

Adopted 2024



CITY OF
PALMER
BUDGET

CITY OF PALMER
ADOPTED BUDGET
FOR
CALENDAR YEAR JANUARY 1, 2024 - DECEMBER 31, 2024

AS SUBMITTED BY:

John Moosey
City Manager

TO THE PALMER CITY COUNCIL

Steve Carrington, Mayor
John Alcantra
Carolina Anzilotti
Richard Best
Jim Cooper
Pamela Melin
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: April 15, 2024
SUBJECT: Transmittal of the 2024 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 28, 2023. 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 2024 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 12th of an anticipated increase of budgeted sales tax of \$1.4 million for FY2023.

Taxes/Fees

The city sales tax remains unchanged at 3% and the city property tax remains at 3 mils. Significantly the tax rate has not increased over the past quarter century. Water and sewer utility rates have increased, each by 3%.

General Fund Revenue

2024 General Fund revenue shows an increase of \$1,615,269 from \$13,637,920 in 2023 to \$15,253,189 in 2024.

General Fund Expenditures

2024 General Fund expenditures show an increase of \$1,754,074 from \$15,928,233 in 2023 to \$17,682,307 in 2024.

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 2024 is \$603,625. These funds are allocated to projects in 2023 in the attached Five-Year Capital Improvement Project plan. The FY2024 portion of this plan is the third year of the five-year rolling plan and includes projects that are either already funded or were proposed for funding under the 2024 budget.

Legislative Requests

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

1	<p>Palmer Public Library</p> <p>The Palmer Public Library suffered a catastrophic roof collapse on February 15, 2023. The Library will need to be rebuilt to continue providing crucial services to the community and the surrounding area. The City has secure \$7,500,000 towards the \$18M.</p>	\$10,500,000
2	<p>Gravel to Paved Road Surfacing- Multi-component "Shovel Ready."</p> <p>Numerous City Streets are still of the gravel variety. Cost of improvement has been a detriment to progress.</p>	\$4,500,000
3	<p>Replacement Fire Engine, Brush Truck, and Support Vehicle</p> <p>The City of Palmer Fire & Rescue is challenged with its set of tired, aged equipment that is vital for emergency response. The Brush Truck and Support Truck are used to support Statewide Wildland Operations. A 1987 Fire Engine, a 1990 brush truck, and a 1991 Ford Explorer must be replaced.</p>	\$1,300,000
4	<p>Historic Palmer Water Tower Purchase</p> <p>The steel water tower in the historic district of downtown Palmer is iconic of the local agricultural heritage associated with the 1935-1940 Matanuska Colony. The purchase of the water tower property will ensure preservation of the icon, as a key component of Palmer history.</p>	\$100,000
5	<p>Rescue Support Vehicle</p> <p>Rescue Support Vehicle for Fire Department. The Rescue Vehicle is the primary rescue response vehicle for motor vehicle accidents and off-road incidents approximately 100 miles up the Glenn Highway and up the Hatcher Pass area. This vehicle would replace the aging 1994 Hackney Freightliner that is currently being used. The 1994 Hackney was not designed to carry the weight of the equipment necessary for rescues now.</p>	\$400,000
6	<p>Downtown Road Improvements - Cobb Street "Shovel Ready"</p> <p>Improvements include reconstructed and widened road width to add parking lanes and to accommodate higher and heavier traffic loads.</p>	\$2,575,000
7	<p>Park Projects – Multi-Component: Three New Parks and Amusement Park Upgrade</p> <p>This grant request of \$350,000 is to augment the continuing development of city parks and trailheads. The project is three-fold; create safe access to the Matanuska River trail head and bike trails, a comprehensive recreational Matanuska River trail head Master Plan, and the addition of a Park in Hidden Ranch.</p>	\$350,000
8	<p>Safety Service Building</p> <p>The Palmer Police Department and Fire Department are currently housed in midcentury aged facilities that are no longer meeting the City of Palmer's needs. The request is for facilities.</p>	\$46,500,000

9	<p>Water System Expansion Access to safe, reliable drinking and fire protection water is a key component in the continued development of the Matanuska-Susitna Borough Core Area. This project is the next step in completion of the outermost planned water main loop in Palmer’s Water Distribution System. This project has been identified since the early 2000’s under the Palmer Water System Master Plan.</p>	\$19,400,000
10	<p>Veterans Park Establishment The Clock Tower Memorial will serve as a timeless tribute to the valor and selflessness of Veterans, First Responders and Community Servants.</p>	\$750,000
11	<p>Water Connection Services, Palmer to Wasilla A legacy project that would connect the city of Palmer’s water system to the city of Wasilla’s water system to build resiliency and a needed emergency backup. It will also provide an important utility service that will lead to more affordable housing opportunities.</p>	\$42,000,000

General Fund Unassigned Fund Balance and Surplus

The Government Finance Officer Association (GFOA) best practices recommend that \$2,548,076 (16.67% of 2024 General Fund expenditures) be the minimum forecast for the unassigned fund balance. For the FY2024 adopted budget the forecast is \$6,686,900 (43.75%), 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

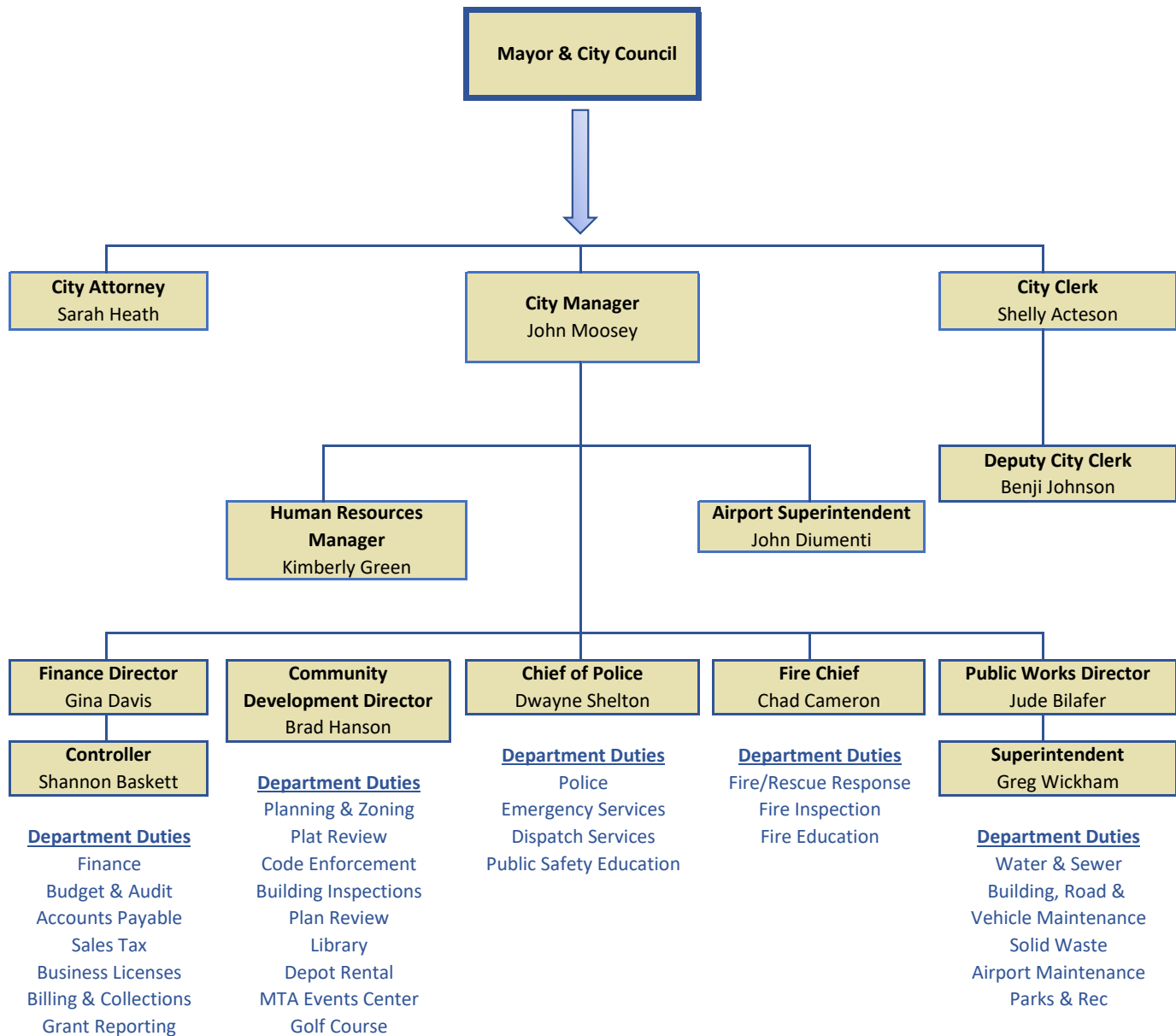
On October 24, 2023, the proposed budget was presented to the Mayor and City Council, and subsequent public meetings were held to receive input from the public. The final budget was approved on November 28, 2023.

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.

It has been a privilege to serve the citizens of Palmer for the past four years. Throughout the global pandemic, our community has demonstrated remarkable resilience and success. I am proud of the accomplishments and services we have provided. While we have made significant progress, there is still more work to do to fulfill our promise of making Palmer "Alaska At Its Best." The 2024 budget is designed to ensure our city is on solid footing, ready to meet our existing service needs and achieve our collective vision and aspirations.



2024 City of Palmer Organizational Chart



RECONCILIATION OF FUND BALANCE
GENERAL FUND
FUND 01

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 13,751,267	\$ 16,122,528	\$ 16,393,920	\$ 15,253,189
TOTAL EXPENDITURES	\$ 10,598,013	\$ 14,149,283	\$ 17,093,683	\$ 17,682,307

Nonspendable Fund Balance (Prepaid Ins, Adv to other funds)	\$ 3,677,810
Assigned Fund Balance (Vested Unpaid Vacation)	\$ 420,948
Unassigned fund balance 12/31/2022	\$ 9,815,781

Fiscal Year 2023 operations:

Budgeted operating revenues	\$ 13,637,920	
Budgeted operating expenditures	\$ (13,349,798)	
Transfers Out	\$ (2,578,435)	
Resolution 23-007 (Snowblower)	\$ (206,460)	
Resolution 23-014 (Loader)	\$ (341,369)	
Resolution 23-018 (Vet/1st Resp Memorial)	\$ (5,000)	
Resolution 23-021 (IT Servers)	\$ (34,057)	
Resolution 23-020 (Zamboni)	\$ (75,200)	
Resolution 23-019 (Library Arch)	\$ (160,000)	
Resolution 23-005 A	\$ (60,440)	
Resolution 23-028 (SRO 25% PD)	\$ (23,210)	
Resolution 23-005 B	\$ 2,496,286	
Estimated adjustment to fund balance		\$ (699,763)

Estimated unassigned fund balance 12/31/2023 \$ 9,116,018

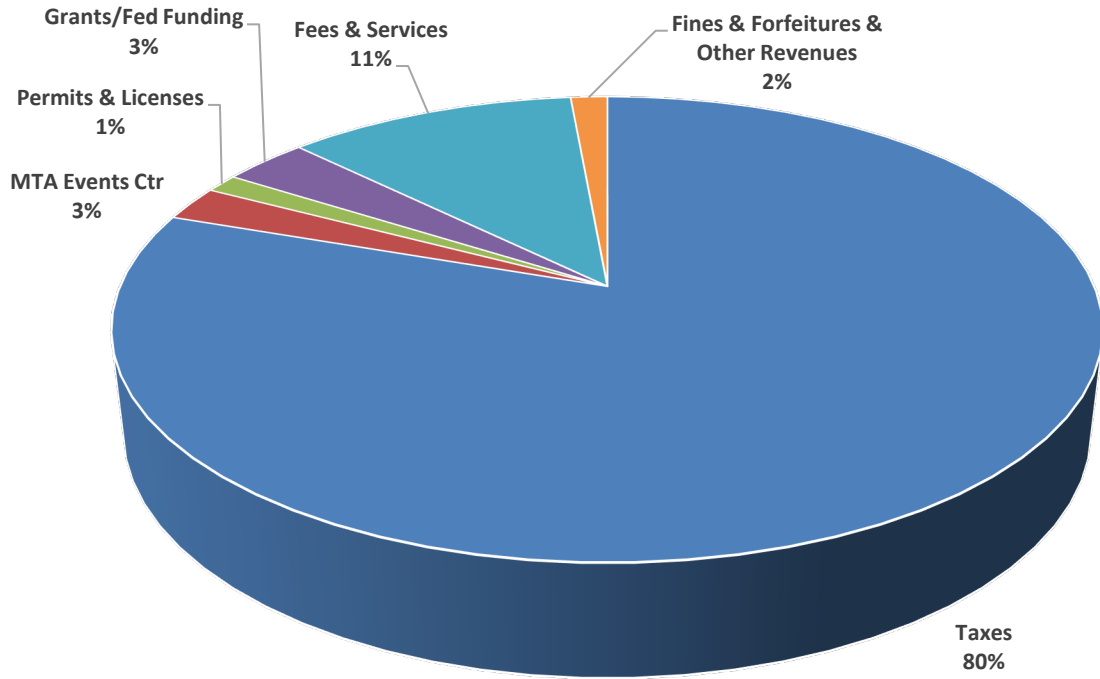
Fiscal Year 2024 Operations:

Budgeted operating revenues	\$ 15,253,189	
Budgeted operating expenditures	\$ (17,682,307)	
Estimated adjustment to fund balance		\$ (2,429,118)

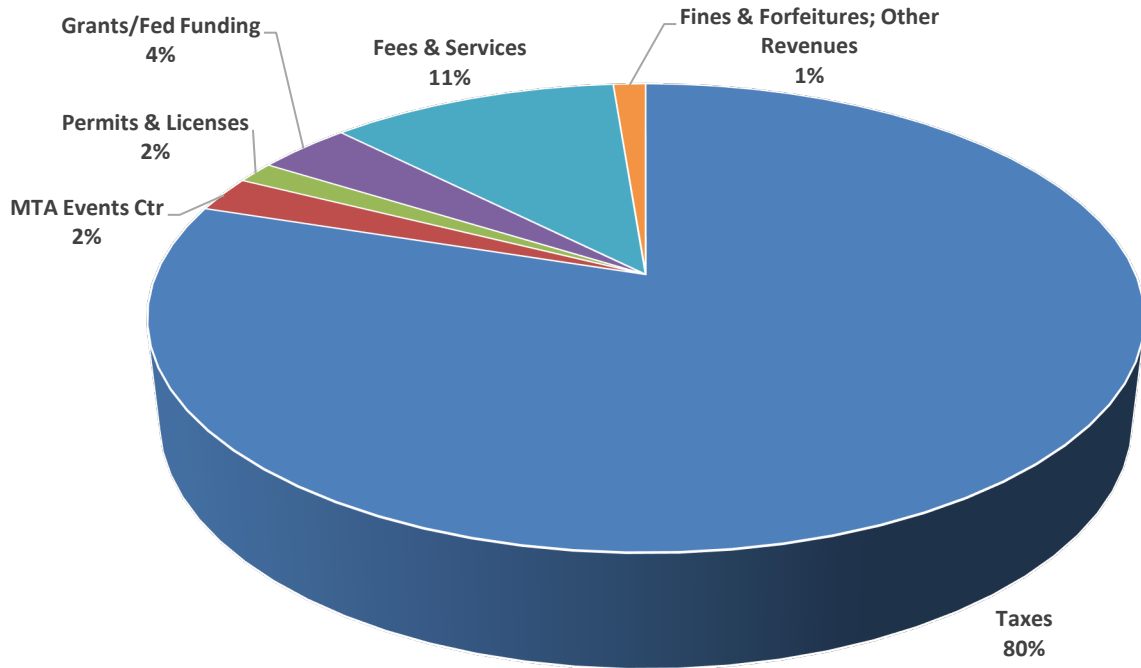
Estimated unassigned fund balance 12/31/2024 \$ 6,686,900

Two months of operating expenditures	\$ 2,547,566
Three months of operating expenditures	\$ 3,821,349

