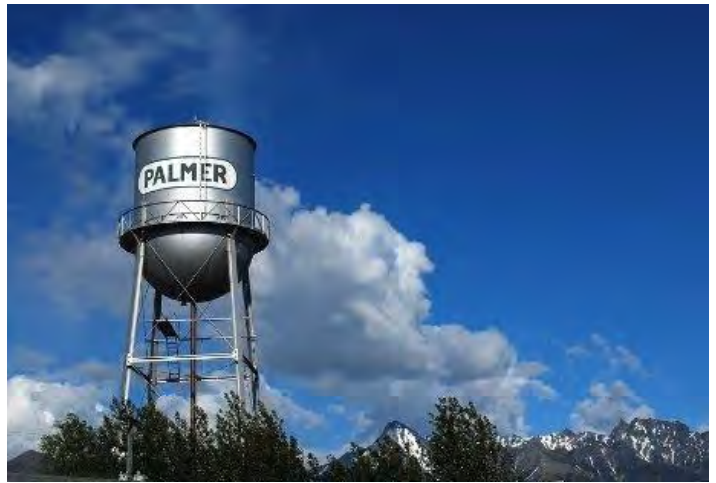


**ADOPTED**

**BUDGET 2018**

# City of Palmer



**CITY OF PALMER**  
**ADOPTED BUDGET**  
**FOR**  
**CALENDAR YEAR JANUARY 1, 2018 - DECEMBER 31, 2018**

**AS SUBMITTED BY:**

**Nathan Wallace**  
**City Manager**

**TO THE PALMER CITY COUNCIL**

**Edna DeVries, Mayor**  
**Richard Best**  
**Steve Carrington**  
**Sabrina Combs**  
**David Fuller**  
**Brad Hanson**  
**Peter LaFrance**

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

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City Manager

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## MEMORANDUM

*NW*  
*February 24, 2018*

**TO:** The Honorable Mayor and Members of the Palmer City Council  
**FROM:** Nathan E. Wallace, City Manager  
**DATE:** February 20, 2018  
**RE:** Transmittal of 2018 Adopted Budget

I respectfully submit the adopted City of Palmer Operating Budget and Five Year Capital Improvements Plan as approved by the City Council on December 12<sup>th</sup>, 2017. In a climate of steadily rising costs and uncertain economic times ahead, Palmer remains in a unique situation where revenues are projected to increase slightly, however, the overall approach to the FY2018 adopted budget was still to trim costs and to maintain City services at present levels with no reductions in service. The budget includes operating and capital appropriations in response to Council guidance during the budget discussions and maintains the priorities in public safety, infrastructure improvements, protection of the environment and quality of life in our City.

### 2018 BUDGET HIGHLIGHTS

#### Taxes/State Aid

Estimates of sales tax revenue for FY2018 are slightly higher than the FY2017 and FY2016 amounts. Sales tax revenue is estimated at \$7,200,000 for FY2018. This is \$200,000 more than the FY2017 budget revenues, a minimal increase. Real and personal property tax revenue is set at \$1,375,000, which is no change from the FY2017 budget amount. Revenue reductions include the \$431,000 from the Mat Su Borough for dispatch services and \$68,000 from the State of Alaska for revenue sharing.

#### Fees

There is a 9.5% sewer rate increase and a 5.5% water rate increase built into the 2018 rates. This is based on the recommendation of the 2014 rate study for the third year of rate increases in water and the estimated costs of upgrade to the sewer plant with a revised rate study in 2017.

There is no rate increase to users for solid waste in 2018.

## Reserves/Safety Net

For the FY2018 adopted budget, the projection for the General Fund surplus is \$3,175,472 well above the GFOA recommendation. This balance should be more than sufficient for three months of payroll, routine average accounts payable and anticipated grant contractor (reimbursable) payments and emergencies.

## Organizational Changes

- Remove Arena Operations and Groundskeeper Foreman (Level 5) full time 2080 hours
- Add Seasonal Groundskeeper Foreman (Level 5) up to 1040 hours
- Add Seasonal Arena Operations and Maintenance Specialist (level 5) up to 1400 hours
- Renames Human Resources Specialist to Human Resources Manager

## **GENERAL FUND HIGHLIGHTS**

The operating expenditures of the City have decreased for the fourth year in a row.

### Police Department

- Funds for purchase of two (2) new police cars
- Funds for radio and computer aided dispatch upgrades

### Fire Department

- Continues funding fireman's turnout equipment that was started in 2014
- Funds for upgrading the Training Burn Room

### Economic Development/Community Partnerships

- Funds for the Council Community Grant Program
- Continued funding of the contracts for The Palmer Museum, Visitor Center and Horticultural Services

### Infrastructure Improvements

- Funds for paving Auklet Ave
- Funds for new front doors at the Library
- Funds for Public Works truck replacement
- Funds for LED streetlight replacements
- Funds for road maintenance equipment
- Funds for airport maintenance upgrades and snow removal equipment

## **ENTERPRISE FUND HIGHLIGHTS**

### Water and Sewer

- Wastewater treatment plant upgrades will continue this year
- Funds for lift station pump replacement
- Funds for a new work truck

### Airport

- Transfer of \$137,000 from General Fund to balance the Airport 2018 budget.

## LEGISLATIVE REQUESTS

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

1	Wastewater Treatment Plant Improvements-Secondary Clarifier installation "Shovel ready"	\$5,000,000
2	Bogard Road Water Main Extension-Pressure Booster Station "Shovel ready"	\$500,000
3	Gravel to Paved Road Surfacing- Multi-component "Shovel Ready"	\$150,000 to \$4,000,000
4	Downtown Road Improvements -Cobb Street "Shovel Ready"	\$1,875,000
5	Public Safety Building (PPD and AST) Improvements	\$400,000
6	Historic Palmer Water Tower Purchase	\$100,000
7	Restore Alaska Railroad Track to Downtown Palmer	\$3,000,000
8	Park Projects- Multi-component: Babb Arboretum Restoration, Veterans Park Establishment, Daron Park Improvements, Amusement Park Improvements	\$75,000 to \$400,000
9	Trail Projects-Multi-component: Connect Auklet Bike Tunnel to Mat River Park/Butte Trail, Connect Butte Trail to Cope Industrial Trail, Connect Downtown to the State Fair Grounds	\$150,000 to \$500,000

## BUDGET PROCESS

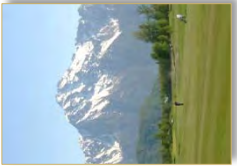
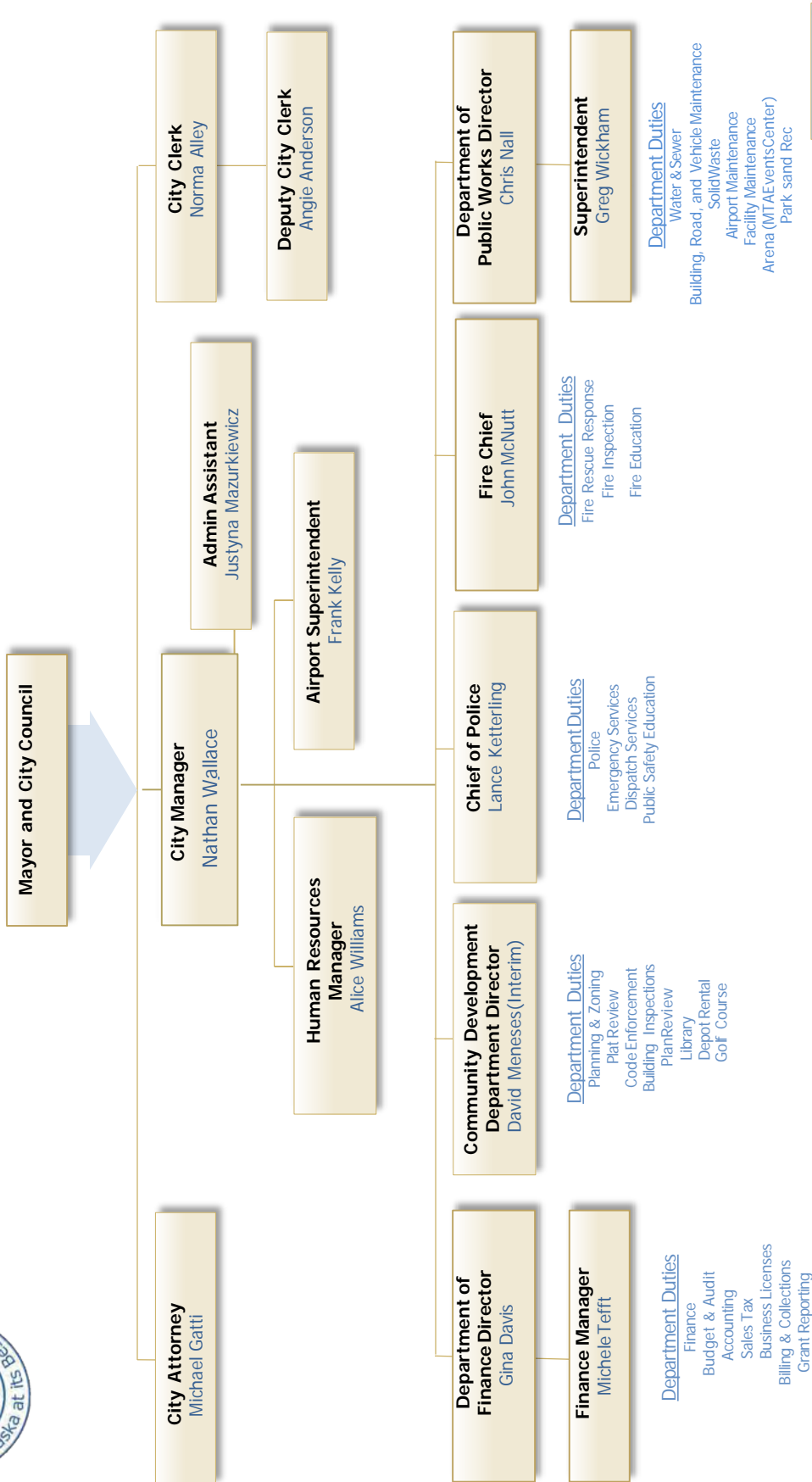
On October 17, 2017, the proposed budget was presented to the Mayor and City Council, and subsequent public meetings were held to receive input from the public. The final budget was approved on December 12, 2017.

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





# 2018 City of Palmer Organizational Overview



RECONCILIATION OF FUND BALANCE  
GENERAL FUND  
FUND 01

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	\$ 13,037,266	\$ 12,032,734	\$ 11,828,094	\$ 11,285,060
TOTAL EXPENDITURES	\$ 12,473,656	\$ 11,050,381	\$ 12,842,483	\$ 11,614,889

Nonspendable Fund Balance (Prepaid Ins, Adv to other funds)	\$ 964,311
Assigned Fund Balance (Vested Unpaid Vacation)	\$ 386,541
Unassigned fund balance 12/31/2016	\$ 4,519,690

**Fiscal Year 2017 operations:**

Budgeted operating revenues	\$ 11,543,794
Budgeted operating expenditures	\$ (10,616,383)
Transfers Out:	\$ (834,060)
Resolution 17-001 (A)	\$ (1,000,000)
Resolution 17-010	\$ 4,100
Resolution 17-019	\$ 64,600
Resolution 16-027	\$ 165,000
Resolution 17-001 (B)	\$ (341,440)
Estimated adjustment to fund balance	\$ (1,014,389)

**Estimated unassigned fund balance 12/31/2017** \$ 3,505,301

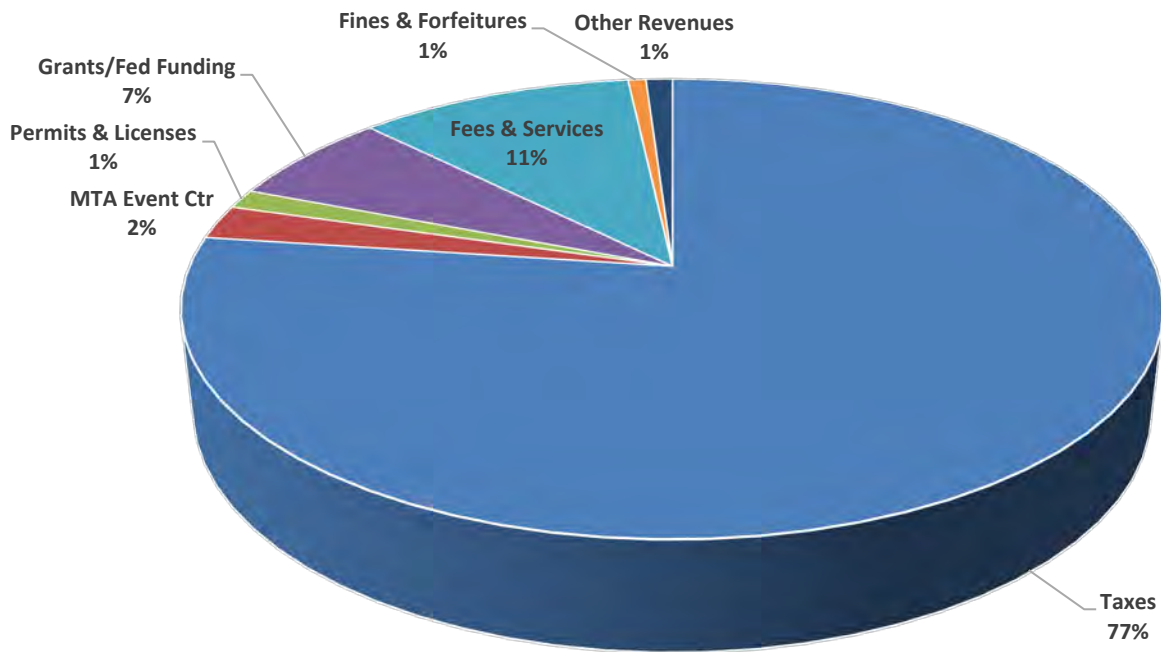
**Fiscal Year 2018 Operations:**

Budgeted operating revenues	\$ 11,285,060
Budgeted operating expenditures	\$ (11,614,889)
Estimated adjustment to fund balance	\$ (329,829)

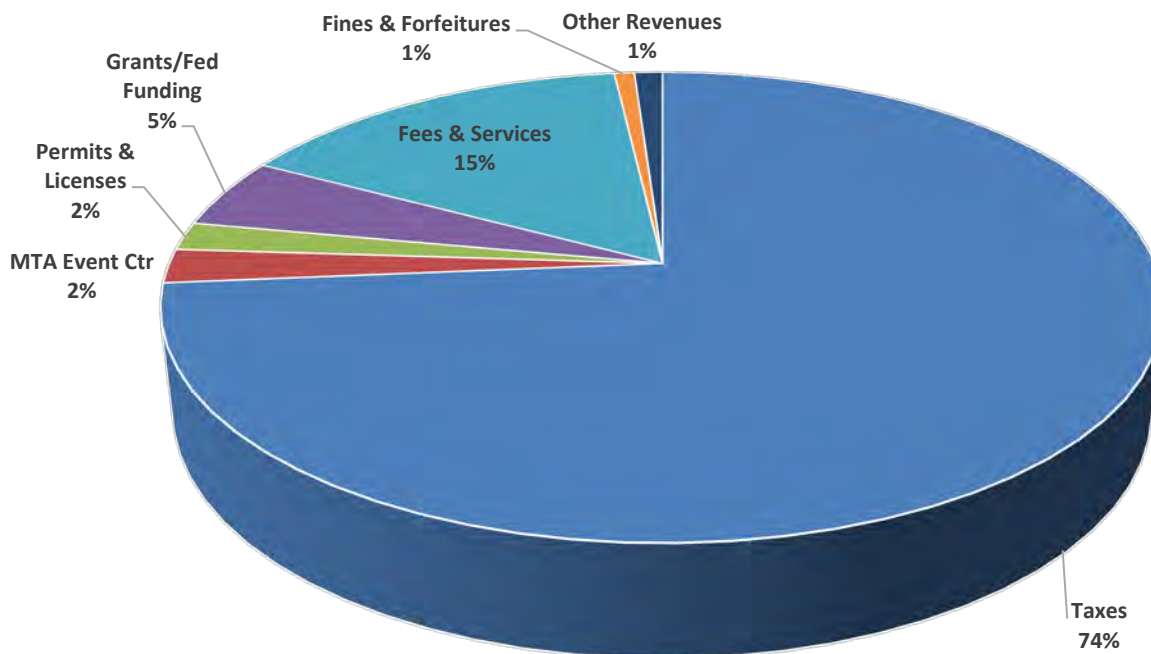
**Estimated unassigned fund balance 12/31/2018** \$ 3,175,472

Two months of operating expenditures	\$ 1,765,227
Three months of operating expenditures	\$ 2,647,840

