,384	220,687	233,839	245,072	249,202	258,007
01-19-10-6012 Regular Benefits	148,596	136,298	133,876	208,615	195,195	232,950
01-19-10-6013 PT Salaries	120,955	87,649	103,542	124,910	133,390	150,597
01-19-10-6015 Regular Overtime	183	0	268	300	300	300
01-19-10-6016 PT Overtime	179	68	158	0	120	0
01-19-10-6019 Leave Expense	8,969	5,315	0	0	690	0
01-19-10-6022 Advertising	0	0	128	0	0	0
01-19-10-6023 Subscriptions & Dues	112	0	200	400	810	300
01-19-10-6024 Travel	4,547	125	70	4,000	4,000	4,000
01-19-10-6026 Training	1,217	605	913	1,750	1,750	1,750
01-19-10-6029 Services	201	242	61	210	210	61
01-19-10-6030 Contractual Services	15,824	14,919	27,153	30,000	28,475	30,000
01-19-10-6031 Telephone	7,298	7,446	6,856	7,500	7,500	7,500
01-19-10-6032 Power	36,437	22,746	21,752	38,000	22,500	30,000
01-19-10-6033 Heat	4,898	7,018	6,088	7,700	7,700	7,000
01-19-10-6034 Water/Sewer/Garbage	4,161	3,829	4,415	4,400	4,570	4,400
01-19-10-6035 Fuel	272	60	0	300	300	300
01-19-10-6036 Rental & Lease	324	324	324	324	324	324
01-19-10-6037 Insurance	9,553	12,050	14,024	15,400	15,460	17,307
01-19-10-6038 Vehicle Insurance	300	325	350	348	348	330
01-19-10-6040 Supplies/Books/Subscriptions	41,095	41,328	38,837	40,000	40,000	50,000
01-19-10-6041 Office Supplies	1,439	2,199	1,131	2,500	3,200	2,500
01-19-10-6044 Operating Supplies	9,324	8,398	8,070	10,000	10,000	10,000
01-19-10-6045 Repair & Maintenance	11,940	7,437	7,254	10,000	4,700	9,000
01-19-10-6048 Janitorial Supplies	2,810	1,622	2,057	3,000	3,000	3,000
01-19-10-6054 Office Equipment	6,079	2,264	9,125	8,000	8,000	10,000
01-19-10-6058 Postage	5,206	5,005	6,141	6,000	6,185	6,500
01-19-10-6072 Unemployment Taxes	0	387	0	0	0	0
<b>TOTAL Library</b>	<b>666,303</b>	<b>588,346</b>	<b>626,632</b>	<b>768,729</b>	<b>747,929</b>	<b>836,126</b>
<b>Public Assistance Grants</b>						
01-19-23-6030 Contracutal Services	0	0	0	0	5,000	0
01-19-23-6040 Supplies/Books/Subscriptions	7,000	4,166	7,000	9,500	3,460	0
01-19-23-6044 Operating Supplies	0	2,834	1,725	3,500	4,540	7,000
01-19-23-6054 Office Equipment	0	0	10	0	0	0
<b>TOTAL Public Assistance Grants</b>	<b>7,000</b>	<b>7,000</b>	<b>8,735</b>	<b>13,000</b>	<b>13,000</b>	<b>7,000</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

<b>Library</b>				<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Other Grants</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-19-27-6024 Travel	1,910	0	0	3820	3,820	0
01-19-27-6026 Training	590	0	0	1180	1,405	0
<b>TOTAL Other Grants</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>5000</b>	<b>5,225</b>	<b>0</b>
<b>TOTAL Library Expenditures</b>	<b>675,803</b>	<b>595,346</b>	<b>635,367</b>	<b>786,729</b>	<b>766,154</b>	<b>843,126</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
<b>MTA Events Center Expenditures</b>							
01-19-40-6011	Regular Salaries	75,158	63,582	27,646	55,512	46,399	87,819
01-19-40-6012	Regular Benefits	75,012	67,073	22,933	55,255	41,867	94,005
01-19-40-6013	PT Salaries	52,544	52,064	71,171	112,736	87,736	77,388
01-19-40-6015	Overtime-Regular	0	0	826	0	0	750
01-19-40-6016	Overtime-PT	1,662	2,820	7,624	1,500	6,071	750
01-19-40-6019	Leave Expense	5,381	16,973	0	0	5864	0
01-19-40-6022	Advertising	0	24	200	1,500	200	1,500
01-19-40-6026	Training	0	0	0	1,500	200	1,500
01-19-40-6029	Services	525	252	857	0	1638	1,000
01-19-40-6030	Contractual Services	22,533	9,695	5,883	25,000	21,900	25,000
01-19-40-6031	Telephone	3,828	3,848	3,703	4,000	4,000	4,000
01-19-40-6032	Power	95,390	93,398	89,577	90,000	100,724	94,000
01-19-40-6033	Heat	32,696	37,300	30,222	40,000	33,300	42,000
01-19-40-6034	Water/Sewer/Garbage	7,635	8,673	8,892	10,000	10,000	10,000
01-19-40-6035	Fuel	2,001	2,123	2,839	3,500	4,140	4,000
01-19-40-6036	Rental & Lease	0	0	0	1,000	200	1,000
01-19-40-6037	Insurance	7,702	9,815	11,253	13,000	13,906	17,241
01-19-40-6040	Supplies/Vending Soda	2,369	1,145	4,218	2,500	11,068	10,000
01-19-40-6044	Operating Supplies	3,141	4,636	3,808	4,000	5,566	4,200
01-19-40-6045	Repair & Maintenance	24,328	23,494	17,821	25,000	23,200	25,000
01-19-40-6048	Janitorial Supplies	4,557	1,275	3,407	4,000	4,000	4,000
01-19-40-6053	Equipment	0	0	1,020	0	3427	1,500
01-19-40-6054	Office Equipment	1,242	1,431	758	2,500	1,200	2,500
01-19-40-6060	Bond Principal	80,000	85,000	90,000	300,000	300,000	0
01-19-40-6062	Interest Expense	26,850	22,850	18,600	30,500	17,750	0
01-19-40-6072	Unemployment Taxes	0	6,263	105	0	897	0
01-19-40-6104	Learn to Skate	840	0	0	750	750	0
<b>TOTAL MTA Events Center</b>		<b>525,391</b>	<b>513,734</b>	<b>423,364</b>	<b>783,753</b>	<b>746,003</b>	<b>509,153</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Community Services Parks &amp; Facilities</b>						
01-19-90-6011 Regular Salaries	0	0	0	23,363	23,363	37,098
01-19-90-6012 Regular Benefits	123	46	23	18,311	16,489	40,336
01-19-90-6013 PT Salaries	0	0	0	0	36,806	43,380
01-19-90-6016 PT- Overtime	0	0	0	0	2300	0
01-19-90-6022 Advertising	841	213	96	1,500	1,500	1,500
01-19-90-6029 Services	1,608	510	467	2,200	2,200	2,200
01-19-90-6034 Water/Sewer/Garbage	0	0	0	0	700	1,000
01-19-90-6035 Fuel	0	0	0	0	4,940	4,000
01-19-90-6036 Rental & Lease	0	0	250	1,500	1,500	1,750
01-19-90-6044 Operating Supplies	903	500	101	1,000	9,923	10,500
01-19-90-6045 Repair & Maintenance	0	0	0	0	5,948	7,500
01-19-90-6053 Equipment	0	0	0	0	0	10,000
01-19-90-6059 Board Stipends	1,600	600	300	4,200	4,200	2,100
<b>TOTAL Comm Services Parks &amp; Facilities</b>	<b>5,074</b>	<b>1,869</b>	<b>1,236</b>	<b>52,074</b>	<b>109,869</b>	<b>161,364</b>
<b>TOTAL General Fund Expenditures</b>	<b>12,227,219</b>	<b>9,024,638</b>	<b>10,598,233</b>	<b>14,092,045</b>	<b>14,777,386</b>	<b>15,928,233</b>
<b>TOTAL Revenues Over (Under) Expenditures</b>	<b>(152,933)</b>	<b>2,662,817</b>	<b>3,153,035</b>	<b>(1,854,918)</b>	<b>1,140,745</b>	<b>(2,290,313)</b>



RECONCILIATION OF FUND BALANCE  
WATER AND SEWER FUND  
FUND 02

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	\$ 3,186,991	\$ 3,501,799	\$ 3,857,198	\$ 3,685,500
TOTAL EXPENSES	\$ 4,801,141	\$ 6,576,271	\$ 3,791,879	\$ 2,925,052

Unrestricted Net Position 12/31/2021 \$ 795,341

**Fiscal Year 2022 operations:**

Budgeted operating revenues	\$ 3,470,540	
Budgeted operating expenses	\$ (2,818,877)	
Resolution 22-008 Dredge Equipment	\$ (222,605)	
Resolution 22-014 Vactor Truck	\$ (227,750)	
Resolution 22-028 WWTP Phase 2	\$ (161,184)	
Resolution 22-005 B	\$ 25,195	
Estimated adjustment to net position		\$ 65,319

**Estimated total unrestricted net position 12/31/2022** \$ 860,660

**Fiscal Year 2023 Operations:**

Budgeted operating revenues	\$ 3,685,500	
Budgeted operating expenses	\$ (2,925,052)	
Estimated adjustment to net position		\$ 760,448

**Estimated unrestricted net position 12/31/2023** \$ 1,621,108

**CITY OF PALMER  
2023 ADOPTED BUDGET  
WATER SEWER FUND**

**Fund 02 -Water/ Sewer**

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
02-00-00-3450 Water Charges	1,729,101	1,609,463	1,733,355	1,670,600	1,670,600	1,760,000
02-00-00-3451 Bulk Water Charges	40	0	0	0	0	0
02-00-00-3452 Service Fees	16,255	10,010	13,500	16,000	16,000	16,000
02-00-00-3470 Sewer Charges	1,560,076	1,484,998	1,687,234	1,742,440	1,742,440	1,840,500
<b>TOTAL Fees &amp; Services</b>	<b>3,305,472</b>	<b>3,104,471</b>	<b>3,434,090</b>	<b>3,429,040</b>	<b>3,429,040</b>	<b>3,616,500</b>
<b>Other Revenues</b>						
02-00-00-3609 Penalty	29,155	24,148	39,122	25,000	47,982	32,000
02-00-00-3615 Insurance Reimbursement	0	0	0	0	340,563	0
02-00-00-3640 Credit Card Fees	6,973	8,381	7,173	4,500	6,806	6,000
02-00-00-3643 O/S City Limits Service Fee	0	0	0	0	0	19,000
02-00-00-3690 Miscellaneous Income	1,641	0	6,128	0	575	0
02-00-00-3691 NPO Write Off/PERS on behalf	24,349	31,591	100	0	17832	0
02-00-00-3694 Connection Fee	20,800	18,400	15,200	12,000	14,400	12,000
<b>TOTAL Other Revenues</b>	<b>82,919</b>	<b>82,521</b>	<b>67,724</b>	<b>41,500</b>	<b>428,158</b>	<b>69,000</b>
<b>TOTAL Revenues</b>	<b>3,388,391</b>	<b>3,186,991</b>	<b>3,501,813</b>	<b>3,470,540</b>	<b>3,857,198</b>	<b>3,685,500</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
WATER SEWER FUND**