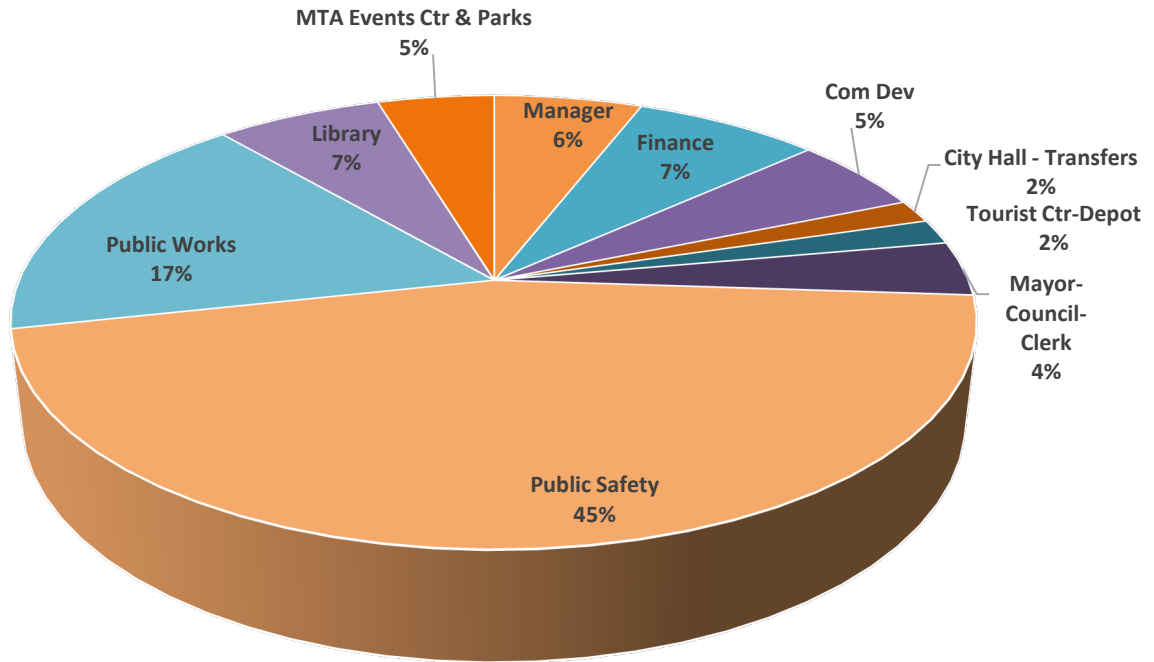
2024 ADOPTED GENERAL FUND REVENUES



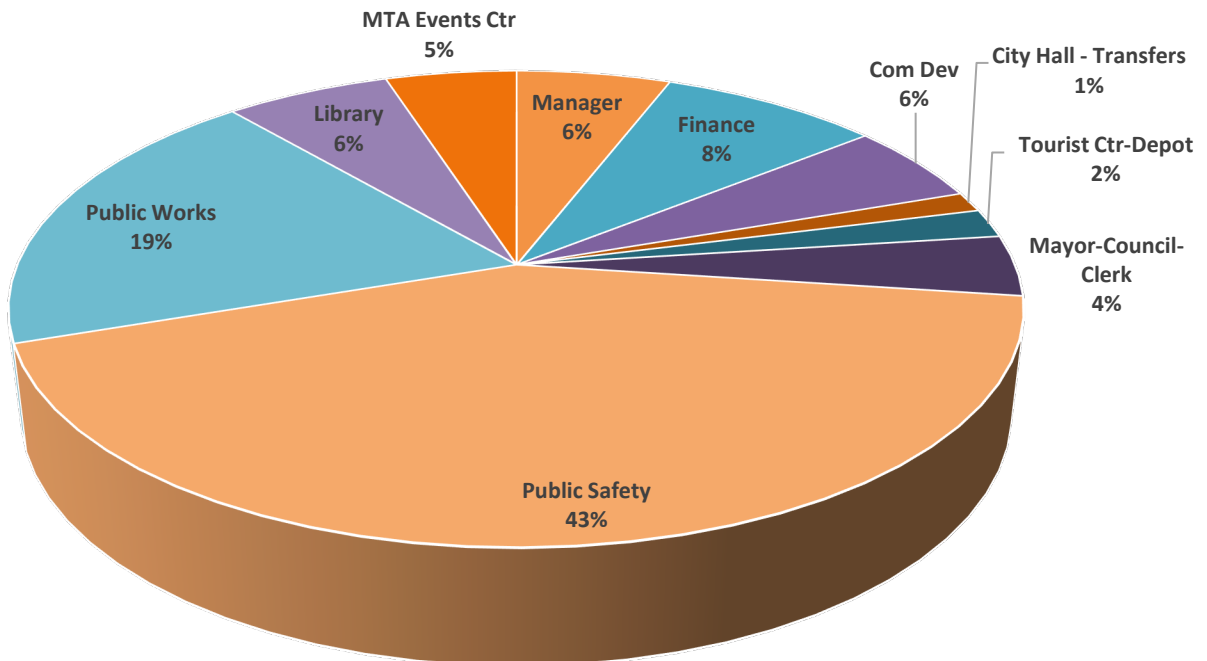
2023 ADOPTED GENERAL FUND REVENUES



2024 ADOPTED GENERAL FUND EXPENDITURES



2023 ADOPTED GENERAL FUND EXPENDITURES



**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

FUND 01 - General Fund

Revenues

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
MTA Events Center Revenues						
01-00-00-3001 Ice Rental	162,721	255,769	263,032	265,000	307,767	280,000
01-00-00-3002 Arena Rental	0	2,050	2,700	4,000	10,000	12,000
01-00-00-3004 Ice Skate Rental	261	1,182	3,648	2,500	2,500	3,500
01-00-00-3005 Advertising Income	15,000	15,000	20,000	20,000	20,000	25,000
01-00-00-3007 Open Skate	2,478	3,558	11,568	7,500	14,673	10,000
01-00-00-3008 Skate Sharpening Revenue	2,420	4,530	7,078	5,500	10,693	7,500
01-00-00-3009 Shiny Hockey	972	231	0	1,000	1,000	500
01-00-00-3011 Stick Time	80	2,205	4,510	4,000	4,000	4,200
01-00-00-3014 Learn to Skate	75	71	0	500	500	0
01-00-00-3016 Vending Machines	1,898	3,279	8,561	6,500	12,593	8,500
01-00-00-3018 Arena Concession Lease	701	0	0	0	0	0
01-00-00-3019 Arena Concession	0	5,960	17,729	17,000	17,000	17,000
01-00-00-3020 MTA Gym	1,025	560	1,715	1,750	1,750	1,500
TOTAL MTA Events Center	187,631	294,394	340,541	335,250	402,476	369,700
Taxes						
01-00-00-3110 Real & Personal Property Taxes	1,355,828	1,373,607	1,600,582	1,355,000	1,854,799	1,600,000
01-00-00-3111 Motor Vehicle Tax	123,785	121,815	120,565	123,000	123,000	119,120
01-00-00-3130 Sales Tax	7,524,188	9,354,886	10,687,700	9,355,000	10,814,690	10,450,000
01-00-00-3131 Sales Tax Penalty & Interest	77,941	101,680	93,040	75,000	98,311	75,000
TOTAL Taxes	9,081,742	10,951,989	12,501,887	10,908,000	12,890,800	12,244,120
Permits & Licenses						
01-00-00-3210 Business Licenses	52,810	44,510	85,665	55,000	65,230	60,000
01-00-00-3211 Business License Penalty & Int	8,100	9,390	6,265	12,000	8,858	12,000
01-00-00-3218 Building Plans Review Revenue	20,098	42,833	42,364	50,000	34,625	40,000
01-00-00-3221 Building Permits	75,751	103,767	93,210	85,000	132,491	85,000
01-00-00-3222 Animal License	280	250	160	300	300	300
TOTAL Permit & Licenses	157,039	200,750	227,664	202,300	241,504	197,300
Grants/ Fed Funding						
01-00-00-3310 Payment In Lieu Of Taxes	263,754	274,525	288,152	304,695	304,695	321,810
01-00-00-3343 Library Grants	7,000	8,735	11,490	7,000	13,250	7,000
01-00-00-3344 Vfa - Fire Grant	0	726	9,149	0	5,759	0
01-00-00-3350 Municipal Aid	77,979	100,797	215,431	65,000	151,702	65,000
01-00-00-3351 Liquor License	17,200	13,500	19,200	15,000	15,000	17,000
01-00-00-3362 Co-Op Taxes Elec & Tele	130,362	114,853	99,901	105,000	95,096	95,000
TOTAL Grants/ Fed Funding	496,295	513,136	643,323	496,695	585,502	505,810

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Fees & Services						
01-00-00-3412 Library Fees	6,479	8,288	10,435	10,000	10,000	8,500
01-00-00-3413 Library Meeting Room Rental	1,150	0	825	500	500	0
01-00-00-3421 Fire Service Fees	440	380	240	750	750	750
01-00-00-3423 E911 Surcharge Revenues	90,000	90,000	90,000	90,000	144,000	90,000
01-00-00-3425 Fire Service Contract	332,212	435,412	508,193	596,272	596,272	765,772
01-00-00-3427 Planning And Zoning	2,419	1,550	1,300	2,400	2,400	2,400
01-00-00-3428 Rescue Svcs Contract	50,000	50,000	50,000	50,000	50,000	69,000
01-00-00-3440 Grants Administrative Overhead	4,390	0	183,402	75,000	51,621	75,000
01-00-00-3441 SRO Admin Overhead	0	0	0	0	1,313	0
01-00-00-3455 Administrative Services Fees	644,172	643,665	642,529	659,853	659,853	666,487
01-00-00-3473 Community Center Fees (Depot)	23,700	37,510	43,005	40,000	52,500	40,000
TOTAL Fees & Services	1,154,962	1,266,805	1,529,929	1,524,775	1,569,209	1,717,909
Fines & Forfeitures						
01-00-00-3510 Fines & Forfeitures	17,090	22,499	8,850	20,000	10,330	16,000
01-00-00-3511 Fines & Forfeitures-Deliq	57,452	40,075	75,190	40,000	42,915	45,000
TOTAL Fines & Forfeitures	74,542	62,574	84,040	60,000	53,245	61,000
Other Revenues						
01-00-00-3610 Interest/Investments Earnings	51,190	(744)	11,010	12,000	208,419	55,000
01-00-00-3612 Interest Earnings Assessments	1,674	1,119	1,864	1,500	1,500	1,500
01-00-00-3623 Assessment Billing Fee	96	54	45	150	150	150
01-00-00-3624 Public Safety No# 2, Rental	52,646	53,037	46,634	54,000	54,000	48,000
01-00-00-3625 Jail Rental	16,176	16,309	15,281	16,750	16,750	18,000
01-00-00-3630 Lease Interest Income	0	0	13,796	0	0	13,200
01-00-00-3632 Street Assessments Earnings	9,923	6,293	18,807	6,500	6,500	6,500
01-00-00-3640 Credit Card Admin Fee	0	0	15,185	20,000	12,530	15,000
01-00-00-3661 Property & Equipment Sales CH	0	110	0	0	0	0
01-00-00-3662 Property & Equip Sales PW	2,097	1,003	113,616	0	24,995	0
01-00-00-3663 Property & Equip Sales PS	0	0	8,148	0	2,125	0
01-00-00-3673 Transfers From Other Funds	35,694	0	0	0	0	0
01-00-00-3676 Other Financing Source Leases	0	0	10,217	0	0	0
01-00-00-3685 SART Revenue	11,739	3,900	14,064	0	0	0
01-00-00-3687 Misc Revenue - PW	17,940	8,814	500	0	1,377	0
01-00-00-3688 Misc Income-Comm Services	1,268	1,606	2,146	0	195	0
01-00-00-3689 Misc Income-Public Safety	11,375	21,230	27,103	0	14,620	0
01-00-00-3690 Miscellaneous Income	10,030	10,264	14,465	0	26,975	0
01-00-00-3691 NPO Write Off/PERS Relief	313,397	338,626	236,516	0	134,848	0
01-00-00-3693 Insurance Reimbursement	0	0	215,746	0	146,430	0
01-00-00-3999 Capital Contributions	0	0	30,000	0	0	0
TOTAL Other Revenues	535,245	461,621	795,143	110,900	651,414	157,350
TOTAL Revenues	11,687,455	13,751,267	16,122,527	13,637,920	16,394,150	15,253,189

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

City Manager Expenditures	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
01-01-05-6011 Regular Salaries	237,468	271,137	289,361	298,014	305,572	315,112
01-01-05-6012 Regular Benefits	122,574	133,489	144,834	178,989	178,742	204,946
01-01-05-6015 Regular-Overtime	153	84	0	0	0	0
01-01-05-6019 Leave Expense	17,875	8,156	7,396	5,000	14,093	40,000
01-01-05-6022 Advertising	6,190	128	4,754	5,000	3,362	5,000
01-01-05-6023 Subscriptions & Dues	610	2,999	2,693	2,500	9,670	7,000
01-01-05-6024 Travel	95	1,801	4,053	6,000	4,091	2,500
01-01-05-6026 Training	3,714	2,923	3,978	6,000	3,908	3,000
01-01-05-6027 Legal Fees	9,398	33,272	3,669	10,000	14,089	5,000
01-01-05-6029 Services	1,812	1,454	3,082	2,000	1,556	1,500
01-01-05-6030 Contractual Services	588	0	5,682	30,600	28,515	10,700
01-01-05-6031 Telephone	3,943	3,144	2,987	3,500	11,312	3,500
01-01-05-6035 Fuel	1,061	1,453	1,875	1,400	1,868	1,400
01-01-05-6037 Insurance	10,096	11,846	13,097	14,730	14,991	28,180
01-01-05-6038 Vehicle Insurance	488	520	751	550	500	550
01-01-05-6041 Office Supplies	2,325	4,332	1,643	2,500	2,316	2,500
01-01-05-6045 Repair & Maintenance	0	827	468	500	655	500
01-01-05-6054 Office Equipment	1,948	2,106	2,008	3,000	3,609	3,000
01-01-05-6057 Printing	0	0	0	250	0	0
01-01-05-6059 Board Stipends	900	900	550	1,000	750	1,000
01-01-05-6065 Wellness Fund	2,022	0	270	2,500	3,002	2,000
01-01-05-6069 Discretionary Funds	0	1,147	5,109	5,000	6,830	3,000
01-01-05-6070 AK State Fair Parade Exp	0	1,450	1,000	2,000	0	2,000
01-01-05-6072 Unemployment Taxes	0	0	0	15,000	0	15,000
01-01-05-6075 Employee Recognition	720	100	2,937	4,000	3,034	3,500
01-01-05-6096 Computer Services	134,351	121,074	185,430	165,000	182,185	225,000
01-01-05-6103 Marketing	14,586	12,549	20,350	23,000	13,632	17,000
TOTAL Manager	572,919	616,891	707,977	788,033	808,282	902,888

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

		2020	2021	2022	2023	2023	2024
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Finance Expenditures					BUDGET	BUDGET	BUDGET
01-01-10-6011	Regular Salaries	396,643	422,604	418,820	481,477	450,102	490,839
01-01-10-6012	Regular Benefits	321,948	329,597	279,403	410,144	374,703	387,113
01-01-10-6015	Regular Overtime	0	699	719	800	800	1,000
01-01-10-6017	Gen Fund PERS On Behalf	313,397	338,626	236,516	0	134,848	0
01-01-10-6019	Leave Expense	21,602	15,941	32,006	10,000	22,750	10,000
01-01-10-6022	Advertising	126	95	278	500	500	500
01-01-10-6023	Subscriptions & Dues	577	694	435	700	700	800
01-01-10-6024	Travel	0	0	661	1,200	1,635	1,500
01-01-10-6025	ARSSTC Fees	47,634	100,834	118,074	0	123,700	0
01-01-10-6026	Training	223	857	570	3,000	1,000	3,000
01-01-10-6027	Legal Fees	1,826	6,068	1,418	6,200	1,000	6,800
01-01-10-6029	Services	4,640	5,236	33,624	30,000	40,700	30,000
01-01-10-6030	Contractual Services	0	17,175	32,920	38,000	26,000	38,000
01-01-10-6031	Telephone	3,720	3,446	2,442	6,200	4,400	6,400
01-01-10-6037	Insurance	12,858	18,825	21,449	21,431	24,070	37,124
01-01-10-6041	Office Supplies	6,216	5,068	5,812	7,800	6,300	7,800
01-01-10-6045	Repair & Maintenance	0	796	25	1,500	500	2,000
01-01-10-6054	Office Equipment	2,791	2,323	6,390	15,000	7,500	15,000
01-01-10-6072	Unemployment Taxes	600	(86)	0	0	9,344	0
01-01-10-6074	Bad Debts	324	0	394	0	0	0
01-01-10-6095	Genl Fund It Hard/Software	38,559	25,637	25,013	50,000	73,617	50,000
01-01-10-6096	Computer Services	33,448	33,801	37,614	42,000	42,000	47,000
TOTAL Finance		1,207,134	1,328,234	1,254,583	1,125,952	1,346,169	1,134,876

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

Community Development	2020	2021	2022	2023	2023	2024
Expenditures	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-01-12-6011 Regular Salaries	268,482	290,928	300,063	335,914	325,914	367,682
01-01-12-6012 Regular Benefits	191,195	204,643	193,748	296,937	261,937	291,600
01-01-12-6013 Part Time Salaries	597	8,233	9,447	0	13,286	10,065
01-01-12-6015 Regular Overtime	422	732	467	1,000	1,000	1,000
01-01-12-6019 Leave Expense	14,940	17,995	13,643	8,000	19,012	10,000
01-01-12-6022 Advertising	1,585	2,513	1,374	2,000	1,650	2,000
01-01-12-6023 Subscriptions & Dues	2,026	1,096	2,413	2,400	1,095	2,400
01-01-12-6024 Travel	0	0	27	3,000	2,400	4,000
01-01-12-6026 Training	855	1,416	1,195	3,000	2,250	4,000
01-01-12-6027 Legal Fees	33,635	4,523	2,797	6,000	4,900	6,000
01-01-12-6029 Services-Recording Plats	219	116	530	500	500	500
01-01-12-6030 Contractual Services	3,435	9,703	836	3,000	31,450	15,000
01-01-12-6031 Telephone	3,076	3,552	3,896	3,200	4,370	3,200
01-01-12-6032 Power	6,714	6,867	8,051	7,000	7,852	7,000
01-01-12-6033 Heat	3,742	2,895	2,734	2,700	3,148	2,900
01-01-12-6034 Water/Sewer/Garbage	1,564	1,655	1,726	1,700	2,160	1,900
01-01-12-6035 Fuel	1,485	1,661	3,117	2,000	2,430	2,500
01-01-12-6036 Rental & Leases	1,692	2,507	2,684	3,000	3,325	3,000
01-01-12-6037 Insurance	11,791	13,595	15,665	15,772	22,094	28,190
01-01-12-6038 Vehicle Insurance	725	650	1060	750	1,272	2,000
01-01-12-6040 Credit Card Fees	2,671	2,214	3,650	2,000	3,880	2,200
01-01-12-6041 Office Supplies	2,973	3,425	1,654	3,000	2,450	2,800
01-01-12-6042 Vehicle Supplies	0	454	462	600	600	750
01-01-12-6044 Operating Supplies	229	256	767	0	0	0
01-01-12-6045 Repair & Maintenance	1,255	907	803	1,500	1,205	1,500
01-01-12-6048 Janitorial Supplies	1,037	408	424	800	800	1,000
01-01-12-6054 Office Equipment	2,261	2,053	2,004	7,000	2,500	7,000
01-01-12-6058 Postage	1,888	1,962	1,074	2,000	900	2,000
01-01-12-6059 Board Stipends	1,450	2,250	1,600	3,000	3,000	2,500
01-01-12-6070 Annexation Planning	103,626	27,352	0	0	0	0
01-01-12-6071 Community Planning	2,438	8,363	11,024	15,000	17,619	15,000
01-01-12-6072 Unemployment Taxes	506	1	0	0	0	0
01-01-12-6073 MVP Transportaion	0	0	0	0	0	29,890
TOTAL Community Development	668,516	624,926	588,935	732,773	744,999	829,577

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
Tourist Center Expenditures						
01-01-20-6030 Contractual Services	175,870	177,125	186,746	190,000	189,034	192,500
01-01-20-6031 Telephone	2,241	2,267	2,248	2,100	2,315	2,100
01-01-20-6032 Power	2,937	3,201	3,385	3,800	3,550	3,800
01-01-20-6033 Heat	3,135	2,645	2,527	2,700	2,905	2,900
01-01-20-6034 Water/Sewer/Garbage	1,444	1,966	2,179	2,200	2,375	2,200
01-01-20-6037 Insurance	3,486	4,119	4,511	4,988	5,754	8,152
01-01-20-6045 Repair & Maintenance	2,406	343	18,426	2,000	2,020	3,500
01-01-20-6048 Janitorial Supplies	946	1,111	1,913	1,750	1,585	1,750
TOTAL Tourist Center	192,464	192,776	221,935	209,538	209,538	216,902
Community Center (Depot)						
01-01-30-6030 Contractual Services	5,993	7,580	9,296	9,000	9,000	9,000
01-01-30-6031 Telephone	0	0	0	2,500	2,500	2,500
01-01-30-6032 Power	5,393	4,449	3,875	5,500	5,500	5,500
01-01-30-6033 Heat	5,338	5,058	5,220	6,000	6,000	6,000
01-01-30-6034 Water/Sewer/Garbage	3,439	3,318	4,695	4,000	4,300	4,000
01-01-30-6036 Rental and Lease	500	500	875	900	625	900
01-01-30-6037 Insurance	1,338	1,872	2,033	1,969	2,244	4,382
01-01-30-6044 Operating Supplies	2,655	3,056	2,538	3,200	3,220	3,200
01-01-30-6045 Repair & Maintenance	3,926	3,517	3,757	7,000	7,000	7,000
01-01-30-6048 Janitorial Supplies	1,311	2,335	882	2,500	2,180	2,500
01-01-30-6053 Equipment	37	0	3,598	10,000	10,000	10,000
TOTAL Community Center	29,931	31,684	36,769	52,569	52,569	54,982

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
City Hall Expenditures						
01-01-15-6029 Services	2,401	3,066	3,944	3,000	4,360	4,000
01-01-15-6031 Telephone	16,826	17,046	17,048	20,000	28,541	27,500
01-01-15-6032 Power	16,400	16,276	15,910	18,000	15,964	18,000
01-01-15-6033 Heat	3,002	2,798	2,708	3,500	3,242	4,000
01-01-15-6034 Water/Sewer/Garbage	1,600	1,674	1,807	2,300	2,000	2,500
01-01-15-6036 Rental & Lease	2,946	3,582	0	3,500	3,585	3,500
01-01-15-6037 Insurance	5,053	6,003	6,427	6,694	6,694	10,884
01-01-15-6041 Office Supplies	7,793	6,491	6,226	7,500	5,325	7,500
01-01-15-6045 Repair & Maintenance	5,173	8,747	13,624	7,000	8,575	7,500
01-01-15-6048 Janitorial Supplies	318	1,013	1,237	1,500	1,168	1,500
01-01-15-6058 Postage	6,015	7,299	3,559	7,500	4,355	7,500
01-01-15-6060 Lease Principal	0	0	3,143	0	0	0
01-01-15-6062 Lease Interest	0	0	439	0	0	0
01-01-15-6063 Capital Outlay Leases	0	0	10,217	0	0	0
TOTAL City Hall Expenditures	67,526	73,995	86,289	80,494	83,809	94,384
Non Departmental						
01-01-70-6078 Transfers Out	545,300	523,433	2,168,409	2,578,435	3,291,774	2,547,603
01-01-70-6090 EOC Operations	4,154	4,085	4,035	4,500	4,500	4,500
TOTAL Non Departmental	549,454	527,518	2,172,444	2,582,935	3,296,274	2,552,103