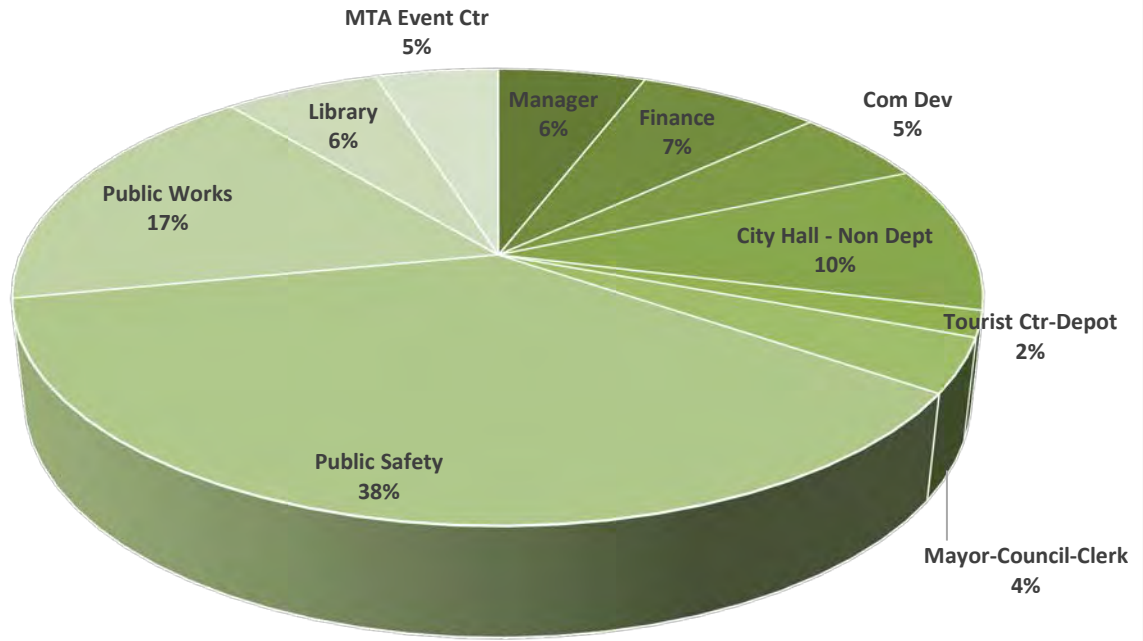
### 2018 ADOPTED GENERAL FUND REVENUES



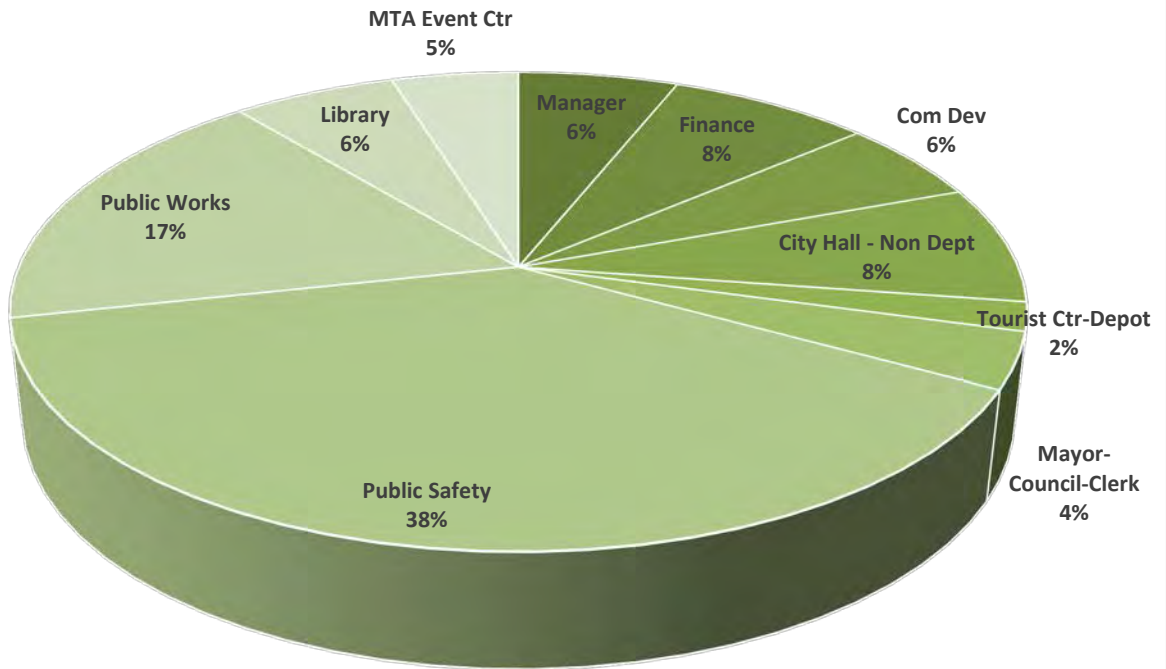
### 2017 ADOPTED GENERAL FUND REVENUES



### 2018 ADOPTED GENERAL FUND EXPENDITURES



### 2017 ADOPTED GENERAL FUND EXPENDITURES



CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

**General Fund 01**

REVENUES	2014	2015	2016	2017	2017	2018
MTA Event Ctr	ACTUAL	ACTUAL	ACTUAL	ADOPTED	AMENDED	ADOPTED
				BUDGET	BUDGET	BUDGET
01-00-00-3001 Ice Rental	213,311	194,229	202,809	199,500	191,440	200,000
01-00-00-3002 Arena Rental	16,075	21,450	18,380	14,100	10,000	12,500
01-00-00-3004 Ice Skate Rental	1,067	1,440	1,683	1,500	2,132	2,000
01-00-00-3005 Advertising Income	60,000	60,000	10,000	15,000	15,000	15,000
01-00-00-3006 Tournaments	3,146	4,394	9,449	4,000	2,170	4,000
01-00-00-3007 Open Skate	6,096	6,539	7,759	7,600	9,536	8,000
01-00-00-3008 Skate Sharpening Revenue	2,564	2,335	1,795	2,550	2,550	2,000
01-00-00-3009 Shinny Hockey	3,562	4,033	7,138	4,500	5,014	7,000
01-00-00-3011 Clinics	9,534	6,149	5,903	6,300	4,539	5,000
01-00-00-3014 Learn to Skate	3,838	6,885	7,108	8,900	6,449	8,500
01-00-00-3016 Vending Machines	2,513	1,679	3,363	4,800	7,220	5,500
01-00-00-3018 Arena Concession Lease	1,769	2,053	1,885	1,950	1,950	1,950
<b>TOTAL MTA Event Center</b>	<b>323,475</b>	<b>311,186</b>	<b>277,272</b>	<b>270,700</b>	<b>258,000</b>	<b>271,450</b>
<b>Taxes</b>						
01-00-00-3110 Real & Personal Property Tax	1,217,736	1,316,111	1,215,467	1,375,000	1,310,000	1,375,000
01-00-00-3111 Motor Vehicle Tax	59,529	42,480	42,655	42,529	32,438	42,500
01-00-00-3130 Sales Tax	6,380,979	6,416,956	6,499,563	7,000,000	7,000,000	7,200,000
01-00-00-3131 Sales Tax Penalty & Interest	113,272	86,914	84,284	85,000	66,333	85,000
<b>TOTAL Taxes</b>	<b>7,771,516</b>	<b>7,862,461</b>	<b>7,841,969</b>	<b>8,502,529</b>	<b>8,408,771</b>	<b>8,702,500</b>
<b>Permits &amp; Licenses</b>						
01-00-00-3210 Business Licenses	52,800	53,745	54,690	55,000	59,720	55,000
01-00-00-3211 Business License Penalty & Int	10,024	13,920	12,495	13,000	14,525	13,000
01-00-00-3215 DD Solicitors License	0	350	100	0	0	0
01-00-00-3218 Building Plans Review Rev	0	0	39,280	49,900	20,702	25,000
01-00-00-3221 Building Permits	122,731	98,480	200,900	105,000	61,334	60,000
01-00-00-3222 Animal License	523	490	770	500	500	500
<b>TOTAL Permits &amp; Licenses</b>	<b>186,078</b>	<b>166,985</b>	<b>308,235</b>	<b>223,400</b>	<b>156,781</b>	<b>153,500</b>
<b>Grants/ Fed Funding</b>						
01-00-00-3310 Payment In Lieu Of Taxes	199,626	213,190	228,462	252,914	243,842	257,916
01-00-00-3342 Borough Grants	0	0	0	0	0	150,000
01-00-00-3343 Library Grants	6,930	12,220	7,050	6,900	8,250	6,900
01-00-00-3344 Vfa - Fire Grant	10,000	10,000	6,576	0	7,500	7,500
01-00-00-3350 Municipal Aid	386,258	365,453	245,387	143,779	230,289	162,000
01-00-00-3351 Liquor License	12,900	11,500	14,800	14,800	12,500	12,500
01-00-00-3352 State Maintenance	8,000	8,000	8,000	0	0	0
01-00-00-3362 Co-Op Taxes Elec & Tele	134,297	145,919	157,272	145,000	143,743	145,000
<b>TOTAL Grants/Fed Funding</b>	<b>758,011</b>	<b>766,282</b>	<b>667,547</b>	<b>563,393</b>	<b>646,124</b>	<b>741,816</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

REVENUES	2014	2015	2016	2017	2017	2018
Fees & Service	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
01-00-00-3412 Library Fees	23,623	20,697	18,957	20,000	20,000	20,000
01-00-00-3413 Library Meeting Room Rental	2,050	1,600	1,825	2,400	1,350	2,200
01-00-00-3420 Police Services	713	0	13	0	0	0
01-00-00-3421 Fire Service Fees	2,209	1,570	2,445	2,000	2,000	2,000
01-00-00-3422 Dispatching	835,793	875,817	894,999	456,543	456,543	0
01-00-00-3423 E911 Surcharge Revenues	90,000	90,000	90,000	90,000	90,000	90,000
01-00-00-3425 Fire Service Contract	331,423	333,130	334,787	376,324	351,505	368,622
01-00-00-3426 Fire Training Inc - State	0	0	0	0	1,230	0
01-00-00-3427 Planning And Zoning	2,958	3,328	8,210	3,000	1,466	2,500
01-00-00-3428 Rescue Svcs Contract	50,000	50,000	50,000	50,000	50,000	50,000
01-00-00-3431 Land Lease	100	0	0	0	0	0
01-00-00-3440 Grants Administrative Overhd	123,517	151,722	68,624	60,165	35,646	20,000
01-00-00-3455 Administrative Services Fees	640,820	614,895	657,670	630,126	630,126	623,354
01-00-00-3473 Community Center Fees-Depot	40,741	35,020	33,930	39,000	39,000	40,000
01-00-00-3475 Library Block Grant - Borough	55,000	42,500	20,000	40,000	0	0
<b>TOTAL Fees &amp; Services</b>	<b>2,198,947</b>	<b>2,220,279</b>	<b>2,181,460</b>	<b>1,769,558</b>	<b>1,678,866</b>	<b>1,218,676</b>
<b>Fines &amp; Forfeitures</b>						
01-00-00-3510 Fines & Forfeitures	26,636	36,019	28,620	29,000	29,000	29,000
01-00-00-3511 Fines & Forfeitures-Deliq	84,678	91,977	48,765	60,000	51,309	50,000
<b>TOTAL Fines &amp; Forfeitures</b>	<b>111,314</b>	<b>127,996</b>	<b>77,385</b>	<b>89,000</b>	<b>80,309</b>	<b>79,000</b>
<b>Other Revenues</b>						
01-00-00-3610 Interest/Investments Earnings	17,460	10,715	30,524	37,000	22,761	30,000
01-00-00-3612 Interest Earnings Assessments	16,896	13,828	783	5,096	2,686	5,000
01-00-00-3621 Pw Fees & Charges	250	0	0	0	0	0
01-00-00-3623 Assessment Billing Fee	459	357	306	225	225	225
01-00-00-3624 Public Safety No# 2, Rental	42,082	42,452	43,887	43,887	43,887	43,887
01-00-00-3625 Jail Rental	19,363	19,626	17,853	16,006	16,006	16,006
01-00-00-3632 Street Assessments Earnings	110,880	33,348	151,419	23,000	27,918	23,000
01-00-00-3640 Credit Card Admin Fee	0	0	177	0	0	0
01-00-00-3662 Property & Equip Sales PW	27,857	16,150	19,367	0	10,003	0
01-00-00-3663 Property & Equip Sales POLICE	10,994	0	0	0	0	0
01-00-00-3673 Transfers From Other Funds	171,511	158,019	121,116	0	0	0
01-00-00-3680 Training Reimbursements	0	3,900	0	0	0	0
01-00-00-3685 SART Revenue	5,220	2,526	1,429	0	2,861	0
01-00-00-3686 Misc Rev - Grow Palmer Grant	0	0	50,000	0	0	0
01-00-00-3687 Misc Revenue - PW	2,430	203	1,146	0	0	0
01-00-00-3688 Misc Income-Comm Services	6,948	46	2,041	0	0	0
01-00-00-3689 Misc Income-Public Safety	13,450	28,742	22,531	0	9,447	0
01-00-00-3690 Miscellaneous Income	11,362	2,870	13,052	0	6,128	0

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Other Revenues</b>						
01-00-00-3691 NPO Write Off/PERS Relief	1,124,544	1,086,183	188,046	0	138,221	0
01-00-00-3693 Insurance Reimbursement	7,442	8,552	15,139	0	0	0
01-00-00-3695 Donations	16	0	0	0	0	0
01-00-00-3696 Donations-Sister City Celebrat	0	9,475	0	0	0	0
01-00-00-3699 Land Sales Revenue	0	145,000	0	0	319,100	0
01-00-00-3700 Restitution Revenue-Police	5,424	87	50	0	0	0
<b>TOTAL Other Revenues</b>	<b>1,594,588</b>	<b>1,582,079</b>	<b>678,866</b>	<b>125,214</b>	<b>599,243</b>	<b>118,118</b>
<b>TOTAL REVENUES</b>	<b>12,943,928</b>	<b>13,037,266</b>	<b>12,032,734</b>	<b>11,543,794</b>	<b>11,828,094</b>	<b>11,285,060</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>City Manager Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-05-6011 Regular Salaries	253,777	276,547	251,925	241,937	260,167	246,651
01-01-05-6012 Regular Benefits	229,032	232,402	155,542	160,860	146,913	164,853
01-01-05-6013 PT Salaries	0	24	1,735	0	0	0
01-01-05-6015 Regular-Overtime	3,108	2,261	227	2,000	0	0
01-01-05-6019 Leave Expense	28,196	12,146	6,733	4,000	2,047	2,000
01-01-05-6022 Advertising	6,838	8,998	9,513	9,900	9,900	9,000
01-01-05-6023 Subscriptions & Dues	3,063	2,567	3,338	2,102	3,485	2,000
01-01-05-6024 Travel	4,158	9,138	5,667	8,500	5,500	7,000
01-01-05-6026 Training	1,620	3,345	3,038	2,130	2,130	2,500
01-01-05-6027 Legal Fees	13,930	23,965	17,628	25,500	20,591	20,000
01-01-05-6029 Services	822	4,238	3,426	3,900	7,642	3,000
01-01-05-6030 Contractual Services	1,891	4,057	0	25,000	25,000	20,000
01-01-05-6031 Telephone	3,995	3,413	4,295	4,100	4,100	4,100
01-01-05-6035 Fuel	1,903	1,177	135	200	410	500
01-01-05-6036 Rental & Lease	873	0	0	0	0	0
01-01-05-6037 Insurance	3,946	3,514	3,899	4,305	5,243	5,471
01-01-05-6038 Vehicle Insurance	380	375	388	400	450	500
01-01-05-6041 Office Supplies	2,549	5,856	2,747	4,000	4,942	4,000
01-01-05-6044 Operating Supplies	0	40	35	0	0	0
01-01-05-6045 Repair & Maintenance	1,698	1,470	177	0	0	0
01-01-05-6054 Office Equipment	6,931	6,669	16,653	2,500	2,600	2,500
01-01-05-6057 Printing	351	100	3	500	0	500
01-01-05-6059 Board Stipends	3,900	2,300	2,650	4,200	3,422	4,200
01-01-05-6065 Wellness Fund	0	1,365	0	20,000	20,000	10,000
01-01-05-6069 Discretionary Funds	15,604	13,742	1,422	10,000	10,000	10,000
01-01-05-6072 Unemployment Taxes	0	3,330	0	20,000	20,000	20,000
01-01-05-6075 Employee Recognition	100	497	0	1,000	1,000	1,000
01-01-05-6096 Computer Services	108,155	113,300	112,790	120,000	121,492	125,000
01-01-05-6098 Lobbying Services	3,841	2,778	1,604	2,000	2,000	1,000
01-01-05-6103 Marketing	12,369	8,636	6,948	17,500	17,500	15,000
<b>TOTAL City Manager</b>	<b>713,030</b>	<b>748,250</b>	<b>612,518</b>	<b>696,534</b>	<b>696,534</b>	<b>680,775</b>



CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Finance Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-10-6011 Regular Salaries	396,290	386,997	398,997	409,834	379,005	390,495
01-01-10-6012 Regular Benefits	410,349	411,067	314,303	321,643	321,643	317,302
01-01-10-6013 Part Time Salaries	19,596	26,750	9,532	15,517	15,517	0
01-01-10-6015 Regular Overtime	553	781	51	1,000	1,000	1,000
01-01-10-6017 Gen Fund PERS On Behalf	0	0	188,046	0	138,221	0
01-01-10-6019 Leave Expense	18,429	15,534	4,584	0	30,829	0
01-01-10-6022 Advertising	0	151	0	500	1,010	500
01-01-10-6023 Subscriptions & Dues	575	600	731	690	690	690
01-01-10-6024 Travel	944	1,274	3,005	2,500	990	2,500
01-01-10-6026 Training	1,123	2,529	2,160	2,000	985	2,000
01-01-10-6027 Legal Fees	14,697	6,160	10,048	10,000	8,492	10,000
01-01-10-6029 Services	6,487	6,525	6,479	8,000	8,000	8,000
01-01-10-6030 Contractual Services	0	0	105	0	0	0
01-01-10-6031 Telephone	9,827	9,792	10,346	10,000	7,500	10,000
01-01-10-6036 Rental & Lease	873	0	0	0	0	0
01-01-10-6037 Insurance	5,355	4,193	5,617	5,193	7,503	6,256
01-01-10-6041 Office Supplies	9,030	9,156	7,997	9,500	9,555	9,500
01-01-10-6045 Repair & Maintenance	456	84	150	1,000	1,000	1,500
01-01-10-6054 Office Equipment	8,575	8,254	7,822	4,000	3,658	8,500
01-01-10-6058 Postage	131	0	0	0	0	0
01-01-10-6072 Unemployment Taxes	0	7,770	0	0	0	0
01-01-10-6095 Genl Fund It Hard/Soft Ware	45,547	90,506	59,820	43,000	43,000	43,000
01-01-10-6096 Computer Services	25,923	27,506	28,359	33,998	33,998	35,000
<b>TOTAL Finance</b>	<b>974,760</b>	<b>1,015,629</b>	<b>1,058,152</b>	<b>878,375</b>	<b>1,012,596</b>	<b>846,243</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Community Development</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-12-6011 Regular Salaries	237,896	247,447	262,864	289,662	271,662	297,344
01-01-12-6012 Regular Benefits	245,933	253,980	191,177	234,554	220,859	242,880
01-01-12-6013 Part Time Salaries	0	0	0	0	185	0
01-01-12-6015 Regular Overtime	585	716	497	1,000	1,000	1,000
01-01-12-6017 Temporary Salaries	401	0	0	0	0	0
01-01-12-6019 Leave Expense	15,466	15,742	10,046	12,000	37,820	10,000
01-01-12-6022 Advertising	1,924	1,874	2,079	1,920	1,420	1,900
01-01-12-6023 Subscriptions & Dues	2,315	2,647	2,065	2,500	2,512	2,000
01-01-12-6024 Travel	1,403	778	2,300	2,500	1,200	1,500
01-01-12-6026 Training	964	2,419	2,574	1,230	1,590	1,500
01-01-12-6027 Legal Fees	1,365	3,832	19,531	12,000	12,900	5,000
01-01-12-6029 Services-Recording Plats	52	147	921	200	220	250
01-01-12-6030 Contractual Services	6,257	6,768	3,949	6,000	4,700	5,100
01-01-12-6031 Telephone	2,724	2,587	2,203	2,436	2,236	1,300
01-01-12-6032 Power	6,562	7,474	7,285	7,400	7,968	7,000
01-01-12-6033 Heat	2,891	3,318	2,741	2,900	3,030	3,000
01-01-12-6034 Water/Sewer/Garbage	2,208	1,832	1,387	1,440	1,672	1,440
01-01-12-6035 Fuel	2,233	1,141	934	1,000	1,390	1,600
01-01-12-6036 Rental & Leases	4,151	3,705	3,858	4,000	4,620	3,800
01-01-12-6037 Insurance	3,710	3,462	3,860	4,275	5,458	6,052
01-01-12-6038 Vehicle Insurance	725	725	713	700	750	1,100
01-01-12-6040 Credit Card Fees	0	0	1,864	500	1,366	1,200
01-01-12-6041 Office Supplies	3,415	3,702	4,513	3,480	4,446	3,000
01-01-12-6042 Vehicle Supplies	315	0	38	90	90	0
01-01-12-6044 Operating Supplies	80	53	158	0	0	0
01-01-12-6045 Repair & Maintenance	1,475	2,358	1,193	1,500	2,562	1,000
01-01-12-6048 Janitorial Supplies	258	159	338	350	531	350
01-01-12-6054 Office Equipment	4,859	2,964	2,537	12,000	16,600	10,000
01-01-12-6058 Postage	2,237	2,500	2,437	2,300	1,400	2,300
01-01-12-6059 Board Stipends	2,250	2,750	3,800	4,200	3,300	4,200
01-01-12-6071 Community Planning	5,359	994	29	8,000	6,625	5,000
01-01-12-6072 Unemployment Taxes	41	42	28	0	25	0
<b>TOTAL Community Development</b>	<b>560,054</b>	<b>576,116</b>	<b>537,919</b>	<b>620,137</b>	<b>620,137</b>	<b>620,816</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Tourist Center</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-20-6030 Contractual Services	148,520	155,940	154,940	169,030	169,030	169,030
01-01-20-6031 Telephone	2,245	2,885	4,466	3,000	2,230	2,100
01-01-20-6032 Power	4,023	4,707	3,571	4,100	3,965	4,100
01-01-20-6033 Heat	1,490	1,777	2,162	2,220	2,667	2,200
01-01-20-6034 Water/Sewer/Garbage	733	1,124	1,360	1,000	1,491	1,200
01-01-20-6037 Insurance	1,319	1,163	1,259	1,390	1,547	1,727
01-01-20-6045 Repair & Maintenance	439	1,271	4,351	3,000	1,705	2,500
01-01-20-6048 Janitorial Supplies	0	0	0	0	1,105	0
<b>TOTAL Tourist Center</b>	<b>158,769</b>	<b>168,867</b>	<b>172,109</b>	<b>183,740</b>	<b>183,740</b>	<b>182,857</b>
<b>Community Center Depot Expenditures</b>						
01-01-30-6030 Contractual Services	0	0	0	2,000	1,000	2,000
01-01-30-6032 Power	4,792	6,300	4,961	5,500	5,723	5,500
01-01-30-6033 Heat	4,503	5,189	4,174	6,000	5,250	6,000
01-01-30-6034 Water/Sewer/Garbage	1,689	2,009	2,501	2,055	2,540	2,500
01-01-30-6036 Rental and Lease	0	500	500	500	500	500
01-01-30-6037 Insurance	341	241	330	497	574	660
01-01-30-6044 Operating Supplies	46	5,548	1,812	5,500	2,025	5,500
01-01-30-6045 Repair & Maintenance	7,419	4,749	5,301	5,000	9,250	5,000
01-01-30-6048 Janitorial Supplies	1,528	3,500	2,432	3,000	3,000	3,000
01-01-30-6053 Equipment	0	0	0	8,200	8,390	0
<b>TOTAL Community Center Depot</b>	<b>20,318</b>	<b>28,036</b>	<b>22,011</b>	<b>38,252</b>	<b>38,252</b>	<b>30,660</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>City Hall Complex Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-01-15-6029 Services	1,604	2,291	3,478	2,640	2,880	2,800
01-01-15-6031 Telephone	12,654	13,228	14,843	13,800	18,024	15,000
01-01-15-6032 Power	14,753	18,607	19,359	19,200	18,939	19,200
01-01-15-6033 Heat	2,485	2,192	1,873	3,200	2,449	3,200
01-01-15-6034 Water/Sewer/Garbage	1,167	1,103	1,183	1,800	1,395	1,800
01-01-15-6036 Rental & Lease	1,428	1,450	2,634	3,000	2,701	3,000
01-01-15-6037 Insurance	3,880	3,470	3,411	3,358	3,414	3,479
01-01-15-6041 Office Supplies	4,103	5,486	7,140	8,500	9,665	8,500
01-01-15-6045 Repair & Maintenance	19,828	9,207	11,302	6,720	13,981	7,000
01-01-15-6048 Janitorial Supplies	1,493	3,184	925	2,000	930	2,000
01-01-15-6058 Postage	9,957	10,466	7,065	10,500	4,340	10,000
<b>TOTAL City Hall Complex</b>	<b>73,352</b>	<b>70,684</b>	<b>73,213</b>	<b>74,718</b>	<b>78,718</b>	<b>75,979</b>
<b>Non Departmental Expenditures</b>						
01-01-70-6078 Transfers Out	373,152	903,325	445,394	834,060	2,028,638	1,127,111
01-01-70-6090 EOC Operations	4,368	2,776	3,011	3,000	3,055	3,000
01-01-70-6686 Grow Palmer Grant Expenditures	0	0	50,000	0	0	0
01-01-70-6899 Land Purchase/Appraisals	0	0	12,000	0	0	0
<b>TOTAL Non Departmental</b>	<b>377,520</b>	<b>906,101</b>	<b>510,405</b>	<b>837,060</b>	<b>2,031,693</b>	<b>1,130,111</b>
<b>TOTAL Administration</b>	<b>2,877,809</b>	<b>3,513,684</b>	<b>2,986,327</b>	<b>3,328,816</b>	<b>4,661,670</b>	<b>3,567,441</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Mayor/Council/City Clerk Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-02-10-6011 Regular Salaries	93,671	95,516	78,318	82,410	84,502	86,892
01-02-10-6012 Regular Benefits	95,467	97,162	72,790	60,917	74,211	62,789
01-02-10-6013 PT Salaries	79,325	77,714	79,639	80,360	71,040	80,756
01-02-10-6016 Overtime-PT	0	0	290	650	650	650
01-02-10-6019 Leave Expense	3,981	6,932	6,828	0	2,686	0
01-02-10-6021 Audit	25,173	31,366	34,746	37,860	37,860	43,259
01-02-10-6022 Advertising	6,802	6,752	5,560	10,000	6,798	10,000
01-02-10-6023 Subscriptions & Dues	7,599	7,467	7,641	8,840	8,840	8,840
01-02-10-6024 Travel/Education-Council	6,564	9,784	5,923	12,000	12,000	12,000
01-02-10-6026 Training/Travel-Clerk	4,783	4,166	3,507	5,255	5,255	5,255
01-02-10-6027 Legal Fees	39,920	42,164	44,036	40,000	35,000	40,000
01-02-10-6029 Services	203	225	598	2,000	2,000	2,000
01-02-10-6031 Telephone	8,777	8,517	9,507	9,750	9,750	9,750
01-02-10-6036 Rental & Lease	873	0	0	0	0	0
01-02-10-6037 Insurance	3,206	2,903	3,100	3,430	3,701	4,021
01-02-10-6041 Office Supplies-Clerk	4,662	2,371	4,097	6,000	6,000	6,000
01-02-10-6044 Operating Supplies	4,186	5,776	4,405	6,000	3,314	6,000
01-02-10-6045 Repair & Maintenance	121	118	200	1,000	1,000	1,000
01-02-10-6054 Office Equipment	7,339	3,024	882	6,100	7,100	6,100
01-02-10-6068 Community Council Grants	0	0	7,600	10,000	10,000	10,000
01-02-10-6069 Council Discretionary Funds	13,740	11,500	2,810	2,500	2,500	2,500
01-02-10-6071 Council Community Watch	0	0	0	0	0	2,500
01-02-10-6072 Unemployment Taxes	0	841	146	0	1,800	0
01-02-10-6073 Council Meetings Broadcast	0	2,750	2,750	3,000	3,000	3,000
01-02-10-6090 Blackboard Connect Service	4,634	6,565	2,703	6,500	6,565	6,600
01-02-10-6097 Website Technology	6,607	1,488	2,163	0	0	0
01-02-10-6099 Election Expenses	8,609	10,896	8,046	9,650	9,650	9,650
01-02-10-6101 Codification Consulting Svcs	3,250	6,002	3,095	8,600	8,600	8,600
01-02-10-6102 Records Management	1,648	15,175	7,280	7,500	7,500	7,500
01-02-10-6110 Sister City Program	7,044	26,782	5,029	7,500	7,500	7,500
<b>TOTAL Mayor/Council/City Clerk</b>	<b>438,184</b>	<b>483,956</b>	<b>403,689</b>	<b>427,822</b>	<b>428,822</b>	<b>443,162</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

General Fund	2014	2015	2016	2017	2017	2018
Police Administration Expenditures	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
01-12-10-6011 Regular Salaries	985,797	985,060	933,849	969,037	1,009,407	1,041,776
01-12-10-6012 Regular Benefits	1,071,032	1,081,653	808,488	815,321	885,121	897,137
01-12-10-6013 PT Salaries	21,750	21,419	22,891	20,000	20,767	20,000
01-12-10-6015 Regular Overtime	148,617	171,203	205,531	160,000	216,416	160,000
01-12-10-6019 Leave Expense	66,148	91,910	56,236	75,000	40,588	75,000
01-12-10-6020 Uniform Allowance Reimb	7,000	7,560	7,840	7,280	8,680	8,960
01-12-10-6022 Advertising	392	208	124	500	1,202	500
01-12-10-6023 Subscriptions & Dues	902	656	304	700	300	700
01-12-10-6024 Travel	4,366	12,589	8,448	13,000	17,334	7,500
01-12-10-6025 Communication	48	0	0	0	0	0
01-12-10-6026 Training	1,517	6,645	1,878	8,000	6,500	15,000
01-12-10-6027 Legal Fees	1,791	2,275	3,649	5,000	3,500	5,000
01-12-10-6028 Court System Admin Fees	1,540	4,314	2,427	4,000	4,000	4,000
01-12-10-6029 Services	19,202	22,168	16,076	25,000	30,673	36,000
01-12-10-6031 Telephone	16,923	16,728	16,901	18,000	12,500	18,000
01-12-10-6035 Fuel	47,371	27,678	18,829	35,000	24,500	40,000
01-12-10-6037 Insurance	20,914	20,177	22,140	24,364	25,955	26,531
01-12-10-6038 Vehicle Insurance	17,814	17,992	19,777	22,800	23,704	29,000
01-12-10-6041 Office Supplies	5,090	7,877	7,801	8,000	8,885	8,000
01-12-10-6042 Vehicle Supplies	0	0	0	1,000	200	0
01-12-10-6043 Uniform Expenditure	4,956	5,100	5,694	10,000	17,671	8,500
01-12-10-6044 Operating Supplies	12,766	11,204	15,197	15,000	12,400	17,500
01-12-10-6046 Small tools and equipment	9,397	28,336	19,123	19,500	13,500	20,000
01-12-10-6053 Equipment	91,232	88,955	89,250	2,000	1,150	2,000
01-12-10-6054 Office Equipment	36,751	23,206	37,527	30,000	11,015	25,000
01-12-10-6058 Postage	418	221	444	300	435	300
01-12-10-6071 Community Planning	2,211	2,775	965	1,500	2,755	2,000
01-12-10-6072 Unemployment Taxes	0	536	0	0	410	0
01-12-10-6100 SART Donation	2,500	2,500	0	2,500	2,500	2,500
01-12-10-6112 Rowland Memorial Fund Exp	2,000	2,000	2,000	2,000	1,000	2,000
<b>TOTAL Police Administration</b>	<b>2,600,445</b>	<b>2,662,945</b>	<b>2,323,389</b>	<b>2,294,802</b>	<b>2,403,068</b>	<b>2,472,904</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

General Fund	2014	2015	2016	2017	2017	2018
Animal Control Expenditures	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
01-12-30-6030 Contractual Services	12,345	11,000	12,000	11,000	16,487	15,000
<b>TOTAL Animal Control</b>	<b>12,345</b>	<b>11,000</b>	<b>12,000</b>	<b>11,000</b>	<b>16,487</b>	<b>15,000</b>
State Trooper Building Expenditures						
01-12-40-6030 Contractual Services	565	9,321	5,015	1,000	150	1,000
01-12-40-6033 Heat	4,893	4,517	4,148	6,000	5,835	5,000
01-12-40-6034 Water/Sewer/Garbage	1,936	2,293	2,459	2,100	2,494	2,100
01-12-40-6037 Insurance	1,214	1,175	1,182	1,204	1,222	1,243
01-12-40-6044 Operating Supplies	80	0	0	0	0	0
01-12-40-6045 Repair & Maintenance	7,278	6,110	3,557	8,000	2,500	8,000
01-12-40-6048 Janitorial Supplies	1,650	1,212	791	2,000	1,800	2,000
<b>TOTAL State Trooper Building</b>	<b>17,616</b>	<b>24,628</b>	<b>17,152</b>	<b>20,304</b>	<b>14,001</b>	<b>19,343</b>
Jail Expenditures						
01-12-50-6045 Repair & Maintenance	3,743	0	4,043	5,500	4,800	5,500
<b>TOTAL Jail</b>	<b>3,743</b>	<b>0</b>	<b>4,043</b>	<b>5,500</b>	<b>4,800</b>	<b>5,500</b>
Police Building Expenditures						
01-12-60-6029 Services	2,584	611	5,890	5,000	2,000	5,000
01-12-60-6032 Power	18,903	21,904	21,349	22,000	23,130	22,000
01-12-60-6033 Heat	11,773	12,046	11,170	11,000	12,314	11,000
01-12-60-6034 Water/Sewer/Garbage	6,573	7,181	6,417	7,000	7,414	7,000
01-12-60-6037 Insurance	1,490	1,473	1,473	1,462	1,503	1,550
01-12-60-6044 Operating Supplies	76	0	409	500	0	500
01-12-60-6045 Repair & Maintenance	4,822	7,644	6,306	10,000	5,000	7,500
01-12-60-6048 Janitorial Supplies	1,546	1,877	4,072	1,500	1,738	1,500
<b>TOTAL Police Building</b>	<b>47,767</b>	<b>52,736</b>	<b>57,086</b>	<b>58,462</b>	<b>53,099</b>	<b>56,050</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Communication Center Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-12-70-6011 Regular Salaries	624,348	604,991	616,942	569,494	508,694	450,680
01-12-70-6012 Regular Benefits	719,902	714,986	531,646	469,610	419,018	355,590
01-12-70-6013 PT Salaries	20,860	20,511	8,045	12,000	31,977	3,000
01-12-70-6015 Regular Overtime	65,045	123,563	163,500	77,190	120,205	50,000
01-12-70-6016 PT Overtime	0	55	146	0	5,209	0
01-12-70-6019 Leave Expense	18,416	20,267	11,728	15,000	19,737	10,000
01-12-70-6022 Advertising	0	152	0	500	500	500
01-12-70-6024 Travel	2,919	4,345	7,354	4,800	3,600	2,500
01-12-70-6026 Training	1,666	2,610	1,380	3,000	2,500	1,500
01-12-70-6027 Legal Fees	0	0	4,449	0	308	0
01-12-70-6030 Contractual Services	8,123	12,775	15,359	12,000	5,455	9,000
01-12-70-6031 Telephone	7,413	7,106	6,600	8,000	6,300	8,500
01-12-70-6032 Power	13,547	14,753	14,449	15,000	15,000	12,000
01-12-70-6034 Water-Sewer-Garbage	1,503	1,594	1,709	2,000	2,000	2,000
01-12-70-6037 Insurance	9,741	9,149	10,204	11,420	11,920	11,452
01-12-70-6041 Office Supplies	1,392	1,028	48	2,000	2,200	1,000
01-12-70-6043 Uniform Expenditure	282	8	124	1,000	200	500
01-12-70-6044 Operating Supplies	2,551	773	354	2,000	500	1,000
01-12-70-6045 Repair & Maintenance	6,478	1,249	80	6,000	1,000	5,000
01-12-70-6054 Office Equipment	4,113	2,679	4,237	7,500	8,120	5,000
01-12-70-6072 Unemployment Taxes	0	0	7,879	0	545	0
<b>TOTAL Communication Center</b>	<b>1,508,299</b>	<b>1,542,594</b>	<b>1,406,233</b>	<b>1,218,514</b>	<b>1,164,988</b>	<b>929,222</b>
<b>Police Vehicle Maintenance Expenditures</b>						
01-12-80-6042 Vehicle Supplies	806	356	160	0	0	1,000
<b>TOTAL Police Vehicle Maintenance</b>	<b>806</b>	<b>356</b>	<b>160</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>TOTAL Police Department Expenditures</b>	<b>4,191,022</b>	<b>4,294,259</b>	<b>3,820,060</b>	<b>3,608,582</b>	<b>3,656,443</b>	<b>3,499,019</b>



CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Fire Administration Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-13-10-6011 Regular Salaries	209,170	172,655	174,569	177,453	181,193	179,706
01-13-10-6012 Regular Benefits	197,290	173,391	140,392	146,604	144,167	152,397
01-13-10-6013 PT Salaries	140,468	189,841	192,214	207,664	218,949	214,884
01-13-10-6014 PT Benefits	880	0	0	0	0	0
01-13-10-6015 Regular Overtime	1,068	3,913	4,192	3,000	4,266	5,000
01-13-10-6019 Leave Expense	485	3,261	5,400	5,850	5,400	6,000
01-13-10-6023 Subscriptions & Dues	504	1,646	2,131	2,430	2,965	3,030
01-13-10-6024 Travel	4,708	12,023	9,328	10,300	7,800	11,800
01-13-10-6026 Training	8,636	8,436	11,400	10,935	10,935	12,525
01-13-10-6027 Legal Fees	1,146	0	15,959	2,052	802	2,000
01-13-10-6029 Services	9,032	10,986	13,201	14,170	18,880	14,100
01-13-10-6030 Contractual Services	10,727	6,742	6,594	14,175	11,675	16,740
01-13-10-6031 Telephone	6,381	7,980	7,720	8,600	8,865	9,800
01-13-10-6032 Power	8,023	9,917	8,714	9,600	9,000	9,600
01-13-10-6033 Heat	5,636	5,698	5,137	7,925	6,725	7,975
01-13-10-6034 Water/Sewer/Garbage	734	2,257	2,131	2,212	2,367	2,212
01-13-10-6035 Fuel	32,750	22,987	16,183	30,100	21,100	30,100
01-13-10-6036 Rental & Lease	11,588	11,588	11,588	11,588	11,588	11,588
01-13-10-6037 Insurance	5,488	5,007	5,373	5,776	7,137	7,620
01-13-10-6038 Vehicle Insurance	11,108	11,133	11,025	12,500	16,253	19,272
01-13-10-6041 Office Supplies	2,629	2,799	3,126	3,440	1,940	3,250
01-13-10-6043 Uniform Expenditure	2,038	824	1,171	3,000	2,400	3,500
01-13-10-6044 Operating Supplies	2,489	2,585	2,633	3,000	3,000	3,500
01-13-10-6045 Repair & Maintenance	16,854	19,074	17,460	16,765	13,765	18,000
01-13-10-6046 Small Tools & Equipment	9,034	14,425	13,181	10,000	23,300	10,500
01-13-10-6048 Janitorial Supplies	505	2,041	935	2,200	200	2,000
01-13-10-6053 Equipment	39,741	60,025	9,540	35,000	14,917	35,000
01-13-10-6054 Office Equipment	5,411	6,239	3,226	18,772	23,284	18,000
01-13-10-6055 Rescue Equipment	0	0	2,572	5,200	2,700	5,000
<b>TOTAL Fire Administration</b>	<b>744,523</b>	<b>767,473</b>	<b>697,095</b>	<b>780,311</b>	<b>775,573</b>	<b>815,099</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Fire Building Maintenance Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-13-30-6045 Repair & Maintenance	7,645	9,654	6,727	10,650	10,650	11,600
<b>TOTAL Fire Building Maintenance</b>	<b>7,645</b>	<b>9,654</b>	<b>6,727</b>	<b>10,650</b>	<b>10,650</b>	<b>11,600</b>
<b>Fire Vehicle Maintenance Expenditures</b>						
01-13-80-6042 Vehicle Supplies	16,970	17,776	23,083	19,760	31,998	20,760
<b>TOTAL Fire Vehicle Maintenance</b>	<b>16,970</b>	<b>17,776</b>	<b>23,083</b>	<b>19,760</b>	<b>31,998</b>	<b>20,760</b>
<b>TOTAL Fire Department Expenditures</b>	<b>769,140</b>	<b>794,903</b>	<b>726,904</b>	<b>810,721</b>	<b>818,221</b>	<b>847,459</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>					<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Public Works</b>		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
<b>Administration Expenditures</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-17-10-6011	Regular Salaries	337,260	354,841	378,931	367,990	374,835	373,514
01-17-10-6012	Regular Benefits	375,761	395,641	282,287	290,244	280,244	299,824
01-17-10-6013	PT Salaries	7,065	28,767	1,025	5,500	2,000	5,500
01-17-10-6015	Regular Overtime	487	1,091	612	2,000	2,000	2,000
01-17-10-6019	Leave Expense	15,025	3,669	14,071	15,000	10,275	1,000
01-17-10-6022	Advertising	374	638	174	1,000	1,000	500
01-17-10-6024	Travel	1,168	726	51	1,000	1,000	1,000
01-17-10-6026	Training	1,098	343	1,350	3,000	1,500	1,000
01-17-10-6027	Legal Fees	1,437	4,596	7,744	5,000	2,000	5,000
01-17-10-6029	Services	5,722	5,413	5,283	4,500	4,985	4,500
01-17-10-6030	Contractual Services	47,022	15,939	34,912	15,000	17,200	10,000
01-17-10-6031	Telephone	12,533	12,103	10,783	12,000	7,500	12,000
01-17-10-6032	Power	13,765	16,299	16,166	18,000	16,700	18,000
01-17-10-6033	Heat	17,079	16,798	15,861	18,000	19,035	18,000
01-17-10-6034	Water/Sewer/Garbage	8,396	9,356	9,651	10,000	10,240	10,000
01-17-10-6037	Insurance	17,135	15,520	16,138	16,976	18,547	18,704
01-17-10-6038	Vehicle Insurance	12,625	12,561	12,650	13,330	14,947	17,500
01-17-10-6041	Office Supplies	2,621	5,240	4,831	2,000	2,500	2,000
01-17-10-6045	Repair & Maintenance	7,090	9,414	7,010	10,000	12,500	10,000
01-17-10-6046	Small Tools & Equipment	1,745	2,177	1,879	1,000	975	1,000
01-17-10-6048	Janitorial Supplies	1,121	1,714	1,477	2,000	2,000	2,000
01-17-10-6053	Equipment	11,047	35,880	11,641	8,500	8,500	2,000
01-17-10-6054	Office Equipment	3,521	4,706	4,465	8,800	6,300	2,000
01-17-10-6058	Postage	0	329	318	500	500	500
01-17-10-6072	Unemployment Taxes	11,674	213	(61)	0	25	0
01-17-10-6075	Christmas Decoration	1,000	462	1,264	0	0	0
01-17-10-6096	Computer Services	2,750	2,946	2,927	2,000	2,000	2,000
<b>TOTAL Administration</b>		<b>916,521</b>	<b>957,382</b>	<b>843,440</b>	<b>833,340</b>	<b>819,308</b>	<b>819,542</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>				<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Public Works</b>		<b>2014</b>	<b>2015</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
<b>Roads Expenditures</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-17-40-6011	Regular Salaries	147,815	158,586	172,206	137,206	167,520
01-17-40-6012	Regular Benefits	160,688	169,166	142,223	142,223	148,133
01-17-40-6013	Part Time Salaries	0	0	5,000	29,078	5,000
01-17-40-6014	PW Standby Pay	4,811	3,951	6,000	6,000	6,000
01-17-40-6015	Regular Overtime	3,987	3,501	5,000	6,518	5,000
01-17-40-6016	Part Time Overtime	0	0	0	773	0
01-17-40-6019	Leave Expense	12,154	0	10,000	11,025	0
01-17-40-6030	Contractual Services	18,515	10,380	30,000	48,200	50,000
01-17-40-6036	Rental & Lease	3,318	5,132	6,000	7,100	6,000
01-17-40-6044	Operating Supplies	3,396	4,926	9,000	8,600	9,000
01-17-40-6045	Repair & Maintenance	13,963	11,496	15,000	15,250	15,000
01-17-40-6049	Chemicals & Dust Control	9,000	8,256	10,000	10,000	10,000
01-17-40-6065	Road Painting Services	7,574	52,397	60,000	59,050	60,000
01-17-40-6066	Road Salt And Sand	34,567	10,329	25,000	24,800	30,000
01-17-40-6067	Safety Equipment	1,692	527	1,000	700	2,000
01-17-40-6068	Crack Sealing	28,716	25,692	25,000	24,650	25,000
01-17-40-6075	Christmas Decorations	0	0	5,000	9,288	7,500
<b>TOTAL PW Roads</b>		<b>450,196</b>	<b>464,339</b>	<b>526,429</b>	<b>540,461</b>	<b>546,153</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

General Fund Public Works Engineering Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
01-17-50-6028 Engineering	1,044	7,350	0	10,000	12,000	10,000
<b>TOTAL PW Engineering</b>	<b>1,044</b>	<b>7,350</b>	<b>0</b>	<b>10,000</b>	<b>12,000</b>	<b>10,000</b>

Public Works Street Light Maintenance Expenditures						
01-17-60-6032 Power	108,543	120,558	120,194	125,450	112,280	115,000
01-17-60-6044 Operating Supplies	2,597	1,307	1,357	2,000	2,000	4,000
01-17-60-6045 Repair & Maintenance	9,693	33,127	40,681	50,000	50,000	35,000
<b>TOTAL PW Street Maintenance</b>	<b>120,833</b>	<b>154,992</b>	<b>162,232</b>	<b>177,450</b>	<b>164,280</b>	<b>154,000</b>

Public Works SOA Hwy Maintenance Expenditures						
01-17-70-6044 Operating Supplies	0	0	0	3,600	3,600	3,600
01-17-70-6045 Repair & Maintenance	0	0	0	2,550	2,550	2,500
<b>TOTAL PW SOA Hwy Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,150</b>	<b>6,150</b>	<b>6,100</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>General Fund</b>					<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Public Works</b>		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
<b>Vehicle Maintenance Expenditures</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-17-80-6011	Regular Salaries	114,714	128,208	88,763	119,336	76,619	119,328
01-17-80-6012	Regular Benefits	113,898	125,707	78,053	96,138	70,399	97,668
01-17-80-6015	Regular Overtime	596	817	363	1,000	1,855	1,000
01-17-80-6019	Leave Expense	0	3,025	387	0	6,262	0
01-17-80-6035	Fuel	44,052	23,951	20,284	35,000	32,000	35,000
01-17-80-6042	Vehicle Supplies	23,909	17,552	11,498	15,000	20,500	15,000
01-17-80-6045	Repair & Maintenance	40,943	25,306	35,473	30,000	47,000	30,000
01-17-80-6046	Small Tools & Equipment	3,385	4,915	3,432	3,000	8,000	3,000
01-17-80-6067	Safety Equipment	0	415	145	500	250	500
01-17-80-6083	Vehicle Supplies-Police	8,474	17,836	13,871	10,000	17,000	7,500
01-17-80-6084	Vehicle Supplies - Library	0	0	0	500	50	500
<b>TOTAL PW Vehicle Maintenance</b>		<b>349,971</b>	<b>347,732</b>	<b>252,269</b>	<b>310,474</b>	<b>279,935</b>	<b>309,496</b>
<b>Public Works</b>							
<b>Parks &amp; Recreation Expenditures</b>							
01-17-90-6011	Regular Salaries	13,663	13,590	11,622	21,104	16,104	0
01-17-90-6012	Regular Benefits	24,796	24,682	22,244	28,823	24,823	9,750
01-17-90-6013	PT Salaries	27,749	34,295	38,358	53,614	36,114	72,584
01-17-90-6015	Regular Overtime	477	853	0	0	0	0
01-17-90-6016	PT - Overtime	63	0	209	0	20	0
01-17-90-6032	Power	0	0	0	0	200	0
01-17-90-6034	Water/Sewer/Garbage	0	0	0	0	560	0
01-17-90-6035	Fuel	3,676	2,922	2,259	2,000	2,375	3,000
01-17-90-6044	Operating Supplies	3,782	3,661	8,234	10,000	10,300	15,000
01-17-90-6045	Repair & Maintenance	4,174	5,391	6,466	10,000	7,145	17,000
01-17-90-6060	Bond Principal	145,000	150,000	0	0	0	0
01-17-90-6062	Interest Expense	11,125	3,749	0	0	0	0
01-17-90-6067	Safety Equipment	0	358	196	500	500	500
01-17-90-6082	Unemployment Tax	0	0	0	0	1,400	0
<b>TOTAL PW Parks &amp; Recreation</b>		<b>234,505</b>	<b>239,501</b>	<b>89,588</b>	<b>126,041</b>	<b>99,541</b>	<b>117,834</b>
<b>TOTAL Public Works Expenditures</b>		<b>2,073,072</b>	<b>2,171,295</b>	<b>1,915,761</b>	<b>1,989,884</b>	<b>1,921,675</b>	<b>1,963,125</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

General Fund	2014	2015	2016	2017	2017	2018
Library Expenditures	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
01-19-10-6011 Regular Salaries	180,900	188,390	195,103	199,554	205,271	204,608
01-19-10-6012 Regular Benefits	193,706	202,173	128,231	187,805	175,386	193,663
01-19-10-6013 PT Salaries	90,844	99,221	104,851	103,231	109,586	103,230
01-19-10-6016 PT Overtime	92	186	171	172	519	172
01-19-10-6019 Leave Expense	580	0	3,253	0	0	0
01-19-10-6022 Advertising	0	107	0	0	0	0
01-19-10-6023 Subscriptions & Dues	666	596	59	509	509	509
01-19-10-6024 Travel	1,331	1,419	1,574	2,400	2,400	3,180
01-19-10-6026 Training	1,738	1,113	1,890	1,850	1,850	3,420
01-19-10-6029 Services	229	255	75	210	710	210
01-19-10-6030 Contractual Services	27,540	29,987	31,252	35,251	35,251	43,587
01-19-10-6031 Telephone	8,391	8,517	8,201	10,081	7,081	8,000
01-19-10-6032 Power	29,714	33,054	34,585	36,396	39,246	35,000
01-19-10-6033 Heat	14,292	11,301	7,714	14,076	8,135	7,701
01-19-10-6034 Water/Sewer/Garbage	3,516	3,359	3,531	3,935	3,985	4,200
01-19-10-6035 Fuel	208	0	189	400	450	400
01-19-10-6036 Rental & Lease	189	0	0	720	720	720
01-19-10-6037 Insurance	4,466	4,190	4,828	5,352	6,332	6,595
01-19-10-6038 Vehicle Insurance	300	300	300	300	300	300
01-19-10-6040 Supplies/Books/Subscriptions	29,059	42,591	42,781	43,939	44,600	44,000
01-19-10-6041 Office Supplies	2,981	2,424	2,059	2,365	3,165	2,365
01-19-10-6044 Operating Supplies	9,787	12,292	10,514	10,000	10,500	10,000
01-19-10-6045 Repair & Maintenance	11,715	11,089	12,051	20,200	20,200	12,000
01-19-10-6048 Janitorial Supplies	2,999	3,047	5,093	3,600	3,600	4,000
01-19-10-6054 Office Equipment	6,199	8,391	8,727	15,329	17,829	15,329
01-19-10-6058 Postage	2,654	3,853	4,000	4,000	4,050	4,000
01-19-10-6072 Unemployment Taxes	136	0	0	0	0	0
<b>TOTAL Library</b>	<b>624,232</b>	<b>667,855</b>	<b>611,032</b>	<b>701,675</b>	<b>701,675</b>	<b>707,189</b>
<b>Public Assistance Grant Expenditures</b>						
01-19-23-6044 Operating Supplies	3,930	9,220	3,657	6,900	5,400	6,900
01-19-23-6054 Office Equipment	0	0	0	0	1,600	0
<b>TOTAL Public Assistance Grant</b>	<b>3,930</b>	<b>9,220</b>	<b>3,657</b>	<b>6,900</b>	<b>7,000</b>	<b>6,900</b>
<b>Other Grants</b>						
01-19-27-6024 Travel	3,000	3,000	0	0	1,250	0
<b>TOTAL Other Grants</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>1,250</b>	<b>0</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