	2019	2020	2021	2022	2022	2023
<b>Water Administration Expenses</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>CURRENT BUDGET</b>	<b>ADOPTED BUDGET</b>
02-01-10-6011 Regular Salaries	152,883	128,300	147,609	207,207	205,607	217,275
02-01-10-6012 Regular Benefits	113,827	103,830	102,077	189,735	151,735	205,651
02-01-10-6013 Part Time Salaries	16,207	5,459	0	20,186	10,186	20,765
02-01-10-6014 Water STAND BY	4,372	4,817	4,872	6,500	6,500	6,500
02-01-10-6015 Regular Overtime	3,594	2,408	3,133	3,200	5,800	3,200
02-01-10-6016 Part Time Overtime	302	0	0	0	0	0
02-01-10-6017 PERS on Behalf - OPEB	(101,571)	(18,819)	(57,358)	0	0	0
02-01-10-6018 PERS on Behalf	14,586	69,658	58,784	0	9565	0
02-01-10-6019 Leave Expense	1,127	1,020	5,638	0	1600	4,500
02-01-10-6021 Audit	11,789	9,955	11,383	12,000	13,440	11,000
02-01-10-6022 Advertising	2,083	0	2,149	2,500	2,500	2,500
02-01-10-6024 Travel	1,919	600	54	0	0	0
02-01-10-6026 Training	4,033	2,673	1,234	4,000	4,000	4,000
02-01-10-6027 Legal Fees	0	0	0	5,000	5,000	5,000
02-01-10-6028 Engineering	5,522	4,483	2,189	6,000	6,000	6,000
02-01-10-6029 Services	28,658	27,078	35,815	28,000	39,400	28,000
02-01-10-6030 Contractual Services	5,611	4,141	25,667	23,000	16,891	23,000
02-01-10-6031 Telephone	10,543	10,499	10,975	8,100	10,987	8,100
02-01-10-6032 Power	127,300	136,604	146,388	103,400	136,800	105,000
02-01-10-6033 Heat	6,114	7,731	7,225	10,000	10,000	12,000
02-01-10-6035 Fuel	7,271	4,192	6,089	6,000	12,485	10,500
02-01-10-6036 Rental & Lease	0	0	0	3,000	1,000	3,000
02-01-10-6037 Insurance	14,347	17,835	21,232	24,325	27,980	25,538
02-01-10-6038 Vehicle Insurance	5,021	4,800	5,350	5,700	5,700	5,800
02-01-10-6041 Office Supplies	2,198	2,125	2,245	2,500	2,500	2,500
02-01-10-6044 Operating Supplies	9,942	11,154	10,990	8,000	10,940	8,000
02-01-10-6045 Repair & Maintenance	117,153	60,482	32,667	65,000	74,610	65,000
02-01-10-6046 Small Tools & Equipment	1,774	1,651	6,730	3,000	3,000	3,000
02-01-10-6049 Chemicals	10,155	9,889	13,002	12,000	17,580	14,000
02-01-10-6053 Equipment	-5,161	17,716	7,284	40,000	14,500	40,000
02-01-10-6054 Office Equipment	530	530	657	1,500	1,500	0
02-01-10-6058 Postage	8,620	8,748	7,639	7,000	9,680	7,000
02-01-10-6062 Interest	24,318	22,309	20,279	22,527	18,527	20,250
02-01-10-6064 Alaska RR Permits	8,967	9,312	9,466	9,000	10,256	11,000
02-01-10-6067 Safety Equipment	469	0	2,293	3,000	3,000	3,000
02-01-10-6072 Unemployment Taxes	0	(95)	4,719	0	620	0
02-01-10-6074 Bad Debts	8,654	8,173	0	0	1000	0
02-01-10-6077 Payment In Lieu Of Taxes	92,726	95,778	98,160	100,236	100,236	105,600
02-01-10-6078 Transfers Out	40,600	135,000	100,000	115,000	562,506	95,000
02-01-10-6082 General Admin Exp	193,142	195,712	195,346	194,706	194,706	197,908
<b>TOTAL Water Administration</b>	<b>949,623</b>	<b>1,105,745</b>	<b>1,051,982</b>	<b>1,251,322</b>	<b>1,708,337</b>	<b>1,279,587</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
WATER SEWER FUND**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
<b>Sewer Administration Expenses</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	131,174	159,858	155,136	199,569	196,419	219,635
02-01-50-6012	Regular Benefits	109,583	119,194	110,385	188,161	162,095	213,379
02-01-50-6013	Part Time Salaries	8,834	6,877	0	10,000	10,000	0
02-01-50-6014	Sewer STAND BY	4,103	4,380	5,024	6,500	6,500	6,500
02-01-50-6015	Regular Overtime	4,777	3,025	5,572	3,500	8,300	5,000
02-01-50-6016	PT Overtime	30	0	0	0	0	0
02-01-50-6017	PERS on Behalf-OPEB	0	(22,954)	(62,001)	0	0	0
02-01-50-6018	PERS on Behalf	8,745	84,966	63,544	0	8372	0
02-01-50-6019	Leave Expense	3,676	5,669	5,608	0	7694	0
02-01-50-6021	Audit	10,686	9,242	10,566	11,000	12,320	12,000
02-01-50-6024	Travel	0	0	0	0	820	1,000
02-01-50-6026	Training	2,409	2,562	3,273	4,000	3,180	4,000
02-01-50-6027	Legal Fees	126	11,387	56,115	25,000	25,000	25,000
02-01-50-6028	Engineering	0	1,270	1,410	40,000	20,000	40,000
02-01-50-6029	Services	47,448	37,695	55,941	40,000	48,200	40,000
02-01-50-6030	Contractual Services	10,684	10,030	10,556	50,000	30,000	45,000
02-01-50-6031	Telephone	13,367	11,113	10,462	12,000	12,000	13,000
02-01-50-6032	Power	256,354	286,276	333,310	300,000	344,955	320,000
02-01-50-6033	Heat	22,781	25,212	23,925	25,000	25,000	27,000
02-01-50-6035	Fuel	8,225	7,989	12,355	10,000	14,455	12,500
02-01-50-6036	Rental & Lease	3,762	4,940	9,309	8,000	8,000	8,000
02-01-50-6037	Insurance	28,214	34,876	41,219	45,174	45,174	47,426
02-01-50-6038	Vehicle Insurance	4,500	4,258	5,798	5,700	5,700	5,800
02-01-50-6041	Office Supplies	1,747	953	1,002	1,500	1,500	1,500
02-01-50-6044	Operating Supplies	16,343	20,146	10,112	25,000	29,310	26,000
02-01-50-6045	Repair & Maintenance	54,335	39,564	40,099	65,000	65,000	67,000
02-01-50-6046	Small Tools & Equipment	908	921	1,269	3,500	4,315	3,500
02-01-50-6049	Chemicals	463	0	11,289	7,500	7,500	9,000
02-01-50-6053	Equipment	9,792	4,210	10,327	15,000	7,000	15,000
02-01-50-6054	Office Equipment	526	613	2,473	3,000	3,000	3,000
02-01-50-6058	Postage	3,684	3,614	3,251	4,000	4,300	4,000
02-01-50-6062	Interest	100,448	97,767	94,766	91,957	91,957	89,098
02-01-50-6064	Alaska RR Permits	8,967	9,312	9,622	12,000	12,000	13,500
02-01-50-6067	Safety Equipment	1,069	2,749	3,320	3,000	3,318	3,000
02-01-50-6077	Payment In Lieu Of Taxes	85,182	89,496	95,445	104,546	104,546	110,430
02-01-50-6078	Transfers Out	75,000	357,026	1,605,000	40,000	547,664	45,000
02-01-50-6082	General Admin Exp	223,211	208,471	208,340	207,948	207,948	210,197
<b>TOTAL Sewer Administration</b>		<b>1,261,151</b>	<b>1,642,705</b>	<b>2,953,822</b>	<b>1,567,555</b>	<b>2,083,542</b>	<b>1,645,465</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
WATER SEWER FUND**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Other Expenses</b>						
02-01-20-6076 Depreciation Expense	2,028,211	2,052,692	2,570,465	0	0	0
<b>TOTAL Other Expenses</b>	2,028,211	2,052,692	2,570,465	0	0	0
<b>TOTAL Water/Sewer Expenses</b>	4,238,985	4,801,141	6,576,271	2,818,877	3,791,879	2,925,052
<b>TOTAL Revenue Over (Under) Expenses</b>	(850,595)	(1,614,150)	(3,044,882)	651,663	65,319	760,448

RECONCILIATION OF FUND BALANCE  
AIRPORT FUND  
FUND 03

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	\$ 502,464	\$ 390,924	\$ 432,173	\$ 549,274
TOTAL EXPENSES	\$ 1,127,456	\$ 1,473,143	\$ 431,390	\$ 444,793

Net Investment in Capital Assets \$ 13,797,624  
 Unrestricted Net Position 12/31/2021 \$ (282,209)

**Fiscal Year 2022 Operations:**

Budgeted operating revenues \$ 416,365  
 Budgeted operating expenses \$ (416,365)  
 Resolution 22-005 B \$ 783  
 Estimated adjustment to net position \$ 783  
**Estimated unrestricted net position 12/31/2022 \$ (281,426)**

**Fiscal Year 2023 Operations:**

Budgeted operating revenues \$ 549,274  
 Budgeted operating expenses \$ (444,793)  
 Estimated adjustment to net position \$ 104,481  
**Estimated unrestricted net position 12/31/2023 \$ (176,945)**

**CITY OF PALMER  
2023 ADOPTED BUDGET  
AIRPORT FUND**

**Fund 03 -Airport Fund**

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Taxes</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
03-00-00-3110 Property Taxes	0	21,777	24,166	24,448	26,953	25,000
03-00-00-3130 Airport Sales Tax	19,854	41,686	50,652	42,000	50,281	45,000
<b>TOTAL Taxes</b>	<b>19,854</b>	<b>63,463</b>	<b>74,818</b>	<b>66,448</b>	<b>77,234</b>	<b>70,000</b>
<b>Grants/ Fed Funding</b>						
03-00-00-3363 Aviation Fuel - Revenue Share	1,853	879	680	1500	1,500	1,500
03-00-00-3375 Fuel Flowage Fees Revenue	14,567	9,795	14,359	8,500	20,916	10,000
<b>TOTAL Grants / Federal Funding</b>	<b>16,421</b>	<b>10,674</b>	<b>15,039</b>	<b>10,000</b>	<b>22,416</b>	<b>11,500</b>
<b>Fees &amp; Services</b>						
03-00-00-3430 Airport Revenue-Tiedowns	29,267	49,889	59,849	50,000	60,732	50,000
03-00-00-3431 Land Leases	158,754	164,093	189,975	193,748	193,748	195,000
03-00-00-3432 Airport Agriculture Leases	6,952	8,096	7,443	7,987	7,987	7,987
03-00-00-3433 COP land leases	27,202	35,401	39,786	39,787	39,787	39,787
03-00-00-3440 Grants Administrative Overhead	2,252	3,498	2,491	2,000	2,000	175,000
<b>TOTAL Fees &amp; Services</b>	<b>224,428</b>	<b>260,977</b>	<b>299,544</b>	<b>293,522</b>	<b>304,254</b>	<b>467,774</b>
<b>Other Revenues</b>						
03-00-00-3673 Transfers From Other Funds	0	0	0	46,395	2,000	0
03-00-00-3690 Miscellaneous Income	8,359	158,979	1,500	0	300	0
03-00-00-3691 NPO Write Off	6,436	8,371	23	0	3,325	0
03-00-00-3693 Insurance Reimbursement	0	0	0	0	22,644	0
<b>TOTAL Other Revenues</b>	<b>14,795</b>	<b>167,350</b>	<b>1,523</b>	<b>46,395</b>	<b>28,269</b>	<b>0</b>
<b>TOTAL Revenues</b>	<b>275,497</b>	<b>502,464</b>	<b>390,924</b>	<b>416,365</b>	<b>432,173</b>	<b>549,274</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
AIRPORT FUND**

**Fund 03 Airport Fund**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
<b>Administration Expenses</b>							
03-01-10-6011	Regular Salaries	78,545	53,590	81,702	87,464	62,406	73,892
03-01-10-6012	Regular Benefits	42,859	37,414	44,693	63,903	45,923	63,133
03-01-10-6013	PT Salaries	3,164	3,115	1,913	22,074	3,719	23,400
03-01-10-6015	Regular Overtime	0	0	58	0	0	0
03-01-10-6017	PERS on Behalf - OPEB	(26,844)	(10,955)	(31,916)	0	0	0
03-01-10-6018	PERS on Behalf	6,167	38,981	31,629	0	3,345	0
03-01-10-6019	Leave Expense	5,073	1,726	209	0	21,290	0
03-01-10-6021	Audit	2,083	1,739	1,988	2,070	2,319	2,100
03-01-10-6022	Advertising	1,407	1,332	0	1,500	476	1,500
03-01-10-6023	Subscriptions & Dues	275	0	275	300	323	350
03-01-10-6024	Travel	15	0	0	1,500	6,306	5,000
03-01-10-6026	Training	0	0	0	750	267	6,000
03-01-10-6027	Legal Fees	2,996	28,160	1,801	5,000	13,317	7,500
03-01-10-6028	Engineering	3,910	5,380	7,453	7,500	10,647	7,500
03-01-10-6029	Services	3,023	1,956	2,100	2,500	1,993	3,000
03-01-10-6030	Contractual Services	7,875	5,494	3,169	15,000	9,798	20,000
03-01-10-6031	Telephone	4,778	3,732	3,738	3,800	6,555	5,000
03-01-10-6032	Power	16,357	18,601	18,327	18,000	22,566	18,000
03-01-10-6033	Heat	4,875	6,088	5,678	6,000	5,843	6,000
03-01-10-6034	Water/Sewer/Garbage	388	467	474	400	490	500
03-01-10-6035	Fuel	3,549	1,481	6,041	4,200	13,495	7,500
03-01-10-6036	Rental & Lease	0	0	0	500	0	500
03-01-10-6037	Insurance	14,222	16,982	17,767	20,987	19,985	21,550
03-01-10-6038	Vehicle Insurance	345	375	410	420	460	550
03-01-10-6041	Office Supplies	1,061	118	158	500	1,006	600
03-01-10-6044	Operating Supplies	8	138	281	150	622	300
03-01-10-6045	Repair & Maintenance	39,181	80,331	26,543	45,000	57,667	45,000
03-01-10-6046	Small Tools & Equipment	36	60	5	200	1,145	300
03-01-10-6052	Buildings	0	0	0	2,000	9,620	5,000
03-01-10-6053	Equipment	0	3,728	0	2,000	0	2,000
03-01-10-6054	Office Equipment	850	947	1,772	1,000	564	1,000
03-01-10-6059	Board Stipends	1,350	150	300	1,000	150	1,000
03-01-10-6078	Transfers Out	0	100,000	60,000	0	8,446	0
03-01-10-6082	General Admin Exp	93,624	92,153	102,995	100,647	100,647	116,618
<b>TOTAL Administration</b>		<b>311,172</b>	<b>493,280</b>	<b>389,563</b>	<b>416,365</b>	<b>431,390</b>	<b>444,793</b>
<b>Other Expense</b>							
03-01-20-6076	Depreciation	591,725	634,176	1,083,580	0	0	0
<b>TOTAL Other Expense</b>		<b>591,725</b>	<b>634,176</b>	<b>1,083,580</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Expenses</b>		<b>902,897</b>	<b>1,127,456</b>	<b>1,473,143</b>	<b>416,365</b>	<b>431,390</b>	<b>444,793</b>
<b>TOTAL Revenue Over (Under) Expenses</b>		<b>(627,400)</b>	<b>(624,992)</b>	<b>(1,082,219)</b>	<b>0</b>	<b>783</b>	<b>104,481</b>