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
Mayor/Council/Clerk Expenditures	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
01-02-10-6011 Regular Salaries	94,792	81,867	92,672	155,003	155,003	165,363
01-02-10-6012 Regular Benefits	79,620	65,192	54,585	136,250	128,254	138,223
01-02-10-6013 PT Salaries	89,975	78,338	86,329	48,300	48,300	49,000
01-02-10-6015 Regular Overtime	0	626	0	1,000	1,250	1,500
01-02-10-6016 Overtime-PT	940	926	3,333	0	0	0
01-02-10-6019 Leave Expense	0	16,960	0	3,000	2,750	3,000
01-02-10-6021 Audit	36,343	43,226	51,053	45,000	54,238	48,000
01-02-10-6022 Advertising	4,090	8,582	6,425	7,500	5,500	7,500
01-02-10-6023 Subscriptions & Dues	7,356	8,251	9,107	10,000	15,550	16,000
01-02-10-6024 Travel/Education-Council	4,492	3,965	4,821	10,000	10,000	10,000
01-02-10-6026 Training/Travel-Clerk	3,969	2,760	5,703	6,000	4,900	6,000
01-02-10-6027 Legal Fees	34,056	45,634	23,621	30,000	43,100	35,000
01-02-10-6029 Services	311	1,788	1,401	2,000	500	2,000
01-02-10-6030 Contractual Services	0	17,850	3,495	0	7,950	8,000
01-02-10-6031 Telephone	8,961	8,405	11,252	9,500	9,500	9,500
01-02-10-6037 Insurance	8,059	9,166	9,802	10,601	13,379	19,194
01-02-10-6041 Office Supplies-Clerk	2,234	1,940	3,756	5,500	2,500	5,500
01-02-10-6044 Operating Supplies	1,442	1,010	802	3,000	500	3,000
01-02-10-6045 Repair & Maintenance	225	144	0	1,000	500	1,000
01-02-10-6054 Office Equipment	3,007	3,030	6,467	4,000	5,680	4,000
01-02-10-6058 Postage	0	329	0	500	500	500
01-02-10-6068 Community Council Grants	12,000	8,750	5,250	12,000	12,000	12,000
01-02-10-6069 Council Discretionary Funds	1,700	856	821	2,500	1,300	2,500
01-02-10-6072 Unemployment Taxes	443	1,024	(443)	0	0	0
01-02-10-6073 Council Meetings Broadcast	3,000	3,250	3,000	3,000	3,000	3,000
01-02-10-6090 Blackboard Connect Service	4,791	4,903	2,043	3,000	500	0
01-02-10-6099 Election Expenses	15,915	14,917	34,782	17,000	17,000	17,000
01-02-10-6101 Codification Consulting Svcs	5,079	5,196	4,510	7,500	2,500	7,500
01-02-10-6102 Records Management	5,174	8,947	8,793	9,000	1,500	9,000
01-02-10-6110 Sister City Program	345	310	310	13,500	8,000	10,000
TOTAL Mayor/Council /Clerk	428,320	448,142	433,690	555,654	555,654	593,280

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Police Department Expenditures				BUDGET	BUDGET	BUDGET
01-12-10-6011 Regular Salaries	392,172	808,433	1,087,328	1,251,426	1,226,230	1,442,107
01-12-10-6012 Regular Benefits	315,939	662,669	846,312	1,112,782	1,043,549	1,183,670
01-12-10-6013 PT Salaries	7,741	6,917	26,715	30,000	30,000	35,000
01-12-10-6015 Regular Overtime	70,120	155,146	236,215	190,500	209,960	190,500
01-12-10-6016 Part Time Overtime	1,680	(250)	659	5,000	5,000	5,000
01-12-10-6019 Leave Expense	55,874	53,913	75,664	40,000	64,573	40,000
01-12-10-6020 Uniform Allowance Reimb.	7,630	7,420	7,700	9,240	9,240	9,520
01-12-10-6022 Advertising	240	0	404	1,000	500	1,000
01-12-10-6023 Subscriptions & Dues	329	1,295	1,196	700	995	700
01-12-10-6024 Travel	7,306	16,435	25,110	29,000	20,000	45,000
01-12-10-6026 Training	17,040	14,726	19,464	30,000	10,000	42,500
01-12-10-6027 Legal Fees	4,120	4,156	2,640	20,000	17,991	20,000
01-12-10-6028 Court System Admin Fees	1,354	2,062	787	4,000	4,000	4,000
01-12-10-6029 Services	51,455	43,929	55,988	35,000	41,260	40,000
01-12-10-6031 Telephone	10,621	13,054	13,259	13,000	16,872	16,500
01-12-10-6035 Fuel	21,173	31,881	49,709	50,000	50,087	50,000
01-12-10-6037 Insurance	46,056	56,482	58,144	61,783	85,947	114,784
01-12-10-6038 Vehicle Insurance	26,553	26,867	27,380	27,500	26,300	27,600
01-12-10-6039 Video Security System	3,840	3,840	3,938	5,600	4,400	5,600
01-12-10-6041 Office Supplies	7,014	5,540	5,505	8,000	8,000	8,000
01-12-10-6043 Uniform Expenditure	17,524	8,304	12,894	17,500	17,500	20,000
01-12-10-6044 Operating Supplies	14,668	17,611	17,777	20,000	20,000	20,000
01-12-10-6046 Small tools and equipment	14,812	21,085	16,748	37,500	49,646	50,000
01-12-10-6053 Equipment	20,874	3,368	6,633	3,000	3,000	7,500
01-12-10-6054 Office Equipment	39,975	31,457	33,928	35,000	44,205	50,000
01-12-10-6058 Postage	1,319	1,104	418	500	500	500
01-12-10-6071 Community Planning	577	3,027	4,716	5,000	5,585	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 Exp	2,000	2,000	1,000	2,000	2,000	2,000
TOTAL Police Administration	1,162,506	2,004,971	2,640,731	3,047,531	3,019,840	3,438,981

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Animal Control Expenditures						
01-12-30-6030 Contractual Services	20,298	20,298	24,725	29,718	30,158	29,718
TOTAL Animal Control	20,298	20,298	24,725	29,718	30,158	29,718
State Trooper Building Expenditures						
01-12-40-6033 Heat	8083	7346	9220	7,500	10,475	7,800
01-12-40-6034 Water/Sewer/Garbage	2,762	2,821	3,932	3,800	4,865	5,800
01-12-40-6037 Insurance	1,893	2,145	2,205	2,258	2,510	3,034
01-12-40-6045 Repair & Maintenance	7,382	4,000	20,906	20,000	15,708	20,000
01-12-40-6048 Janitorial Supplies	888	938	576	1,000	1,000	1,000
TOTAL State Trooper Building	21,007	17,251	36,839	34,558	34,558	37,634
Jail Expenditures						
01-12-50-6045 Repair & Maintenance	1,372	940	5,628	5,500	5,500	5,500
TOTAL Jail	1,372	940	5,628	5,500	5,500	5,500
Police Building Expenditures						
01-12-60-6029 Services	0	557	33,534	41,400	41,400	41,400
01-12-60-6032 Power	22,871	21,730	21,505	22,000	22,000	22,000
01-12-60-6033 Heat	11,493	11,715	11,625	13,000	13,000	13,000
01-12-60-6034 Water/Sewer/Garbage	7,463	9,000	8,881	9,400	9,400	9,400
01-12-60-6037 Insurance	2,216	2,554	2,711	2,822	3,652	5,184
01-12-60-6045 Repair & Maintenance	12,669	12,980	12,953	13,000	12,170	13,000
01-12-60-6048 Janitorial Supplies	2,577	2,675	1,644	4,000	4,000	4,000
TOTAL Police Building	59,289	61,211	92,853	105,622	105,622	107,984

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

Dispatch	2020	2021	2022	2023	2023	2024
Communication Ctr Expenditures	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-12-70-6011 Regular Salaries	110,909	314,347	478,064	482,765	438,173	529,183
01-12-70-6012 Regular Benefits	103,296	265,257	366,221	430,564	410,564	456,730
01-12-70-6013 PT Salaries	17,748	18,569	57,618	30,000	44,162	35,000
01-12-70-6015 Regular Overtime	15,963	70,805	90,585	75,000	119,240	80,000
01-12-70-6016 PT Overtime	3,830	2,373	5,099	5,000	5,000	5,000
01-12-70-6019 Leave Expense	11,753	15,751	15,186	10,000	16,190	10,000
01-12-70-6023 Subscription & Dues	0	0	0	0	0	500
01-12-70-6024 Travel	879	10,137	5,634	11,000	15,000	11,000
01-12-70-6026 Training	1,539	2,919	2,567	4,000	5,430	5,500
01-12-70-6027 Legal Fees	817	154	0	500	500	500
01-12-70-6029 Services	61,404	49,123	52,153	0	56,185	60,000
01-12-70-6030 Contractual Services	7,355	27,744	9,837	28,500	15,292	28,500
01-12-70-6031 Telephone	5,461	5,616	5,687	7,000	8,480	7,400
01-12-70-6032 Power	9,882	15,762	11,193	12,000	12,000	12,000
01-12-70-6034 Water-Sewer-Garbage	1,919	1,960	2,733	2,300	3,380	4,100
01-12-70-6037 Insurance	15,324	18,493	19,613	21,299	25,762	38,812
01-12-70-6041 Office Supplies	624	1,106	619	1,500	1,500	1,500
01-12-70-6043 Uniform Expenditure	1,749	123	40	2,500	2,500	2,500
01-12-70-6044 Operating Supplies	1,348	308	742	1,000	1,000	1,500
01-12-70-6045 Repair & Maintenance	937	4,502	2,251	7,000	7,000	7,000
01-12-70-6054 Office Equipment	6,630	6,840	14,874	7,500	7,500	14,000
TOTAL Communications	379,368	831,891	1,140,716	1,139,428	1,194,858	1,310,725
TOTAL Police Department Expenditures	1,643,840	2,936,561	3,941,492	4,362,357	4,390,536	4,930,542

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Fire Administration Expenditures				BUDGET	BUDGET	BUDGET
01-13-10-6011 Regular Salaries	76,841	174,749	256,747	300,803	300,803	593,470
01-13-10-6012 Regular Benefits	64,087	152,460	197,239	300,414	287,426	527,643
01-13-10-6013 PT Salaries	149,145	180,770	279,538	342,160	342,160	372,873
01-13-10-6015 Regular Overtime	6,391	4,703	10,496	12,000	12,465	24,000
01-13-10-6016 Part Time Over Time	55	0	1,365	0	370	0
01-13-10-6019 Leave Expense	28,735	25,068	0	5,000	10,487	5,000
01-13-10-6023 Subscriptions & Dues	976	6,149	6,584	8,000	6,587	8,000
01-13-10-6024 Travel	0	7,243	5,129	12,000	13,415	16,000
01-13-10-6026 Training	7,485	10,313	12,196	15,000	17,170	44,000
01-13-10-6027 Legal Fees	108	2,224	882	2,000	1,539	3,000
01-13-10-6029 Services	16,507	7,340	3,338	16,000	19,575	16,000
01-13-10-6030 Contractual Services	12,873	12,668	20,724	30,000	29,630	32,000
01-13-10-6031 Telephone	9,276	10,528	12,604	12,000	20,892	20,000
01-13-10-6032 Power	11,882	11,274	11,159	13,000	13,000	13,000
01-13-10-6033 Heat	7,168	7,440	7,620	9,500	9,500	12,000
01-13-10-6034 Water/Sewer/Garbage	3,080	3,099	2,786	5,000	5,000	5,000
01-13-10-6035 Fuel	17,050	28,244	43,875	40,000	40,000	40,000
01-13-10-6036 Rental & Lease	19,295	22,700	22,700	22,700	22,700	22,700
01-13-10-6037 Insurance	14,411	17,396	21,070	25,094	31,760	46,416
01-13-10-6038 Vehicle Insurance	17,600	17,650	17,223	18,500	18,500	18,500
01-13-10-6041 Office Supplies	3,516	2,228	2,024	5,000	5,000	5,000
01-13-10-6043 Uniform Expenditure	7,945	18,233	7,758	10,000	20,275	20,000
01-13-10-6044 Operating Supplies	3,640	4,781	8,764	8,000	14,388	12,000
01-13-10-6045 Repair & Maintenance	31,887	12,092	19,469	23,000	14,108	23,000
01-13-10-6046 Small Tools & Equipment	9,781	7,374	10,829	30,000	29,311	30,000
01-13-10-6048 Janitorial Supplies	712	397	333	1,500	1,500	1,500
01-13-10-6053 Equipment	42,678	15,868	34,217	35,000	28,612	35,000
01-13-10-6054 Office Equipment	11,199	16,419	9,517	10,000	16,440	24,000
01-13-10-6055 Rescue Equipment	3,133	8,080	33,710	12,000	4,819	0
01-13-10-6058 Postage	0	8	3	0	0	500
TOTAL Fire Administration	577,455	787,498	1,059,899	1,323,671	1,337,432	1,970,602

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
Fire Building Maintenance						
01-13-30-6024 Travel	0	1,764	0	0	0	0
01-13-30-6026 Training	0	850	0	0	0	0
01-13-30-6045 Repair & Maintenance	13,643	13,251	25,885	23,000	22,939	23,000
TOTAL Fire Building Maintenance	13,643	15,865	25,885	23,000	22,939	23,000
Fire Vehicle Maintenance						
01-13-80-6042 Vehicle Supplies	22,938	15,124	33,786	27,000	27,061	30,000
TOTAL Fire Vehicle Maintenance	22,938	15,124	33,786	27,000	27,061	30,000
TOTAL Fire Dept Expenditures	614,037	818,488	1,119,570	1,373,671	1,387,432	2,023,602

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

Public Works		2020	2021	2022	2023	2023	2024
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Adminstration Expenditures							
01-17-10-6011	Regular Salaries	353,885	341,699	382,304	392,979	388,479	420,080
01-17-10-6012	Regular Benefits	262,071	243,542	232,119	317,390	281,590	320,056
01-17-10-6014	Standby Pay	0	0	0	0	18,355	6,000
01-17-10-6015	Regular Overtime	1,859	1,977	3,824	2,500	6,060	4,500
01-17-10-6019	Leave Expense	7,967	18,334	8,903	8,000	9,250	8,000
01-17-10-6022	Advertising	0	292	0	500	500	500
01-17-10-6024	Travel	53	0	0	500	500	500
01-17-10-6026	Training	99	0	278	1,000	4,430	3,000
01-17-10-6027	Legal Fees	2,601	3,696	4,570	2,500	4,246	2,500
01-17-10-6029	Services	4,960	3,215	2,119	5,500	2,450	5,500
01-17-10-6030	Contractual Services	55,190	57,636	67,673	72,000	64,000	72,000
01-17-10-6031	Telephone	7,050	7,079	7,202	10,000	10,140	11,000
01-17-10-6032	Power	15,930	16,535	16,048	16,000	16,000	16,000
01-17-10-6033	Heat	19,127	16,610	14,605	18,000	16,600	18,000
01-17-10-6034	Water/Sewer/Garbage	11,757	11,743	12,319	12,500	12,500	12,500
01-17-10-6036	Rental & Lease			0	13,200	0	13,200
01-17-10-6037	Insurance	32,610	40,660	51,603	52,808	68,092	93,652
01-17-10-6038	Vehicle Insurance	17,368	19,663	19,293	19,800	21,326	19,873
01-17-10-6041	Office Supplies	3,233	3,272	2,988	2,500	4,345	4,000
01-17-10-6044	Operating Supplies	418	347	1,080	500	3,225	500
01-17-10-6045	Repair & Maintenance	11,636	15,211	13,402	15,000	8,000	15,000
01-17-10-6046	Small Tools & Equipment	873	1,148	296	2,000	2,000	2,000
01-17-10-6048	Janitorial Supplies	620	484	1,152	1,500	1,500	1,500
01-17-10-6053	Equipment	12,612	74	0	1,500	150	1,500
01-17-10-6054	Office Equipment	11,336	3,627	10,238	7,000	2,950	20,000
01-17-10-6058	Postage	18	98	135	500	500	500
01-17-10-6072	Unemployment Taxes	2,119	514	592	0	1,611	0
01-17-10-6096	Computer Services	5,563	4,831	0	5,000	0	5,000
TOTAL PW Administration		840,955	812,287	852,743	980,677	948,799	1,076,861

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

Public Works	2020	2021	2022	2023	2023	2024
Roads Expenditures	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
01-17-40-6011 Regular Salaries	184,568	202,177	203,522	228,665	192,266	249,672
01-17-40-6012 Regular Benefits	176,845	173,907	144,266	222,675	186,276	234,296
01-17-40-6013 Part Time Salaries	22,008	13,804	13,562	25,000	25,000	28,000
01-17-40-6014 PW Standby Pay	4,596	4,145	5,693	6,000	14,116	16,000
01-17-40-6015 Regular Overtime	4,158	5,688	19,124	7,000	24,541	7,000
01-17-40-6016 PT Overtime	354	743	715	1,500	1,500	1,500
01-17-40-6019 Leave Expense	1,599	0	362	0	1,815	0
01-17-40-6030 Contractual Services	70,420	49,169	96,035	60,000	177,629	80,000
01-17-40-6036 Rental & Lease	7,541	8,617	9,207	13,200	8,400	13,200
01-17-40-6044 Operating Supplies	3,565	14,423	9,542	12,500	8,100	12,500
01-17-40-6045 Repair & Maintenance	10,471	21,373	44,521	100,000	82,160	80,000
01-17-40-6049 Chemicals & Dust Control	6,970	8,550	6,480	8,000	8,000	8,000
01-17-40-6065 Road Painting Services	42,541	33,963	74,078	85,000	83,000	85,000
01-17-40-6066 Road Salt And Sand	36,754	42,435	43,436	51,000	40,460	51,000
01-17-40-6067 Safety Equipment	884	1,167	2,397	2,000	2,540	2,000
01-17-40-6068 Crack Sealing	8,955	29,115	34,988	42,000	40,340	42,000
01-17-40-6075 Christmas Decorations	9,130	9,434	1,706	10,000	11,886	10,000
01-17-40-6079 Infared Pavement Repair	20,000	21,200	18,250	25,600	25,600	25,600
TOTAL PW Roads	611,359	639,910	727,884	900,140	933,629	945,768

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

		2020	2021	2022	2023	2023	2024
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
Public Works							
Engineering Expenditures							
01-17-50-6028	Engineering	909	0	5,121	5,000	5,000	5,000
TOTAL PW Engineering		909	0	5,121	5,000	5,000	5,000
Street Light Maintenance Expenditures							
01-17-60-6032	Power	102,370	100,101	101,101	115,000	115,000	115,000
01-17-60-6044	Operating Supplies	1,601	3,781	644	5,000	5,000	5,000
01-17-60-6045	Repair & Maintenance	15,578	16,329	6,937	16,000	16,000	16,000
TOTAL PW Street Light Maintenance		119,549	120,210	108,682	136,000	136,000	136,000
Vehicle Maintenance Expenditures							
01-17-80-6011	Regular Salaries	69,834	71,169	74,157	137,258	137,258	82,526
01-17-80-6012	Regular Benefits	65,338	64,908	60,658	118,726	118,726	63,479
01-17-80-6015	Regular Overtime	606	401	1,754	1,000	1,000	1,000
01-17-80-6019	Leave Expense	6,682	3,341	8,728	4,000	4,000	4,000
01-17-80-6035	Fuel	39,459	37,907	64,553	53,500	49,900	53,500
01-17-80-6042	Vehicle Supplies	16,312	26,582	18,401	25,000	35,635	35,000
01-17-80-6045	Repair & Maintenance	28,261	20,336	33,057	36,000	31,200	40,000
01-17-80-6046	Small Tools & Equipment	776	1,799	1,299	3,000	3,000	3,000
01-17-80-6067	Safety Equipment	15	559	541	500	500	500
01-17-80-6083	Vehicle Supplies-Police	18,633	20,909	22,680	20,000	17,765	20,000
01-17-80-6084	Vehicle Supplies - Library	0	326	0	300	300	300
TOTAL PW Vehicle Maintenance		245,916	248,237	285,828	399,284	399,284	303,305