General Fund Public Works MTA Events Center Expenditures	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
01-19-40-6011 Regular Salaries	89,352	93,243	99,511	92,019	100,846	84,826
01-19-40-6012 Regular Benefits	93,211	97,229	92,912	79,969	92,100	75,167
01-19-40-6013 PT Salaries	43,292	46,111	68,016	50,802	53,563	59,225
01-19-40-6015 Overtime-Regular	1,513	1,388	1,298	1,000	781	1,000
01-19-40-6016 Overtime-PT	4	1,598	2,328	500	1,274	0
01-19-40-6019 Leave Expense	5,532	6,870	0	1,000	0	0
01-19-40-6022 Advertising	0	0	482	400	100	400
01-19-40-6024 Travel	0	972	1,640	3,000	1,600	0
01-19-40-6026 Training	595	631	595	2,500	940	0
01-19-40-6027 Legal Fees	39	0	0	0	205	0
01-19-40-6029 Services	0	0	91	0	498	0
01-19-40-6030 Contractual Services	2,344	700	2,381	3,000	3,000	30,000
01-19-40-6031 Telephone	3,156	3,217	3,134	3,500	3,360	3,500
01-19-40-6032 Power	99,240	61,131	67,965	72,800	113,972	75,000
01-19-40-6033 Heat	37,582	42,785	38,440	42,800	45,033	45,000
01-19-40-6034 Water/Sewer/Garbage	9,911	8,290	12,319	10,000	17,473	10,000
01-19-40-6035 Fuel	3,681	3,911	3,715	4,000	4,000	5,000
01-19-40-6036 Rental & Lease	3,131	1,198	1,362	2,000	2,000	2,000
01-19-40-6037 Insurance	4,263	3,968	4,203	4,460	4,794	5,191
01-19-40-6040 Supplies/Vending Soda	0	0	610	2,000	3,960	2,500
01-19-40-6044 Operating Supplies	4,600	4,513	7,768	4,000	3,250	6,500
01-19-40-6045 Repair & Maintenance	47,267	31,088	42,898	55,000	55,000	45,000
01-19-40-6048 Janitorial Supplies	5,000	3,494	3,999	5,000	4,000	5,000
01-19-40-6054 Office Equipment	0	225	1,672	3,000	685	500
01-19-40-6060 Bond Principal	70,000	75,000	75,000	75,000	75,000	80,000
01-19-40-6062 Interest Expense	40,350	37,550	34,550	31,550	31,550	30,050
01-19-40-6072 Unemployment Taxes	91	624	668	0	0	0
01-19-40-6104 Learn to Skate	1,800	2,850	2,490	3,000	3,000	3,000
<b>TOTAL MTA Events Center</b>	<b>565,954</b>	<b>528,586</b>	<b>570,047</b>	<b>552,300</b>	<b>621,984</b>	<b>568,859</b>



CITY OF PALMER  
2018 BUDGET  
GENERAL FUND

<b>Community Services</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Parks &amp; Recreation Expenditures</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
01-19-90-6012 Regular Benefits	0	115	242	290	290	290
01-19-90-6022 Advertising	0	788	1,683	1,525	1,525	1,525
01-19-90-6029 Services	0	1,231	2,819	2,200	1,750	2,200
01-19-90-6034 Water/Sewer/Garbage	352	932	792	528	528	520
01-19-90-6044 Operating Supplies	1,496	1,439	3,023	1,200	2,200	1,200
01-19-90-6045 Repair & Maintenance	609	897	300	1,800	1,250	1,800
01-19-90-6053 Equipment	0	0	897	12,000	12,000	0
01-19-90-6059 Board Stipends	0	1,500	3,150	4,200	4,200	4,200
<b>TOTAL Parks &amp; Recreation</b>	<b>2,457</b>	<b>6,902</b>	<b>12,906</b>	<b>23,743</b>	<b>23,743</b>	<b>11,735</b>
 <b>TOTAL GENERAL FUND EXPENDITURES</b>	 <b>11,548,798</b>	 <b>12,473,656</b>	 <b>11,050,381</b>	 <b>11,450,443</b>	 <b>12,842,483</b>	 <b>11,614,889</b>
 <b>TOTAL Revenue Over (Under) Expenditures</b>	 <b>1,395,130</b>	 <b>563,610</b>	 <b>982,352</b>	 <b>93,351</b>	 <b>(1,014,389)</b>	 <b>(329,829)</b>

RECONCILIATION OF FUND BALANCE  
WATER AND SEWER FUND  
FUND 02

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	\$ 2,464,081	\$ 2,613,436	\$ 3,854,470	\$ 2,846,000
TOTAL EXPENSES	\$ 4,228,001	\$ 3,866,461	\$ 3,762,964	\$ 2,293,674

Unrestricted Net Position 12/31/2016 \$ 873,360

**Fiscal Year 2017 operations:**

Budgeted operating revenues	\$ 2,774,154	
Budgeted operating expenses	\$ (2,009,099)	
Transfers Out	\$ (40,000)	
Reso 17-001 (A)	\$ -	
Reso 17-011	\$ (55,311)	
Reso 17-001 (B)	\$ (578,238)	
Estimated adjustment to net position		\$ 91,506

**Estimated total unrestricted net position 12/31/2017** \$ 964,866

**Fiscal Year 2018 Operations:**

Budgeted operating revenues	\$ 2,846,000	
Budgeted operating expenses	\$ (2,293,674)	
Estimated adjustment to net position		\$ 552,326

**Estimated unrestricted net position 12/31/2018** \$ 1,517,192

CITY OF PALMER  
2018 BUDGET  
WATER/SEWER FUND

**Water/Sewer Fund 02**

REVENUES	2014	2015	2016	2017	2017	2018
Fees & Services	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
02-00-00-3450 Water Charges	1,183,002	1,261,246	1,364,154	1,428,864	1,428,864	1,465,000
02-00-00-3451 Bulk Water Charges	182	0	0	0	0	0
02-00-00-3452 Service Fees	19,509	18,645	19,845	19,000	19,000	18,000
02-00-00-3453 Transfer Fee	0	15	0	0	0	0
02-00-00-3470 Sewer Charges	885,608	918,125	1,104,278	1,252,290	1,192,290	1,315,000
<b>TOTAL Fees &amp; Services</b>	<b>2,088,301</b>	<b>2,198,030</b>	<b>2,488,277</b>	<b>2,700,154</b>	<b>2,640,154</b>	<b>2,798,000</b>
<b>Other Revenues</b>						
02-00-00-3609 Penalty	25,450	25,586	26,348	25,000	26,950	25,000
02-00-00-3615 Insurance Reimbursement	53,776	29,138	51,266	0	0	0
02-00-00-3640 Credit Card Fees	0	0	3,411	25,000	5,251	5,000
02-00-00-3661 Land Sale	0	5,000	0	0	0	0
02-00-00-3673 Transfer from Other Funds	70,705	40,909	0	0	1,154,746	0
02-00-00-3690 Miscellaneous Income	12,358	31,068	13,530	0	365	0
02-00-00-3691 PERS on Behalf	80,154	107,525	10,903	0	9,404	0
02-00-00-3693 Misc. Stub Out	0	825	0	0	0	0
02-00-00-3694 Connection Fee	35,875	26,000	19,200	24,000	17,600	18,000
02-00-00-3696 Disconnect Fee	500	0	500	0	0	0
02-00-00-3999 Capital Contribution Rev	8,839	0	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>287,657</b>	<b>266,051</b>	<b>125,158</b>	<b>74,000</b>	<b>1,214,316</b>	<b>48,000</b>
<b>TOTAL REVENUES</b>	<b>2,375,958</b>	<b>2,464,081</b>	<b>2,613,435</b>	<b>2,774,154</b>	<b>3,854,470</b>	<b>2,846,000</b>

CITY OF PALMER  
2018 BUDGET  
WATER/SEWER FUND

**Water / Sewer Fund 02**

EXPENSES	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Water Administration</b>						
02-01-10-6011 Regular Salaries	147,631	159,044	127,303	127,246	129,319	130,535
02-01-10-6012 Regular Benefits	142,053	181,419	153,590	115,000	112,427	121,064
02-01-10-6013 Part Time Salaries	4,087	493	4,493	0	865	0
02-01-10-6014 Water STAND BY	0	0	0	0	635	6,500
02-01-10-6015 Regular Overtime	3,114	1,281	1,487	3,200	2,140	3,000
02-01-10-6016 Part Time Overtime	0	0	126	0	60	0
02-01-10-6018 PERS on Behalf	0	0	6,047	0	4,531	0
02-01-10-6019 Leave Expense	5,867	1,176	(8,291)	1,000	2,827	0
02-01-10-6021 Audit	5,661	7,052	7,812	10,372	10,372	11,851
02-01-10-6022 Advertising	1,500	1,689	1,800	3,500	3,000	2,000
02-01-10-6026 Training	1,795	1,716	563	9,000	5,000	4,000
02-01-10-6027 Legal Fees	77,788	39,081	27,545	10,000	5,000	5,000
02-01-10-6028 Engineering	3,176	4,093	1,940	6,000	10,000	6,000
02-01-10-6029 Services	17,200	15,217	25,915	15,000	22,000	10,000
02-01-10-6030 Contractual Services	17,737	11,314	22,951	38,000	20,698	15,000
02-01-10-6031 Telephone	7,852	8,079	8,055	8,100	10,300	8,100
02-01-10-6032 Power	90,992	115,689	103,552	103,400	114,500	103,400
02-01-10-6033 Heat	5,375	9,679	9,643	10,000	10,340	10,000
02-01-10-6035 Fuel	13,088	7,327	4,255	7,000	6,200	6,000
02-01-10-6036 Rental & Lease	1,848	2,021	1,818	1,848	348	4,848
02-01-10-6037 Insurance	6,774	5,886	6,735	7,200	8,743	9,004
02-01-10-6038 Vehicle Insurance	3,816	3,750	3,675	3,600	4,050	4,500
02-01-10-6041 Office Supplies	1,995	1,713	1,969	2,000	2,705	1,500
02-01-10-6044 Operating Supplies	6,028	3,156	2,761	8,000	3,000	8,000
02-01-10-6045 Repair & Maintenance	59,471	35,431	25,137	53,000	53,000	50,000
02-01-10-6046 Small Tools & Equipment	2,468	299	1,421	3,000	3,000	3,000
02-01-10-6049 Chemicals	5,120	8,172	5,747	12,000	12,000	10,000
02-01-10-6053 Equipment	9,892	17,803	18,037	30,000	45,125	40,000
02-01-10-6054 Office Equipment	0	0	0	600	850	600
02-01-10-6058 Postage	4,791	6,760	6,879	6,996	7,371	7,000
02-01-10-6062 Interest	17,342	16,016	14,679	27,050	15,437	26,970
02-01-10-6064 Alaska RR Permits	7,950	8,200	8,967	9,000	9,000	9,000
02-01-10-6067 Safety Equipment	486	106	500	500	500	500
02-01-10-6072 Unemployment Taxes	0	0	0	0	800	0
02-01-10-6077 Payment In Lieu Of Taxes	69,540	74,041	79,146	86,872	86,872	88,980
02-01-10-6078 Transfers Out	0	102,500	0	40,000	95,311	55,000
02-01-10-6082 General Admin Exp	201,748	187,892	201,006	193,342	193,342	190,614
<b>TOTAL Water Administration</b>	<b>944,185</b>	<b>1,038,095</b>	<b>877,263</b>	<b>951,826</b>	<b>1,011,668</b>	<b>951,966</b>

CITY OF PALMER  
2018 BUDGET  
WATER/SEWER FUND

**Water / Sewer Fund 02**

EXPENSES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017	2017	2018
				ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Sewer Administration</b>						
02-01-50-6011 Regular Salaries	127,247	127,757	140,721	133,067	137,687	139,909
02-01-50-6012 Regular Benefits	149,037	188,522	166,863	119,340	110,260	127,405
02-01-50-6013 Part Time Salaries	0	0	11,389	24,280	27,340	30,000
02-01-50-6014 Sewer STAND By	0	0	0	0	700	6,500
02-01-50-6015 Regular Overtime	1,879	1,629	3,136	3,000	3,000	3,000
02-01-50-6016 PT Overtime	0	0	89	0	700	0
02-01-50-6018 PERS on Behalf	0	0	6,757	0	4,873	0
02-01-50-6019 Leave Expense	6,351	11,328	12,781	5,000	5,000	1,000
02-01-50-6021 Audit	5,287	6,586	7,296	9,401	9,402	10,741
02-01-50-6026 Training	810	1,225	732	4,110	1,610	4,000
02-01-50-6027 Legal Fees	0	912	30,150	10,000	28,810	5,000
02-01-50-6028 Engineering	176	1,640	9,246	10,000	4,729	10,000
02-01-50-6029 Services	35,005	39,640	26,382	30,000	30,000	25,000
02-01-50-6030 Contractual Services	(1,974)	3,257	39,321	15,000	12,500	25,000
02-01-50-6031 Telephone	7,886	7,916	7,944	6,500	8,530	10,000
02-01-50-6032 Power	174,732	176,123	194,936	205,200	216,165	300,000
02-01-50-6033 Heat	15,572	11,402	7,483	8,150	8,205	12,000
02-01-50-6035 Fuel	8,378	6,281	6,940	5,000	10,690	10,000
02-01-50-6036 Rental & Lease	165	0	2,088	3,000	2,200	4,500
02-01-50-6037 Insurance	6,772	5,800	6,576	7,062	8,933	9,003
02-01-50-6038 Vehicle Insurance	3,816	3,985	3,675	3,600	4,050	4,500
02-01-50-6041 Office Supplies	2,022	1,617	1,705	1,500	1,500	1,000
02-01-50-6044 Operating Supplies	11,178	12,433	57,214	15,000	15,000	20,000
02-01-50-6045 Repair & Maintenance	31,490	25,102	34,962	50,000	33,904	65,000
02-01-50-6046 Small Tools & Equipment	511	2,639	5,842	3,000	2,200	2,500
02-01-50-6053 Equipment	0	4,535	5,000	13,000	22,000	24,000
02-01-50-6054 Office Equipment	2,730	1,276	0	1,600	1,600	2,200
02-01-50-6058 Postage	4,445	4,355	3,340	4,000	3,500	4,000
02-01-50-6062 Interest	17,843	15,066	15,282	93,974	79,249	72,550
02-01-50-6064 Alaska RR Permits	6,436	10,000	8,967	12,000	9,500	12,000
02-01-50-6067 Safety Equipment	800	409	497	500	820	1,000
02-01-50-6077 Payment In Lieu Of Taxes	51,006	55,994	65,992	78,077	74,577	80,400
02-01-50-6078 Transfers Out	0	347,500	0	0	1,649,150	100,000
02-01-50-6080 Civil Penalty Expense	0	192,000	670	0	0	0
02-01-50-6082 General Admin Exp	200,006	181,897	195,459	222,912	222,912	219,500
<b>TOTAL Sewer Administration</b>	<b>869,606</b>	<b>1,448,826</b>	<b>1,079,435</b>	<b>1,097,273</b>	<b>2,751,296</b>	<b>1,341,708</b>

CITY OF PALMER  
2018 BUDGET  
WATER/SEWER FUND

**Water / Sewer Fund 02**

<b>EXPENSES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Other Expenses</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
02-01-20-6076 Depreciation	1,727,275	1,741,079	1,909,761	0	0	0
<b>TOTAL Other Expenses</b>	<b>1,727,275</b>	<b>1,741,079</b>	<b>1,909,761</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENSES</b>	<b>3,541,065</b>	<b>4,228,001</b>	<b>3,866,461</b>	<b>2,049,099</b>	<b>3,762,964</b>	<b>2,293,674</b>
<b>TOTAL Revenue Over (Under) Expenses</b>	<b>(1,165,106)</b>	<b>(1,763,920)</b>	<b>(1,253,025)</b>	<b>725,055</b>	<b>91,506</b>	<b>552,326</b>

RECONCILIATION OF FUND BALANCE  
AIRPORT FUND  
FUND 03

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	\$ 829,215	\$ 407,082	\$ 516,036	\$ 370,885
TOTAL EXPENSES	\$ 1,237,988	\$ 957,563	\$ 521,364	\$ 368,508

Net Investment in Capital Assets \$ 7,011,770  
Unrestricted Net Position 12/31/2016 \$ (220,945)

**Fiscal Year 2017 Operations:**

Budgeted operating revenues \$ 366,322  
Budgeted operating expenses \$ (364,021)  
Transfers Out: \$ -  
Reso 17-001 (B) \$ (7,629)  
Estimated adjustment to net position \$ (5,328)  
**Estimated unrestricted net position 12/31/2017** \$ (226,273)