RECONCILIATION OF FUND BALANCE  
 LAND FUND  
 FUND 04

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	-0-	\$ 439,951	-0-	-0-
TOTAL EXPENSES	-0-	-0-	-0-	-0-

Unrestricted Net Position 12/31/2021 \$ 657,734

**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** \$ 657,734

**Fiscal Year 2023 Operations:**

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

**Estimated unrestricted net position 12/31/2023** \$ 657,734

**CITY OF PALMER  
2023 ADOPTED BUDGET  
LAND FUND**

**Land Fund 04**

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</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	439,951	0	0	0
<b>TOTAL Other Revenues</b>	0	0	439,951	0	0	0
<b>TOTAL Revenues</b>	0	0	439,951	0	0	0

<b>Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</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	0	0	0	0	0	0
<b>TOTAL Administration</b>	0	0	0	0	0	0
<b>TOTAL Expenses</b>	0	0	0	0	0	0
<b>TOTAL Revenue Over (Under) Expenses</b>	0	0	439,951	0	0	0

RECONCILIATION OF FUND BALANCE  
SOLID WASTE FUND  
FUND 05

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	\$ 798,165	\$ 816,736	\$ 910,512	\$ 853,000
TOTAL EXPENSES	\$ 815,930	\$ 823,083	\$ 1,182,449	\$ 851,765

Unrestricted Net Position 12/31/2021 \$ 788,128

**Fiscal Year 2022 operations:**

Budgeted operating revenues	\$ 792,000	
Budgeted operating expenses	\$ (1,178,992)	
Resolution 22-005 B	\$ 115,055	
Estimated adjustment to net position		\$ (271,937)

**Estimated unrestricted net position 12/31/2022** \$ 516,191

**Fiscal Year 2023 Operations:**

Budgeted operating revenues	\$ 853,000	
Budgeted operating expenses	\$ (851,765)	
Estimated adjustment to net position		\$ 1,235

**Estimated unrestricted net position 12/31/2023** \$ 517,426

**CITY OF PALMER  
2023 ADOPTED BUDGET  
FUND 05**

**Fund 05 Solid Waste**

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</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	805,529	785,127	806,087	785,000	785,000	843,000
<b>TOTAL Fees &amp; Services</b>	805,529	785,127	806,087	785,000	785,000	843,000
 <b>Other Revenues</b>						
05-00-00-3609 Penalty	8,473	6,931	10,633	7,000	11,700	10,000
05-00-00-3662 Solid Waste Equipment Sales	0	0	0	0	107,300	0
05-00-00-3691 NPO Write Off/PERS on behalf	4,793	6,106	19	0	3,457	0
05-00-00-3693 Insurance Reimbursement	0	0	0	0	3,055	0
<b>TOTAL Other Revenues</b>	13,266	13,038	10,652	7,000	125,512	10,000
 <b>TOTAL Revenues</b>	818,795	798,165	816,739	792,000	910,512	853,000

**CITY OF PALMER  
2023 ADOPTED BUDGET  
SOLID WASTE FUND**

**Fund 05**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
<b>Solid Waste Administration Expenses</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
05-01-10-6011 Regular Salaries	59,129	58,511	61,073	63,253	64,853	66,479
05-01-10-6012 Regular Benefits	66,954	63,013	62,213	63,216	57,416	63,647
05-01-10-6015 Regular Overtime	168	315	383	1,000	1,000	1,000
05-01-10-6017 PERS on Behalf - OPEB	(19,997)	(7,481)	(23,042)	0	0	0
05-01-10-6018 PERS on Behalf	4,593	(16,402)	(37,201)	0	3,478	0
05-01-10-6019 Leave Expense	1,555	6,015	4,382	0	7,603	0
05-01-10-6021 Audit	2,390	2,018	2,308	2,402	2,402	0
05-01-10-6022 Advertising	1,787	0	0	2,000	500	2,000
05-01-10-6029 Services	394,258	402,533	433,447	400,000	408,816	420,000
05-01-10-6035 Fuel	14,774	9,658	13,243	18,000	21,245	21,000
05-01-10-6037 Insurance	8,867	10,724	12,977	15,273	15,273	16,654
05-01-10-6038 Vehicle Insurance	5,846	4,810	6,400	6,800	6,800	7,100
05-01-10-6044 Operating Supplies	2,537	1,943	2,443	5,000	5,000	5,000
05-01-10-6045 Repair & Maintenance	9,385	7,729	12,996	16,000	11,790	16,000
05-01-10-6053 Equipment	215	1,845	6,017	396,000	386,000	45,000
05-01-10-6058 Postage	2,409	2,363	2,119	2,800	2,800	2,800
05-01-10-6067 Safety Equipment	234	0	450	500	500	500
05-01-10-6074 Bad Debts	2,300	2,812	0	0	225	0
05-01-10-6077 Payment In Lieu Of Taxes	44,775	45,630	45,070	47,520	47,520	49,455
05-01-10-6082 General Admin Exp	128,928	143,139	139,475	139,228	139,228	135,130
<b>TOTAL Solid Waste Administration</b>	<b>731,106</b>	<b>739,176</b>	<b>744,753</b>	<b>1,178,992</b>	<b>1,182,449</b>	<b>851,765</b>
<b>Other Expenses</b>						
05-01-20-6076 Depreciation	68,820	76,754	78,330	0	0	0
<b>TOTAL Other Expenses</b>	<b>68,820</b>	<b>76,754</b>	<b>78,330</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Solid Waste Expenses</b>	<b>799,926</b>	<b>815,930</b>	<b>823,083</b>	<b>1,178,992</b>	<b>1,182,449</b>	<b>851,765</b>
<b>TOTAL Revenue Over (Under) Expenses</b>	<b>18,869</b>	<b>(17,765)</b>	<b>(6,347)</b>	<b>(386,992)</b>	<b>(271,937)</b>	<b>1,235</b>

RECONCILIATION OF FUND BALANCE  
GOLF FUND  
FUND 15

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	\$ 711,681	\$ 677,936	\$ 670,922	\$ 767,155
TOTAL EXPENSES	\$ 613,920	\$ 644,395	\$ 688,000	\$ 767,155

Unrestricted Net Position 12/31/2021 \$ (427,881)

**Fiscal Year 2022 operations:**

Budgeted operating revenues	\$ 688,000	
Budgeted operating expenses	\$ (688,000)	
Resolution 22-005 B	\$ (17,078)	
Estimated adjustment to net position		\$ (17,078)

**Estimated unrestricted net position 12/31/2022** \$ (444,959)

**Fiscal Year 2023 Operations:**

Budgeted operating revenues	\$ 767,155	
Budgeted operating expenses	\$ (767,155)	
Estimated adjustment to net position		\$ -

**Estimated unrestricted net position 12/31/2023** \$ (444,959)

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GOLF COURSE FUND**

**Fund 15 Golf Course**

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
15-00-00-3479 Presold Green Fees	152,915	162,238	188,078	170,000	170,000	190,000
15-00-00-3481 Green Fees	258,450	311,351	292,074	265,000	265,000	265,000
15-00-00-3482 Golf Cart Rentals	130,978	140,674	137,903	130,000	130,000	130,000
15-00-00-3483 Driving Range Revenues	40,300	52,341	51,236	50,000	50,000	60,000
15-00-00-3484 Trail Fees	6,347	8,078	8,646	8,000	8,000	8,500
<b>TOTAL Fees &amp; Services</b>	<b>588,990</b>	<b>674,682</b>	<b>677,937</b>	<b>623,000</b>	<b>623,000</b>	<b>653,500</b>
<b>Rentals/Sales</b>						
15-00-00-3565 Merchandise Sales	249	0	0	0	0	0
<b>TOTAL Rentals/Sales</b>	<b>249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Revenues</b>						
15-00-00-3615 Insurance Reimbursement	0	0	0	0	47,922	0
15-00-00-3673 Transfers From Other Funds	57,012	37,000	0	65,000	0	113,655
15-00-00-3690 Miscellaneous Income	48	0	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>57,060</b>	<b>37,000</b>	<b>0</b>	<b>65,000</b>	<b>47,922</b>	<b>113,655</b>
<b>TOTAL Revenues</b>	<b>646,299</b>	<b>711,682</b>	<b>677,937</b>	<b>688,000</b>	<b>670,922</b>	<b>767,155</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GOLF COURSE FUND**

**Fund 15 -Golf Course**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Administration Expenses</b>						
15-01-10-6021 Audit	3,106	2,623	2,999	3,122	3,122	3,000
15-01-10-6027 Legal Fees	841	237	0	500	500	500
15-01-10-6029 Services	20,468	25,926	27,931	20,000	29,270	20,000
15-01-10-6030 Contractual Services-Mgmt Cont.	417,000	417,000	416,970	417,000	417,000	425,000
15-01-10-6032 Power-Clubhouse & Irrigation	23,163	23,031	20,970	20,000	19,400	20,000
15-01-10-6033 Heat-Clubhouse	1,477	1,831	1,707	1,600	1,780	1,600
15-01-10-6034 Water/Sewer/Garbage	2,447	2,301	3,323	2,500	4,340	2,500
15-01-10-6036 Rental & Lease	9,335	11,473	10,697	8,639	10,694	9,000
15-01-10-6037 Insurance	9,474	9,939	11,771	13,469	13,757	16,045
15-01-10-6038 Vehicle Insurance	300	300	310	320	320	300
15-01-10-6044 Operating Supplies	0	0	939	0	25	0
15-01-10-6045 Repair & Maintenance	18,431	20,598	37,771	35,000	61,466	45,000
15-01-10-6053 Equipment	10,492	13,597	24,096	55,000	25,000	45,000
15-01-10-6077 Payment in Lieu of Taxes	31,440	32,850	35,850	35,850	35,850	39,210
15-01-10-6200 Golf Course CIP	1,631	0	0	75,000	64,776	140,000
15-01-10-6565 Merchandise Expenses	1,791	1,365	0	0	0	0
15-01-10-6590 Beer Expenses	700	0	700	0	700	0
<b>TOTAL Administration Expenses</b>	<b>552,096</b>	<b>563,071</b>	<b>596,034</b>	<b>688,000</b>	<b>688,000</b>	<b>767,155</b>
<b>Other Expenses</b>						
15-01-20-6076 Depreciation	48,687	50,850	48,361	0	0	0
<b>TOTAL Other Expenses</b>	<b>48,687</b>	<b>50,850</b>	<b>48,361</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Expenses</b>	<b>600,783</b>	<b>613,921</b>	<b>644,395</b>	<b>688,000</b>	<b>688,000</b>	<b>767,155</b>
<b>TOTAL Revenue Over (Under) Expenses</b>	<b>45,515</b>	<b>97,761</b>	<b>33,541</b>	<b>0</b>	<b>(17,078)</b>	<b>0</b>



**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL CIP CAPITAL PROJECTS FUND**

**Fund 08 General CIP Capital Projects**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
<b>Revenues</b>							
<b>Grants</b>							
08-00-00-3163	AKDOT ADA Grant	229,605	0	0	0	0	0
<b>TOTAL Grants</b>		229,605	0	0	0	0	0
<b>Grants/ Fed Funding</b>							
08-00-00-3343	Library Grants	0	0	1,992	37,303	38,303	0
08-00-00-3375	2022 BJA COSSASP Grant	0	0	0	0	1,299,999	1,299,999
<b>TOTAL Grants/ Federal Funding</b>		0	0	1,992	37,303	1,338,302	1,299,999
<b>Grant Income</b>							
08-00-00-4154	Grant 15-DC-131 PW Storage	23,277	0	0	0	0	0
<b>TOTAL Grant Income</b>		23,277	0	0	0	0	0
<b>Other Revenues</b>							
08-00-00-3606	Pass Through Grants	0	0	0	0	35,000	0
08-00-00-3673	Transfers From Other Funds	305,214	81,700	0	160,000	349,074	631,000
08-00-00-3988	State Grants	0	0	0	0	42,081	4,363
<b>TOTAL Other Revenues</b>		305,214	81,700	0	160,000	426,155	635,363
<b>TOTAL Revenues</b>		558,096	81,700	1,992	197,303	1,764,457	1,935,362

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL CIP CAPITAL PROJECTS FUND**