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
Public Works						
Parks & Recreation Expenditures						
01-17-90-6011 Regular Salaries	22,981	23,452	27,948	28,267	28,267	30,932
01-17-90-6012 Regular Benefits	23,303	14,963	20,055	34,300	25,100	36,566
01-17-90-6013 PT Salaries	55,664	43,936	32,311	36,396	49,143	46,265
01-17-90-6015 Regular Overtime	313	1,337	1,607	2,000	860	2,000
01-17-90-6016 PT - Overtime	0	84	183	500	500	500
01-17-90-6029 Services	0	98	0	700	700	700
01-17-90-6032 Power	1,123	1,094	1,255	850	1,290	850
01-17-90-6034 Water/Sewer/Garbage	760	608	0	0	0	0
01-17-90-6035 Fuel	2,619	4,690	5,659	8,500	5,500	8,500
01-17-90-6044 Operating Supplies	10,026	14,964	3,123	7,500	10,922	12,500
01-17-90-6045 Repair & Maintenance	2,377	12,657	11,438	9,500	6,231	9,500
01-17-90-6067 Safety Equipment	833	306	240	1,000	1,000	1,000
01-17-90-6072 Unemployment Tax	861	0	0	0	0	0
TOTAL PW Parks & Recreation	120,860	118,189	103,819	129,513	129,513	149,313
TOTAL Public Works Department	1,939,549	1,938,832	2,084,077	2,550,614	2,552,225	2,616,247

**CITY OF PALMER
2024 ADOTPED BUDGET
GENERAL FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Library Expenditures						
01-19-10-6011 Regular Salaries	220,687	233,839	249,199	258,007	258,007	275,036
01-19-10-6012 Regular Benefits	136,685	133,876	130,803	232,950	218,600	240,210
01-19-10-6013 PT Salaries	87,649	103,542	133,388	150,597	150,597	170,507
01-19-10-6015 Regular Overtime	0	268	0	300	300	300
01-19-10-6016 PT Overtime	68	158	117	0	150	117
01-19-10-6019 Leave Expense	5,315	0	689	0	11,300	0
01-19-10-6022 Advertising	0	128	0	0	92	0
01-19-10-6023 Subscriptions & Dues	0	200	810	300	300	300
01-19-10-6024 Travel	125	70	70	4,000	3,030	4,000
01-19-10-6026 Training	605	913	364	1,750	1,750	1,750
01-19-10-6027 Legal	0	0	0	0	800	0
01-19-10-6029 Services	242	61	61	61	231	2,100
01-19-10-6030 Contractual Services	14,919	27,153	26,209	30,000	45,350	30,000
01-19-10-6031 Telephone	7,446	6,856	7,059	7,500	10,100	9,300
01-19-10-6032 Power	22,746	21,752	22,443	30,000	30,000	0
01-19-10-6033 Heat	7,018	6,088	6,163	7,000	7,000	0
01-19-10-6034 Water/Sewer/Garbage	3,829	4,415	4,568	4,400	4,400	0
01-19-10-6035 Fuel	60	0	0	300	300	600
01-19-10-6036 Rental & Lease	324	324	324	324	102,489	146,400
01-19-10-6037 Insurance	12,050	14,024	15,458	17,307	20,207	27,791
01-19-10-6038 Vehicle Insurance	325	350	325	330	330	330
01-19-10-6040 Supplies/Books/Subscriptions	41,328	38,837	37,804	50,000	50,000	50,000
01-19-10-6041 Office Supplies	2,199	1,131	3,168	2,500	2,750	2,500
01-19-10-6044 Operating Supplies	8,398	8,070	9,205	10,000	10,000	10,000
01-19-10-6045 Repair & Maintenance	7,437	7,254	4,622	9,000	19,250	9,000
01-19-10-6048 Janitorial Supplies	1,622	2,057	2,614	3,000	3,000	3,000
01-19-10-6054 Office Equipment	2,264	9,125	7,114	10,000	18,000	24,000
01-19-10-6058 Postage	5,005	6,141	6,184	6,500	6,500	6,500
TOTAL Library	588,346	626,632	668,761	836,126	974,833	1,013,741

Public Assistance Grants

01-19-23-6030 Contractual Services			5,000	0	2,742	0
01-19-23-6040 Supplies/Books/Subscriptions	4,166	7,000	2,000	0	4,258	0
01-19-23-6044 Operating Supplies	2,834	1,725	4,536	7,000	0	7,000
01-19-23-6053 Office Equipment	0	0	0	0	0	
01-19-23-6055 ALA Disaster Expenses	0	0	0	0	5,000	0
TOTAL Public Assistance Grants	7,000	8,735	11,536	7,000	12,000	7,000

**CITY OF PALMER
2024 ADOTPED BUDGET
GENERAL FUND**

Library	2020	2021	2022	2023	2023	2024
Other Grants	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
01-19-27-6024 Travel	0	0	0	0	1,018	0
01-19-27-6026 Training	0	0	225	0	232	0
TOTAL Other Grants	0	0	225	0	1,250	0
TOTAL Library Expenditures	595,346	635,367	680,522	843,126	988,083	1,020,741

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

		2020	2021	2022	2023	2023	2024
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
MTA Events Center Expenditures							
01-19-40-6011	Regular Salaries	63,582	27,646	45,933	87,819	82,216	84,495
01-19-40-6012	Regular Benefits	67,073	22,933	41,268	94,005	88,402	93,937
01-19-40-6013	PT Salaries	52,064	71,171	81,448	77,388	83,598	84,397
01-19-40-6015	Overtime-Regular	0	826	0	750	750	1,500
01-19-40-6016	Overtime-PT	2,820	7,624	6,070	750	2,290	1,500
01-19-40-6019	Leave Expense	16,973	0	5,863	0	3,456	0
01-19-40-6022	Advertising	24	200	0	1,500	1,500	1,000
01-19-40-6026	Training	0	0	0	1,500	1,500	1,000
01-19-40-6029	Services	252	857	1,637	1,000	2,140	1,500
01-19-40-6030	Contractual Services	9,695	5,883	21,878	25,000	12,500	25,000
01-19-40-6031	Telephone	3,848	3,703	3,827	4,000	4,165	7,200
01-19-40-6032	Power	93,398	89,577	100,723	94,000	110,582	94,000
01-19-40-6033	Heat	37,300	30,222	33,294	42,000	37,400	42,000
01-19-40-6034	Water/Sewer/Garbage	8,673	8,892	8,966	10,000	10,000	10,000
01-19-40-6035	Fuel	2,123	2,839	4,139	4,000	4,000	4,000
01-19-40-6036	Rental & Lease	0	0	0	1,000	1,000	1,000
01-19-40-6037	Insurance	9,815	11,253	13,906	17,241	17,241	18,594
01-19-40-6040	Supplies/Vending Soda	1,145	4,218	11,068	10,000	13,900	12,000
01-19-40-6044	Operating Supplies	4,636	3,808	5,565	4,200	4,675	4,000
01-19-40-6045	Repair & Maintenance	23,494	17,821	23,110	25,000	16,628	25,000
01-19-40-6048	Janitorial Supplies	1,275	3,407	3,709	4,000	4,075	4,000
01-19-40-6053	Equipment	0	1,020	3,426	1,500	4,635	1,000
01-19-40-6054	Office Equipment	1,431	758	1,188	2,500	2,500	2,000
01-19-40-6060	Bond Principal	85,000	90,000	300,000	0	0	0
01-19-40-6062	Interest Expense	22,850	18,600	17,746	0	0	0
01-19-40-6072	Unemployment Taxes	6,263	105	896	0	2,584	0
TOTAL MTA Events Center		513,734	423,364	735,660	509,153	511,737	519,123

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL FUND**

Community Services	2020	2021	2022	2023	2023	2024
Parks & Facilities Expenditures	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	PROPOSED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
01-19-90-6011 Regular Salaries	0	0	17,610	37,098	37,098	35,613
01-19-90-6012 Regular Benefits	46	23	9,120	40,336	34,784	42,532
01-19-90-6013 PT Salaries	0	0	36,804	43,380	48,672	53,065
01-19-90-6016 PT- Overtime	0	0	2,299	0	260	500
01-19-90-6022 Advertising	213	96	0	1,500	1,500	1,500
01-19-90-6029 Services	510	467	0	2,200	2,200	2,200
01-19-90-6030 Contractual Services	0	0	0	0	2,500	5,000
01-19-90-6034 Water/Sewer/Garbage	0	0	608	1,000	1,000	1,000
01-19-90-6035 Fuel	0	0	4,935	4,000	6,080	4,500
01-19-90-6036 Rental & Lease	0	250	1,272	1,750	1,750	1,750
01-19-90-6038 Vehicle Insurance	0	0	0	0	141	400
01-19-90-6044 Operating Supplies	500	101	9,922	10,500	11,850	10,500
01-19-90-6045 Repair & Maintenance	0	0	2,468	7,500	7,500	8,000
01-19-90-6053 Equipment	0	0	0	10,000	8,929	25,000
01-19-90-6059 Board Stipends	600	300	300	2,100	2,100	1,500
01-19-90-6072 Unemployment Tax	0	0	0	0	192	0
TOTAL Community Services Parks & Facilities	1,869	1,236	85,338	161,364	166,556	193,060
TOTAL General Fund Expenditures	9,024,638	10,598,013	14,149,283	15,928,233	17,093,863	17,682,307
TOTAL Revenue Over (Under) Expenditures	2,662,817	3,153,254	1,973,245	(2,290,313)	(699,713)	(2,429,118)

RECONCILIATION OF FUND BALANCE
WATER AND SEWER FUND
FUND 02

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 3,501,799	\$ 4,137,571	\$ 3,983,782	\$ 3,953,000
TOTAL EXPENSES	\$ 6,576,271	\$ 5,885,120	\$ 3,595,440	\$ 3,118,354

Unrestricted Net Position 12/31/2022

\$ 1,105,438

Fiscal Year 2023 operations:

Budgeted operating revenues	\$ 3,685,500	
Budgeted operating expenses	\$ (2,925,052)	
Resolution 23-015 Res 4	\$ (583,482)	
Resolution 23-025 Lift Station 6	\$ (77,529)	
Resolution 23-005 A	\$ 6,339	
Resolution 23-005 B	\$ 282,566	
Estimated adjustment to net position		\$ 388,342

Estimated total unrestricted net position 12/31/2023

\$ 1,493,780

Fiscal Year 2024 Operations:

Budgeted operating revenues	\$ 3,953,000	
Budgeted operating expenses	\$ (3,118,354)	
Estimated adjustment to net position		\$ 834,646

Estimated unrestricted net position 12/31/2024

\$ 2,328,426

**CITY OF PALMER
2024 ADOPTED BUDGET
WATER SEWER FUND**

Fund 02 -Water/ Sewer

REVENUES

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
Fees & Services						
02-00-00-3450 Water Charges	1,609,463	1,733,355	1,810,382	1,760,000	1,760,000	1,880,000
02-00-00-3452 Service Fees	10,010	13,500	16,540	16,000	21,080	17,000
02-00-00-3470 Sewer Charges	1,484,998	1,687,234	1,910,769	1,840,500	1,840,500	1,975,000
TOTAL Fees & Services	3,104,471	3,434,090	3,737,691	3,616,500	3,621,580	3,872,000
Other Revenues						
02-00-00-3609 Penalty	24,148	39,122	47,982	32,000	49,300	40,000
02-00-00-3610 Interest/Investment Earngins	0	0	0	0	61,963	0
02-00-00-3615 Insurance Reimbursement	0	0	340,563	0	73,548	0
02-00-00-3640 Credit Card Fees	8,381	7,173	6,806	6,000	7,153	7,000
02-00-00-3643 O/S City Limits Service Fee	0	0	0	19,000	19,000	19,000
02-00-00-3690 Miscellaneous Income	0	6,128	575	0	107,061	0
02-00-00-3691 NPO Write Off/PERS on behalf	31,591	86	(10,446)	0	9,377	0
02-00-00-3694 Connection Fee	18,400	15,200	14,400	12,000	34,800	15,000
TOTAL Other Revenues	82,521	67,709	399,880	69,000	362,202	81,000
TOTAL Revenues	3,186,991	3,501,799	4,137,571	3,685,500	3,983,782	3,953,000

**CITY OF PALMER
2024 ADOPTED BUDGET
WATER SEWER FUND**

		2020	2021	2022	2023	2023	2024
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Water Administration Expenses							
02-01-10-6011	Regular Salaries	128,300	147,609	175,050	217,275	144,198	234,926
02-01-10-6012	Regular Benefits	103,830	102,077	99,582	205,651	125,659	210,153
02-01-10-6013	Part Time Salaries	5,459	0	249	20,765	0	0
02-01-10-6014	Water STAND BY	4,817	4,872	6,087	6,500	14,908	15,300
02-01-10-6015	Regular Overtime	2,408	3,133	5,792	3,200	5,298	3,500
02-01-10-6017	PERS on Behalf - OPEB	(18,819)	(57,358)	(45,772)	0	0	0
02-01-10-6018	PERS on Behalf	69,658	58,784	(19,044)	0	4,060	0
02-01-10-6019	Leave Expense	1,020	5,638	1,598	4,500	4,500	4,500
02-01-10-6021	Audit	9,955	11,383	13,438	11,000	13,258	12,000
02-01-10-6022	Advertising	0	2,149	2,099	2,500	2,500	2,500
02-01-10-6024	Travel	600	54	0	0	45	4,000
02-01-10-6026	Training	2,673	1,234	2,065	4,000	5,152	4,000
02-01-10-6027	Legal Fees	0	0	0	5,000	1,000	0
02-01-10-6028	Engineering	4,483	2,189	0	6,000	6,000	5,000
02-01-10-6029	Services	27,078	35,815	39,398	28,000	43,333	30,000
02-01-10-6030	Contractual Services	4,141	25,667	4,285	23,000	15,000	25,000
02-01-10-6031	Telephone	10,499	10,975	10,987	8,100	9,417	9,000
02-01-10-6032	Power	136,604	146,388	136,798	105,000	147,530	135,000
02-01-10-6033	Heat	7,731	7,225	7,607	12,000	7,800	15,000
02-01-10-6035	Fuel	4,192	6,089	12,483	10,500	12,690	15,000
02-01-10-6036	Rental & Lease	0	0	0	3,000	0	3,000
02-01-10-6037	Insurance	17,835	21,232	27,980	25,538	45,360	45,334
02-01-10-6038	Vehicle Insurance	4,800	5,350	5,600	5,800	5,800	6,100
02-01-10-6041	Office Supplies	2,125	2,245	2,071	2,500	2,655	2,500
02-01-10-6044	Operating Supplies	11,154	10,990	10,940	8,000	10,838	10,000
02-01-10-6045	Repair & Maintenance	60,482	32,667	69,542	65,000	160,685	75,000
02-01-10-6046	Small Tools & Equipment	1,651	6,730	2,077	3,000	1,900	3,000
02-01-10-6049	Chemicals	9,889	13,002	17,575	14,000	14,000	12,000
02-01-10-6053	Equipment	17,716	7,284	3,434	40,000	22,000	30,000
02-01-10-6054	Office Equipment	530	657	627	0	740	800
02-01-10-6058	Postage	8,748	7,639	9,677	7,000	10,910	8,000
02-01-10-6062	Interest	22,309	20,279	18,228	20,250	36,647	18,620
02-01-10-6064	Alaska RR Permits	9,312	9,466	10,255	11,000	9,900	10,000
02-01-10-6067	Safety Equipment	0	2,293	1,976	3,000	1,100	2,000
02-01-10-6072	Unemployment Taxes	(95)	4,719	616	0	256	0
02-01-10-6074	Bad Debts	8,173	0	904	0	0	0
02-01-10-6077	Payment In Lieu Of Taxes	95,778	98,160	100,236	105,600	105,600	111,900
02-01-10-6078	Transfers Out	135,000	100,000	562,506	95,000	678,482	75,000
02-01-10-6082	General Admin Exp	195,712	195,346	194,706	197,908	197,908	198,650
TOTAL Water Administration		1,105,745	1,051,982	1,491,652	1,279,587	1,867,129	1,336,783

**CITY OF PALMER
2024 ADOPTED BUDGET
WATER SEWER FUND**

		2020	2021	2022	2023	2023	2024
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Sewer Administration Expenses					BUDGET	BUDGET	BUDGET
02-01-50-6011	Regular Salaries	159,858	155,136	141,673	219,635	219,635	236,265
02-01-50-6012	Regular Benefits	119,194	110,385	83,545	213,379	169,404	213,175
02-01-50-6013	Part Time Salaries	6,877	0	1,742	0	0	0
02-01-50-6014	Sewer STAND BY	4,380	5,024	5,039	6,500	15,170	15,300
02-01-50-6015	Regular Overtime	3,025	5,572	8,253	5,000	8,185	7,000
02-01-50-6017	PERS on Behalf-OPEB	(22,954)	(62,001)	(40,066)	0	0	0
02-01-50-6018	PERS on Behalf	84,966	63,544	(16,670)	0	5,317	0
02-01-50-6019	Leave Expense	5,669	5,608	7,691	0	0	3,000
02-01-50-6021	Audit	9,242	10,566	12,318	12,000	14,464	12,750
02-01-50-6024	Travel	0	0	819	1,000	1,000	4,000
02-01-50-6026	Training	2,562	3,273	615	4,000	4,519	4,000
02-01-50-6027	Legal Fees	11,387	56,115	10,109	25,000	5,000	0
02-01-50-6028	Engineering	1,270	1,410	0	40,000	10,000	25,000
02-01-50-6029	Services	37,695	55,941	48,159	40,000	63,570	50,000
02-01-50-6030	Contractual Services	10,030	10,556	1,102	45,000	15,000	35,000
02-01-50-6031	Telephone	11,113	10,462	10,515	13,000	13,000	12,000
02-01-50-6032	Power	286,276	333,310	344,954	320,000	310,000	330,000
02-01-50-6033	Heat	25,212	23,925	23,656	27,000	27,000	27,000
02-01-50-6035	Fuel	7,989	12,355	14,455	12,500	12,500	15,000
02-01-50-6036	Rental & Lease	4,940	9,309	4,717	8,000	1,000	10,000
02-01-50-6037	Insurance	34,876	41,219	44,581	47,426	67,585	84,194
02-01-50-6038	Vehicle Insurance	4,258	5,798	5,600	5,800	5,800	6,100
02-01-50-6041	Office Supplies	953	1,002	1,212	1,500	1,500	0
02-01-50-6044	Operating Supplies	20,146	10,112	29,307	26,000	31,640	24,000
02-01-50-6045	Repair & Maintenance	39,564	40,099	63,425	67,000	151,615	150,000
02-01-50-6046	Small Tools & Equipment	921	1,269	4,313	3,500	5,875	3,000
02-01-50-6049	Chemicals	0	11,289	3,276	9,000	3,800	4,000
02-01-50-6053	Equipment	4,210	10,327	4,766	15,000	9,765	30,000
02-01-50-6054	Office Equipment	613	2,473	752	3,000	3,000	2,000
02-01-50-6058	Postage	3,614	3,251	4,291	4,000	4,688	4,000
02-01-50-6062	Interest	97,767	94,766	91,956	89,098	89,098	86,420
02-01-50-6064	Alaska RR Permits	9,312	9,622	10,255	13,500	10,000	10,000
02-01-50-6067	Safety Equipment	2,749	3,320	2,355	3,000	6,025	8,000
02-01-50-6077	Payment In Lieu Of Taxes	89,496	95,445	104,546	110,430	110,430	118,200
02-01-50-6078	Transfers Out	357,026	1,605,000	547,664	45,000	122,529	40,000
02-01-50-6082	General Admin Exp	208,471	208,340	207,948	210,197	210,197	212,167
TOTAL Sewer Administration		1,642,705	2,953,822	1,788,873	1,645,465	1,728,311	1,781,571

**CITY OF PALMER
2024 ADOPTED BUDGET
WATER SEWER FUND**

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
Other Expenses						
02-01-20-6076 Depreciation Expense	2,052,692	2,570,465	2,604,598	0	0	0
TOTAL Other Expenses	2,052,692	2,570,465	2,604,598	0	0	0
TOTAL Water/Sewer Expenses	4,801,141	6,576,271	5,885,120	2,925,052	3,595,440	3,118,354
TOTAL Revenue Over (Under) Expenses	(1,614,150)	(3,074,472)	(1,747,549)	760,448	388,342	834,646

RECONCILIATION OF FUND BALANCE
AIRPORT FUND
FUND 03

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 390,924	\$ 472,972	\$ 430,406	\$ 512,987
TOTAL EXPENSES	\$ 1,473,143	\$ 1,442,845	\$ 446,789	\$ 503,408