**Fiscal Year 2018 Operations:**

Budgeted operating revenues \$ 370,885  
Budgeted operating expenses \$ (368,508)  
Estimated adjustment to net position \$ 2,377  
**Estimated unrestricted net position 12/31/2018** \$ (223,896)

CITY OF PALMER  
2018 BUDGET  
AIRPORT FUND

**Airport Fund 03**

<b>REVENUES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Taxes</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
03-00-00-3130 Airport Fuel Sales Tax	9,471	8,135	2,975	0	800	20,000
<b>TOTAL Taxes</b>	<b>9,471</b>	<b>8,135</b>	<b>2,975</b>	<b>0</b>	<b>800</b>	<b>20,000</b>
<b>Aviation Fuel Revenue</b>						
03-00-00-3363 Aviation Fuel - Revenue Share	2,931	2,626	1,276	1,500	2,003	2,000
03-00-00-3375 Fuel Flowage Fees Revenue	0	0	6,459	34,750	10,177	15,000
<b>TOTAL Aviation Fule Revenue</b>	<b>2,931</b>	<b>2,626</b>	<b>7,736</b>	<b>36,250</b>	<b>12,180</b>	<b>17,000</b>
<b>Fees &amp; Services</b>						
03-00-00-3430 Airport Revenue-Tiedowns	21,036	27,743	28,346	27,450	25,357	25,000
03-00-00-3431 Land Leases	130,395	135,182	134,162	129,782	139,318	145,960
03-00-00-3432 Airport Agriculture Leases	5,035	4,790	5,082	5,302	2,942	5,303
03-00-00-3433 COP land leases	33,406	33,406	18,478	18,478	18,478	18,622
03-00-00-3440 Grants Administrative Overhead	0	0	0	45,000	8,397	2,000
<b>TOTAL Fees &amp; Services</b>	<b>189,871</b>	<b>201,121</b>	<b>186,067</b>	<b>226,012</b>	<b>194,492</b>	<b>196,885</b>
<b>Other Revenues</b>						
03-00-00-3673 Transfers From Other Funds	770	590,000	206,000	104,060	298,638	137,000
03-00-00-3690 Miscellaneous Income	5,657	0	1,793	0	7,329	0
03-00-00-3691 NPQ Write Off	0	27,333	2,510	0	2,597	0
03-00-00-3900 Capital Contribution	16,874	0	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>23,301</b>	<b>617,333</b>	<b>210,303</b>	<b>104,060</b>	<b>308,564</b>	<b>137,000</b>
<b>TOTAL REVENUES</b>	<b>225,575</b>	<b>829,215</b>	<b>407,082</b>	<b>366,322</b>	<b>516,036</b>	<b>370,885</b>



CITY OF PALMER  
2018 BUDGET  
AIRPORT FUND

**Airport Fund 03**

EXPENSES	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Administration</b>						
03-01-10-6011 Regular Salaries	0	62,587	64,755	72,301	69,991	74,121
03-01-10-6012 Regular Benefits	3,445	86,422	63,074	54,630	45,645	52,701
03-01-10-6013 PT Salaries	38,741	0	5,372	17,683	14,064	21,133
03-01-10-6016 PT Overtime	63	0	0	0	0	0
03-01-10-6018 PERS on Behalf	0	0	2,948	0	2,597	0
03-01-10-6019 Leave Expense	2,457	2,493	2,277	0	2,019	0
03-01-10-6021 Audit	2,684	4,359	3,705	1,833	1,833	2,094
03-01-10-6022 Advertising	1,960	1,508	1,912	2,400	1,657	2,400
03-01-10-6023 Subscriptions & Dues	0	0	334	275	275	275
03-01-10-6024 Travel	100	286	40	1,500	815	1,500
03-01-10-6026 Training	2,075	850	0	715	625	750
03-01-10-6027 Legal Fees	17,835	78,753	9,896	10,000	36,433	10,000
03-01-10-6028 Engineering	0	0	0	5,000	4,405	5,000
03-01-10-6029 Services	110	0	4,636	4,440	3,840	4,215
03-01-10-6030 Contractual Services	31,251	14,166	13,514	30,250	21,405	32,250
03-01-10-6031 Telephone	3,866	3,828	3,651	2,520	3,166	4,200
03-01-10-6032 Power	15,433	18,288	16,680	7,850	15,087	7,500
03-01-10-6033 Heat	3,352	3,693	2,004	3,575	3,225	3,575
03-01-10-6034 Water/Sewer/Garbage	434	362	363	800	450	400
03-01-10-6035 Fuel	4,977	1,350	1,232	4,400	5,525	5,500
03-01-10-6036 Rental & Lease	0	0	0	5,000	418	2,500
03-01-10-6037 Insurance	9,333	9,539	10,377	10,755	11,509	11,250
03-01-10-6038 Vehicle Insurance	0	250	400	300	550	300
03-01-10-6041 Office Supplies	2,820	864	1,144	1,600	800	1,500
03-01-10-6044 Operating Supplies	85	590	64	600	450	500
03-01-10-6045 Repair & Maintenance	12,136	21,285	18,326	25,750	23,840	25,250
03-01-10-6046 Small Tools & Equipment	297	395	1,092	500	500	500
03-01-10-6052 Buildings	0	0	0	7,500	5,000	5,500
03-01-10-6053 Equipment	0	1,425	0	0	0	2,500
03-01-10-6054 Office Equipment	1,256	0	1,968	1,500	350	750
03-01-10-6059 Board Stipends	2,850	2,400	1,950	2,400	1,100	2,400
03-01-10-6078 Transfers Out	0	268,182	54,500	0	154,746	0
03-01-10-6082 General Admin Exp	115,456	116,224	122,026	87,944	87,944	87,944
03-01-10-7126 Aeronautical Study Ph 2 MP	0	0	0	0	1,100	0
<b>TOTAL Administration</b>	<b>273,014</b>	<b>700,099</b>	<b>408,240</b>	<b>364,021</b>	<b>521,364</b>	<b>368,508</b>

CITY OF PALMER  
2018 BUDGET  
AIRPORT FUND

**Airport Fund 03**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>EXPENSES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
03-01-20-6076 Depreciation	529,821	537,889	549,323	0	0	0
<b>Total Other Expenses</b>	529,821	537,889	549,323	0	0	0
<b>TOTAL EXPENSES</b>	802,835	1,237,988	957,563	364,021	521,364	368,508
<b>TOTAL Revenue Over (Under) Expenses</b>	(577,260)	(408,773)	(550,481)	2,301	(5,328)	2,377

RECONCILIATION OF FUND BALANCE  
 LAND FUND  
 FUND 04

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	-0-	-0-	64,600	-0-
TOTAL EXPENSES	-0-	-0-	-0-	-0-

Unrestricted Net Position 12/31/2016 \$ 168,183

**Fiscal Year 2017 Operations:**

Budgeted operating revenues	-0-				
Budgeted operating expenses	-0-				
Reso 17-001 (B)	\$ 64,600				
Estimated adjustment to net position		\$ 64,600			
<b>Estimated unrestricted net position 12/31/2017</b>				<b>\$ 232,783</b>	

**Fiscal Year 2018 Operations:**

Budgeted operating revenues	-0-				
Budgeted operating expenses	-0-				
Estimated adjustment to net position		-0-			
<b>Estimated unrestricted net position 12/31/2018</b>				<b>\$ 232,783</b>	

CITY OF PALMER  
2018 BUDGET  
LAND FUND

**Land Fund 04**

<b>REVENUES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Other Revenues</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
04-00-00-3661 Land Sales	0	0	0	0	64,600	0
<b>TOTAL Other Revenues</b>	0	0	0	0	64,600	0
<b>TOTAL Revenues</b>	0	0	0	0	64,600	0

<b>EXPENSES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
04-01-10-6029 Services	0	0	0	0	0	0
04-01-10-6062 Interest	0	0	0	0	0	0
04-01-10-6078 Transfers Out	0	0	0	0	0	0
<b>TOTAL Administration</b>	0	0	0	0	0	0
<b>TOTAL EXPENSES</b>	0	0	0	0	0	0
<b>TOTAL Revenue Over (Under) Expenses</b>	0	0	0	0	64,600	0

RECONCILIATION OF FUND BALANCE  
SOLID WASTE FUND  
FUND 05

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	\$ 687,887	\$ 677,262	\$ 775,608	\$ 711,000
TOTAL EXPENSES	\$ 767,674	\$ 709,689	\$ 1,072,108	\$ 688,053

Unrestricted Net Position 12/31/2016 \$ 869,133

**Fiscal Year 2017 operations:**

Budgeted operating revenues	\$ 702,000	
Budgeted operating expenses	\$ (1,067,828)	
Reso 17-001 (B)	\$ 69,328	
Estimated adjustment to net position		\$ (296,500)

**Estimated unrestricted net position 12/31/2017** \$ 572,633

**Fiscal Year 2018 Operations:**

Budgeted operating revenues	\$ 711,000	
Budgeted operating expenses	\$ (688,053)	
Estimated adjustment to net position		\$ 22,947

**Estimated unrestricted net position 12/31/2018** \$ 595,580

CITY OF PALMER  
2018 BUDGET  
SOLID WASTE FUND

**Solid Waste Fund 05**

<b>REVENUES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
05-00-00-3460 Solid Waste Collection	544,526	634,372	641,618	696,000	696,000	705,000
<b>TOTAL Fees &amp; Services</b>	<b>544,526</b>	<b>634,372</b>	<b>641,618</b>	<b>696,000</b>	<b>696,000</b>	<b>705,000</b>
<b>Other Revenues</b>						
05-00-00-3609 Penalty	6,522	7,387	7,594	6,000	7,291	6,000
05-00-00-3662 Solid Waste Prop/Equip Sales	0	0	26,001	0	70,390	0
05-00-00-3673 Transfers from Other Funds	1,860	0	0	0	0	0
05-00-00-3690 Miscellaneous Income	12,429	0	0	0	0	0
05-00-00-3691 NPO Write Off/PERS on behalf	13,390	46,127	2,049	0	1,927	0
<b>TOTAL Other Revenues</b>	<b>34,201</b>	<b>53,514</b>	<b>35,644</b>	<b>6,000</b>	<b>79,608</b>	<b>6,000</b>
<b>TOTAL REVENUES</b>	<b>578,727</b>	<b>687,886</b>	<b>677,262</b>	<b>702,000</b>	<b>775,608</b>	<b>711,000</b>

CITY OF PALMER  
2018 BUDGET  
SOLID WASTE FUND

**Solid Waste Fund 05**

EXPENSES	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Administration</b>						
05-01-10-6011 Regular Salaries	47,504	49,903	51,903	53,528	55,172	54,205
05-01-10-6012 Regular Benefits	53,025	134,590	62,668	48,868	57,123	49,566
05-01-10-6013 Part Time Salaries	0	0	0	0	0	11,166
05-01-10-6015 Regular Overtime	522	550	168	1,000	527	1,000
05-01-10-6018 PERS on Behalf	0	0	2,406	0	1,927	0
05-01-10-6019 Leave Expense	1,563	(583)	1,105	0	0	0
05-01-10-6021 Audit	3,024	3,768	4,175	2,102	2,103	2,402
05-01-10-6022 Advertising	0	0	0	2,000	0	1,000
05-01-10-6024 Travel	0	0	0	0	512	0
05-01-10-6029 Services	229,892	324,519	340,132	347,000	353,310	350,000
05-01-10-6035 Fuel	22,633	16,114	10,399	18,000	14,173	18,000
05-01-10-6037 Insurance	4,078	3,771	4,974	5,681	6,393	6,594
05-01-10-6038 Vehicle Insurance	3,424	3,750	3,750	3,800	6,153	5,500
05-01-10-6044 Operating Supplies	3,357	1,482	3,929	4,000	3,514	4,000
05-01-10-6045 Repair & Maintenance	3,323	4,019	6,893	10,000	8,900	10,000
05-01-10-6053 Equipment	0	5,206	0	400,500	392,072	5,000
05-01-10-6058 Postage	3,985	2,018	2,299	2,800	2,050	2,800
05-01-10-6067 Safety Equipment	189	0	413	500	80	500
05-01-10-6077 Payment In Lieu Of Taxes	33,630	35,994	38,938	42,120	42,120	42,660
05-01-10-6082 General Admin Exp	123,610	128,882	139,179	125,929	125,929	123,660
<b>TOTAL Administration</b>	<b>533,759</b>	<b>713,983</b>	<b>673,331</b>	<b>1,067,828</b>	<b>1,072,058</b>	<b>688,053</b>
05-01-20-6076 Depreciation	52,740	53,691	36,359	0	0	0
<b>TOTAL EXPENSES</b>	<b>586,499</b>	<b>767,674</b>	<b>709,690</b>	<b>1,067,828</b>	<b>1,072,058</b>	<b>688,053</b>
<b>TOTAL Revenue Over (Under) Expenses</b>	<b>(7,772)</b>	<b>(79,787)</b>	<b>(32,428)</b>	<b>(365,828)</b>	<b>(296,500)</b>	<b>22,947</b>

RECONCILIATION OF FUND BALANCE  
GOLF FUND  
FUND 15

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	\$ 857,376	\$ 809,235	\$ 835,100	\$ 835,538
TOTAL EXPENSES	\$ 937,218	\$ 888,200	\$ 830,543	\$ 830,963

Unrestricted Net Position 12/31/2016 \$ (497,142)

**Fiscal Year 2017 operations:**

Budgeted operating revenues	\$ 835,100	
Budgeted operating expenses	\$ (830,543)	
Estimated 2017 adjustment to net position		\$ 4,557

**Estimated unrestricted net position 12/31/2017** \$ (492,585)

**Fiscal Year 2018 Operations:**

Budgeted operating revenues	\$ 835,538	
Budgeted operating expenses	\$ (830,963)	
Estimated adjustment to net position		\$ 4,575

**Estimated unrestricted net position 12/31/2018** \$ (488,010)



CITY OF PALMER  
2018 BUDGET  
GOLF COURSE FUND

**Golf Course Fund 15**

<b>REVENUES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
15-00-00-3479 Presold Green Fees	143,305	148,260	154,395	155,339	155,339	158,000
15-00-00-3481 Green Fees	218,208	240,962	223,351	225,243	225,243	225,000
15-00-00-3482 Golf Cart Rentals	103,718	113,140	107,584	108,737	108,737	108,000
15-00-00-3483 Driving Range Revenues	27,545	33,211	29,970	32,039	32,039	32,000
15-00-00-3484 Trail Fees	3,223	7,939	4,854	5,825	5,825	5,800
15-00-00-3486 Snack Bar	72,970	74,095	68,394	69,903	69,903	69,000
<b>TOTAL Fees &amp; Services</b>	<b>568,970</b>	<b>617,607</b>	<b>588,548</b>	<b>597,086</b>	<b>597,086</b>	<b>597,800</b>
<b>Rentals/Sales</b>						
15-00-00-3560 Golf Club - Rentals	7,306	6,187	6,600	6,796	6,796	6,800
15-00-00-3565 Merchandise Sales	143,027	162,225	144,609	160,194	160,194	160,000
15-00-00-3590 Beer Sales	41,457	48,902	48,576	48,000	48,000	48,000
<b>TOTAL Rental / Sales</b>	<b>191,789</b>	<b>217,314</b>	<b>199,785</b>	<b>214,990</b>	<b>214,990</b>	<b>214,800</b>
<b>Other Revenues</b>						
15-00-00-3685 Sales Tax Revenue	0	22,394	20,697	22,924	22,924	22,938
15-00-00-3690 Miscellaneous Income	244	61	205	100	100	0
<b>TOTAL Other Revenues</b>	<b>244</b>	<b>22,455</b>	<b>20,902</b>	<b>23,024</b>	<b>23,024</b>	<b>22,938</b>
<b>TOTAL REVENUES</b>	<b>761,003</b>	<b>857,376</b>	<b>809,235</b>	<b>835,100</b>	<b>835,100</b>	<b>835,538</b>

CITY OF PALMER  
2018 BUDGET  
GOLF COURSE FUND

**Golf Course Fund 15**

<b>EXPENSES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
15-01-10-6021 Audit	6,713	8,365	9,266	2,732	2,733	3,122
15-01-10-6027 Legal Fees	117	220	0	1,500	388	500
15-01-10-6029 Services	12,537	16,422	15,911	16,000	16,000	16,000
15-01-10-6030 Contractual Services-Mgmt Ct	628,850	658,850	650,000	650,000	650,000	650,000
15-01-10-6032 Power-Clubhouse & Irrigation	12,928	14,147	13,479	15,000	14,500	14,000
15-01-10-6033 Heat-Clubhouse	1,416	1,611	1,349	1,600	1,720	1,600
15-01-10-6034 Water/Sewer/Garbage	660	1,955	1,517	1,500	1,740	1,500
15-01-10-6036 Rental & Lease	6,949	7,785	7,735	7,000	8,500	7,500
15-01-10-6037 Insurance	6,708	7,668	5,744	6,142	10,535	7,627
15-01-10-6038 Vehicle Insurance	300	300	300	300	300	300
15-01-10-6045 Repair & Maintenance	0	11,134	16,804	15,000	14,800	15,000
15-01-10-6053 Equipment	1,663	800	3,863	25,000	28,658	25,000
15-01-10-6077 Payment in Lieu of Taxes	45,450	47,161	44,385	45,845	40,845	45,876
15-01-10-6078 Transfers Out (Sales Tax)	0	22,394	20,697	22,924	20,424	22,938
15-01-10-6565 Merchandise Expenses	8,860	66,689	27,110	0	0	0
15-01-10-6590 Beer Expenses	18,079	21,964	22,242	20,000	19,400	20,000
<b>TOTAL Administration</b>	<b>751,230</b>	<b>887,465</b>	<b>840,402</b>	<b>830,543</b>	<b>830,543</b>	<b>830,963</b>
15-01-20-6076 Depreciation	54,665	49,754	47,798	0	0	0
<b>TOTAL EXPENSES</b>	<b>805,895</b>	<b>937,219</b>	<b>888,200</b>	<b>830,543</b>	<b>830,543</b>	<b>830,963</b>
<b>TOTAL Revenue Over (Under) Expenses</b>	<b>(44,892)</b>	<b>(79,843)</b>	<b>(78,965)</b>	<b>4,557</b>	<b>4,557</b>	<b>4,575</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL CIP PROJECTS