**Fund 08 General CIP Capital Projects**

<b>Expenditures</b>		<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Administration</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>CURRENT BUDGET</b>	<b>ADOPTED BUDGET</b>
08-01-10-6078	Transfers Out	0	35,694	0	0	0	0
08-01-10-7038	Park Improvements	0	1,100	0	99,104	99,104	99,104
08-01-10-7148	Depot Expansion	0	0	0	555	555	555
08-01-10-7160	Property Acquisition	69,668	0	1,028	0	0	0
08-01-10-7164	CH/FS3-1 Parking Lot Update	43,470	0	0	930	930	930
08-01-10-7166	LED Street Light Upgrades	45,000	0	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	70,568	783	0	70,029	70,029	70,029
08-01-10-7174	Public Video	58,848	9,194	0	30,423	30,423	30,423
08-01-10-7175	Crosswalk Project	3,152	2,076	0	5,699	5,699	5,699
08-01-10-7176	Depot Updates - Piping	0	6,738	0	3,262	3,262	13,262
08-01-10-7177	DEED ARPA Library Exp	0	0	1,992	37,303	37,303	0
08-01-10-7178	Library Sidewalk Project	0	0	0	70,000	71,000	191,000
08-01-10-7179	Resurface Palmer Tennis Courts	0	0	0	25,000	75,000	8,628
08-01-10-7180	DHSS HEC Grant	0	0	0	0	42,081	4,363
08-01-10-7181	Fire Training/CD Parking Lot	0	0	0	0	0	80,000
08-01-10-7182	City Wide Curb Painting	0	0	0	0	0	46,000
08-01-10-7183	Library Parking Lot	0	0	0	0	0	25,000
08-01-10-7184	Pks & Facility Storage/Maint	0	0	0	0	0	150,000
<b>TOTAL Administration</b>		<b>290,706</b>	<b>55,585</b>	<b>3,020</b>	<b>342,766</b>	<b>435,847</b>	<b>725,454</b>
<b>MTA Events Center</b>							
08-01-05-6253	Equipment - Arena	23,846	0	14,910	86,244	86,244	121,294
08-01-05-6255	MTAEC Updates	0	0	0	0	0	15,000
<b>TOTAL MTA Events Center</b>		<b>23,846</b>	<b>0</b>	<b>14,910</b>	<b>86,244</b>	<b>86,244</b>	<b>136,294</b>
<b>Wind 2022</b>							
08-01-12-6168	W22 Community Services	0	0	0	0	26,687	0
08-01-12-6169	W22 Public Safety	0	0	0	0	130,015	130,015
<b>TOTAL Wind 2022</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,702</b>	<b>130,015</b>
<b>Fire Training Garage</b>							
08-01-13-6225	Restoration/Construction	0	0	0	0	17,372	0
<b>TOTAL Fire Training Garage</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,372</b>	<b>0</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL CIP CAPITAL PROJECTS FUND**

**Fund 08 General CIP Capital Projects**

		2019	2020	2021	2022	2022	2023
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
<b>State Grants</b>							
<b>Grant #15-DC-130 PSB Rep</b>							
08-10-15-6226	COP Matching Funds-PSB	17,058	0	0	0	0	0
<b>TOTAL Grant</b>	<b>#15-DC-130 PSB Rep</b>	17,058	0	0	0	0	0
<b>Grant #15-DC-131 PWSB Update</b>							
08-10-16-6011	Admin Exp 15-DC-131	913	0	0	0	0	0
08-10-16-6225	Construction 15-DC-131	22,364	0	0	0	0	0
<b>TOTAL Grant</b>	<b>#15-DC-131 PWSB Up</b>	23,277	0	0	0	0	0
<b>AKDOT ATAP Grant</b>							
08-40-04-6225	ADA Construction	229,605	0	0	0	0	0
<b>TOTAL AKDOT</b>	<b>ATAP Grant</b>	229,605	0	0	0	0	0
<b>Federal Grants</b>							
<b>2022 BJA COSSASP Grant</b>							
08-40-05-6026	22-BJA Training	0	0	0	0	299,999	299,999
08-40-05-6030	22-BJA Contractual Services	0	0	0	0	600,000	600,000
08-40-05-6041	22-BJA Office Supplies	0	0	0	0	100,000	100,000
08-40-05-6044	22-BJA Operating Supplies	0	0	0	0	100,000	100,000
08-40-05-6054	22-BJA Office Equipment	0	0	0	0	200,000	200,000
<b>TOTAL 2022 BJA COSSASP Grant</b>		0	0	0	0	1,299,999	1,299,999
<b>General CIP - Projects</b>							
08-50-05-6052	Public Building Maintenance	11,035	0	0	88,965	88,965	81,254
08-50-05-6055	City Hall Interior Updates	0	0	0	0	0	115,000
08-50-05-6056	Police Evidence Room	0	0	0	0	0	20,000
<b>TOTAL General CIP Projects</b>		11,035	0	0	88,965	88,965	216,254
<b>TOTAL Expenditures</b>		595,527	55,585	17,930	517,975	2,085,129	2,508,016
<b>TOTAL Revenue Over (Under) Expenditures</b>		(37,430)	26,115	(15,938)	(320,672)	(320,672)	(572,654)

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL CIP CAPITAL EQUIPMENT FUND**

**Fund 09 General CIP Capital Equipment**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Revenues</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
<b>Grants</b>				<b>BDUGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
09-00-00-3160 Grant 14-DC-124 Revenue	251,869	0	0	0	0	0
<b>TOTAL Grants</b>	251,869	0	0	0	0	0
<b>Grants/ Federal Funding</b>						
09-00-00-3341 State Grants	60,231	0	0	0	0	0
09-00-00-3358 HLS Grant-PD	49,500	0	69,417	0	322,178	322,178
09-00-00-3359 HLS Grant - FIRE	0	0	0	75,794	75,794	0
<b>TOTAL Grants/Federal Funding</b>	109,731	0	69,417	75,794	397,972	322,178
<b>Other Revenues</b>						
09-00-00-3673 Transfers From Other Funds	558,134	275,000	452,433	876,588	1,226,864	1,201,000
<b>TOTAL Other Revenues</b>	558,134	275,000	452,433	876,588	1,226,864	1,201,000
<b>TOTAL Revenues</b>	919,734	275,000	521,850	952,382	1,624,836	1,523,178

**CITY OF PALMER  
2023 ADOPTED BUDGET  
GENERAL CIP CAPITAL EQUIPMENT FUND**

**Fund 09 General CIP Capital Equipment**

Expenditures	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022	2022	2023
				ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
<b>Administration</b>						
09-01-10-6048 Police Vehicles Replacement	39,423	54,699	72,531	139,103	214,249	105,957
09-01-10-6050 Dispatch Equipment	53,276	0	0	0	0	0
09-01-10-6051 Com Dev Equipment	0	0	45,360	39,232	50,612	39,234
09-01-10-6052 Clerk/Council Equipment	0	0	4,699	215	215	215
09-01-10-6053 Equipment-Fire Admin	38,192	33,900	0	160,000	160,000	260,000
09-01-10-6054 Public Works-Equipment	335,501	102,776	275,197	592,536	856,286	842,899
09-01-10-6055 Police - Equipment	60,930	114,206	114,206	0	0	0
09-01-10-6056 Admin - Equipment	0	0	5,000	40,000	40,000	66,573
09-01-10-7125 HLS SHSP Grant-PD	49,500	0	69,417	0	322,178	322,178
09-01-10-7126 AK DPS Trooper Grant	60,231	0	0	0	0	0
09-01-10-7128 HLS SHSP Grant-Fire	0	0	0	75,794	75,794	0
<b>TOTAL Administration</b>	<b>637,053</b>	<b>305,581</b>	<b>586,411</b>	<b>1,046,880</b>	<b>1,719,334</b>	<b>1,637,056</b>
<b>Fire Heavy Equipment</b>						
09-01-13-6053 Fire Engine Replacement	0	0	0	0	0	950,000
<b>TOTAL Fire Heavy Equipment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>950,000</b>
<b>State Grants</b>						
<b>Grant #14-DC-124</b>						
09-10-01-6011 Admin Expenses	12,884	0	0	0	0	0
09-10-01-6253 Equipment	238,985	0	0	0	0	0
<b>TOTAL Grant #14-DC-124</b>	<b>251,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Expenditures</b>	<b>888,922</b>	<b>305,581</b>	<b>586,411</b>	<b>1,046,880</b>	<b>1,719,334</b>	<b>2,587,056</b>
<b>TOTAL Revenue Over (under) Expenditures</b>	<b>30,812</b>	<b>(30,581)</b>	<b>(64,560)</b>	<b>(94,498)</b>	<b>(94,498)</b>	<b>(1,063,878)</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
ROAD PROJECTS FUND**

**Fund 10 Road Projects**

	2019	2020	2021	2022	2022	2023
Revenues	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Other Revenues						
10-00-00-3673 Transfer from Other Funds	175,000	135,000	0	400,000	400,000	500,000
<b>TOTAL Other Revenues</b>	<b>175,000</b>	<b>135,000</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>500,000</b>
<b>TOTAL Revenues</b>	<b>175,000</b>	<b>135,000</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	<b>500,000</b>

	2019	2020	2021	2022	2022	2023
Expenditures	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
General CIP-Road Projects						
10-01-06-6301 Paving Upgrades	0	0	8,461	615,317	615,317	609,233
10-01-06-6302 Annual Road Paving	0	0	0	400,000	400,000	109,098
<b>TOTAL General CIP-Road Projects</b>	<b>0</b>	<b>0</b>	<b>8,461</b>	<b>1,015,317</b>	<b>1,015,317</b>	<b>718,331</b>
General CIP Pathways						
10-01-08-6200 Evergreen Pathway Projects	0	0	0	0	0	500,000
<b>TOTAL General CIP-Pathways</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
General CIP - Other						
10-01-10-6210 Traffic Safety Planning & Imprv	0	29,108	0	105,891	105,891	105,891
<b>TOTAL General CIP-Other</b>	<b>0</b>	<b>29,108</b>	<b>0</b>	<b>105,891</b>	<b>105,891</b>	<b>105,891</b>
<b>TOTAL Expenditures</b>	<b>0</b>	<b>29,108</b>	<b>8,461</b>	<b>1,121,208</b>	<b>1,121,208</b>	<b>1,324,222</b>

<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>175,000</b>	<b>105,892</b>	<b>(8,461)</b>	<b>(721,208)</b>	<b>(721,208)</b>	<b>(824,222)</b>
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**CITY OF PALMER  
2023 ADOPTED BUDGET  
WATER SEWER CAPITAL PROJECTS FUND**

**Fund 24 Water Sewer Capital Projects**

Revenues	2019	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
<b>Grants</b>						
24-00-00-3170 Grant # 14-DC-125	8,565	92,203	0	0	0	0
24-00-00-3174 Grant Revenue 23-DC-037	0	0	0	0	6,900,000	3,048,560
<b>TOTAL Grants</b>	8,565	92,203	0	0	6,900,000	3,048,560
<b>Grants/ Federal Funding</b>						
24-00-00-3380 CSLFRF Grant Revenue	0	0	1,485,730	0	318,932	0
<b>TOTAL Grants Federal Funding</b>	0	0	1,485,730	0	318,932	0
<b>Fees &amp; Services</b>						
24-00-00-3400 USDA Grant	36,087	0	0	0	0	0
<b>TOTAL Fees &amp; Services</b>	36,087	0	0	0	0	0
<b>Other Revenues</b>						
24-00-00-3673 Transfer From Other Funds	115,600	492,026	125,000	155,000	938,986	140,000
24-00-00-3683 Transf frm Other Fund-CONST	0	0	1,580,000	0	171,184	0
<b>TOTAL Other Revenues</b>	115,600	492,026	1,705,000	155,000	1,110,170	140,000
<b>TOTAL Revenues</b>	160,252	584,229	3,190,730	155,000	8,329,102	3,188,560

**CITY OF PALMER  
2023 ADOPTED BUDGET  
WATER SEWER CAPITAL PROJECTS FUND**

**Fund 24 Water Sewer Capital Projects**

Expenses	2019	2020	2021	2022	2022	2023
Grant # 14-DC- 125	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
24-01-13-6011 Admin Fees	408	4,390	0	0	0	0
24-01-13-6225 Construction	8,157	87,813	0	0	0	0
<b>TOTAL Grant # 14-DC-125</b>	<b>8,565</b>	<b>92,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Water Capital Equipment**

24-50-01-6253 Water Fund Cap Equipment	40,600	19,302	0	177,991	291,866	363,312
<b>TOTAL Water Capital Equipment</b>	<b>40,600</b>	<b>19,302</b>	<b>0</b>	<b>177,991</b>	<b>291,866</b>	<b>363,312</b>

**Sewer Capital Equipment**

24-50-50-6253 Sewer Fund Cap Equipment	89,548	42,092	14,961	60,694	397,144	211,102
<b>TOTAL Sewer Capital Equipment</b>	<b>89,548</b>	<b>42,092</b>	<b>14,961</b>	<b>60,694</b>	<b>397,144</b>	<b>211,102</b>

**Glenn Hwy Project**

24-51-01-6225 Glenn Hwy Betterments	0	0	0	4	4	0
<b>TOTAL Glenn Hwy Project</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>

**Reservoir 4 Repairs**

24-52-10-6220 Reservoir 4 Engineering Serv	0	0	0	0	18,000	14,400
24-52-10-6226 Reservoir 4 Repairs	0	0	0	0	316,631	316,631
<b>TOTAL Reservoir 4 Repairs</b>					<b>334,631</b>	<b>331,031</b>

**WWTP Improvement USDA Grant**

24-53-41-6225 WWTP USDA Grant Ph 1	36,087	0	0	0	0	0
<b>TOTAL WWTP Improvement USDA Grant</b>	<b>36,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**WWTP Improvement City Funds**

24-53-43-6225 WWTP City Funds Ph 1	14,969	0	0	0	0	0
24-53-43-6227 WWTP City Funds Ph II	0	0	1,580,000	0	161,214	0
24-53-43-6228 City ARPA FUNDS	0	0	1,485,730	0	318,932	0
24-53-43-6230 WWTP CITY PROJ-BLOWERS	0	0	312,026	0	0	0
<b>TOTAL WWTP Improvement City Funds</b>	<b>14,969</b>	<b>0</b>	<b>3,377,756</b>	<b>0</b>	<b>480,146</b>	<b>0</b>

**WWTP Ph II 23- DC-037**

24-53-44-6011 Admin Exp 23-DC-037	0	0	0	0	345,000	161,598
24-53-44-6227 WWTP Ph II Project 23-DC-037	0	0	0	0	6,555,000	2,886,962
<b>TOTAL WWTP Ph II 23-DC-037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,900,000</b>	<b>3,048,560</b>