Net Investment in Capital Assets \$ 13,303,966
 Unrestricted Net Position 12/31/2022 \$ (130,330)

Fiscal Year 2023 Operations:

Budgeted operating revenues \$ 549,274
 Budgeted operating expenses \$ (444,793)
 Resolution 23-005 B \$ (120,864)
 Estimated adjustment to net position \$ (16,383)

Estimated unrestricted net position 12/31/2023 \$ (146,713)

Fiscal Year 2024 Operations:

Budgeted operating revenues \$ 512,987
 Budgeted operating expenses \$ (503,408)
 Estimated adjustment to net position \$ 9,579

Estimated unrestricted net position 12/31/2024 \$ (137,134)

**CITY OF PALMER
2024 ADOPTED BUDGET
AIRPORT FUND**

Fund 03 -Airport Fund

REVENUES

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Taxes						
03-00-00-3110 Property Taxes	21,777	24,166	27,051	25,000	33,857	27,000
03-00-00-3130 Airport Sales Tax	41,686	50,652	50,251	45,000	48,394	52,000
TOTAL Taxes	63,463	74,818	77,302	70,000	82,251	79,000
Grants/ Fed Funding						
03-00-00-3363 Aviation Fuel - Revenue Share	879	680	1,169	1,500	3,144	3,000
03-00-00-3375 Fuel Flowage Fees Revenue	9,795	14,359	20,916	10,000	13,870	15,000
TOTAL Grants / Federal Funding	10,674	15,039	22,085	11,500	17,014	18,000
Fees & Services						
03-00-00-3430 Airport Revenue-Tiedowns	49,889	59,849	60,732	50,000	50,000	60,000
03-00-00-3431 Land Leases	164,093	189,975	114,746	195,000	195,000	115,000
03-00-00-3432 Airport Agriculture Leases	8,096	7,443	7,987	7,987	7,987	7,987
03-00-00-3433 COP land leases	35,401	39,786	39,786	39,787	39,787	40,000
03-00-00-3440 Grants Administrative Overhead	3,498	2,491	1,012	175,000	24,734	75,000
TOTAL Fees & Services	260,977	299,544	224,263	467,774	317,508	297,987
Other Revenues						
03-00-00-3630 Lease Interest Income	0	0	126,326	0	0	118,000
03-00-00-3673 Transfers From Other Funds	0	0	2,000	0	11,637	0
03-00-00-3690 Miscellaneous Income	158,979	1,500	300	0	0	0
03-00-00-3691 NPO Write Off	8,371	23	(1,948)	0	1,996	0
03-00-00-3693 Insurance Reimbursement	0	0	22,644	0	0	0
TOTAL Other Revenues	167,350	1,523	149,322	0	13,633	118,000
TOTAL Revenues	502,464	390,924	472,972	549,274	430,406	512,987

**CITY OF PALMER
2024 ADOPTED BUDGET
AIRPORT FUND**

Fund 03 Airport Fund

		2020	2021	2022	2023	2023	2024
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Administration Expenses							
03-01-10-6011	Regular Salaries	53,590	81,760	62,404	73,892	73,892	93,855
03-01-10-6012	Regular Benefits	37,414	44,693	45,920	63,133	59,133	63,026
03-01-10-6013	PT Salaries	3,115	1,913	3,716	23,400	13,034	23,400
03-01-10-6017	PERS on Behalf - OPEB	(10,955)	(31,916)	(3,510)	0	0	0
03-01-10-6018	PERS on Behalf	38,981	31,629	(51,352)	0	1996	0
03-01-10-6019	Leave Expense	1,726	209	1,802	0	1,555	0
03-01-10-6021	Audit	1,739	1,988	2,318	2,100	2,772	3,000
03-01-10-6022	Advertising	1,332	0	475	1500	778	1,500
03-01-10-6023	Subscriptions & Dues	0	275	323	350	0	350
03-01-10-6024	Travel	0	0	6,305	5,000	1,500	5,000
03-01-10-6026	Training	0	0	267	6,000	0	6,000
03-01-10-6027	Legal Fees	28,160	1,801	13,317	7,500	11,746	7,500
03-01-10-6028	Engineering	5,380	7,453	10,646	7,500	3,535	7,500
03-01-10-6029	Services	1,956	2,100	1,993	3,000	2,082	3,000
03-01-10-6030	Contractual Services	5,494	3,169	14,372	20,000	7,200	20,000
03-01-10-6031	Telephone	3,732	3,738	6,555	5,000	9,269	9,500
03-01-10-6032	Power	18,601	18,327	22,565	18,000	24,990	18,000
03-01-10-6033	Heat	6,088	5,678	5,843	6,000	7,055	6,000
03-01-10-6034	Water/Sewer/Garbage	467	474	490	500	500	550
03-01-10-6035	Fuel	1,481	6,041	13,494	7,500	12,663	7,500
03-01-10-6036	Rental & Lease	0	0	0	500	0	6,000
03-01-10-6037	Insurance	16,982	17,767	19,985	21,550	24,903	33,474
03-01-10-6038	Vehicle Insurance	375	410	460	550	825	750
03-01-10-6041	Office Supplies	118	158	1005	600	600	600
03-01-10-6044	Operating Supplies	138	281	621	300	8,703	300
03-01-10-6045	Repair & Maintenance	80,331	26,543	57,667	45,000	53,718	56,000
03-01-10-6046	Small Tools & Equipment	60	5	1,145	300	35	300
03-01-10-6052	Buildings	0	0	9,620	5,000	1,886	5,000
03-01-10-6053	Equipment	3,728	0	0	2,000	1,583	2,000
03-01-10-6054	Office Equipment	947	1,772	564	1,000	3,218	3,000
03-01-10-6059	Board Stipends	150	300	150	1,000	1,000	1,400
03-01-10-6078	Transfers Out	100,000	60,000	8,446	0	0	0
03-01-10-6082	General Admin Exp	92,153	102,995	101,659	116,618	116,618	118,903
TOTAL Administration		493,280	389,563	359,265	444,793	446,789	503,408
Other Expense							
03-01-20-6076	Depreciation	634,176	1,083,580	1,083,579	0	0	0
TOTAL Other Expense		634,176	1,083,580	1,083,579	0	0	0
TOTAL Expenses		1,127,456	1,473,143	1,442,844	444,793	446,789	503,408
TOTAL Revenue Over/(Under) Expenses		(624,992)	(1,082,219)	(969,873)	104,481	(16,383)	9,579

RECONCILIATION OF FUND BALANCE
LAND FUND
FUND 04

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 439,951	-0-	-0-	-0-
TOTAL EXPENSES	-0-	-0-	-0-	-0-

Unrestricted Net Position 12/31/2022 \$ 440,320
Land Held for Resale \$ 217,414

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

Fiscal Year 2024 Operations:

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

Estimated unrestricted net position 12/31/2024 \$ 657,734

**CITY OF PALMER
2024 ADOPTED BUDGET
LAND FUND**

Land Fund 04

	2020	2021	2022	2023	2023	2024
Revenues	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Other Revenues	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
04-00-00-3661 Land Sales	0	439,951	0	0	0	0
TOTAL Other Revenues	0	439,951	0	0	0	0
TOTAL Revenues	0	0	0	0	0	0

	2020	2021	2022	2023	2023	2024
Expenses	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Administration	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
04-01-10-6078 Transfers Out	0	0	0	0	0	0
TOTAL Administration	0	0	0	0	0	0
TOTAL Expenses	0	0	0	0	0	0
TOTAL Revenue Over (Under) Expenses	0	439,951	0	0	0	0

RECONCILIATION OF FUND BALANCE
SOLID WASTE FUND
FUND 05

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 816,736	\$ 866,424	\$ 865,763	\$ 867,000
TOTAL EXPENSES	\$ 823,083	\$ 830,760	\$ 853,710	\$ 852,969

Unrestricted Net Position 12/31/2022 \$ 626,059

Fiscal Year 2023 operations:

Budgeted operating revenues	\$	853,000			
Budgeted operating expenses	\$	(851,765)			
Resolution 23-005 B	\$	10,818			
Estimated adjustment to net position			\$	12,053	
Estimated unrestricted net position 12/31/2023					\$ 638,112

Fiscal Year 2024 Operations:

Budgeted operating revenues	\$	867,000			
Budgeted operating expenses	\$	(852,969)			
Estimated adjustment to net position			\$	14,031	
Estimated unrestricted net position 12/31/2024					\$ 652,143

**CITY OF PALMER
2024 ADOPTED BUDGET
SOLID WASTE FUND**

Fund 05 Solid Waste

REVENUES	2020	2021	2022	2023	2023	2024
Fees & Services	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
TOTAL Fees & Services	785,127	806,087	806,387	843,000	843,000	855,000
05-00-00-3460 Solid Waste Collection	785,127	806,087	806,387	843,000	843,000	855,000
TOTAL Fees & Services	785,127	806,087	806,387	843,000	843,000	855,000
Other Revenues						
05-00-00-3609 Penalty	6,931	10,633	11,699	10,000	11,592	12,000
05-00-00-3610 Interest/Investment Earnings	0	0	0	0	9,226	0
05-00-00-3691 NPO Write Off/PERS on behalf	6,106	19	(2,025)	0	1,945	0
05-00-00-3693 Insurance Reimbursement	0	0	3,055	0	0	0
05-00-00-3699 Gain/Loss On Disposal of Asset	0	0	47,308	0	0	0
TOTAL Other Revenues	13,038	10,652	60,037	10,000	22,763	12,000
TOTAL Revenues	798,165	816,739	866,424	853,000	865,763	867,000

**CITY OF PALMER
2024 ADOPTED BUDGET
SOLID WASTE FUND**

Fund 05		2020	2021	2022	2023	2023	2024
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Solid Waste Administration Expenses							
05-01-10-6011	Regular Salaries	58,511	61,073	64,830	66,479	68,134	71,578
05-01-10-6012	Regular Benefits	63,013	62,213	57,255	63,647	62,597	66,003
05-01-10-6015	Regular Overtime	315	383	297	1,000	1,000	1,000
05-01-10-6017	PERS on Behalf - OPEB	(7,481)	(23,042)	(16,756)	0	0	0
05-01-10-6018	PERS on Behalf	(16,402)	(37,201)	(36,920)	0	1,945	0
05-01-10-6019	Leave Expense	6,015	4,382	4,250	0	6,095	3,000
05-01-10-6021	Audit	2,018	2,308	2,402	2,000	2,652	2,500
05-01-10-6029	Services	402,533	433,447	408,815	420,000	412,178	420,000
05-01-10-6035	Fuel	9,658	13,243	21,244	21,000	21,000	21,000
05-01-10-6037	Insurance	10,724	12,977	14,701	16,654	16,754	23,421
05-01-10-6038	Vehicle Insurance	4,810	6,400	6,756	7,100	7,100	7,100
05-01-10-6044	Operating Supplies	1,943	2,443	4,127	5,000	5,000	5,000
05-01-10-6045	Repair & Maintenance	7,729	12,996	8,084	16,000	16,000	16,000
05-01-10-6053	Equipment	1,845	6,017	7,604	45,000	45,000	25,000
05-01-10-6058	Postage	2,363	2,119	2,731	2,800	3,070	2,800
05-01-10-6067	Safety Equipment	0	450	168	500	600	500
05-01-10-6074	Bad Debts	2,812	0	225	0	0	0
05-01-10-6077	Payment In Lieu Of Taxes	45,630	45,070	47,520	49,455	49,455	51,300
05-01-10-6082	General Admin Exp	143,139	139,475	139,228	135,130	135,130	136,767
TOTAL Solid Waste Administration		739,176	744,753	736,561	851,765	853,710	852,969
Other Expense							
05-01-20-6076	Depreciation	76,754	78,330	94,201	0	0	0
TOTAL Other	Expense	76,754	78,330	94,201	0	0	0
TOTAL Solid Waste Expenses		815,930	823,083	830,762	851,765	853,710	852,969
TOTAL Revenue Over (Under) Expenses		(17,765)	(6,347)	35,664	1,235	12,053	14,031

RECONCILIATION OF FUND BALANCE
GOLF FUND
FUND 15

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 677,936	\$ 717,560	\$ 745,003	\$ 835,941
TOTAL EXPENSES	\$ 644,395	\$ 656,461	\$ 627,155	\$ 835,491

Unrestricted Net Position 12/31/2022 \$ (349,841)

Fiscal Year 2023 operations:

Budgeted operating revenues	\$ 767,155	
Budgeted operating expenses	\$ (767,155)	
Resolution 23-005 B	\$ 117,848	
Estimated adjustment to net position		\$ 117,848

Estimated unrestricted net position 12/31/2023 \$ (231,993)

Fiscal Year 2024 Operations:

Budgeted operating revenues	\$ 835,941	
Budgeted operating expenses	\$ (835,491)	
Estimated adjustment to net position		\$ 450

Estimated unrestricted net position 12/31/2024 \$ (231,543)

**CITY OF PALMER
2024 ADOPTED BUDGET
GOLF COURSE FUND**

Fund 15 Golf Course

Revenues

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOTPED
Fees & Services				BUDGET	BUDGET	BUDGET
15-00-00-3479 Presold Green Fees	162,238	188,078	190,000	190,000	190,000	195,000
15-00-00-3481 Green Fees	311,351	292,074	273,662	265,000	328,654	275,000
15-00-00-3482 Golf Cart Rentals	140,674	137,903	136,762	130,000	155,467	135,000
15-00-00-3483 Driving Range Revenues	52,341	51,236	60,636	60,000	60,000	60,000
15-00-00-3484 Trail Fees	8,078	8,646	8,578	8,500	8,500	8,500
TOTAL Fees & Services	674,682	677,937	669,638	653,500	742,621	673,500
Rentals/Sales						
15-00-00-3565 Merchandise Sales	0	0	0	0	0	0
TOTAL Rentals/Sales	0	0	0	0	0	0
Other Revenues						
15-00-00-3610 Interest /Investments Earns	0	0	0	0	2,382	0
15-00-00-3615 Insurance Reimbursement	0	0	47,922	0	0	0
15-00-00-3673 Transfers From Other Funds	37,000	0	0	113,655	0	161,991
TOTAL Other Revenues	37,000	0	47,922	113,655	2,382	161,991
TOTAL Revenues	711,682	677,937	717,560	767,155	745,003	835,491

**CITY OF PALMER
2024 ADOPTED BUDGET
GOLF COURSE FUND**

Fund 15 -Golf Course

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Administration Expenses						
15-01-10-6021 Audit	2,623	2,999	3,121	3,000	3,616	3,500
15-01-10-6027 Legal Fees	237	0	0	500	500	500
15-01-10-6029 Services	25,926	27,931	29,267	20,000	39,160	20,000
15-01-10-6030 Contractual Services-Mgmt Cont.	417,000	416,970	417,000	425,000	425,115	425,000
15-01-10-6032 Power-Clubhouse & Irrigation	23,031	20,970	19,371	20,000	20,000	20,000
15-01-10-6033 Heat-Clubhouse	1,831	1,707	1,779	1,600	2,025	1,700
15-01-10-6034 Water/Sewer/Garbage	2,301	3,323	4,339	2,500	5,265	3,000
15-01-10-6036 Rental & Lease	11,473	10,697	10,692	9,000	9,427	10,000
15-01-10-6037 Insurance	9,939	11,771	13,756	16,045	18,333	26,081
15-01-10-6038 Vehicle Insurance	300	310	310	300	300	300
15-01-10-6044 Operating Supplies	0	939	25	0	0	0
15-01-10-6045 Repair & Maintenance	20,598	37,771	61,465	45,000	39,400	45,000
15-01-10-6053 Equipment	13,597	24,096	18,621	45,000	24,804	100,000
15-01-10-6077 Payment in Lieu of Taxes	32,850	35,850	35,850	39,210	39,210	40,410
15-01-10-6200 Golf Course CIP	0	0	0	140,000	0	140,000
15-01-10-6565 Merchandise Expenses	1,365	0	0	0	0	0
15-01-10-6590 Beer Expenses	0	700	700	0	0	0
TOTAL Administration Expenses	563,071	596,034	616,296	767,155	627,155	835,491
Other Expenses						
15-01-20-6076 Depreciation Expense	50,850	48,361	40,165	0	0	0
TOTAL Other Expenses	50,850	48,361	40,165	0	0	0
TOTAL Expenses	613,921	644,395	656,461	767,155	627,155	835,491
TOTAL Revenue Over (Under) Expenses	97,761	33,541	61,099	0	117,848	0

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL CIP CAPITAL PROJECTS FUND**

Fund 08 General CIP Capital Projects

Revenues	2020	2021	2022	2023	2023	2024
Grants/ Fed Funding	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
08-00-00-3343 Library Grants	0	1,992	38,303	0	0	0
08-00-00-3375 2022 BJA COSSAP Grant	0	0	0	1,299,999	1,299,999	838,161
TOTAL Grants/ Federal Funding	0	1,992	38,303	1,299,999	1,299,999	838,161
Grant Income						
08-00-00-4160 DCCED Grant 24-DC-018	0	0	0	0	5,000,000	5,000,000
TOTAL Grant Income	0	0	0	0	5,000,000	5,000,000
Other Revenues						
08-00-00-3606 Pass Through Grants	0	0	35,000	0	0	0
08-00-00-3673 Transfers From Other Funds	81,700	0	349,074	631,000	866,200	1,074,000
08-00-00-3693 Insurance Reimbursement	0	0	0	0	1,538,585	0
08-00-00-3988 State Grants	0	0	37,718	4,363	93,441	38,757
TOTAL Other Revenues	81,700	0	421,792	635,363	2,498,226	1,112,757
TOTAL Revenues	81,700	1,992	460,095	1,935,362	8,798,225	6,950,918

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL CIP CAPITAL PROJECTS FUND**

Fund 08 General CIP Capital Projects

Expenditures	2020	2021	2022	2023	2023	2024
Administration	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
08-01-10-6078 Transfers Out	35,694	0	0	0	0	0
08-01-10-7038 Park Improvements	1,100	0	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	0	1,028	0	0	0	0
08-01-10-7164 CH/FS3-1 Parking Lot Update	0	0	0	930	930	930
08-01-10-7169 Palmer Bike Rack Project Exp	0	0	0	461	461	461
08-01-10-7172 ADA Sidewalk Match	783	0	0	70,029	70,029	70,029
08-01-10-7174 Public Video	9,194	0	0	30,423	30,423	18,998
08-01-10-7175 Crosswalk Project	2,076	0	0	5,699	5,699	5,699
08-01-10-7176 Depot Updates	6,738	0	0	13,262	13,262	10,312
08-01-10-7177 DEED ARPA Library Exp	0	1,992	37,033	0	0	0
08-01-10-7178 Library Sidewalk Project	0	0	0	191,000	191,000	191,000
08-01-10-7179 Resurface Palmer Tennis Courts	0	0	66,372	8,628	8,628	8,498
08-01-10-7180 DHSS HEC Grant	0	0	37,718	4,363	4,363	0
08-01-10-7181 Fire Training/CD Parking Lot	0	0	0	80,000	80,000	115,200
08-01-10-7182 City Wide Curb Painting	0	0	0	46,000	46,000	51,677
08-01-10-7183 Library Parking Lot	0	0	0	25,000	25,000	25,000
08-01-10-7184 Pks & Facility Storage/Maint	0	0	0	150,000	150,000	150,000
08-01-10-7185 HDSS HEC Grant Rnd 2	0	0	0	0	89,078	38,658
08-01-10-6186 PD Feasability Study - Station	0	0	0	0	0	50,000
08-01-10-7187 Fix Drains Station 3-1	0	0	0	0	0	150,000
08-01-10-7188 Construct PW Sand Storage Bldg	0	0	0	0	0	91,000
TOTAL Administration	55,585	3,020	141,123	725,454	814,532	1,077,121
MTA Events Center						
08-01-05-6253 Equipment - Arena	0	14,910	14,950	121,294	196,494	286,494
08-01-05-6255 MTAEC Updates	0	0	0	15,000	15,000	15,098
TOTAL MTA Events Center	0	14,910	14,950	136,294	211,494	301,592
WIND 2022						
08-01-12-6168 W22 Community Services	0	0	26,687	0	0	0
08-01-12-6169 W22 Public Safety	0	0	0	130,015	130,015	122,695
TOTAL Grant #15-DC-130 PSB Rep	0	0	26,687	130,015	130,015	122,695