**General CIP Projects Fund 08**

REVENUES	2014	2015	2016	2017	2017	2018
Federal Grants	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
08-00-00-3157 Revenue HLS Grant	10,390	0	0	0	0	0
08-00-00-3162 SAFER Grant Revenue	30,866	40,856	48,977	22,945	22,945	0
<b>TOTAL Federal Grants</b>	<b>41,256</b>	<b>40,856</b>	<b>48,977</b>	<b>22,945</b>	<b>22,945</b>	<b>0</b>
<b>State Grants</b>						
08-00-00-3988 State Grant 13-DM-206	0	0	0	45,000	45,000	0
08-00-00-4143 Grant #13-DC-411	657,898	50,719	0	0	0	0
08-00-00-4144 Grant 13-DC-233	163,637	0	0	0	0	0
08-00-00-4145 Grant # 13-DC-135	6,694	40,511	0	0	0	0
08-00-00-4146 Grant # 13-DC-175	110,203	0	2,597	0	0	0
08-00-00-4147 Grant # 13-DC-421	84,937	92,748	12,706	0	0	0
08-00-00-4148 Safe Routes to School	3,388	26,233	0	0	0	0
08-00-00-4149 State DNR Grant Wilson Pk	28,859	2,022	0	0	0	0
08-00-00-4150 In-Kind Revenue Wilson Park	11,032	0	0	0	0	0
08-00-00-4152 Grant 15-DC-129 TIGER	0	0	0	5,000	5,000	5,000
08-00-00-4153 Grant DCCED 15-DC-130	0	176,219	65,373	193,408	193,408	141,069
08-00-00-4154 Grant 15-DC-131 PW Storage	0	0	0	150,000	150,000	64,170
08-00-00-4155 Grant 15-DC-132 Depot Sfty	0	25,115	174,885	0	0	0
<b>TOTAL State Grants</b>	<b>1,066,648</b>	<b>413,567</b>	<b>255,561</b>	<b>393,408</b>	<b>393,408</b>	<b>210,239</b>
<b>Other Revenues</b>						
08-00-00-3605 Grant Revenue	0	0	0	0	6,000	0
08-00-00-3669 Palmer Bike Rack Donations	0	0	0	0	1,450	0
08-00-00-3673 Transfers From Other Funds	373,152	337,000	239,394	125,000	125,000	199,100
<b>TOTAL Other Revenues</b>	<b>373,152</b>	<b>337,000</b>	<b>239,394</b>	<b>125,000</b>	<b>132,450</b>	<b>199,100</b>
<b>TOTAL REVENUES</b>	<b>1,481,055</b>	<b>791,422</b>	<b>543,932</b>	<b>541,353</b>	<b>548,803</b>	<b>409,339</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL CIP PROJECTS

**General CIP Projects Fund 08**

EXPENDITURES			2017	2017	2018	
	2014	2015	2016	ADOPTED	ADOPTED	
Administration	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
08-01-10-6078 Transfers Out	174,716	158,019	102,016	0	0	0
08-01-10-6988 Wayfinding and Streetscapes	0	0	0	45,000	45,000	0
08-01-10-7038 Park Improvements	0	0	0	50,345	65,379	50,204
08-01-10-7087 Capital Project Fund	0	0	0	27,520	0	0
08-01-10-7132 HLS Grants	10,390	0	0	0	0	0
08-01-10-7140 Mat Maid Property	1,406	0	0	0	1,250	0
08-01-10-7141 Mayor Funded Projects	0	0	0	500	500	500
08-01-10-7148 Depot Expansion	0	392	19,445	555	555	555
08-01-10-7149 S. Valley Way Road Improv	3,050	0	0	0	0	0
08-01-10-7150 Downtown Masterplan	0	0	0	50,000	50,000	(50,000)
08-01-10-7151 Eagle Ave Trailhead Parking	31,912	0	0	0	0	0
08-01-10-7152 Depot Safety Improvements	28,692	65,848	0	0	0	0
08-01-10-7153 Cobb St Survey & Prelim Design	64,652	0	0	0	0	0
08-01-10-7154 ADA Compliant Sidewalks	0	38,873	0	0	0	0
08-01-10-7155 Tourist Center Doors	9,750	0	0	0	0	0
08-01-10-7156 Boiler Replacement PW	15,303	0	0	0	0	0
08-01-10-7160 Property Acquisition	55,374	529	0	97	97	97
08-01-10-7161 Sherrod Ph 3 Stormwater	0	122,529	9,840	67,631	0	0
08-01-10-7162 Library Boiler Replacement	0	0	4,900	45,100	44,095	0
08-01-10-7163 City Hall Office Renovation	0	0	0	40,000	29,704	29,704
08-01-10-7164 CH/FS3-1 Parking Lot Update	0	0	0	100,000	100,000	128,225
08-01-10-7165 Museum/VIC Improvements	0	0	0	25,000	25,000	(25,000)
08-01-10-7166 LED Street Light Upgrades	0	0	45,000	110,000	110,000	47,226
08-01-10-7167 RT Flight Service HeatSysRepl	0	0	0	30,000	31,005	4,500
08-01-10-7168 Depot Sound Baffles	0	0	0	15,000	15,000	0
08-01-10-7169 Palmer Bike Rack Project Exp	0	0	0	0	1,450	461
08-01-10-7170 Keep America Beautiful Grnt Ex	0	0	0	0	5,000	0
08-01-10-7171 ADA Sidewalk 2017	0	0	0	0	104,197	0
08-01-10-7172 ADA Sidewalk Match	0	0	0	0	0	50,000
08-01-10-7173 Library Front Doors	0	0	0	0	0	25,000
08-01-10-7174 Public Video	0	0	0	0	0	75,000
<b>TOTAL Administration</b>	<b>395,244</b>	<b>386,190</b>	<b>181,201</b>	<b>606,748</b>	<b>628,232</b>	<b>336,472</b>
<b>City Funded</b>						
<b>MTA Events Center</b>						
08-01-05-6225 Construction Arena	0	0	0	0	0	0
08-01-05-6253 Equipment - Arena	0	11,154	0	38,846	38,846	34,786
<b>TOTAL MTA Events Center</b>	<b>0</b>	<b>11,154</b>	<b>0</b>	<b>38,846</b>	<b>38,846</b>	<b>34,786</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL CIP PROJECTS

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>State DCCED Grant Expenditures</b>						
<b>Grant #13-DC-411 MTA Event Ctr Phase 2</b>						
08-10-08-6011 Admin Expense-13-DC-411	31,328	2,391	0	0	0	0
08-10-08-6012 Regular Benefits	0	4,148	0	0	0	0
08-10-08-6225 Construction	626,570	44,180	0	0	0	0
<b>TOTAL Grant #13-DC-411 MTA Event Ctr Ph 2</b>	<b>657,898</b>	<b>50,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #13-DC-233 City Facility Imprv</b>						
08-10-09-6011 Admin Expense 13-DC-233	7,790	0	0	0	0	0
08-10-09-6225 Construction	155,847	0	0	0	0	0
<b>TOTAL Grant #13-DC-233 City Facility Imprv</b>	<b>163,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #13-DC-135 ADA Sidewalk Compliant</b>						
08-10-10-6011 Admin Expense 13-DC-135	319	1,917	0	0	0	0
08-10-10-6220 Engineering Design Svcs	6,045	0	0	0	0	0
08-10-10-6225 Construction	330	38,594	0	0	0	0
<b>TOTAL Grant #13-DC-135 ADA Sidewalk Comp</b>	<b>6,694</b>	<b>40,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #13-DC-175 Storm Water Master Plan</b>						
08-10-11-6011 Admin Expense 13-DC-175	5,248	0	122	0	0	0
08-10-11-6220 Engineering Design Svcs	104,955	0	2,475	0	0	0
<b>TOTAL Grant #13-DC-175 Storm Water MP</b>	<b>110,203</b>	<b>0</b>	<b>2,597</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #13-DC-421 Public Safety Projects</b>						
08-10-12-6011 Admin Expenses 13-DC-421	4,045	4,417	562	0	0	0
08-10-12-6220 Engineering Design Svcs	27,760	7,761	0	0	0	0
08-10-12-6225 Construction	0	80,570	12,144	0	0	0
08-10-12-6253 Equipment	53,133	0	0	0	0	0
<b>TOTAL Grant #13-DC-421 Public Safety Projects</b>	<b>84,937</b>	<b>92,748</b>	<b>12,706</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Safe Routes to School</b>						
08-10-13-6030 Contractual Services-SRTS	3,388	26,233	0	0	0	0
<b>TOTAL Safe Routes to School</b>	<b>3,388</b>	<b>26,233</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #15-DC-129 Palmer-Wasilla Hwy Corridor</b>						
08-10-14-6225 Construction 15-DC-129 TIGER	0	0	0	5,000	5,000	5,000
<b>TOTAL Grant #15-DC-129 PW Hwy</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Grant #15-DC-130 Public Safety Building Repairs</b>						
08-10-15-6011 Admin Exp 15-DC-130	0	8,391	3,113	9,195	9,195	6,703
08-10-15-6225 Construction 15-DC-130	0	167,827	62,260	184,213	184,213	134,366
<b>TOTAL Grant #15-DC-130 PSB Repairs</b>	<b>0</b>	<b>176,219</b>	<b>65,373</b>	<b>193,408</b>	<b>193,408</b>	<b>141,069</b>

CITY OF PALMER  
2018 BUDGET  
GENERAL CIP PROJECTS

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Grant #15-DC-131 PW Storage Bldg Upgrades</b>						
08-10-16-6011 Admin Exp 15-DC-131	0	0	0	7,100	7,100	3,013
08-10-16-6225 Construction 15-DC-131	0	0	0	142,900	142,900	61,157
<b>TOTAL Grant #15-DC-131 PWSB Upgrads</b>	0	0	0	150,000	150,000	64,170
<b>Grant #15-DC-132 Depot Safety Upgrades &amp; Imprv</b>						
08-10-17-6011 Admin Expenses 15-DC-132	0	1,196	8,304	0	0	0
08-10-17-6225 Construction 15-DC-132	0	23,919	166,581	0	0	0
<b>TOTAL Grant #15-DC-132 Depot Safety</b>	0	25,115	174,885	0	0	0
<b>AKDNR Wilson Park Pump Track</b>						
08-10-25-6225 Construction-Wilson Pk Pump Tr	28,859	2,022	0	0	0	0
08-10-25-6299 In-Kind Match Wilson Park	11,032	0	0	0	0	0
<b>TOTAL AKDNR Wilson Park PumpTr</b>	39,891	2,022	0	0	0	0
<b>Federal Grants</b>						
<b>FEMA SAFER GRANT</b>						
08-40-03-6012 SAFER Regular Benefits	2,193	2,904	9,556	3,277	3,277	0
08-40-03-6013 SAFER Grant PT Salaries	28,672	37,953	39,122	19,668	19,668	0
08-40-03-6016 PT Overtime	0	0	299	0	0	0
<b>TOTAL FEMA SAFER GRANT</b>	30,866	40,856	48,977	22,945	22,945	0
<b>General CIP - Projects</b>						
08-50-05-6053 COP Deferred Maintenance	27,144	15,791	0	2,936	2,936	2,936
<b>TOTAL General CIP Projects</b>	27,144	15,791	0	2,936	2,936	2,936
<b>TOTAL EXPENDITURES</b>	1,519,901	867,558	485,740	1,019,883	1,041,367	584,433
<b>TOTAL Revenue Over (Under) Expenditures</b>	(38,846)	(76,136)	58,193	(478,530)	(492,564)	(175,094)

CITY OF PALMER  
2018 BUDGET  
GENERAL CIP EQUIPMENT

**General CIP Equipment Fund 09**

REVENUES	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Grants</b>						
09-00-00-3160 Grant 14-DC-124 Revenue	25,296	1,263,059	151,593	360,052	360,052	287,164
<b>TOTAL Grants</b>	25,296	1,263,059	151,593	360,052	360,052	287,164
<b>Grants/ Fed Funding</b>						
09-00-00-3357 2011 JAG3201 Grant	1,443	0	0	0	0	0
09-00-00-3358 HLS Grant	0	0	0	0	125,000	0
<b>TOTAL Grants/ Federal Funding</b>	1,443	0	0	0	125,000	0
<b>Other Revenues</b>						
09-00-00-3422 E911 Revenues for Equip	0	0	0	0	69,034	0
09-00-00-3673 Transfers From Other Funds	0	66,325	0	330,000	330,000	412,000
<b>TOTAL Other Revenues</b>	0	66,325	0	330,000	399,034	412,000
<b>TOTAL REVENUES</b>	26,739	1,329,384	151,593	690,052	884,086	699,164

CITY OF PALMER  
2018 BUDGET  
GENERAL CIP EQUIPMENT

**General CIP Equipment Fund 09**

EXPENDITURES			2017	2017	2018	
	2014	2015	2016	ADOPTED	AMENDED	ADOPTED
Administration	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
09-01-10-6048 Police Vehicles Replacement	0	0	0	90,000	90,000	109,972
09-01-10-6050 Dispatch Equipment	0	0	0	30,687	99,721	99,721
09-01-10-6052 Clerk/Council Equipment	0	0	15,044	4,915	4,915	4,915
09-01-10-6053 Equipment-Fire Admin	0	0	0	40,000	40,000	80,000
09-01-10-6054 Public Works-Equipment	55,753	17,512	55,563	122,542	122,542	242,439
09-01-10-6055 Police - Equipment	0	0	0	100,000	100,000	3,000
09-01-10-6059 Byrne JAG Grant	0	0	0	0	0	0
09-01-10-6065 Police Office Equipment	1,443	0	0	0	0	100,000
09-01-10-7125 HLS SHSP Grant	0	0	0	0	125,000	0
<b>TOTAL Administration</b>	<b>57,196</b>	<b>17,512</b>	<b>70,607</b>	<b>388,144</b>	<b>582,178</b>	<b>640,047</b>
<b>DCCED Grant</b>						
<b>Grant #14-DC-124 Aerial Fire Apparatus</b>						
09-10-01-6011 Admin Expenses	1,205	60,146	7,219	17,144	17,144	13,673
09-10-01-6253 Equipment	24,092	1,202,913	144,374	342,908	342,908	273,491
<b>TOTAL Grant #14-DC-124 Aerial Fire App.</b>	<b>25,297</b>	<b>1,263,059</b>	<b>151,593</b>	<b>360,052</b>	<b>360,052</b>	<b>287,164</b>
<b>TOTAL EXPENDITURES</b>	<b>82,493</b>	<b>1,280,571</b>	<b>222,200</b>	<b>748,196</b>	<b>942,230</b>	<b>927,211</b>
<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>(55,754)</b>	<b>48,813</b>	<b>(70,607)</b>	<b>(58,144)</b>	<b>(58,144)</b>	<b>(228,047)</b>



CITY OF PALMER  
2018 BUDGET  
ROAD PROJECTS FUND

**Road Projects Fund 10**

REVENUES	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Other Revenues</b>						
10-00-00-3673 Transfers In	0	0	0	50,000	50,000	368,261
<b>TOTAL Other Revenues</b>	0	0	0	50,000	50,000	368,261
<b>TOTAL REVENUES</b>	0	0	0	50,000	50,000	368,261

EXPENDITURES	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>General CIP Projects</b>						
10-01-01-6301 Gulkana LID General Const	0	0	0	9,622	9,622	(9,622)
10-01-02-6301 South Bonanza LID	0	0	0	12,124	12,124	(12,124)
10-01-03-6301 West Dolphin/Caribou Area LID	0	0	0	4,830	4,830	(4,830)
10-01-04-6301 East Auklet Ave	7,999	431	0	55,163	55,163	(55,163)
10-01-06-6301 Paving Upgrades	0	0	0	50,000	50,000	500,000
<b>TOTAL General CIP Projects</b>	7,999	431	0	131,739	131,739	418,261
<b>TOTAL EXPENDITURES</b>	7,999	431	0	131,739	131,739	418,261

<b>TOTAL Revenue Over (Under) Expenditures</b>	(7,999)	(431)	0	(81,379)	(81,739)	(50,000)
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CITY OF PALMER  
2018 BUDGET  
WATER/SEWER CAPITAL PROJECTS FUND