**CITY OF PALMER  
2023 ADOPTED BUDGET  
WATER SEWER CAPITAL PROJECTS FUND**

**Fund 24 Water Sewer Capital Projects**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>General CIP</b>						
24-60-01-6030 Reservoir Maintenance	0	30,900	108,331	44,034	44,034	44,034
<b>TOTAL General CIP</b>	0	30,900	108,331	44,034	44,034	44,034
<b>TOTAL Expenses</b>	189,769	184,497	3,501,049	282,723	8,447,825	3,998,039
<b>TOTAL Revenue Over (Under) Expenses</b>	(29,517)	399,732	(310,318)	(127,723)	(118,723)	(809,479)

**CITY OF PALMER  
2023 ADOPTED BUDGET  
AIRPORT CAPITAL PROJECTS FUND**

**Fund 30 Airport Capital Projects Fund**

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Grants/ Federal Funding</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
30-00-00-3379 FAA Grant 021-2017 Runway	44,754	181,940	0	0	0	0
30-00-00-3380 FAA Taxiway Maint Grant	640	0	0	0	0	0
30-00-00-3381 FAA Equip Grant 3-02-0211-023-	483,911	12,809	0	0	0	0
30-00-00-3382 FAA Grant 024-2019	531,743	427,679	0	0	0	0
30-00-00-3383 FAA 3-02-0211-025-2020	0	58,344	43,572	7,894	7,894	0
30-00-00-3384 FAA 3-02-0211-026-2020	0	30,000	0	0	0	0
30-00-00-3385 FAA ACR Grant	0	0	13,000	0	0	0
30-00-00-3386 FAA ARPA Grant	0	0	0	32,000	32,000	32,000
30-00-00-3387 FAA Grant 3-02-0211-029-2021	0	0	160,984	285,109	285,109	20,591
30-00-00-3388 FAA 3-02-0211-028-2021	0	0	84,485	310,997	310,996	260,273
30-00-00-3389 FAA Grt 3-02-0211-031-2022 TWN	0	0	0	0	6,846,666	6,836,318
30-00-00-3390 FAA Grt 3-02-0211-032-2022	0	0	0	0	2,234,100	2,081,921
<b>TOTAL Grants/ Federal Funding</b>	<b>1,061,048</b>	<b>710,773</b>	<b>302,041</b>	<b>636,000</b>	<b>9,716,765</b>	<b>9,231,103</b>
<b>Other Revenues</b>						
30-00-00-3673 Transfers from Other Funds	110,448	116,600	60,000	48,000	146,500	0
<b>TOTAL Other Revenues</b>	<b>110,448</b>	<b>116,600</b>	<b>60,000</b>	<b>48,000</b>	<b>146,500</b>	<b>0</b>
<b>TOTAL Revenues</b>	<b>1,171,496</b>	<b>827,373</b>	<b>362,041</b>	<b>684,000</b>	<b>9,863,265</b>	<b>9,231,103</b>

**CITY OF PALMER  
2023 ADOPTED BUDGET  
AIRPORT CAPITAL PROJECTS FUND**

**Fund 30 Airport Capital Projects Fund**

<b>Expenses</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>FAA Grants</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
30-03-10-7128 FAA Airport Runway 16/34 Grant	44,754	178,817	0	0	0	0
30-03-10-7129 FAA Airport Taxiway Maint	640	0	0	0	0	0
30-03-10-7130 FAA Equipment Grant Exp	482,967	12,809	0	0	0	0
30-03-10-7131 FAA Grant 024-2019 Expense	525,682	427,679	0	0	0	0
30-03-10-7132 FAA Avigation Easement Ph I	0	55,769	49,452	4,589	4,589	0
30-03-10-7133 FAA CARES ACT EXP	0	30,000	0	0	0	0
30-03-10-7134 FAA ACR Grant Exp	0	0	13,000	0	0	0
30-03-10-7136 FAA ARPA Grant Expenses	0	0	0	32,000	32,000	32,000
30-03-10-7137 FAA TaxiWay Nov Design	0	0	149,773	296,320	296,320	31,802
30-03-10-7138 FAA AE Study Ph II	0	0	84,485	310,996	310,996	260,273
30-03-10-7139 FAA Taxiway Nov Constructions	0	0	0	0	6,846,666	6,838,506
30-03-10-7140 FAA Apron E Construction	0	0	0	0	2,234,100	2,085,834
<b>TOTAL FAA Grants</b>	<b>1,054,043</b>	<b>705,075</b>	<b>296,710</b>	<b>643,905</b>	<b>9,724,671</b>	<b>9,248,415</b>
<b>General CIP Projects - City Funds</b>						
30-30-10-6053 Airport Vehicle Equipment	0	0	0	48,000	48,000	48,000
30-30-10-6200 Path Upgrade S. Gulkana	47,915	0	0	0	0	0
30-30-10-6201 Headbolt Heaters Const Exp	0	0	0	0	88,000	88,000
30-30-10-6225 Airport Pavement City Match	3,510	11,921	0	0	0	0
30-30-10-6230 COP Match Taxiway Maintenance	16	0	0	0	0	0
30-30-10-6233 Airport Safety Improvements	35,045	28,512	0	0	0	0
30-30-10-6234 Avigation Easement Study	0	0	0	2,260	2,260	2,260
30-30-10-6253 COP Match Equipment	32,198	854	0	0	0	0
30-30-10-6255 COP Match Apron E Construction	0	0	0	0	148,941	139,057
30-30-10-6275 Matching Grant Funds	0	0	3,455	156,545	18,104	2,059
<b>TOTAL General CIP Projects - City Funds</b>	<b>118,685</b>	<b>41,287</b>	<b>3,455</b>	<b>206,805</b>	<b>305,305</b>	<b>279,376</b>
<b>TOTAL Expenses</b>	<b>1,172,728</b>	<b>746,362</b>	<b>300,165</b>	<b>850,710</b>	<b>10,029,976</b>	<b>9,527,791</b>
<b>TOTAL Revenue Over (Under) Expenses</b>	<b>(1,232)</b>	<b>81,011</b>	<b>61,876</b>	<b>(166,710)</b>	<b>(166,711)</b>	<b>(296,688)</b>

RECONCILIATION OF FUND BALANCE  
 DRUG SEIZURE FUND  
 FUND 50

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	\$ 4,830	\$ 624	-0-	-0-
TOTAL EXPENDITURES	\$ 14,424	\$ -	-0-	-0-

Restricted Fund Balance for Public Safety 12/31/2021 \$ 5,455

**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** \$ 5,455

**Fiscal Year 2023 Operations:**

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

**Estimated restricted fund balance 12/31/2023** \$ 5,455

**CITY OF PALMER  
2023 ADOPTED BUDGET  
DRUG SEIZURE FUND**

**Fund 50 Drug Seizure Fund**

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Other Revenues</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
50-00-00-3678 Federal Forfeiture Funds	0	4,830	624	0	0	0
50-00-00-3688 State Forfeiture Funds	0	0	0	0	0	0
50-00-00-3690 Miscellaneous Invoicce	0	0	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>0</b>	<b>4,830</b>	<b>624</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Revenues</b>	<b>0</b>	<b>4,830</b>	<b>624</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
50-01-10-6053 Equipment	26,608	14,424	0	0	0	0
<b>TOTAL Administration</b>	<b>26,608</b>	<b>14,424</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Expenditures</b>	<b>26,608</b>	<b>14,424</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>(26,608)</b>	<b>(9,594)</b>	<b>624</b>	<b>0</b>	<b>0</b>	<b>0</b>
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RECONCILIATION OF FUND BALANCE  
POLICE GRANTS FUND  
FUND 52

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	\$ 94,544	\$ 127,308	\$ 122,650	\$ 125,000
TOTAL EXPENDITURES	\$ 94,544	\$ 127,308	\$ 122,650	\$ 124,000

Committed Fund Balance for Public Safety 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

**Fiscal Year 2023 Operations:**

Budgeted operating revenues	\$	125,000			
Budgeted operating expenditures	\$	124,000			
Estimated adjustment to fund balance			\$	1,000	

**Estimated committed fund balance 12/31/2023** \$ 5,796

**CITY OF PALMER  
2023 ADOPTED BUDGET  
POLICE GRANTS FUND**

**Fund 52 Police Grants Fund**

<b>Revenues</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
				<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BDUGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
52-00-00-3420 Police Services	11,394	8,213	19,400	0	0	0
52-00-00-3425 MSBSD-SRO Program	122,929	86,341	107,908	122,650	122,650	125,000
<b>TOTAL Fees &amp; Services</b>	<b>134,323</b>	<b>94,554</b>	<b>127,308</b>	<b>122,650</b>	<b>122,650</b>	<b>125,000</b>
<b>TOTAL Revenues</b>	<b>134,323</b>	<b>94,554</b>	<b>127,308</b>	<b>122,650</b>	<b>122,650</b>	<b>125,000</b>

<b>Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
				<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
<b>DUI / Seatbelt</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
52-01-21-6012 Regular Benefits	4,122	2,591	6,943	0	0	0
52-01-21-6015 Regular Overtime	6,419	4,968	11,087	0	0	0
52-01-21-6035 Fuel	854	654	1,370	0	0	0
<b>TOTAL DUI/ Seatbelt</b>	<b>11,394</b>	<b>8,213</b>	<b>19,400</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>MSBSD SRO Program</b>						
	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
52-01-80-6011 SRO Regular Salaries	53,299	39,144	43,960	48,660	48,660	53,207
52-01-80-6012 SRO Regular Benefits	56,629	40,602	49,066	50,490	50,490	49,993
52-01-80-6015 SRO Overtime	9,078	5,276	5,095	10,000	10,000	7,500
52-01-80-6024 SRO-Travel	1,938	0	3,060	2,000	2,000	2,500
52-01-80-6026 SRO-Training	405	180	1,604	2,000	2,000	2,000
52-01-80-6035 SRO-Fuel	1,051	727	1,499	5,000	5,000	4,600
52-01-80-6044 SRO-Supplies	529	412	3,624	4,500	4,500	4,200
<b>TOTAL MSBSD SRO Program</b>	<b>122,929</b>	<b>86,341</b>	<b>107,908</b>	<b>122,650</b>	<b>122,650</b>	<b>124,000</b>

<b>TOTAL Expenditures</b>	<b>134,323</b>	<b>94,554</b>	<b>127,308</b>	<b>122,650</b>	<b>122,650</b>	<b>124,000</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>1,000</b>
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RECONCILIATION OF FUND BALANCE  
NARCOTICS GRANTS FUND  
FUND 53

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	\$ 147,019	\$ 159,998	\$ 54,471	\$ 132,780
TOTAL EXPENDITURES	\$ 168,480	\$ 120,271	\$ 119,471	\$ 132,780

Committed Fund Balance for Public Safety 12/31/2021 \$ 49,450

**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 \$ (15,550)**

**Fiscal Year 2023 Operations:**

Budgeted operating revenues \$ 132,780  
 Budgeted operating expenditures \$ (132,780)  
 Estimated adjustment to fund balance \$ -

**Estimated committed fund balance 12/31/2023 \$ (15,550)**



**CITY OF PALMER  
2023 ADOPTED BUDGET  
NARCOTICS GRANT FUND**

**Fund 53 Narcotics Grants Fund**

Revenues	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022	2022	2023
				ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
<b>Grants/ Federal Funding</b>						
53-00-00-3340 MSHF Task Force Grant	60,000	55,000	0	0	0	0
53-00-00-3342 MSB - Task Force Grant	75,000	75,000	75,000	0	0	0
53-00-00-3355 Fed DEA Overtime Reimb	19,920	17,019	13,998	0	0	0
<b>TOTAL Grants/ Federal Funding</b>	154,920	147,019	88,998	0	0	0
<b>Other Revenues</b>						
53-00-00-3673 Transfers From Other Funds	0	0	71,000	54,471	54,471	132,780
<b>TOTAL Other Revenues</b>	0	0	71,000	54,471	54,471	132,780
<b>TOTAL Revenues</b>	154,920	147,019	159,998	54,471	54,471	132,780

Expenditures	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022	2022	2023
				ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
<b>Opiate Task Force</b>						
53-01-12-6011 Opiate TF Regular Salaries	77,920	75,470	49,056	67,703	67,703	70,016
53-01-12-6012 Opiate TF Benefits	78,123	75,992	49,898	51,768	51,768	62,764
53-01-12-6015 Opiate TF Overtime	19,920	17,017	21,317	0	0	0
<b>TOTAL Opiate Task Force</b>	175,963	168,480	120,271	119,471	119,471	132,780
<b>TOTAL Expenditures</b>	175,963	168,480	120,271	119,471	119,471	132,780
<b>TOTAL Revenue Over (Under) Expenditures</b>	(21,043)	(21,461)	39,727	(65,000)	(65,000)	0

RECONCILIATION OF FUND BALANCE  
NEIGHBORHOOD PARK FUND  
FUND 55

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
TOTAL REVENUES	\$ 3,200	\$ 3,000	-0-	-0-
TOTAL EXPENDITURES	-0-	-0-	-0-	-0-

Assigned Fund Balance for Parks 12/31/2021 \$ 52,239

**Fiscal Year 2022 Operations:**

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

**Estimated assigned fund balance 12/31/2022** \$ 52,239

**Fiscal Year 2023 Operations:**

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

**Estimated assigned fund balance 12/31/2023** \$ 52,239

**CITY OF PALMER  
2023 ADOPTED BUDGET  
NEIGHBORHOOD PARKS FUND**

**Fund 55 Neighborhood Parks Fund**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Revenues</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
<b>Development Fees</b>				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
55-00-00-5001 Neighborhood Park Dev. Fee	10,200	3,200	3,000	0	0	0
<b>TOTAL Development Fees</b>	<b>10,200</b>	<b>3,200</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Revenues</b>	<b>10,200</b>	<b>3,200</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>CURRENT</b>	<b>ADOPTED</b>
<b>Administration</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>10,200</b>	<b>3,200</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LEGISLATIVE HISTORY**

Introduced by: City Manager Moosey  
Date: October 25, 2022  
Public Hearing: October 25, 2022  
Action: Approved  
Vote: Unanimous  
Yes: No:

Melin  
Mayor Carrington  
Ojala  
Anzilotti  
Alcantra  
Best  
Tudor

CITY OF PALMER, ALASKA

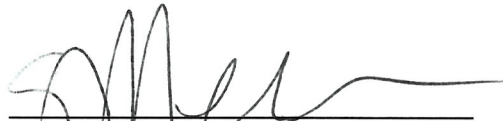
**Resolution No. 23-001**

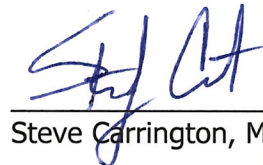
**A Resolution of the Palmer City Council Adopting the City of Palmer Employee Pay Plan**

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, 2023" with effective date of the pay plan to be January 1, 2023.