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL CIP CAPITAL PROJECTS FUND**

Fund 08 General CIP Capital Projects

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Fire Training Garage						
08-01-13-6012 Replacement Benefits	0	0	0	0	651	0
08-01-13-6015 Replacement OT	0	0	0	0	2,062	0
08-01-13-6225 Restoration/Construction	0	0	17,371	0	53,545	0
08-01-12-6253 Equipment Replacement	0	0	0	0	306,020	215,001
TOTAL Fire Training Garage	0	0	17,371	0	362,278	215,001

Library Future

08-01-19-6011 24-DC-018 Grant Admin	0	0	0	0	75,000	75,000
08-01-19-6220 Architecture Design Services	0	0	0	0	160,000	53,178
08-01-19-6222 24-DC-018 Grant Engineering	0	0	0	0	900,000	900,000
08-01-19-6226 24-DC-018 Grant Construction	0	0	0	0	4,025,000	4,025,000
TOTAL Library Future	0	0	0	0	5,160,000	5,053,178

Library Insurance Funds

08-01-25-6030 Contractual Services	0	0	0	0	54,342	0
08-01-25-6040 Replacement Books-Ins Funds	0	0	0	0	299,752	297,665
08-01-25-6045 R&M Demo	0	0	0	0	822,213	726,059
TOTAL Library Insurance Funds	0	0	0	0	1,176,307	1,023,724

2022 BJA COSSAP Grant

08-40-05-6026 22-BJA Training	0	0	0	299,999	299,999	296,237
08-40-05-6030 22-BJA Contractual Services	0	0	0	600,000	600,000	144,986
08-40-05-6041 22-BJA Office Supplies	0	0	0	100,000	100,000	98,916
08-40-05-6044 22-BJA Operating Supplies	0	0	0	100,000	100,000	99,895
08-40-05-6054 22-BJA Office Equipment	0	0	0	200,000	200,000	198,127
TOTAL 2022 BJA COSSAP Grant	0	0	0	1,299,999	1,299,999	838,161

General CIP - Projects

08-50-05-6052 Public Building Maintenance	0	0	7,711	81,254	81,254	56,504
08-50-05-6055 City Hall Interior Updates	0	0	0	115,000	115,000	115,000
08-50-05-6056 Police Evidence Room	0	0	0	20,000	20,000	543
TOTAL General CIP Projects	0	0	7,711	216,254	216,254	172,047

TOTAL Expenditures

55,585	17,930	207,842	2,508,016	9,370,879	8,803,519
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TOTAL Revenue Over (Under) Expenditures

26,115	(15,938)	252,253	(572,654)	(572,654)	(1,852,601)
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**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL CIP CAPITAL EQUIPMENT FUND**

Fund 09 General CIP Capital Equipment

Revenues	2020	2021	2022	2023	2023	2024
Grants/ Federal Funding	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
09-00-00-3358 HLS Grant-PD	0	69,417	0	322,178	426,695	104,517
09-00-00-3359 HLS Grant - FIRE	0	0	73,630	0	0	0
TOTAL Grants/Federal Funding	0	69,417	73,630	322,178	426,695	104,517
Other Revenues						
09-00-00-3673 Transfers From Other Funds	275,000	452,433	1,226,864	1,201,000	1,752,256	561,000
09-00-00-3674 Other Rev Sources - SRO CC	0	0	0	0	4,333	
09-00-00-3689 Misc. Income Public Safety	0	0	0	0	6,000	0
09-00-00-3955 Thrive Mat-Su United Way	0	0	0	0	5,000	0
TOTAL Other Revenues	275,000	452,433	1,226,864	1,201,000	1,767,589	561,000
TOTAL Revenues	275,000	521,850	1,300,494	1,523,178	2,194,284	665,517

**CITY OF PALMER
2024 ADOPTED BUDGET
GENERAL CIP CAPITAL EQUIPMENT FUND**

Fund 09 General CIP Capital Equipment

Expenditures	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Administration						
09-01-10-6048 Police Vehicles Replacement	54,699	72,531	150,292	105,957	105,957	257,920
09-01-10-6051 Com Dev Equipment	0	45,360	11,378	39,234	39,234	35,434
09-01-10-6052 Clerk/Council Equipment	0	4,699	0	215	215	215
09-01-10-6053 Equipment-Fire Admin	33,900	0	0	260,000	260,000	404,551
09-01-10-6054 Public Works-Equipment	102,776	275,197	87,387	842,899	1,390,728	106,069
09-01-10-6055 Police - Equipment	114,206	114,206	0	0	15,333	5,162
09-01-10-6056 Admin - Equipment	0	5,000	8,427	66,573	70,000	90,000
09-01-10-7125 HLS SHSP Grant-PD	0	69,417	0	322,178	426,695	104,517
09-01-10-7128 HLS SHSP Grant-Fire	0	0	73,630	0	0	0
TOTAL Administration	305,581	586,410	331,114	1,637,056	2,308,162	1,003,868
Fire Heavy Equipment						
09-01-13-6053 Fire Engine Replacement	0	0	0	950,000	950,000	950,000
TOTAL Fire Heavy Equipment	0	0	0	950,000	950,000	950,000
TOTAL Expenditures	305,581	586,411	331,114	2,587,056	3,258,162	1,953,868
TOTAL Revenue Over (under) Expenditures	(30,581)	(64,560)	969,380	(1,063,878)	(1,063,878)	(1,298,351)

**CITY OF PALMER
2024 ADOPTED BUDGET
ROAD PROJECTS FUND**

Fund 10 Road Projects

Revenues	2020	2021	2022	2023	2023	2024
Other Revenues	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
10-00-00-3673 Transfer from Other Funds	135,000	0	400,000	500,000	500,000	600,000
TOTAL Other Revenues	135,000	0	400,000	500,000	500,000	600,000
TOTAL Revenues	135,000	0	400,000	500,000	500,000	600,000

Expenditures	2020	2021	2022	2023	2023	2024
General CIP-Road Projects	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
10-01-06-6301 Paving Upgrades	0	8,461	6,084	609,233	609,233	609,233
10-01-06-6302 Road Paving 2022	0	0	290,902	109,098	109,098	680,808
TOTAL General CIP-Road Projects	0	8,461	296,986	718,331	718,331	1,290,041
General CIP - Pathways						
10-01-08-6200 Evergreen Pathway Project	0	0	0	500,000	500,000	35,043
TOTAL General CIP - Pathways	0	0	0	500,000	500,000	35,043
General CIP - Other						
10-01-10-6210 Traffic Safety Planning & Imprv	29,108	0	0	105,891	105,891	105,891
TOTAL General CIP-Other	29,108	0	0	105,891	105,891	105,891
TOTAL Expenditures	29,108	8,461	296,986	1,324,222	1,324,222	1,430,975

TOTAL Revenue Over (Under) Expenditures	105,892	(8,461)	103,014	(824,222)	(824,222)	(830,975)
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**CITY OF PALMER
2024 ADOPTED BUDGET
WATER SEWER CAPITAL PROJECTS FUND**

Fund 24 Water Sewer Capital Projects

Revenues	2020	2021	2022	2023	2023	2024
				ADOPTED	CURRENT	ADOPTED
Grants	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
24-00-00-3170 Grant # 14-DC-125	92,203	0	0	0	0	0
24-00-00-3174 Grant Revenue 23-DC-037	0	0	3,851,440	3,048,560	3,048,560	1,964,529
TOTAL Grants	92,203	0	3,851,440	3,048,560	3,048,560	1,964,529
Grants/ Federal Funding						
24-00-00-3380 CSLFRF Grant Revenue	0	1,485,730	318,932	0	0	0
24-00-00-3381 MSB SLFRF Subaward	0	0	0	0	2,461,261	2,461,261
TOTAL Grants Federal Funding	0	1,485,730	318,932	0	2,461,261	2,461,261
Other Revenues						
24-00-00-3673 Transfer From Other Funds	492,026	125,000	938,986	140,000	801,011	115,000
24-00-00-3683 Transf frm Other Fund-CONST	0	1,580,000	171,184	0	0	0
TOTAL Other Revenues	492,026	1,705,000	1,110,170	140,000	801,011	115,000
TOTAL Revenues	584,229	3,190,730	5,280,542	3,188,560	6,310,832	4,540,790

**CITY OF PALMER
2024 ADOPTED BUDGET
WATER SEWER CAPITAL PROJECTS FUND**

Fund 24 Water Sewer Capital Projects Expenses		2020	2021	2022	2023	2023	2024
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Grant # 14-DC- 125							
24-01-13-6011	Admin Fees	4,390	0	0	0	0	0
24-01-13-6225	Construction	87,813	0	0	0	0	0
TOTAL Grant # 14-DC-125		92,203	0	0	0	0	0
MSB SLFRF Subaward							
24-01-25-6220	Bogard Booster Station Eng	0	0	0	0	165,000	128,678
24-01-25-6226	Bogard Booster Station Const	0	0	0	0	2,296,261	2,296,261
TOTAL MSB SLFRF Subaward		0	0	0	0	2,461,261	2,424,939
Water Capital Equipment							
24-50-01-6253	Water Fund Cap Equipment	19,302	0	23,554	363,312	363,312	324,437
TOTAL Water Capital Equipment		19,302	0	23,554	363,312	363,312	324,437
Sewer Capital Equipment							
24-50-50-6226	Lift Station 6 Repairs	0	0	0	0	77,529	77,529
24-50-50-6253	Sewer Fund Cap Equipment	42,092	14,961	231,042	211,102	211,102	137,227
TOTAL Sewer Capital Equipment		42,092	14,961	231,042	211,102	288,631	214,756
Reservoir 4 Repairs							
24-52-10-6220	Reservoir 4 Engineer Services	0	0	3,600	14,400	14,400	0
24-52-10-6226	Reservoir 4 Repairs	0	0	0	316,631	900,113	8,588
TOTAL Reservoir 4 Repairs		0	0	3,600	331,031	914,513	8,588
WWTP Improvement City Funds							
24-53-43-6227	WWTP City Funds Ph II	0	1,580,000	161,214	0	0	0
24-53-43-6228	City ARPA FUNDS	0	1,485,730	318,932	0	0	0
24-53-43-6230	WWTP CITY PROJ-BLOWERS	0	312,026	0	0	0	0
TOTAL WWTP Improvement City Funds		0	3,377,756	480,146	0	0	0
WWTP Ph II 23- DC-037							
24-53-44-6011	Admin Exp 23-DC-037	0	0	183,402	161,598	161,598	109,977
24-53-44-6227	WWTP Ph II Project 23-DC-037	0	0	3,668,038	2,886,962	2,886,962	1,854,552
TOTAL WWTP Ph II 23-DC-037		0	0	3,851,440	3,048,560	3,048,560	1,964,529
General CIP							
24-60-01-6030	Reservoir Maintenance	30,900	108,331	0	44,034	44,034	44,034
TOTAL General CIP		30,900	108,331	0	44,034	44,034	44,034
TOTAL Expenses		184,497	3,501,049	4,589,781	3,998,039	7,120,311	4,981,283
TOTAL Revenue Over (Under) Expenses		399,732	(310,318)	690,761	(809,479)	(809,479)	(440,493)

**CITY OF PALMER
2024 ADOPTED BUDGET
AIRPORT CAPITAL PROJECTS FUND**

Fund 30 Airport Capital Projects Fund

Revenues	2020	2021	2022	2023	2023	2024
Grants/ Federal Funding	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
30-00-00-3379 FAA Grant 021-2017 Runway	181,940	0	0	0	0	0
30-00-00-3381 FAA Equip Grant 3-02-0211-023-	12,809	0	0	0	0	0
30-00-00-3382 FAA Grant 024-2019	427,679	0	0	0	0	0
30-00-00-3383 FAA 3-02-0211-025-2020	58,344	43,572	5,880	0	0	0
30-00-00-3384 FAA 3-02-0211-026-2020	30,000	0	0	0	0	0
30-00-00-3385 FAA ACR Grant	0	13,000	0	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	160,984	264,518	20,591	20,591	20,591
30-00-00-3388 FAA 3-02-0211-028-2021	0	84,485	50,723	260,273	260,273	235,215
30-00-00-3389 FAA Grt 3-02-0211-031-2022 TWN	0	0	10,348	6,836,318	6,836,318	1,590,957
30-00-00-3390 FAA Grt 3-02-0211-032-2022	0	0	152,179	2,081,921	2,081,921	1,010,405
TOTAL Grants/ Federal Funding	710,773	302,041	483,648	9,231,103	9,231,103	2,889,168
Other Revenues						
30-00-00-3673 Transfers from Other Funds	116,600	60,000	144,446	0	0	0
TOTAL Other Revenues	116,600	60,000	144,446	0	0	0
TOTAL Revenues	827,373	362,041	628,094	9,231,103	9,231,103	2,889,168

**CITY OF PALMER
2024 ADOPTED BUDGET
AIRPORT CAPITAL PROJECTS FUND**

Fund 30 Airport Capital Projects Fund

Expenses	2020	2021	2022	2023	2023	2024
FAA Grants	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
30-03-10-7128 FAA Airport Runway 16/34 Grant	178,817	0	0	0	0	0
30-03-10-7130 FAA Equipment Grant Exp	12,809	0	0	0	0	0
30-03-10-7131 FAA Grant 024-2019 Expense	427,679	0	0	0	0	0
30-03-10-7132 FAA Avigation Easement Ph I	55,769	49,452	0	0	0	0
30-03-10-7133 FAA CARES ACT EXP	30,000	0	0	0	0	0
30-03-10-7134 FAA ACR Grant Exp	0	13,000	0	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	149,773	264,518	31,802	31,802	31,778
30-03-10-7138 FAA AE Study Ph II	0	84,485	50,723	260,273	260,273	235,215
30-03-10-7139 FAA Taxiway Nov Constructions	0	0	8,160	6,838,506	6,838,506	1,590,957
30-03-10-7140 FAA Apron E Construction	0	0	148,266	2,085,834	2,085,834	1,010,405
TOTAL FAA Grants	705,075	296,710	471,667	9,248,415	9,248,415	2,900,355
General CIP Projects - City Funds						
30-30-10-6053 Airport Vehicle Equipment	0	0	0	48,000	48,000	7,828
30-30-10-6055 Airport Lighting	0	0	0	0	82,500	69,277
30-30-10-6201 Headbolt Heaters Const Exp	0	0	0	88,000	0	0
30-30-10-6225 Airport Pavement City Match	11,921	0	0	0	0	0
30-30-10-6230 COP Match Taxiway Maintenance	0	0	0	0	0	0
30-30-10-6233 Airport Safety Improvements	28,512	0	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	854	0	0	0	0	0
30-30-10-6255 COP Match Apron E Construction	0	0	9,884	139,057	144,557	73,123
30-30-10-6275 Matching Grant Funds	0	3,455	16,046	2,059	2,059	4,695
TOTAL General CIP Projects - City Funds	41,287	3,455	25,930	279,376	279,376	157,183
TOTAL Expenses	746,362	300,165	497,597	9,527,791	9,527,791	3,057,538
TOTAL Revenue Over (Under) Expenses	81,011	61,876	130,497	(296,688)	(296,688)	(168,370)

RECONCILIATION OF FUND BALANCE
 DRUG SEIZURE FUND
 FUND 50

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 624	\$ -	-0-	-0-
TOTAL EXPENDITURES	\$ -	\$ 4,848	-0-	-0-

Restricted Fund Balance for Public Safety 12/31/2022 \$ 607

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 **\$ 607**

Fiscal Year 2024 Operations:

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

Estimated restricted fund balance 12/31/2024 **\$ 607**

**CITY OF PALMER
2024 ADOPTED BUDGET
DRUG SEIZURE FUND**

Fund 50 Drug Seizure Fund

Revenues	2020	2021	2022	2023	2023	2024
Other Revenues	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
50-00-00-3678 Federal Forfeiture Funds	4,830	624	0	0	0	0
50-00-00-3688 State Forfeiture Funds	0	0	0	0	0	0
50-00-00-3690 Miscellaneous Income	0	0	0	0	0	0
TOTAL Other Revenues	4,830	624	0	0	0	0
TOTAL Revenues	4,830	624	0	0	0	0

Expenditures	2020	2021	2022	2023	2023	2024
Administration	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
50-01-10-6053 Equipment	14,424	0	4,848	0	0	0
TOTAL Administration	14,424	0	4,848	0	0	0
TOTAL Expenditures	14,424	0	4,848	0	0	0
TOTAL Revenue Over (Under) Expenditures	(9,594)	624	(4,848)	0	0	0

RECONCILIATION OF FUND BALANCE
POLICE GRANTS FUND
FUND 52

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 127,308	\$ 119,264	\$ 214,788	\$ 276,836
TOTAL EXPENDITURES	\$ 127,308	\$ 119,264	\$ 213,788	\$ 276,836

Committed Fund Balance for Public Safety 12/31/2022 \$ 4,797

Fiscal Year 2023 Operations:

Budgeted operating revenues \$ 214,788
 Budgeted operating expenditures \$ (213,788)
 Estimated adjustment to fund balance \$ 1,000

Estimated committed fund balance 12/31/2023 \$ 5,797

Fiscal Year 2024 Operations:

Budgeted operating revenues \$ 276,836
 Budgeted operating expenditures \$ 276,836
 Estimated adjustment to fund balance \$ -

Estimated committed fund balance 12/31/2024 \$ 5,797

**CITY OF PALMER
2024 ADOPTED BUDGET
POLICE GRANTS FUND**

Fund 52 Police Grants Fund

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
				BUDGET	BUDGET	BUDGET
Revenues						
Fees & Services						
52-00-00-3420 Police Services	8,213	19,400	0	0	20,160	0
52-00-00-3425 MSBSD-SRO Program PH	86,341	107,908	119,264	125,000	125,000	132,043
52-00-00-3426 MSBSD-SRO Program CH	0	0	0	0	69,628	144,793
TOTAL Fees & Services	94,554	127,308	119,264	125,000	214,788	276,836
TOTAL Revenues	94,554	127,308	119,264	125,000	214,788	276,836
DUI / Seatbelt Expenditures						
52-01-21-6012 Regular Benefits	2,591	6,943	0	0	6,340	0
52-01-21-6015 Regular Overtime	4,968	11,087	0	0	12,740	0
52-01-21-6035 Fuel	654	1,370	0	0	1,080	0
TOTAL DUI/ Seatbelt	8,213	19,400	0	0	20,160	0
MSBSD SRO Program - PALMER HS						
52-01-80-6011 PH SRO Regular Salaries	39,144	43,960	48,174	53,207	53,207	62,122
52-01-80-6012 PH SRO Regular Benefits	40,602	49,066	54,859	49,993	49,993	54,006
52-01-80-6015 PH SRO Overtime	5,276	5,095	9,545	7,500	7,500	7,000
52-01-80-6024 PH SRO-Travel	0	3,060	2,213	2,500	2,500	3,000
52-01-80-6026 PH SRO-Training	180	1,604	715	2,000	2,000	2,000
52-01-80-6035 PH SRO-Fuel	727	1,499	2,154	4,600	4,600	3,000
52-01-80-6044 PH SRO-Supplies	412	3,624	1,604	4,200	4,200	915
TOTAL MSBSD SRO Program - Palmer HS	86,341	107,908	119,264	124,000	124,000	132,043
MSBSD SRO Program - Colony HS						
52-01-82-6011 CH SRO Regular Salaries	0	0	0	0	18,943	62,513
52-01-82-6012 CH SRO Regular Benefits	0	0	0	0	20,000	53,864
52-01-82-6015 CH SRO Overtime	0	0	0	0	3,000	7,000
52-01-82-6024 CH SRO-Travel	0	0	0	0	2,500	2,500
52-01-82-6026 CH SRO-Training	0	0	0	0	600	2,500
52-01-82-6035 CH SRO-Fuel	0	0	0	0	0	2,500
52-01-82-6044 CH SRO-Supplies	0	0	0	0	2,000	2,625
52-01-82-6076 CH Amortized SRO Equip Exp	0	0	0	0	17,335	8,666
52-01-82-6080 CH SRO Admin Expense	0	0	0	0	5,250	2,625
TOTAL MSBSD SRO Program - Palmer HS	0	0	0	0	69,628	144,793
TOTAL Expenditures	94,554	127,308	119,264	124,000	213,788	276,836
TOTAL Revenue Over (Under) Expenditures	0	0	0	1,000	1,000	0