**Approved** by the Palmer City Council this 22nd day of November, 2022.

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

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



CITY OF PALMER PAY PLAN -- January 1, 2023  
3% COLA

Implement: 01/09/2023  
Council Approved: 11/22/2022

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 Bi-weekly Annual	13.63 1090.40 28,350	14.08 1126.40 29,286	14.53 1162.40 30,222	15.01 1200.80 31,221	15.52 1241.60 32,282	16.03 1282.40 33,342	16.56 1324.80 34,445	17.12 1369.60 35,610	17.71 1416.80 36,837	18.22 1457.60 37,898	18.77 1501.60 39,042	19.33 1546.40 40,206	19.93 1594.40 41,454	20.54 1643.20 42,723	21.17 1693.60 44,034			
2	Hourly Bi-weekly Annual	15.22 1217.60 31,658	15.72 1257.60 32,698	16.25 1300.00 33,800	16.79 1343.20 34,923	17.37 1389.60 36,130	17.94 1435.20 37,315	18.56 1484.80 38,605	19.21 1536.80 39,957	19.87 1589.60 41,330	20.48 1638.40 42,598	21.09 1687.20 43,867	21.74 1739.20 45,219	22.40 1792.00 46,592	23.10 1848.00 48,048	23.82 1905.60 49,546			
3	Hourly Bi-weekly Annual	16.79 1343.20 34,923	17.37 1389.60 36,130	17.94 1435.20 37,315	18.56 1484.80 38,605	19.21 1536.80 39,957	19.87 1589.60 41,330	20.56 1644.80 42,765	21.28 1702.40 44,262	22.02 1761.60 45,802	22.70 1816.00 47,216	23.40 1872.00 48,672	24.13 1930.40 50,190	24.88 1990.40 51,750	25.67 2053.60 53,394	26.48 2118.40 55,078			
4	Hourly Bi-weekly Annual	18.33 1466.40 38,126	18.96 1516.80 39,437	19.62 1569.60 40,810	20.30 1624.00 42,224	21.01 1680.80 43,701	21.74 1739.20 45,219	22.51 1800.80 46,821	23.31 1864.80 48,485	24.13 1930.38 50,190	24.88 1990.40 51,750	25.66 2052.80 53,373	26.48 2118.40 55,078	27.32 2185.60 56,826	28.18 2254.40 58,614	29.08 2326.40 60,486			
5	Hourly Bi-weekly Annual	19.94 1595.20 41,475	20.64 1651.20 42,931	21.36 1708.80 44,429	22.11 1768.80 45,989	22.90 1832.00 47,632	23.71 1896.80 49,317	24.54 1963.20 51,043	25.43 2034.40 52,894	26.34 2107.20 54,787	27.18 2174.40 56,534	28.04 2243.20 58,323	28.93 2314.40 60,174	29.85 2388.00 62,088	30.81 2464.80 64,085	31.80 2544.00 66,144			
6	Hourly Bi-weekly Annual	21.54 1723.20 44,803	22.29 1783.20 46,363	23.07 1845.60 47,986	23.90 1912.00 49,712	24.75 1980.00 51,480	25.63 2050.40 53,310	26.55 2124.00 55,224	27.51 2200.80 57,221	28.50 2280.00 59,280	29.42 2353.60 61,194	30.35 2428.00 63,128	31.32 2505.60 65,146	32.33 2586.40 67,246	33.37 2669.60 69,410	34.45 2756.00 71,656			
7	Hourly Bi-weekly Annual	23.11 1848.80 48,069	23.94 1915.20 49,795	24.79 1983.20 51,563	25.67 2053.60 53,394	26.60 2128.00 55,328	27.57 2205.60 57,346	28.55 2284.00 59,384	29.59 2367.20 61,547	30.67 2453.60 63,794	31.66 2532.80 65,853	32.68 2614.40 67,974	33.73 2698.40 70,158	34.82 2785.60 72,426	35.96 2876.80 74,797	37.12 2969.60 77,210			
8	Hourly Bi-weekly Annual	24.69 1975.20 51,355	25.56 2044.80 53,165	26.49 2119.20 55,099	27.44 2195.20 57,075	28.44 2275.20 59,155	29.48 2358.40 61,318	30.55 2444.00 63,544	31.66 2532.80 65,853	32.83 2626.40 68,286	33.89 2711.20 70,491	34.98 2798.40 72,758	36.11 2888.80 75,109	37.28 2982.40 77,542	38.49 3079.20 80,059	39.75 3180.00 82,680			
9	Hourly Bi-weekly Annual	26.28 2102.40 54,662	27.23 2178.40 56,638	28.20 2256.00 58,656	29.23 2338.40 60,798	30.30 2424.00 63,024	31.43 2514.40 65,374	32.58 2606.40 67,766	33.78 2702.40 70,262	35.03 2802.40 72,862	36.16 2892.80 75,213	37.34 2987.20 77,667	38.56 3084.80 80,205	39.81 3184.80 82,805	41.12 3289.60 85,530	42.47 3397.60 88,338			
10	Hourly Bi-weekly Annual	27.84 2227.20 57,907	28.86 2308.80 60,029	29.91 2392.80 62,213	31.00 2480.00 64,480	32.15 2572.00 66,872	33.32 2665.60 69,306	34.56 2764.80 71,885	35.83 2866.40 74,526	37.17 2973.60 77,314	38.38 3070.40 79,830	39.64 3171.20 82,451	40.93 3274.40 85,134	42.28 3382.40 87,942	43.67 3493.60 90,834	45.11 3608.80 93,829			
11	Hourly Bi-weekly Annual	29.43 2354.40 61,214	30.81 2464.80 64,085	31.61 2528.80 65,749	32.76 2620.80 68,141	33.98 2718.40 70,678	35.24 2819.20 73,299	36.54 2923.20 76,003	37.90 3032.00 78,832	39.32 3145.60 81,786	40.60 3248.00 84,448	41.93 3354.40 87,214	43.31 3464.80 90,085	44.73 3578.40 93,038	46.21 3696.80 96,117	47.73 3818.40 99,278			
12	Hourly Bi-weekly Annual	36.48 2918.40 75,878	37.84 3027.20 78,707	39.25 3140.00 81,640	40.72 3257.60 84,698	42.24 3379.20 87,859	43.83 3506.40 91,166	45.47 3637.60 94,578	47.19 3775.20 98,155	48.97 3917.60 101,858	50.59 4047.20 105,227	52.28 4182.40 108,742	54.01 4320.80 112,341	55.83 4466.40 116,126	57.69 4615.20 119,995	59.62 4769.60 124,010			

\*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;
Step B	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;
Step C	When an employee reaches the end of the pay scale (step F), the employee is no longer entitled to a step increase.

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;
Step E	When an employee reaches the end of the pay scale (step F), the employee is no longer entitled to a step increase.
Step F	Employees in longevity are prohibited from skipping steps and must remain at each step as indicated.

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 25, 2022  
Public Hearing: October 25, 2022  
Action: Approved  
Vote: Unanimous

Yes:	No:
Mayor Carrington	
Melin	
Best	
Anzilotti	
Alcantra	
Tudor	
Ojala	

CITY OF PALMER, ALASKA

**Resolution No. 23-002**


**A Resolution of the Palmer City Council Adopting the 2023 Fee Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2023 and Ending December 31, 2023,**

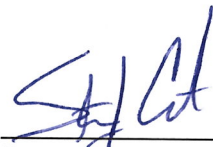
WHEREAS, portions of the Palmer Municipal Code refer to fees "established in the current, adopted budget"; and

WHEREAS, the Fee Schedule establishes the fees for 2023 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, 2023, through December 31, 2023.

**Approved** by the Palmer City Council this 22nd day of November, 2022.

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

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





# **City of Palmer**

## **2023 Fee Schedule**

**(Adopted by Resolution No. 23-002)**

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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	\$ 32
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Quarterly Apron C (6-33, 39-45) 33'x44' Quarterly	\$ 90
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Annual Apron C (6-33, 39-45) 33'x44' Annual	\$ 334
Aircraft Tie Down Space Apron B (1-39)	\$ 32
Aircraft Tie Down Space Apron B (1-39)	\$ 91
Aircraft Tie Down Space Apron B (1-39)	\$ 334
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'x61' Monthly	\$ 53
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'x61' Quarterly	\$ 154
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'x61' Annual	\$ 586
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Transient (per day)	\$ 53
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Quarterly	\$ 292
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Annual	\$ 1,118
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Transient (per day)	\$ 90
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Quarterly	\$ 530
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Annual	\$ 2,070
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Transient (per day)	\$ 106
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Quarterly	\$ 636
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Annual	\$ 2,494
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient (per day)	\$ 27
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Monthly	\$ 117
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Quarterly	\$ 336
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Annual	\$ 1,294
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 (sales tax included in 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

<b>Appeals</b>	
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

<b>Application Filing Fees (Filing fees are nonrefundable)</b>	
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

<b>Building Permit Fees Based on Total Valuation</b>		
<b>Total Valuation:</b>	<b>Fee:</b>	<b>Additional Fee</b>
\$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

<b>Building Inspector Inspection Services and Fees</b>	
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	\$270 per day	\$ 150
Daily weekend: Friday through Sunday	\$325 per day	\$ 150
<b>Recurring Use * (for Category 1, 2 &amp; 3 Only**)</b>	<b>Rental Rate</b>	<b>Security Deposit</b>
<u>Minimum rental of 15 calendar days per year:</u>		
Monday through Thursday	\$205 per day	\$ 150
Friday through Sunday	\$235 per day	\$ 150

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

\*\*Recurring Use does not apply to Category 4 & Category 5 as defined in the City of Palmer Community Center (Depot) Rental Policy

<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	\$ 125
Bucket Truck	\$ 125
Cement Mixer	\$ 45
Chainsaw	\$ 30
Cut Off Saw	\$ 25
Drain Cleaner	\$ 50
Dredge	\$ 300
Dump/Flat Bed	\$ 65
Dump Trucks (8 yard)	\$ 165
Garbage Truck	\$ 200
Graders	\$ 250
Hot Patcher	\$ 75
Jumping Jack	\$ 35
Front End Loader	\$ 125
Riding Mower	\$ 55
Paver	\$ 65
Pickup Truck	\$ 95
Plow/Sand Truck (large)	\$ 165
Pressure Washer	\$ 25
Road Striper Power Liner	\$ 45
Rototiller	\$ 35
Snow Blower	\$ 325
Spreader	\$ 25
Steam Truck	\$ 125
Street Sweeper	\$ 130
Trac Star Fusion Machine (per hour, 4 hour min) monthly price = \$19,000, monthly fee can be pro-rated	\$ 200
Trailer	\$ 55
Trash Pump	\$ 50
Vactor	\$ 125
Water/Sewer/Maintenance Utility Trucks	\$ 95
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) Black & White	\$ .25
Copying fee (per page) Color	\$ .50
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 plus administrative fee)	\$ 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	\$ 4
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

### Equipment:

E-Readers, Tables, Laptops, Playaways, Audioplayers (replacement cost plus administrative fee)	\$ TBD
Kits Damaged or missing parts (Replacement cost plus administrative fee)	\$ 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
Fire Report Copy	\$	20
Charge for staff time above five hours for research/copying costs – actual personnel cost	\$	
Collision Report (Per report, exceeds 10 pages, additional fee of \$0.35 per page)	\$	10
Officer Report (Per report, exceeds 10 pages, additional fee of \$0.35 per page)	\$	10
Dispatch Log (Per log, exceeds 10 pages, additional fee of \$0.35 per page)	\$	5
CD/DVD (Per CD/DVD)	\$	20
Public Safety Audio Recording - \$20.00 per individual incident plus \$0.54 a minute for review and \$5.40 a minute for redaction		
Public Safety Video Recording - \$50.00 per individual incident plus \$0.54 a minute for review and \$5.40 a minute for redaction		