RECONCILIATION OF FUND BALANCE
NARCOTICS GRANTS FUND
FUND 53

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 159,998	\$ 61,885	\$ 191,111	\$ 150,692
TOTAL EXPENDITURES	\$ 120,271	\$ 72,073	\$ 191,111	\$ 150,692

Committed Fund Balance for Public Safety 12/31/2022 \$ 39,262

Fiscal Year 2023 Operations:

Budgeted operating revenues	\$ 132,780		
Budgeted operating expenditures	\$ (132,780)		
Resolution 23-005 B	\$ 58,331		
Resolution 23-005 B	\$ (58,331)		
Estimated adjustment to fund balance		\$ -	
Estimated committed fund balance 12/31/2023			\$ 39,262

Fiscal Year 2024 Operations:

Budgeted operating revenues	\$ 150,692		
Budgeted operating expenditures	\$ (150,692)		
Estimated adjustment to fund balance		\$ -	
Estimated committed fund balance 12/31/2024			\$ 39,262

**CITY OF PALMER
2024 ADOPTED BUDGET
NARCOTICS GRANT FUND**

Fund 53 Narcotics Grants Fund

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Revenues						
Grants/ Federal Funding						
53-00-00-3340 MSHF Task Force Grant	55,000	0	0	0	0	0
53-00-00-3342 MSB - Task Force Grant	75,000	75,000	0	0	0	0
53-00-00-3355 Fed DEA Overtime Reimb	17,019	13,998	7,414	0	29,430	0
TOTAL Grants/ Federal Funding	147,019	88,998	7,414	0	29,430	0
Other Revenues						
53-00-00-3673 Transfers From Other Funds	0	71,000	54,471	132,780	161,681	150,692
TOTAL Other Revenues	0	71,000	54,471	132,780	161,681	150,692
TOTAL Revenues	147,019	159,998	61,885	132,780	191,111	150,692

	2020	2021	2022	2023	2023	2024
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Expenditures						
Opiate Task Force						
53-01-12-6011 Opiate TF Regular Salaries	75,470	49,056	34,410	70,016	72,695	82,662
53-01-12-6012 Opiate TF Benefits	75,992	49,898	30,249	62,764	84,596	68,030
53-01-12-6015 Opiate TF Overtime	17,017	21,317	7,414	0	33,820	0
TOTAL Opiate Task Force	168,480	120,271	72,073	132,780	191,111	150,692
TOTAL Expenditures	168,480	120,271	72,073	132,780	191,111	150,692
TOTAL Revenue Over (Under) Expenditures	(21,461)	39,727	(10,188)	0	0	0

RECONCILIATION OF FUND BALANCE
NEIGHBORHOOD PARK FUND
FUND 55

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
TOTAL REVENUES	\$ 3,000	\$ 2,400	-0-	-0-
TOTAL EXPENDITURES	-0-	-0-	-0-	-0-

Assigned Fund Balance for Parks 12/31/2022 \$ 57,639

Fiscal Year 2023 Operations:

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

Estimated assigned fund balance 12/31/2023 \$ 57,639

Fiscal Year 2024 Operations:

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

Estimated assigned fund balance 12/31/2024 \$ 57,639

**CITY OF PALMER
2024 ADOPTED BUDGET
NEIGHBORHOOD PARKS FUND**

Fund 55 Neighborhood Parks Fund

	2020	2021	2022	2023	2023	2024
Revenues	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Development Fees				BUDGET	BUDGET	BUDGET
55-00-00-5001 Neighborhood Park Dev. Fee	3,200	3,000	2,400	0	0	0
TOTAL Development Fees	3,200	3,000	2,400	0	0	0
TOTAL Revenues	3,200	3,000	2,400	0	0	0
Expenditures	2020	2021	2022	2023	2023	2024
Administration	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
55-01-10-6055 Improvements Other	0	0	0	0	0	0
TOTAL Administration	0	0	0		0	0
TOTAL Expenditures	0	0	0	0	0	0
TOTAL Revenue Over (Under) Expenditures	3,200	3,000	2,400	0	0	0

Introduced by: City Manager Moosey
 Date: October 10, 2023
 Public Hearing: October 10, 2023
 Second Public Hearing: November 28, 2023
 Amended: November 28, 2023
 Action: Adopted
 Vote: 5 to 2
 Yes: No:

Mayor Carrington	Alcantra
Deputy Mayor Anzilotti	Cooper
Best	
Melin	
Tudor	

CITY OF PALMER, ALASKA

Resolution No. 24-001

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; and

WHEREAS, the Palmer City Council moved to adopt new classification study employee pay plan, with stipulation to evaluate all job descriptions, including scoring, giving directors and employees input, within six-months of adoption.

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, 2024" with effective date of the pay plan to be January 1, 2024.

Approved by the Palmer City Council this 28th day of November, 2023.


 Steve Carrington, Mayor


 Shelly M. Acteson, CMC, City Clerk



Introduced by: City Manager Moosey
 Date: October 10, 2023
 Public Hearing: October 10, 2023
 Second Public Hearing: November 28, 2023
 Amended: November 28, 2023
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Mayor Carrington Deputy Mayor Anzilotti Alcantra Best Cooper Melin Tudor	

CITY OF PALMER, ALASKA

Resolution No. 24-002

A Resolution of the Palmer City Council Adopting the 2024 Fee Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2024, and Ending December 31, 2024,

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

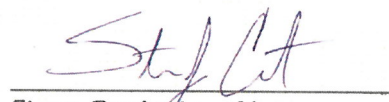
WHEREAS, the Fee Schedule establishes the fees for 2024 and becomes a part of the current, adopted budget.

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, 2024, through December 31, 2024.

Approved by the Palmer City Council this 28th day of November, 2023.



 Shelly Acteson, CMC, City Clerk



 Steve Carrington, Mayor





City of Palmer

2024 Fee Schedule

(Adopted by Resolution No. 24-002)

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Airport Fees	
Aircraft Tie Down Space Apron A (T1-T9) 33'x44' Transient (per day)	\$ 5
Aircraft Tie Down Space Apron A (1-27) 33'x44' Monthly Apron C (6-33, 39-45) 33'x44' Monthly	\$ 32
Aircraft Tie Down Space Apron A (1-27) 33'x44' Quarterly Apron C (6-33, 39-45) 33'x44' Quarterly	\$ 91
Aircraft Tie Down Space Apron A (1-27) 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.	

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

Appeals

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

Application Filing Fees (Filing fees are nonrefundable)

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

Building Permit Fees Based on Total Valuation

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

Building Inspector Inspection Services and Fees

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

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

** Actual costs include administrative and overhead costs.

Business Licenses	
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

Community Center (Railroad Depot) Rental		
Rental Period ----- 8 am to Midnight	Rental Rate	Security Deposit
Daily: Monday through Thursday	\$270 per day	\$ 150
Daily weekend: Friday through Sunday	\$325 per day	\$ 150
Recurring Use * (for Category 1, 2 & 3 Only**)	Rental Rate	Security Deposit
<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

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

Community Center (Railroad Depot) Rental Miscellaneous Fees	
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.

Election Fees	
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

False Alarms	
False Burglar Alarm Fees (Within a 12 month period):	
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
False Fire Alarm Fees (Within a 12 month period):	
First false alarm	\$ 0
Second false alarm	\$ 300
Third false alarm	\$ 350
Fourth false alarm	\$ 400
Each false alarm in excess of four	\$ 400

Fire Equipment Items	
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.

Fire Training Center Rental Fees	
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

Fire Training Ground Items	
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

Miscellaneous	
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%

MTA Events Center	
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	\$ 250
Non-Prime Ice Hour	\$ 205
Paid Gate (Ice) Event Per Hour	\$ 275
Curling per hour	\$ 215
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
Ice Reconditioning Blade Sharpening (Base fee)	\$ 100

Ice Reconditioning Extra Grinding (Chips & nicks)	\$ 100
MTA Events Center Advertising Rates	
Dasher Boards 30" X 96" – 1 Year Contract	\$ 1,200
Dasher Boards 30" X 96" – 3 Year Contract	\$ 3,000
Hanging Banners 4' X 8" – 1 Year Contract	\$ 1,300
Hanging Banners 4' X 8" – 3 Year Contract	\$ 3,000

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
Water/Sewer Permits:	
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

Public Information Requests	
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	

Sales Tax	
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

Special Assessments	
Special Assessment District billing fee	\$ 3
Special Assessment Interest Rate	3%
Special Assessment Penalty Rate	3%

Utilities	
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
Monthly Water Rates:	
0 to 5,000 gallons (plus meter charge plus sales tax)	\$ 21.60
Over 5,000 gallons (plus meter charge and \$0.432 per 100 gallons plus sales tax)	\$ 21.60
Monthly Wastewater Rates:	
0 to 5,000 gallons (plus sales tax)	\$ 47.10
Over 5,000 gallons (plus \$0.942 per 100 gallons plus sales tax)	\$ 47.10
Dump Station Fee (per month)	\$ 180
Monthly Meter Charges:	
5/8" meter (plus sales tax)	\$ 16.65
3/4" meter (plus sales tax)	\$ 24.00
1" meter (plus sales tax)	\$ 42.45
1 1/2" meter (plus sales tax)	\$ 95.90
2" meter (plus sales tax)	\$ 169.90
3" meter (plus sales tax)	\$ 381.40
4" meter (plus sales tax)	\$ 679.60
6" meter (plus sales tax)	\$ 1,529.15
8" meter (plus sales tax)	\$ 2,718.30
Hydrant Meter Connection (3" Bulk) (per month plus \$.01 per gallon) (plus sales tax)	\$ 325.00
Monthly Unmetered Wastewater Service Rates:	
Unmetered wastewater service flat rate, 4 inch service line (plus sales tax)	\$ 54.10
Unmetered wastewater service flat rate, 6 inch service line (plus sales tax)	\$ 78.95
Service Fee for Utilities Outside City Limits:	
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.

Treatment Rates:	
0 - 5000 gallons (plus sales tax)	\$ 56.80
Over 5001 gallons (plus \$1.10 per 100 gallons) (plus sales tax)	\$ 56.80
Solid Waste Collection:	
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

Introduced by: City Manager Moosey
 Date: October 10, 2023
 Public Hearing: October 10, 2023
 Second Public Hearing: November 28, 2023
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Mayor Carrington Deputy Mayor Anzilotti Alcantra Best Cooper Melin Tudor	

CITY OF PALMER, ALASKA

Resolution No. 24-003


A Resolution of the Palmer City Council Adopting the 2024 Fine Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2024, and Ending December 31, 2024

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

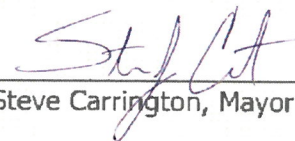
WHEREAS, the Fine Schedule establishes the fines for 2024 and becomes a part of the current, adopted budget.

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby, through the budget process, adopts the attached fine schedule for a period of one (1) year, that being from January 1, 2024, through December 31, 2024.

Approved by the Palmer City Council this 28th day of November, 2023.



 Shelly Acteson, CMC, City Clerk



 Steve Carrington, Mayor





City of Palmer

2024 Fine Schedule

(Adopted by Resolution No. 24-003)

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

Palmer Municipal Code (PMC) Title 1 General Provisions

Chapter 1.08 General Penalty

Section 1.08.011 General Fine Penalties

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

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

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

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

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

Section 1.08.013 Other Remedies

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

Section 1.08.020 Penalty Surcharge

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

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

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

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

Palmer Municipal Code (PMC) Chapter 1.10 City Seal

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

Palmer Municipal Code (PMC) Title 5 Business Licenses

Chapter 5.04 Business Licenses; Chapter 5.13 Door-to-Door Solicitors			
Section Title:	Section Citation:	Fine:	Fine Citation:
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

Chapter 6.08 Animal Regulations			
Section Title:	Section Citation:	Fine:	Fine Citation:
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

Chapter 6.12 Licensing			
Section Title:	Section Citation:	Fine:	Fine Citation:
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

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

Chapter 6.24 Hindering officers prohibited			
Section Title:	Section Citation:	Fine:	Fine Citation:
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

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

Chapter 8.10 Prohibiting Smoking in Places of Employment and Public Places			
Section Title:	Section Citation:	Fine:	Fine Citation:
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
Chapter 8.11 Marijuana Use and Prohibitions			
Section Title:	Section Citation:	Fine:	Fine Citation:
Consuming in a public place	8.11.030	\$ 100	8.11.030
Marijuana oil, flammable extraction	8.11.050	\$ 100	8.11.050
Chapter 8.12 Fluoridation			
Section Title:	Section Citation:	Fine:	Fine Citation:
Public Water System	8.12.010	\$ 300	1.08.011
Chapter 8.16 Sewage Disposal			
Section Title:	Section Citation:	Fine:	Fine Citation:
Waste Disposal Systems Required	8.16.010	\$ 300	1.08.011
Chapter 8.20 Garbage Collection and Disposal			
Section Title:	Section Citation:	Fine:	Fine Citation:
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
Chapter 8.36 Nuisances			
Section Title:	Section Citation:	Fine:	Fine Citation:
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

Chapter 8.37 Junk Vehicles			
Section Title:	Section Citation:	Fine:	Fine Citation:
Junk Vehicles Unlawful	8.37.020	First offense: \$ 75	8.37.090
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 8.38 Nuisance – Junk, Litter and Unsightly Premises			
Section Title:	Section Citation:	Fine:	Fine Citation:
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
Chapter 8.42 Fireworks			
Section Title:	Section Citation:	Fine:	Fine Citation:
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	

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

Prohibited When – Definitions	9.12.010	First offense: \$ 75	9.12.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.20 Alcoholic Beverages			
Section Title:	Section Citation:	Fine:	Fine Citation:
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	
Chapter 9.22 Gambling			
Section Title:	Section Citation:	Fine:	Fine Citation:
Prohibited When	9.22.010	First offense: \$ 75	9.22.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.24 Indecent Exposure			
Section Title:	Section Citation:	Fine:	Fine Citation:
Prohibited When	9.22.010	First offense: \$ 75	9.22.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.28 Obscenity			
Section Title:	Section Citation:	Fine:	Fine Citation:
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	
Chapter 9.30 Prostitution			
Section Title:	Section Citation:	Fine:	Fine Citation:
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

Chapter 9.38 Disturbing Public Assemblies			
Section Title:	Section Citation:	Fine:	Fine Citation:
Prohibited Acts Designated	9.38.010	First offense: \$ 75	9.38.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.39 Excessive Police Responses			
Section Title:	Section Citation:	Fine:	Fine Citation:
Excessive Police Responses	9.39.010	First offense: \$ 75	9.39.040
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.40 Trespass – Posting of Property			
Section Title:	Section Citation:	Fine:	Fine Citation:
Trespass – Posting of Property	9.40.010	First offense: \$ 75	9.40.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.48 Petit Larceny			
Section Title:	Section Citation:	Fine:	Fine Citation:
Prohibited When	9.48.010	First offense: \$ 75	9.48.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.50 Injury to Property			
Section Title:	Section Citation:	Fine:	Fine Citation:
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	
Chapter 9.56 Interference with Utilities			
Section Title:	Section Citation:	Fine:	Fine Citation:
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
Unauthorized Use of Fire Hydrant	9.56.020	All Offenses:	\$1,000

Chapter 9.58 Sale of Poison			
Section Title:	Section Citation:	Fine:	Fine Citation:
Selling Poison Without Label	9.58.10	First offense: \$ 75	9.58.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.60 Sale of Unwholesome Food			
Section Title:	Section Citation:	Fine:	Fine Citation:
Prohibited When	9.60.010	First offense: \$ 75	9.60.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.67 Curfew Hour for Minors			
Section Title:	Section Citation:	Fine:	Fine Citation:
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	
Chapter 9.74 Discharge of Firearms			
Section Title:	Section Citation:	Fine:	Fine Citation:
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 *			
Chapter 10.04 Traffic Code			
Section Title:	Section Citation:	Fine:	Fine Citation:
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
Chapter 10.08 Regulation of Off-Highway Vehicles			
Section Title:	Section Citation:	Fine:	Fine Citation:
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.

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

Palmer Municipal Code (PMC) Title 14 Signs
Chapter 14.08 Sign Regulations
<p>Section 14.08.0240 Remedies and Civil Penalties (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.</p>

Palmer Municipal Code (PMC) Title 15 Buildings and Construction

Chapters 15.00 through 15.70

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

Introduced by: City Manager Moosey
Date: October 10, 2023
Public Hearing: October 10, 2023
Second Public Hearing: November 28, 2023
Action: Adopted
Vote: Unanimous

Yes:	No:
Mayor Carrington Deputy Mayor Anzilotti Alcantra Best Cooper Melin Tudor	

CITY OF PALMER, ALASKA

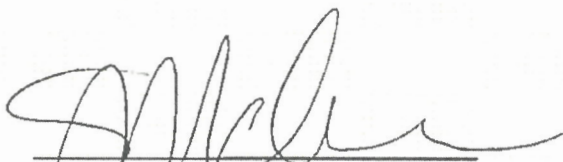
Resolution No. 24-004

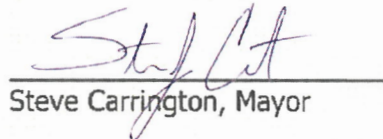
A Resolution of the Palmer City Council Adopting the Five-Year Capital Improvement Program for the Fiscal Year Beginning January 1, 2024, and Ending December 31, 2024

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, 2024, through December 31, 2024.

Approved by the Palmer City Council this 28th day of November, 2023.