<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	\$ 50
Connection/Disconnect fee	\$ 25
Door tag fee for non-payment of prior months' utility bill	\$ 20
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)	\$ 20.95
Over 5,000 gallons (plus meter charge and \$0.419 per 100 gallons plus sales tax)	\$ 20.95
<b>Monthly Wastewater Rates:</b>	
0 to 5,000 gallons (plus sales tax)	\$ 45.75
Over 5,000 gallons (plus \$0.915 per 100 gallons plus sales tax)	\$ 45.75
Dump Station Fee (per month)	\$ 180
<b>Monthly Meter Charges:</b>	
5/8" meter (plus sales tax)	\$ 16.15
3/4" meter (plus sales tax)	\$ 23.30
1" meter (plus sales tax)	\$ 41.20
1 1/2" meter (plus sales tax)	\$ 93.10
2" meter (plus sales tax)	\$ 164.95
3" meter (plus sales tax)	\$ 370.30
4" meter (plus sales tax)	\$ 659.80
6" meter (plus sales tax)	\$ 1,484.60
8" meter (plus sales tax)	\$ 2,639.15
Hydrant Meter Connection (3" Bulk) (per month plus \$.01 per gallon) (plus sales tax)	\$ 315.00
<b>Monthly Unmetered Wastewater Service Rates:</b>	
Unmetered wastewater service flat rate, 4 inch service line (plus sales tax)	\$ 52.50
Unmetered wastewater service flat rate, 6 inch service line (plus sales tax)	\$ 76.65
<b>Service Fee for Utilities Outside City Limits:</b>	
Monthly Service Fee for Outside City Limits	3%

**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	\$ 29
Weekly refuse collection service (per month plus sales tax) 64 gallon can	\$ 23
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	\$ 35
Container Delivery/Removal fee	\$ 25
Unscheduled Service Fee (different collection vehicle required)	\$ 50
Three Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 31.50
Four Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 40
Eight Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 78
Three Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 126
Three Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 252
Three Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 378
Four Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 160
Four Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 320
Four Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 480
Eight Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 312
Eight Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 624
Eight Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 936
Locking Dumpster (three or four yard includes delivery and pickup)	\$ 175

**LEGISLATIVE HISTORY**

Introduced by: City Manager Moosey  
Date: October 25, 2022  
Public Hearing: October 25, 2022  
Action: Approved  
Vote: Unanimous

Yes: \_\_\_\_\_ No: \_\_\_\_\_

Best  
Anzilotti  
Alcantra  
Ojala  
Mayor Carrington  
Tudor  
Melin

**CITY OF PALMER, ALASKA**

**Resolution No. 23-003**

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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 2023 and becomes a part of the current, adopted budget.

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**Approved** by the Palmer City Council this 22nd day of November, 2022.

  
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Steve Carrington, Mayor

  
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Shelly Acteson, CMC, City Clerk





# **City of Palmer**

## **2023 Fine Schedule**

**(Adopted by Resolution No. 23-003)**

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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.**

<b>Palmer Municipal Code (PMC) Title 1 General Provisions</b>
<b>Chapter 1.08 General Penalty</b>
<b>Section 1.08.011 General Fine Penalties</b>
<p>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:</p> <ul style="list-style-type: none"> <li>• \$75 for the first offense.</li> <li>• \$150 for the second offense of the same ordinance within 365 days of the first offense.</li> <li>• \$300 for the third offense of the same ordinance within 365 days of the second offense.</li> </ul> <p>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:</p> <ol style="list-style-type: none"> <li>1. Payment of the fine amount and the applicable surcharge listed in AS 12.55.039 and AS 29.25.074; and</li> <li>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.</li> </ol> <p>When the fine is forfeited, a judgment of conviction shall be entered. The fine and applicable surcharge paid is complete satisfaction for the offense.</p>
<b>Section 1.08.013 Other Remedies</b>
<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>C. An action to enjoin a violation may be brought notwithstanding the availability of any other remedy.</li> <li>D. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall grant the injunction.</li> <li>E. Each day that a violation of a provision of this code continues constitutes a separate violation.</li> <li>F. This section does not bar other civil remedies.</li> </ol>
<b>Section 1.08.020 Penalty Surcharge</b>
<ol style="list-style-type: none"> <li>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: <ol style="list-style-type: none"> <li>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;</li> <li>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</li> </ol> </li> </ol>



(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 5.04 Business Licenses; Chapter 5.13 Door-to-Door Solicitors</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
License Failure-Unlawful Acts	5.04.110	Applicable to all of PMC Chapter 5.13:	5.04.110
License Fee and Failure to Apply	5.13.040		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: \$ 150	8.20.130
Unauthorized Dumpster and Container Usage	8.20.070	Second offense: \$ 300 Third offense: \$ 600	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: \$ 250	8.36.130
Snow and Ice Removal	8.36.050	Second offense: \$ 450	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	First offense: \$ 75	9.20.050
		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:	\$800
		Second offense:	\$900
		Third offense:	\$1,000
<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	

### Palmer Municipal Code (PMC) Title 10 Vehicles & Traffic \*

<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: \$ 150	10.04.060
Parking Prohibited for Longer than 24 Hours	10.04.080	Second offense: \$ 300	10.04.080
		Third offense: \$ 500	
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

\*

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 25, 2022  
Public Hearing: October 25, 2022  
Action: Approved  
Vote: Unanimous

Yes:	No:
Best	
Tudor	
Alcantra	
Anzilotti	
Ojala	
Mayor Carrington	
Melin	

CITY OF PALMER, ALASKA

**Resolution No. 23-004**

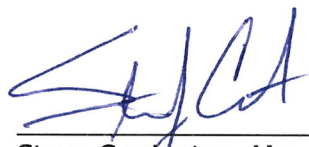
**A Resolution of the Palmer City Council Adopting the Five-Year Capital Improvement Program for the Fiscal Year Beginning January 1, 2023, and Ending December 31, 2023**

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, 2023, through December 31, 2023.

**Approved** by the Palmer City Council this 22nd day of November, 2022.

  
 \_\_\_\_\_  
 Shelly Actesen, CMC, City Clerk

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



Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2022 total	2022 Remaining	2023 Addition	2023 Total	2024 Addition	2025 Addition	2026 Addition	2027 Addition
			Prior Years Ongoing									
N	MTA Equipment Arena	COP	Annually		\$ 86,154	\$ 71,294	\$ 50,000	\$ 121,294	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
N	Water Reservoir Repair	COP-W/S	2017	\$ 183,265	\$ 44,034	\$ 44,034	-	\$ 44,034				
N	ADA Sidewalk Match	COP/Grant	2017	\$ 250,000	\$ 70,029	\$ 70,029	-	\$ 70,029				
N	Paving Upgrades/ Street Maintenance	COP	As needed	\$ 500,000	\$ 623,778	\$ 609,233	-	\$ 609,233	\$ 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	\$ 155,000	\$ 134,760	\$ 134,760	\$ 90,000	\$ 224,760	\$ 90,000	\$ 80,000	\$ 70,000	\$ 70,000
N	Water/Sewer Truck Replacement	COP-W/S	2018	\$ 55,000	\$ 10,655	\$ 10,655	-	\$ 10,655		\$ 75,000		\$ 75,000
N	Police Vehicle Annual Replacement	COP	Annually	\$ 65,000	\$ 214,249	\$ -	\$ 42,000	\$ 42,000	\$ 135,000	\$ 135,000	\$ 140,000	\$ 140,000
N	Park Improvements	COP	As needed		\$ 99,104	\$ 99,104	-	\$ 99,104				
N	Public Building Maintenance	COP	As needed	\$ 500,000	\$ 88,965	\$ 80,143	-	\$ 80,143				
N	Airport Safety - Avigation Easement Phase I	COP	2019	\$ 450,000	\$ 16,600	\$ 2,260	-	\$ 2,260				
N	Golf Course-Golf Carts	COP	Annually	\$ 55,000	\$ 55,000	\$ -	\$ 140,000	\$ 140,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
N	Golf Course Infrastructure	COP	Annually	\$ 20,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 135,000	\$ 40,000	\$ -	\$ -
N	Depot updates-piping	COP	2019	\$ 15,000	\$ 3,262	\$ 3,262	-	\$ 3,262				
N	Roads-Sander truck with plow blade	COP	2020	\$ 175,000	\$ 175,264	\$ -	\$ -	\$ -				
N	Traffic Safety Planning	COP	2020	\$ 135,000	\$ 105,891	\$ 105,891	-	\$ 105,891				
N	Airport Safety - Avigation Easement Phase II	FAA/COP	2021	\$ 395,482	\$ 310,996	\$ 265,105	-	\$ 265,105				
N	Taxiway November Design Project	FAA/COP	2021	\$ 446,093	\$ 296,320	\$ 32,326	-	\$ 32,326				
N	Garbage Truck	COP	2021	\$ 352,000	\$ 351,927	\$ -	\$ -	\$ -				
N	City Hall Copier	COP	2022	\$ 20,000	\$ 20,000	\$ 20,000	-	\$ 20,000				
N	City Hall Folding Machine	COP	2022	\$ 20,000	\$ 20,000	\$ 11,573	-	\$ 11,573				
N	Com Dev Vehicles	COP	2021/2022	\$ 60,000	\$ 39,232	\$ 5,897	-	\$ 5,897	\$ 50,000	\$ 50,000		
N	Palmer Tennis Courts	COP	2022	\$ 50,000	\$ 75,000	\$ 5,619	-	\$ 5,619				
N	Fire Support Vehicle	COP	2022	\$ 80,000	\$ 80,000	\$ 43,173	-	\$ 43,173				
N	Fire Command Vehicle & Equipment	COP	2022	\$ 80,000	\$ 80,000	\$ 43,173	-	\$ 43,173				
N	PW Vehicles	COP	2022	\$ 92,000	\$ 92,000	\$ 21,046	\$ 74,000	\$ 95,046	\$ 85,000	\$ 85,000		\$ 85,000
N	PW-Street Sweeper	COP	2022	\$ 335,000	\$ 335,000	\$ 442	-	\$ 442				
N	PW Bobcat	COP	2022	\$ 91,588	\$ 87,387	\$ 4,201	-	\$ 4,201				
N	Vactor Truck	COP	2022	\$ 227,750	\$ 227,750	\$ -	-	\$ -				
N	Vactor Truck	W/S	2022	\$ 227,750	\$ 227,750	\$ -	-	\$ -				
N	Mud Cat Dredge	W/S	2022	\$ 222,605	\$ 222,605	\$ -	-	\$ -				
N	Library Sidewalk	COP	2022	\$ 70,000	\$ 70,000	\$ 70,000	\$ 120,000	\$ 190,000				
N	Road Paving 2022	COP	2022	\$ 400,000	\$ 400,000	\$ 93,316	\$ 500,000	\$ 593,316	\$ 300,000	\$ 300,000	\$ 200,000	\$ 200,000
N	Airport Plow Truck	COP	2022	\$ 48,000	\$ 48,000	\$ 12,523	-	\$ 12,523				
N	Construct Taxiway	FAA	2022	\$ 6,846,666	\$ 6,846,666	\$ 6,846,666	-	\$ 6,846,666				
N	November, Phase 1	FAA/COP	2022	\$ 2,383,041	\$ 2,383,041	\$ 2,383,041	-	\$ 2,383,041				
N	Apron E Construction	FAA/COP	2022	\$ 2,383,041	\$ 2,383,041	\$ 2,383,041	-	\$ 2,383,041				

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2022 total	2022 Remaining	2023 Addition	2023 Total	2024 Addition	2025 Addition	2026 Addition	2027 Addition
N	Engine Bolt Heaters on Apron E	COP	2022 <b>2023</b>	\$ 88,000	\$ 88,000	\$ 88,000	\$ -	\$ 88,000				
N	City Hall Carpet Replacement & Interior Paint	COP	2023	\$ 115,000			\$ 115,000	\$ 115,000				
N	City Hall Phone System Update/Replacement	COP	2023	\$ 35,000			\$ 35,000	\$ 35,000				\$ 150,000
N	MTA Flooring Replacement - Locker Rooms	COP	2023	\$ 15,000			\$ 15,000	\$ 15,000				
N	Parks & Facility Storage Shed/Maintenance	COP	2023	\$ 150,000			\$ 150,000	\$ 150,000				
N	Depot Building Back Deck Replacement	COP	2023	\$ 10,000			\$ 10,000	\$ 10,000				
N	Library Parking Lot	COP	2023	\$ 25,000			\$ 25,000	\$ 25,000				\$ 100,000
N	Police Evidence Room (Carpet & Flooring)	COP	2023	\$ 20,000			\$ 20,000	\$ 20,000				
N	Fire Engine	COP	2023	\$ 950,000			\$ 950,000	\$ 950,000				
N	Install Drainage Parking Lot Training Ctr/Com Dev	COP	2023	\$ 80,000			\$ 80,000	\$ 80,000				
N	Purchase Fire Hose	COP	2023	\$ 100,000			\$ 100,000	\$ 100,000				
N	City Wide Curb painting	COP	2023	On Going			\$ 46,000	\$ 46,000	\$ 48,000		\$ 51,000	\$ 51,000
N	Water Correlator	W/S	2023 <b>2024</b>	\$ 50,000			\$ 50,000	\$ 50,000				
N	Railroad ROW Improvements	COP	2024	\$ 500,000					\$ 200,000	\$ 200,000	\$ 100,000	\$ -
N	Community Development Blgging Landing & Stairs	COP	2024	\$ 30,000					\$ 30,000			
N	Library Air Handler	COP	2024	\$ 50,000					\$ 50,000			
N	Parks Improvements Bleachers, Pavilion for Curtis Arcala	COP/Grants	2024	On Going					\$ 50,000	\$ 100,000	\$ 60,000	\$ 60,000
N	Replace Brush Truck	COP	2024	\$ 200,000					\$ 200,000			
N	Replace Support 3-1	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	Training Center EOC Addition	COP	2024	\$ 1,000,000					\$ 1,000,000			
N	Purchase Air Packs	COP	2024	\$ 80,000					\$ 80,000			
N	Depot Updates - Windows	COP	2024	\$ 60,000					\$ 60,000			
N	Storm Drain Design	COP	2024	\$ 500,000					\$ 500,000			
N	PW Bucket Truck	COP	2024	\$ 230,000					\$ 230,000			
N	Construct PW Sand Storage Building	COP	2024 <b>2025</b>	\$ 91,000					\$ 91,000			