Shelly Acteson, CMC, City Clerk


Steve Carrington, Mayor



Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2023 total	2023 Remaining	2024 Addition	2024 Total	2025 Addition	2026 Addition	2027 Addition	2028 Addition
N	MTA Equipment Arena	COP	Annually	\$	211,494 \$	25,613 \$	90,000 \$	115,613 \$	75,000 \$	75,000 \$	75,000 \$	75,000 \$
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											
N	Maintenance	COP	As needed	\$ 500,000	\$ 623,778	\$ 609,233	-	\$ 609,233				
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	\$ 155,000	\$ 140,000	90,000 \$	230,000 \$	80,000 \$	70,000 \$	70,000 \$	
N	Water/Sewer Truck	COP-W/S	2023	\$ 55,000	\$ 10,655	\$ 10,655	-	\$ 10,655		75,000 \$		75,000 \$
N	Police Vehicle Annual Replacement	COP	Annually	\$ 65,000	\$ 214,249	\$ -	231,000 \$	231,000 \$	231,000 \$	231,000 \$	255,000 \$	255,000 \$
N	Park Improvements	COP	As needed	\$ 99,104	\$ 99,104	\$ 99,104	-	\$ 99,104				
N	Public Building Maintenance	COP	As needed	\$ 500,000	\$ 88,965	\$ 49,960	-	\$ 49,960				
N	Airport Safety - Avigation Easement Phase I	COP	2019	\$ 450,000	\$ 16,600	\$ 2,260	-	\$ 2,260				
N	Golf Course-Golf Carts	COP	Annually	\$ 140,000	\$ 140,000	\$ 140,000	-	\$ 140,000	-	100,000 \$	-	75,000 \$
N	Golf Course Infrastructure	COP	Annually	\$ 20,000	\$ 15,000	\$ -	50,000 \$	50,000 \$	40,000 \$		135,000 \$	-
N	Depot updates-piping	COP	2019	\$ 15,000	\$ 3,262	\$ 3,262	-	\$ 3,262				
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	Fire Support Vehicle	COP	2023	\$ 80,000	\$ 80,000	\$ 43,173	-	\$ 43,173				
N	Fire Command Vehicle & Equipment	COP	2023	\$ 80,000	\$ 80,000	\$ 43,173	-	\$ 43,173				
N	PW Vehicles	COP	2023	\$ 74,000	\$ 74,000	\$ 74,000	-	\$ 74,000			\$ 85,000	
N	Library Sidewalk	COP	2023	\$ 190,000	\$ 190,000	\$ 190,000	-	\$ 190,000				
N	Annual Road Paving	COP	2022	\$ 400,000	\$ 400,000	\$ 93,316	600,000 \$	693,316 \$	600,000 \$	600,000 \$	200,000 \$	200,000 \$
N	Construct Taxiway											
N	November, Phase 1	FAA	2023	\$ 6,846,666	\$ 6,846,666	\$ 5,672,475	-	\$ 5,672,475				
N	Apron E Construction	FAA/COP	2023	\$ 2,383,041	\$ 2,383,041	\$ 1,934,542	-	\$ 1,934,542				
N	Engine Bolt Heaters on Apron E	COP	2023	\$ 88,000	\$ 88,000	\$ 88,000	-	\$ 88,000				
N	City Hall Carpet Replacement & Interior Paint	COP	2023	\$ 115,000	\$ 115,000	\$ 115,000	-	\$ 115,000				
N	City Hall Phone System Update/Replacement	COP	2023	\$ 35,000	\$ 66,573	\$ -	-	\$ -				
N	MTA Flooring											
N	Replacement - Locker Rooms	COP	2023	\$ 15,000	\$ 15,000	\$ -	15,000 \$	15,000 \$				
N	Parks & Facility Storage Shed/Maintenance	COP	2023	\$ 150,000	\$ 150,000	\$ 150,000	-	\$ 150,000				

Prior Year Funded (Carry over) \$11,131,774
2024 Recommended additional funding \$1,681,475

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2023 total	2023 Remaining	2024 Addition	2024 Total	2025 Addition	2026 Addition	2027 Addition	2028 Addition
N	Depot Building Back Deck Replacement	COP	2023	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -				
N	Library Parking Lot	COP	2023	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 25,000				\$ 100,000
N	Police Evidence Room (Carpet & Flooring)	COP	2023	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -				
N	Fire Engine	COP	2023	\$ 950,000	\$ 950,000	\$ 950,000	\$ -	\$ 950,000				
N	Install Drainage Parking Lot Training Ctr/Com Dev	COP	2023	\$ 80,000	\$ 80,000	\$ 75,200	\$ 40,000	\$ 115,200				
N	Purchase Fire Hose	COP	2023	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -				
N	City Wide Curb painting	COP	2023	On Going	\$ 46,000	\$ -	\$ 48,000	\$ 48,000	\$ -	\$ 51,000	\$ 51,000	\$ -
N	Water Correlator	W/S	2023	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000				
N	Replace Brush Truck	COP	2024	\$ 200,000			\$ 200,000	\$ 200,000				
N	Fire Support vehicle 3-4 (Pick-up)	COP	2024	\$ 80,000			\$ 80,000	\$ 80,000				
N	Fix Drains at Station 3-1	COP	2024	\$ 150,000			\$ 150,000	\$ 150,000				
N	Com Dev Vehicles	COP	2024	\$ 30,000			\$ 30,000	\$ 30,000		\$ 50,000		\$ 65,000
N	Storm Drain Design	COP	2024	\$ 500,000			\$ 500,000	\$ 500,000				
N	Construct PW Sand Storage Building	COP	2024	\$ 91,000			\$ 91,000	\$ 91,000				
N	Paint Public Safety Buildings Inside & Out	COP	2024	\$ 50,000			\$ 50,000	\$ 50,000				
N	Carpet Replacement PD	COP	2024	\$ 40,000			\$ 40,000	\$ 40,000				
N	PD Feasibility Study	COP	2024	\$ 50,000			\$ 50,000	\$ 50,000				
N	Police Station	COP	2024	\$ 20,000			\$ 20,000	\$ 20,000				
N	City Hall Copier	COP	2024	\$ 24,000			\$ 25,000	\$ 25,000	\$ 160,000			
N	Water System Upgrades	W/S	2025									
N	Public Safety Bldg Updates	COP/Grant	2025	\$ 185,000						\$ 185,000	\$ 260,000	
N	Purchase New Patrol Rifles	COP	2025						\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
N	Remodel Station 3-1	COP/Grant	2025	\$ 1,000,000					\$ 1,000,000			
N	Pave Vehicle Area Fire Training Ctr/Com Dev	COP	2025	\$ 120,000					\$ 120,000			
N	Replace Support 3-1	COP	2025	\$ 100,000					\$ 100,000			
N	Purchase Air Packs	COP	2025	\$ 80,000					\$ 80,000			
N	PW Boiler Truck	COP	2025	\$ 190,000					\$ 190,000			
N	Railroad ROW Improvements	COP	2025	\$ 500,000					\$ 200,000	\$ 200,000	\$ 100,000	\$ -
N	Community Development Bldg Landing & Stairs	COP	2025	\$ 30,000					\$ 30,000			
N	Depot Updates- Windows	COP	2024	\$ 60,000					\$ 60,000			
N	Parks Improvements Bleachers, Pavilion for Curtis Arcala	COP/Grants	2025	On Going					\$ 50,000	\$ 100,000	\$ 60,000	\$ 60,000

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2023 total	2023 Remaining	2024 Addition	2024 Total	2025 Addition	2026 Addition	2027 Addition	2028 Addition
N	Acquire Avigation Easement, Construct Mitigation & Relocate RW16 Threshold	FAA/COP	2025 2026	\$ 2,218,900						\$ 2,218,900		
N	Update Fire classroom building	COP	2026	\$ 150,000						\$ 150,000		
N	Training Center EOC Addition									\$ 1,000,000	\$ 500,000	
N	Replace Rescue 3-1	COP	2026	\$ 500,000								
N	Airport Sand Storage/AARF Truck	COP	2026	\$ 750,000						\$ 750,000		
N	City Hall Exterior Painting	COP	2027	\$ 100,000							\$ 100,000	
N	PW Bucket Truck	COP	2027	\$ 230,000						\$ 300,000		
N	Purchase Turnouts	COP	2028	\$ 120,000								\$ 120,000
N	Aviation Campground	FAA/COP	Undetermined	\$ 1,001,100								
N	Acquire Buffer Lands	FAA/COP	Undetermined	\$ 3,033,500								
N	Emergency Generator	Grant	Undetermined	\$ 400,000								
N	City Hall											
N	Generator for Fire S136 (training center)	COP	Undetermined	\$ 50,000								
N	Roof over Fire conexes	COP	Undetermined	\$ 55,000								
N	Design Museum phase 2	COP	Undetermined	\$ 250,000								
Y	Historic Palmer Water Tower Purchase		Undetermined	\$ 100,000								
Y	Park Project Walk to the Fair		Undetermined	\$ 300,000								
Totals				\$ 28,134,729	\$ 14,260,080	\$ 11,131,774	\$ 2,400,000	\$ 13,531,774	\$ 3,023,500	\$ 6,163,400	\$ 1,898,500	\$ 1,032,500

2024 Funding Breakdown	\$ 2,400,000	additional \$1,681,475 from General Fund unassigned balance
General Fund	\$ 603,525 from annual contribution	
Airport Fund	\$ -	Enterprise Fund
Solid Waste Fund	\$ -	Enterprise Fund
W/S	\$ 115,000	Enterprise Fund

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2023 total	2023 Remaining	2024 Addition	2024 Total	2025 Addition	2026 Addition	2027 Addition	2028 Addition
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2025 Funding Breakdown		\$ 3,073,500	additional									
		\$640,000 from annual contribution	\$2,273,420 from General Fund unassigned balance									
General Fund	\$ 2,913,420	from enterprise funds										
W/S	\$ 160,080	Enterprise Fund										
Airport Fund	\$ -											

2026 Funding Breakdown		\$ 6,163,400	additional									
		\$500,000 from annual contribution	\$2,549,500 from General Fund unassigned balance									
General Fund	\$ 3,049,500	from enterprise funds										
W/S	\$ 145,000	Enterprise Fund										
Airport Fund	\$ 2,968,900											

2027 Funding Breakdown		\$ 1,898,500	additional									
		\$450,000 from annual contribution	\$1,378,500 from General Fund unassigned balance									
General Fund	\$ 1,828,500	from enterprise funds										
W/S	\$ 70,000	Enterprise Fund										
Airport Fund	\$ -											

2028 Funding Breakdown		\$ 1,032,500	additional									
		\$400,000 from annual contribution	\$557,500 from General Fund unassigned balance									
General Fund	\$ 957,500	from enterprise funds										
W/S	\$ 75,000	Enterprise Fund										
Airport Fund	\$ -											

Introduced by: City Manager Moosey
 Date: October 10, 2023
 First Public Hearing: October 10, 2023
 Second Public Hearing: November 28, 2023
 Action: Adopted
 Vote: Unanimous

Yes:	No:
Mayor Carrington	
Deputy Mayor Anzilotti	
Alcantra	
Best	
Cooper	
Melin	
Tudor	

CITY OF PALMER, ALASKA

Resolution No. 24-005

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2024, and Ending December 31, 2024, 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 2024 Budget was held on Tuesday, October 10, 2023, Tuesday, October 17, 2023, and continued on Tuesday, November 28, 2023; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2024 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 2024 has been reviewed by the City Council.

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

	Revenues
General Fund (01)	\$ 15,253,189
Enterprise Funds	
Water/Sewer (02)	\$ 3,953,000
Airport (03)	\$ 512,987
Solid Waste (05)	\$ 867,000
Golf Course (15)	\$ 835,491
Capital	
General CIP Projects (08)	\$ 1,074,000
General CIP Equipment (09)	\$ 561,000
Road Fund (10)	\$ 600,000
Water & Sewer Projects (24)	\$ 115,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 276,836
Narcotics Grant (53)	\$ 150,692
Total Revenues	\$ 24,199,195

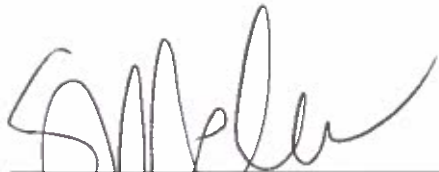
	Expenditures
General Fund (01)	\$ 17,682,307
Enterprise Funds	
Water/Sewer (02)	\$ 3,118,354
Airport (03)	\$ 503,408
Solid Waste (05)	\$ 852,969
Golf Course (15)	\$ 835,491
Capital Improvements	
General CIP Projects (08)	\$ 1,074,000
General CIP Equipment (09)	\$ 561,000
Road Fund (10)	\$ 600,000
Water & Sewer Projects (24)	\$ 115,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 276,836
Narcotics Grant (53)	\$ 150,692
Total Expenditures/Expenses	\$ 25,770,057

Section 3. That the rate of the tax levy for the City of Palmer, Alaska for the fiscal year 2024 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 2024 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 2024 operating budget is adopted for a period of one (1) year, that being from January 1, 2024, through December 31, 2024.

Approved by the Palmer City Council this 28th day of November, 2023.



 Shelly M. Acteson, CMC, City Clerk



 Steve Carrington, Mayor



CITY OF PALMER FUND DESCRIPTION

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

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

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

GOVERNMENTAL FUNDS

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

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

PROPRIETARY FUNDS

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

SPECIAL REVENUE FUNDS

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

FINANCIAL POLICIES

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

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

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

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

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

financial stability. The Manager and Department Directors have the primary role of reviewing financial actions and providing guidance on financial issues to the City Council.

Overall Goals

The overall financial goals underlying these policies are:

1. **Fiscal Conservatism:** To ensure that the city is in a solid financial condition at all times. This can be defined as:
 - A. Cash Solvency- the ability to pay bills
 - B. Budgetary Solvency- the ability to balance the budget
 - C. Solvency- the ability to pay future costs
 - D. Service Level Solvency- the ability to provide needed and desired services
2. **Flexibility:** To ensure that the city is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
3. **Adherence to the Highest Accounting and Management Practices:** As set by the Government Finance Officers' Association standards for financial reporting and budgeting, the Governmental Accounting Standards Board, and other professional standards.

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

Fund Balance Stabilization Policy

Purpose:

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

Background:

General Fund:

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

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

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

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

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

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

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

Enterprise Fund:

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

Policy:

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

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

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

Prudent Budgeting and Effective Budgetary Control:

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

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

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

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

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

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

Efficient Safeguarding of City Assets:

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

Manageable Debt Administration:

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

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

Revenue Policies:

The City will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one revenue source.

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

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

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

Maintenance of a Sound Investment Policy of City Monies:

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

Accounting, Auditing and Reporting Policies:

The City will establish and maintain a high standard of accounting practices in conformance with Generally Accepted Accounting Principles (GAAP).

The accounting system will maintain records and annual financial reports will present a summary of financial activity by departments and agencies within all funds.

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

An independent firm of certified public accountants will perform an annual financial and compliance audit and will publicly issue an opinion, which will be incorporated into the City's annual audit.

CITY OF PALMER REVENUES

FUND TITLE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 ADOPTED BUDGET
GENERAL FUND					
Arena Fees	187,630	294,394	340,541	402,476	369,700
Taxes	9,081,742	10,951,989	12,501,888	12,890,800	12,244,120
Permits/License	157,039	200,750	227,664	241,504	197,300
Grants/Federal Funding	496,295	513,136	643,323	585,502	505,810
Fees & Services	1,154,962	1,266,805	1,529,929	1,569,209	1,717,909
Fines & Forfeitures	74,542	62,574	84,040	53,245	61,000
Other Revenues	535,245	461,621	795,143	651,414	157,350
GENERAL FUND TOTAL	11,687,455	13,751,269	16,122,528	16,394,150	15,253,189
ENTERPRISE FUND					
Water/Sewer					
Fees & Services	3,104,471	3,434,090	3,737,691	3,621,580	3,872,000
Other Revenues	82,521	67,710	399,880	362,202	81,000
TOTAL	3,186,992	3,501,800	4,137,571	3,983,782	3,953,000
Airport					
Fees & Svcs/Taxes/Grants	335,114	389,401	323,650	416,773	394,987
Other Revenues	167,350	1,523	149,322	13,633	118,000
TOTAL	502,464	390,924	472,972	430,406	512,987
Land					
Other Revenues	0	439,951	0	0	0
TOTAL	0	439,951	0	0	0
Solid Waste					
Fees & Services	785,127	806,087	806,387	843,000	855,000
Other Revenues	13,038	10,649	60,038	22,763	12,000
TOTAL	798,165	816,736	866,425	865,763	867,000
Golf Course					
Fees & Services	674,681	677,936	669,638	742,621	673,500
Sales & Rentals	0	0	0	0	0
Other Revenues	37,000	0	47,922	2,382	161,991
TOTAL	711,681	677,936	717,560	745,003	835,491
ENTERPRISE FUND TOTAL	5,199,302	5,827,347	6,194,528	6,024,954	6,168,478
CAPITAL PROJECT FUND					
General	81,700	1,992	460,095	8,798,225	1,074,000
Equipment	275,000	521,850	1,300,494	2,194,284	561,000
Roads	135,000	0	400,000	500,000	600,000
Water/Sewer	584,229	3,190,730	5,280,542	6,310,832	115,000
Airport	827,373	362,041	628,094	9,231,103	0
CAPITAL PROJECT FUND TOTAL	1,903,302	4,076,613	8,069,225	27,034,444	2,350,000
SPECIAL REVENUE FUND					
Drug Seizure	4,830	624	0	0	0
Police Grants	94,554	127,308	119,264	214,788	276,836
Narcotics Grants Fund	147,019	159,998	61,885	191,111	150,692
Neighborhood Park Fund	3,200	3,000	2,400	0	0
SPECIAL REVENUE FUND TOTAL	249,603	290,930	183,549	405,899	427,528
FUND TOTALS	19,039,662	23,946,159	30,569,830	49,859,447	24,199,195

CITY OF PALMER EXPENDITURES/EXPENSES

FUND TITLE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDGET	2024 PROPOSED BUDGET
GENERAL FUND					
Manager	572,919	616,890	707,977	808,282	902,888
Finance	1,207,134	1,328,234	1,254,583	1,346,169	1,134,876
Community Development	668,516	624,926	588,935	744,999	829,577
City Hall	67,526	73,995	86,289	83,809	94,384
Tourist Center	192,464	192,776	221,935	209,538	216,902
Depot	29,931	31,684	36,769	52,569	54,982
Library & Other Grants	595,346	635,367	680,522	988,083	1,020,741
Non-Departmental	549,454	527,518	2,172,444	3,296,274	2,552,103
MTA Events Center	513,734	423,364	735,660	511,737	519,123
Parks & Facilities	1,869	1,236	85,338	166,556	193,060
Clerk Council/Elections	428,320	448,142	433,690	555,654	593,280
Public Safety	2,257,877	3,755,049	5,061,062	5,777,968	6,954,144
Public Works	1,939,549	1,938,832	2,084,077	2,552,225	2,616,247
TOTAL GENERAL FUND	9,024,638	10,598,013	14,149,283	17,093,863	17,682,307
ENTERPRISE FUND					
Water/Sewer	4,801,141	6,576,271	5,885,120	3,595,440	3,118,354
Airport	1,127,456	1,473,143	1,442,845	446,789	503,408
Land	0	0	0	0	0
Solid Waste	815,930	823,083	830,760	853,710	852,969
Golf Course	613,920	644,395	656,461	627,155	835,491
TOTAL ENTERPRISE FUND	7,358,447	9,516,892	8,815,186	5,523,094	5,310,222
CAPITAL PROJECTS FUND					
General Capital Projects	55,585	17,930	207,842	9,370,879	1,074,000
Equipment	305,581	586,411	331,114	3,258,162	561,000
Roads	29,108	8,461	296,985	1,324,222	600,000
Water/Sewer Capital Projects	184,497	3,501,049	4,589,781	7,120,311	115,000
Airport Capital Projects	746,362	300,165	497,597	9,527,791	0
TOTAL CAPITAL PROJECTS FUND	1,321,133	4,414,016	5,923,319	30,601,365	2,350,000
SPECIAL REVENUE FUND					
Drug Seizure	14,424	0	4,848	0	0
Police Grants	94,554	127,308	119,264	213,788	276,836
Narcotics Grant Fund	168,480	120,271	72,073	191,111	150,692
Neighborhood Park Fund	0	0	0	0	0
TOTAL SPECIAL REVENUE FUND	277,458	247,579	196,185	404,899	427,528
TOTAL EXPENDITURES/EXPENSES	17,981,676	24,776,500	29,083,973	53,623,221	25,770,057

BUDGET GLOSSARY

ADOPTED BUDGET - Refers to the budget amounts as originally approved by the City of Palmer City Council at the beginning of the year, and also to the budget document which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

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

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

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

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

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

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

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

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

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

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) - The official annual report of a government. It includes (a) the five (5) combined financial statements in the combined statement - overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material, and detailed statistical sections.

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

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

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

ENTERPRISE FUND - A proprietary fund established to account for operations that are financed and operated in a manner similar to private business enterprises. In this case, the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

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

FIDUCIARY FUND TYPES - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or an agent for individuals, private organizations, other government units, and/or other funds.

FINANCIAL RESOURCES - Cash and other assets that in the normal course of operations become cash.

FISCAL YEAR - The twelve month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operation. The City's fiscal year extends from January 1 through the following December 31.

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

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

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

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

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include only broad guidelines of general applications, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

GOVERNMENT FUND TYPES - Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four (4) government types: general, special revenue, debt service, and capital projects.

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

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

LEVY - To impose taxes, special assessments or service charges for the support of government activities. Also, used to denote the total amount of taxes, special assessments, or service charges imposed by a government.

LIABILITIES - Debt or other legal obligations, arising from present obligations of a particular entity, to transfer assets or provide services to other entities in the future as a result of past transactions or events.

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

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

MILLAGE RATE - The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of \$100,000 would yield \$100 in tax.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is, when they are both “measurable” and “available to finance expenditures of the current period”. “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for: 1) inventories of materials and supplies that may be considered expenditures either when purchased or when used and: 2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All Governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

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

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

OTHER FINANCING SOURCES - Governmental fund general long-term debt proceeds, land lease payments, land sale payments, proceeds from the sale of fixed assets, operating transfers in, service charges, and fees for governmental services.

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

PURCHASE ORDER - A document authorizing the delivery of specified merchandise or the rendering of certain services for a stated estimated price. Outstanding purchase orders at the end of the fiscal year are called “encumbrances”.

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

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

REVENUE - Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers in are classified as “other financing sources”.

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

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

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.

TAX RATE - The level at which taxes are levied.

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