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2022 total	2022 Remaining	2023 Addition	2023 Total	2024 Addition	2025 Addition	2026 Addition	2027 Addition
N	Public Safety Bldg Updates	COP/Grant	2025	\$ 185,000						\$ 185,000	\$ 260,000	
N	Remodel Station 3-1	COP/Grant	2025	\$ 1,000,000						\$ 1,000,000		
N	Pave Vehicle Area Fire	COP	2025	\$ 120,000						\$ 120,000		
N	Training Ctr/Com Dev	COP	2025	\$ 350,000						\$ 350,000		
N	PW Loader	COP	2025	\$ 750,000						\$ 750,000		
N	Airport Sand Storage/AARF Truck	COP	2025	\$ 750,000						\$ 750,000		
N	Acquire Avigation Easement, Construct Mitigation & Relocate RW16 Threshold	FAA/COP	2025	\$ 2,218,900						\$ 2,218,900		
N	City Hall Exterior	COP	2026	\$ 100,000							\$ 100,000	
N	Painting	COP	2026	\$ 500,000							\$ 500,000	
N	Replace Rescue 3-1	COP	2027	\$ 120,000								\$ 120,000
N	Purchase Turnouts	COP	Undetermined	\$ 1,001,100								
N	Aviation Campground	FAA/COP	Undetermined	\$ 3,033,500								
N	Acquire Buffer Lands	FAA/COP	Undetermined	\$ 400,000								
N	Emergency Generator	Grant	Undetermined	\$ 50,000								
N	City Hall	COP	Undetermined	\$ 55,000								
N	Generator for Fire St36 (training center)	COP	Undetermined	\$ 100,000								
N	Roof over Fire conexes	COP	Undetermined	\$ 5,000,000								
N	Design new Library building	COP	Undetermined	\$ 5,000,000								
N	Public Library Extension	Bond	Undetermined	\$ 250,000								
N	Ph II	COP	Undetermined	\$ 100,000								
N	Design Museum phase 2	COP	Undetermined	\$ 300,000								
Y	Historic Palmer Water Tower Purchase		Undetermined	\$ 300,000								
Y	Park Project Walk to the Fair		Undetermined	\$ 300,000								
<b>Totals</b>				<b>\$ 35,824,879</b>	<b>\$ 14,150,082</b>	<b>\$ 11,207,189</b>	<b>\$ 2,612,000</b>	<b>\$ 13,819,189</b>	<b>\$ 3,669,000</b>	<b>\$ 6,238,900</b>	<b>\$ 1,701,000</b>	<b>\$ 1,201,000</b>

2023 Funding Breakdown		\$ 2,612,000	additional
General Fund	\$ 2,472,000	\$ 571,896 from annual contribution	\$ 1,900,104 from General Fund unassigned balance
Airport Fund	-	Enterprise Fund	
Solid Waste Fund	-	Enterprise Fund	
W/S	\$ 140,000	Enterprise Fund	

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2022 total	2022 Remaining	2023 Addition	2023 Total	2024 Addition	2025 Addition	2026 Addition	2027 Addition
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2024 Funding Breakdown		\$ 3,669,000	additional									
		\$500,000 from annual contribution	\$3,079,000 from General Fund unassigned balance									
General Fund	\$ 3,579,000											
W/S	\$ 90,000	from enterprise funds										
Airport Fund	\$ -	Enterprise Fund										

2025 Funding Breakdown		\$ 6,238,900	additional									
		\$450,000 from annual contribution	\$2,665,000 from General Fund unassigned balance									
General Fund	\$ 3,115,000											
W/S	\$ 155,000	from enterprise funds										
Airport Fund	\$ 2,968,900	Enterprise Fund										

2026 Funding Breakdown		\$ 1,701,000	additional									
		\$400,000 from annual contribution	\$1,231,000 from General Fund unassigned balance									
General Fund	\$ 1,631,000											
W/S	\$ 70,000	from enterprise funds										
Airport Fund		Enterprise Fund										

**LEGISLATIVE HISTORY**

Introduced by: City Manager Moosey  
Date: October 25, 2022  
Public Hearing: October 25, 2022  
Action: Approved  
Vote: Unanimous

Yes:	No:
Mayor Carrington	
Anzilotti	
Best	
Melin	
Tudor	
Ojala	
Alcantra	

CITY OF PALMER, ALASKA

**Resolution No. 23-005**

**A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2023, and Ending December 31, 2023, 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 2023 Budget was held on Tuesday, October 25, 2022, and continued on Tuesday, November 22, 2022; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2023 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)	\$ 13,637,920
Enterprise Funds	
Water/Sewer (02)	\$ 3,685,500
Airport (03)	\$ 549,274
Solid Waste (05)	\$ 853,000
Golf Course (15)	\$ 767,155
Capital	
General CIP Projects (08)	\$ 631,000
General CIP Equipment (09)	\$ 1,201,000
Road Fund (10)	\$ 500,000
Water & Sewer Projects (24)	\$ 140,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 125,000
Narcotics Grant (53)	\$ 132,780
<b>Total Revenues</b>	<b>\$ 22,222,629</b>

	Expenditures
General Fund (01)	\$ 15,928,233
Enterprise Funds	
Water/Sewer (02)	\$ 2,925,052
Airport (03)	\$ 444,793
Solid Waste (05)	\$ 851,765
Golf Course (15)	\$ 767,155
Capital Improvements	
General CIP Projects (08)	\$ 631,000
General CIP Equipment (09)	\$ 1,201,000
Road Fund (10)	\$ 500,000
Water & Sewer Projects (24)	\$ 140,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 124,000
Narcotics Grant (53)	\$ 132,780
<b>Total Expenditures/Expenses</b>	<b>\$ 23,645,778</b>

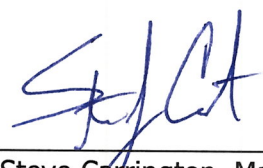
Section 3. That the rate of the tax levy for the City of Palmer, Alaska for the fiscal year 2023 shall be fixed at 3.00 mills upon each dollar of assessed taxable real and personal property. The revenue from this tax levy is to be used for city purposes.

Section 4. That the 2023 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 2023 operating budget is adopted for a period of one (1) year, that being from January 1, 2023, through December 31, 2023.

**Approved** by the Palmer City Council this 22nd day of November, 2022.

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

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



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	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
<b>GENERAL FUND</b>					
Arena Fees	240,008	187,630	294,394	340,357	335,250
Taxes	9,043,723	9,081,742	10,951,989	12,363,158	10,908,000
Permits/License	328,648	157,039	200,750	223,434	202,300
Grants/Federal Funding	579,355	496,295	513,136	647,387	496,695
Fees & Services	1,243,478	1,154,962	1,266,805	1,526,447	1,524,775
Fines & Forfeitures	107,110	74,542	62,574	84,040	60,000
Other Revenues	531,964	535,245	461,621	733,308	110,900
<b>GENERAL FUND TOTAL</b>	<b>12,074,285</b>	<b>11,687,455</b>	<b>13,751,269</b>	<b>15,918,131</b>	<b>13,637,920</b>
<b>ENTERPRISE FUND</b>					
Water/Sewer					
Fees & Services	3,305,472	3,104,471	3,434,090	3,429,040	3,616,500
Other Revenues	82,919	82,521	67,710	428,158	69,000
<b>TOTAL</b>	<b>3,388,391</b>	<b>3,186,992</b>	<b>3,501,800</b>	<b>3,857,198</b>	<b>3,685,500</b>
Airport					
Fees & Srvs/Taxes/Grants	260,703	335,114	389,401	403,904	549,274
Other Revenues	14,795	167,350	1,523	28,269	0
<b>TOTAL</b>	<b>275,498</b>	<b>502,464</b>	<b>390,924</b>	<b>432,173</b>	<b>549,274</b>
Land					
Other Revenues	0	0	439,951	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>439,951</b>	<b>0</b>	<b>0</b>
Solid Waste					
Fees & Services	805,529	785,127	806,087	785,000	843,000
Other Revenues	13,266	13,038	10,649	125,512	10,000
<b>TOTAL</b>	<b>818,795</b>	<b>798,165</b>	<b>816,736</b>	<b>910,512</b>	<b>853,000</b>
Golf Course					
Fees & Services	588,990	674,681	677,936	623,000	653,500
Sales & Rentals	249	0	0	0	0
Other Revenues	57,060	37,000	0	47,922	113,655
<b>TOTAL</b>	<b>646,299</b>	<b>711,681</b>	<b>677,936</b>	<b>670,922</b>	<b>767,155</b>
<b>ENTERPRISE FUND TOTAL</b>	<b>5,128,983</b>	<b>5,199,302</b>	<b>5,827,347</b>	<b>5,870,805</b>	<b>5,854,929</b>
<b>CAPITAL PROJECT FUND</b>					
General	558,096	81,700	1,992	1,764,457	631,000
Equipment	919,734	275,000	521,850	1,624,836	1,201,000
Roads	175,000	135,000	0	400,000	500,000
Water/Sewer	160,252	584,229	3,190,730	8,329,102	140,000
Airport	1,171,496	827,373	362,041	9,863,265	0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>2,984,578</b>	<b>1,903,302</b>	<b>4,076,613</b>	<b>21,981,660</b>	<b>2,472,000</b>
<b>SPECIAL REVENUE FUND</b>					
Drug Seizure	0	4,830	624	0	0
Police Grants	134,323	94,554	127,308	122,650	125,000
Narcotics Grants Fund	154,920	147,019	159,998	54,471	132,780
Neighborhood Park Fund	10,000	3,200	3,000	0	0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>299,243</b>	<b>249,603</b>	<b>290,930</b>	<b>177,121</b>	<b>257,780</b>
<b>FUND TOTALS</b>	<b>20,487,089</b>	<b>19,039,662</b>	<b>23,946,159</b>	<b>43,947,717</b>	<b>22,222,629</b>

## CITY OF PALMER EXPENDITURES/EXPENSES

FUND TITLE	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDGET	2023 ADOPTED BUDGET
<b>GENERAL FUND</b>					
Manager	625,508	572,919	617,108	731,033	788,033
Finance	1,168,196	1,207,134	1,328,234	1,256,067	1,125,952
Community Development	603,032	668,516	624,926	665,347	732,773
City Hall	72,637	67,526	73,995	77,000	80,494
Tourist Center	186,163	192,464	192,776	221,938	209,538
Depot	35,600	29,931	31,684	44,048	52,569
Library & Other Grants	675,803	595,346	635,367	766,154	843,126
Non-Departmental	1,209,613	549,454	527,518	2,172,909	2,582,935
MTA Events Center	525,391	513,734	423,364	746,003	509,153
Parks & Recreation	5,074	1,869	1,236	109,869	161,364
Clerk Council/Elections	460,139	428,320	448,142	481,914	555,654
Public Safety	4,622,018	2,257,877	3,755,049	5,157,559	5,736,028
Public Works	2,038,046	1,939,549	1,938,832	2,347,545	2,550,614
<b>TOTAL GENERAL FUND</b>	<b>12,227,220</b>	<b>9,024,638</b>	<b>10,598,233</b>	<b>14,777,386</b>	<b>15,928,233</b>
<b>ENTERPRISE FUND</b>					
Water/Sewer	4,238,985	4,801,141	6,576,271	3,791,879	2,925,052
Airport	902,897	1,127,456	1,473,143	431,390	444,793
Land	0	0	0	0	0
Solid Waste	799,926	815,930	823,083	1,182,449	851,765
Golf Course	600,784	613,920	644,395	688,000	767,155
<b>TOTAL ENTERPRISE FUND</b>	<b>6,542,592</b>	<b>7,358,447</b>	<b>9,516,892</b>	<b>6,093,718</b>	<b>4,988,765</b>
<b>CAPITAL PROJECTS FUND</b>					
General Capital Projects	595,527	55,585	17,930	2,085,129	631,000
Equipment	888,922	305,581	586,411	1,719,334	1,201,000
Roads	0	29,108	8,461	1,121,208	500,000
Water/Sewer Capital Projects	189,769	184,497	3,501,049	8,447,825	140,000
Airport Capital Projects	1,172,728	746,362	300,165	10,029,976	0
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>2,846,946</b>	<b>1,321,133</b>	<b>4,414,016</b>	<b>23,403,472</b>	<b>2,472,000</b>
<b>SPECIAL REVENUE FUND</b>					
Drug Seizure	26,608	14,424	0	0	0
Police Grants	134,323	94,554	127,308	122,650	124,000
Narcotics Grant Fund	175,963	168,480	120,271	119,471	132,780
Neighborhood Park Fund	0	0	0	0	0
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>336,894</b>	<b>277,458</b>	<b>247,579</b>	<b>242,121</b>	<b>256,780</b>
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>21,953,652</b>	<b>17,981,676</b>	<b>24,776,720</b>	<b>44,516,697</b>	<b>23,645,778</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.

**ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR)** - 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.

**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.

**CAPTIAL 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 defines as capital items.

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

**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.