**Water/Sewer Capital Projects Fund 24**

REVENUES	2014	2015	2016	2017	2017	2018
Grants	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
24-00-00-3156 Revenue Grant #677221	397,469	0	0	0	0	0
24-00-00-3158 Revenue Grant #67107	61,855	0	0	0	0	0
24-00-00-3160 Revenue Grant #67113	(4)	0	0	0	0	0
24-00-00-3163 Revenue Grant #67116	292,402	0	0	0	0	0
24-00-00-3164 Revenue Grant #67117	796,257	89,197	0	0	0	0
24-00-00-3166 Revenue Grant #67119	2,349,921	150,587	0	0	0	0
24-00-00-3167 Grant # 13-DC-043	231	68,894	0	0	0	0
24-00-00-3168 Grant # 13-DC-318	232,581	19,419	0	0	0	0
24-00-00-3169 Grant # 13-DC-527	0	0	812,272	1,754,151	1,684,578	0
24-00-00-3170 Grant # 14-DC-125	1,119,816	1,828,094	113,226	438,864	438,864	107,335
24-00-00-3171 Grant # 14-DC-126	639,686	360,314	0	0	0	0
24-00-00-3172 Grant 15-DC-133 WWTP Lab	0	0	0	145,000	145,000	0
24-00-00-3173 Grant #67118 Revenue	0	1,301,523	1,485,062	213,415	213,415	162,348
<b>TOTAL Grants</b>	<b>5,890,214</b>	<b>3,818,028</b>	<b>2,410,560</b>	<b>2,551,430</b>	<b>2,481,857</b>	<b>269,683</b>
<b>Grants/ Federal Funding</b>						
24-00-00-3375 FAA Grant 017-2012	144,403	0	0	0	0	0
24-00-00-3376 FAA Grant Rev 018-2014	197,344	0	0	0	0	0
24-00-00-3400 USDA Grant	0	0	0	0	0	3,518,290
<b>TOTAL Grants/Federal Funding</b>	<b>341,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,518,290</b>
<b>Grant Income</b>						
24-00-00-4001 Grant 12-DM-134 Airport Eq	5,587	0	0	0	0	0
<b>TOTAL Grant Income</b>	<b>5,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Revenues</b>						
24-00-00-3673 Transfer From Other Funds	0	360,000	0	40,000	95,311	155,000
24-00-00-3683 Transfer From Othr Fund-CNST	0	0	0	0	1,649,150	0
24-00-00-3715 St Subsidy Ln 671251 Forgive	0	384,355	123,884	0	0	0
24-00-00-3778 Fed Subsidy Ln 671251 Forgive	0	33,991	353,457	0	0	0
<b>TOTAL Other Revenues</b>	<b>0</b>	<b>778,347</b>	<b>477,341</b>	<b>40,000</b>	<b>1,744,461</b>	<b>155,000</b>
<b>TOTAL REVENUES</b>	<b>6,237,548</b>	<b>4,596,375</b>	<b>2,887,901</b>	<b>2,591,430</b>	<b>4,226,318</b>	<b>3,942,973</b>

CITY OF PALMER  
2018 BUDGET  
WATER/SEWER CAPITAL PROJECTS FUND

**Water/Sewer Capital Projects Fund 24**

EXPENSES	2014	2015	2016	2017	2017	2018
Transfers Out	ACTUAL	ACTUAL	ACTUAL	ADOPTED	AMENDED	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
24-24-10-6078 Transfers Out	70,130	0	0	0	0	0
<b>TOTAL Transfers Out</b>	<b>70,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ARRA Grants</b>						
<b>Grant #677221 Steel Water Main</b>						
24-40-02-6221 W/E Engineering Design Servic	41,184	0	0	0	0	0
24-40-02-6225 Construction	340,638	0	0	0	0	0
<b>TOTAL Grant # 677221</b>	<b>381,822</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>State ADEC Grants</b>						
<b>Grant #67107 WWTP Ph #3</b>						
24-20-01-6253 Equipment	61,855	0	0	0	0	0
<b>TOTAL Grant # 67107 WWTP Ph #3</b>	<b>61,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #67116 SW Utility Extension</b>						
24-20-06-6222 Const Engineering & Mgmt	9,328	0	0	0	0	0
24-20-06-6225 Construction	283,074	0	0	0	0	0
<b>TOTAL Grant #67116 SW Extension</b>	<b>292,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #67117 Water Main Imprv #7</b>						
24-20-07-6225 Construction	796,257	89,197	0	0	0	0
<b>TOTAL Grant #67117 Wtr Main #7</b>	<b>796,257</b>	<b>89,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #67118 Water Main Impov #8</b>						
24-20-08-6225 Construction	0	1,301,523	1,485,062	213,415	213,415	162,348
<b>TOTAL Grant # 67118 Wtr Main #8</b>	<b>0</b>	<b>1,301,523</b>	<b>1,485,062</b>	<b>213,415</b>	<b>213,415</b>	<b>162,348</b>
<b>Grant #67119 SW Utility Extension Ph IIb</b>						
24-20-09-6222 Const Engineering & Mgmt	17,313	0	0	0	0	0
24-20-09-6225 Construction	2,332,608	150,587	0	0	0	0
<b>TOTAL Grant # 67119 SW Ext IIb</b>	<b>2,349,921</b>	<b>150,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CITY OF PALMER  
2018 BUDGET  
WATER/SEWER CAPITAL PROJECTS FUND

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>State ADEC City Match</b>						
<b>Grant #67107 City Match</b>						
24-02-01-6253 Equipment COP	61,855	0	0	0	0	0
<b>TOTAL Grant # 67107 City Match</b>	<b>61,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #67116 City Match</b>						
24-02-06-6222 Const Engineering & Mgmt COP	3,998	0	0	0	0	0
24-02-06-6225 Construction COP	121,317	0	0	0	0	0
<b>TOTAL Grant # 67116 City Match</b>	<b>125,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #67117 City Match</b>						
24-02-07-6222 Const Engineering & Mgmt COP	0	0	0	0	0	0
24-02-07-6225 Construction COP	341,253	38,227	0	0	0	0
24-02-07-6226 W/E Construction COP	0	0	0	0	0	0
<b>TOTAL Grant # 67117 City Match</b>	<b>341,253</b>	<b>38,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant #67118 City Match</b>						
24-02-08-6225 Construction COP	0	557,796	636,455	91,464	91,464	69,578
<b>TOTAL Grant # 67118 City Match</b>	<b>0</b>	<b>557,796</b>	<b>636,455</b>	<b>91,464</b>	<b>91,464</b>	<b>69,578</b>
<b>Grant #67119 City Match</b>						
24-02-09-6222 Const Engineering & Mgmt COP	7,420	0	0	0	0	0
24-02-09-6225 Construction COP	999,689	64,537	0	0	0	0
<b>TOTAL Grant # 67119 City Match</b>	<b>1,007,109</b>	<b>64,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>State DCCED Grant Expenses</b>						
<b>Grant # 13-DC-043 WasteWater Masterplan</b>						
24-01-09-6011 Admin Expenses	11	0	0	0	0	0
24-01-09-6220 Engineering Design Services	220	68,894	0	0	0	0
<b>TOTAL Grant # 13-DC-043</b>	<b>231</b>	<b>68,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant # 13-DC-318 Water Main Tie-Ins</b>						
24-01-11-6011 Admin Expenses 13-DC-318	11,075	925	0	0	0	0
24-01-11-6225 Construction	221,506	18,494	0	0	0	0
<b>TOTAL Grant # 13-DC-318</b>	<b>232,581</b>	<b>19,419</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant # 13-DC-527 WWTP Property Acquisition</b>						
24-01-12-6011 Admin Expenses	0	0	35,367	14,483	14,483	0
24-01-12-6026 Property Acquisition	0	0	0	1,739,668	1,670,095	0
24-01-12-6220 Engineering Design Services	0	0	776,905	0	0	0
<b>TOTAL Grant # 13-DC-527</b>	<b>0</b>	<b>0</b>	<b>812,272</b>	<b>1,754,151</b>	<b>1,684,578</b>	<b>0</b>

CITY OF PALMER  
2018 BUDGET  
WATER/SEWER CAPITAL PROJECTS FUND

	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	AMENDED	ADOPTED
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>Grant # 14-DC-125 Bogard Extension</b>						
24-01-13-6011 Admin Fees	53,325	87,052	5,392	20,897	20,897	5,110
24-01-13-6225 Construction	1,066,491	1,741,042	107,834	417,967	417,967	90,345
<b>TOTAL Grant # 14-DC-125</b>	<b>1,119,816</b>	<b>1,828,094</b>	<b>113,226</b>	<b>438,864</b>	<b>438,864</b>	<b>95,455</b>
<b>Grant # 14-DC-126 Steel Water Main Imprv</b>						
24-01-14-6011 Admin Expenses	30,461	17,158	0	0	0	0
24-01-14-6225 Construction	609,225	343,156	0	0	0	0
<b>TOTAL Grant # 14-DC-126</b>	<b>639,686</b>	<b>360,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grant 12-DM-134 Airport Equipment</b>						
24-03-01-6062 12-DM-134 - Airport Equip	5,587	0	0	0	0	0
<b>TOTAL Grant 12-DM-134</b>	<b>5,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FAA Airport Grants</b>						
24-03-10-7124 Airport Master Plan-CIP	144,403	0	0	0	0	0
24-03-10-7125 FAA Crack Seal Grant	197,344	0	0	0	0	0
<b>TOTAL FAA Airport Grants</b>	<b>341,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Water/Sewer Funded Projects</b>						
<b>Water Equipment</b>						
24-50-01-6253 Water Fund Cap Equipment	32,061	0	0	0	0	55,000
<b>TOTAL Water Equipment</b>	<b>32,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>
<b>Sewer Equipment</b>						
24-50-50-6253 Sewer Fund Cap Equipment	32,061	0	0	0	0	100,000
<b>TOTAL Sewer Equipment</b>	<b>32,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>Water Line Relocate Glenn Hwy Project</b>						
24-51-01-6220 Construction-Glenn HWY Relocate	0	11,596	0	0	0	0
<b>TOTAL Water Line Relocate</b>	<b>0</b>	<b>11,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sewer Line Relocate Glenn Hwy Project</b>						
24-51-50-6220 Construction-Glenn HWY Relocate	0	11,596	0	0	0	0
<b>TOTAL Sewer Line Relocate</b>	<b>0</b>	<b>11,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DOT Utility Agreement</b>						
24-51-10-6220 DOT Utility Agmt-Eastern Terminus	0	0	0	0	55,311	44,671
<b>TOTAL Water Line Relocate</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,311</b>	<b>44,671</b>

CITY OF PALMER  
2018 BUDGET  
WATER/SEWER CAPITAL PROJECTS FUND

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
<b>SW Utility Ext WW Main Repair</b>						
24-52-50-6220 Constr-SW Ext WWMMain	0	87,908	0	0	0	0
<b>TOTAL SW Utility Ext WW</b>	0	87,908	0	0	0	0
<b>Waste Water Treatment Plant</b>						
<b>Grant 15-DC-133 WWTP Lab Bldg Replacement</b>						
24-53-40-6011 Admin Exp 15-DC-133	0	0	0	6,900	6,900	0
24-53-40-6225 Construction 15-DC-133	0	0	0	138,100	138,100	0
<b>TOTAL Grant 15-DC-133 WWTP Lab Bldg</b>	0	0	0	145,000	145,000	0
24-53-41-6225 WWTP USDA Grant	0	0	0	0	3,518,290	3,518,290
24-53-42-6225 WWTP Interim Loan/Loan	0	0	0	0	4,816,000	1,701,716
<b>WWTP Improvements City Funds</b>						
24-53-43-6225 WWTP City Funds	0	0	0	1,000,000	1,584,717	0
<b>Total WWTP Improvements City Funds</b>	0	0	0	1,000,000	1,584,717	0
<b>WWTP Facility</b>						
24-53-50-6030 Engineering & Consulting Serv	0	25,332	224,668	0	0	0
<b>TOTAL WWTP Facility</b>	0	25,332	224,668	0	0	0
<b>General CIP</b>						
24-60-01-6030 Paint Bailey Hill Reservoir	0	0	0	40,000	11,735	28,265
<b>TOTAL General CIP</b>	0	0	0	40,000	11,735	28,265
<b>TOTAL EXPENSES</b>	7,891,689	4,615,021	3,271,682	3,613,321	3,614,670	5,775,323
<b>TOTAL Revenue Over (Under) Expenses</b>	(1,654,141)	(18,646)	(383,782)	(91,464)	(578,338)	(1,832,350)

CITY OF PALMER  
2018 BUDGET  
AIRPORT CAPITAL PROJECTS FUND

**Airport Capital Projects Fund 30**

<b>REVENUES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>Grants/Federal Funding</b>						
30-00-00-3375 FAA Grant 017-2012	0	230,477	98	0	0	0
30-00-00-3376 FAA Grant 018-2014	0	18,739	0	0	0	0
30-00-00-3377 FAA Grant 019-2015	0	99,515	116,748	19,049	19,049	2,970
30-00-00-3378 FAA Grant MPP3 Exhibit A	0	0	60,700	0	0	0
30-00-00-3379 FAA Grant 021-2017 Runway	0	0	0	0	7,335,281	523,734
<b>TOTAL Grants/Federal Funding</b>	<b>0</b>	<b>348,732</b>	<b>177,546</b>	<b>19,049</b>	<b>7,354,330</b>	<b>526,704</b>
<b>Grant Income</b>						
30-00-00-4010 Grant 15-DC-128 Airport	0	0	222,656	177,344	177,344	0
<b>TOTAL Grant Income</b>	<b>0</b>	<b>0</b>	<b>222,656</b>	<b>177,344</b>	<b>177,344</b>	<b>0</b>
<b>Other Revenues</b>						
30-00-00-3673 Transfers from Other Funds	0	0	54,500	225,000	225,000	10,750
<b>TOTAL Other Revenues</b>	<b>0</b>	<b>0</b>	<b>54,500</b>	<b>225,000</b>	<b>225,000</b>	<b>10,750</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>348,732</b>	<b>454,702</b>	<b>421,393</b>	<b>7,756,674</b>	<b>537,454</b>

CITY OF PALMER  
2018 BUDGET  
AIRPORT CAPITAL PROJECTS FUND

**Airport Capital Projects Fund 30**

EXPENSES	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	AMENDED	ADOPTED
				BUDGET	BUDGET	BUDGET
<b>Grant 15DC128 Airport Paving</b>						
30-01-02-6011 Grant 15-DC-128 Admin	0	0	10,603	8,397	8,397	0
30-01-02-6225 Grant 15-DC-128 AP Paving	0	0	212,053	167,602	167,602	0
<b>TOTAL Grant 15DC128 Airport Paving</b>	0	0	222,656	175,999	175,999	0
<b>FAA Grants</b>						
30-03-10-7124 FAA Airport Masterplan Grant	0	230,477	98	0	0	0
30-03-10-7126 FAA Aeronautical Survey Gt	0	99,515	116,748	19,049	19,049	2,970
30-03-10-7127 FAA Airport MP Ph 3	0	0	60700	0	0	0
30-03-10-7128 FAA Airport Runway 16/34	0	0	0	0	7,335,281	523,734
<b>TOTAL FAA Grants</b>	0	329,992	177,546	19,049	7,354,330	526,704
<b>General CIP Projects</b>						
30-30-10-6045 Randy Thom Flight Ctr Repairs	0	0	1,500	53,000	128,000	77,624
30-30-10-6200 Path Upgrade S. Gulkana	0	0	0	0	15,000	0
30-30-10-6225 AirportPvmt Repairs City Mtch	0	0	0	225,000	135,000	61,897
30-30-10-6253 COP Match Equipment	0	0	0	0	0	10,750
<b>TOTAL General CIP Projects</b>	0	0	1,500	278,000	278,000	150,271
<b>TOTAL EXPENSES</b>	0	329,992	401,702	473,048	7,808,329	676,975
<b>TOTAL Revenue Over(Under) Expenses</b>	0	18,739	0	(51,655)	709,152	(139,521)



RECONCILIATION OF FUND BALANCE  
 DRUG SEIZURE FUND  
 FUND 50

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	\$ 31,428	\$ 38,518	-0-	-0-
TOTAL EXPENDITURES	\$ 75,166	\$ 28,335	-0-	-0-

Restricted Fund Balance for Public Safety 12/31/16 \$ 90,215

**Fiscal Year 2017 Operations:**

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

**Estimated restricted fund balance 12/31/2017** \$ 90,215

**Fiscal Year 2018 Operations:**

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

**Estimated restricted fund balance 12/31/2018** \$ 90,215

CITY OF PALMER  
2018 BUDGET  
DRUG SEIZURE FUND

**Drug Seizure Fund 50**

<b>REVENUES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Other Revenues</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
50-00-00-3678 Federal Forfeiture Funds	0	0	34,314	0	0	0
50-00-00-3688 State Forfeiture Funds	1,081	0	4,204	0	0	0
50-00-00-3690 Miscellaneous Income	0	31,428	0	0	0	0
<b>TOTAL Other Revenues</b>	<b>1,081</b>	<b>31,428</b>	<b>38,518</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>1,081</b>	<b>31,428</b>	<b>38,518</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>EXPENDITURES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>AUDIT</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
50-01-10-6026 Training	0	4,935	3,400	0	0	0
50-01-10-6053 Equipment	6,343	70,232	24,935	0	0	0
<b>TOTAL Administration</b>	<b>6,343</b>	<b>75,167</b>	<b>28,335</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>6,343</b>	<b>75,167</b>	<b>28,335</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>(5,262)</b>	<b>(43,739)</b>	<b>10,183</b>	<b>0</b>	<b>0</b>	<b>0</b>
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RECONCILIATION OF FUND BALANCE  
POLICE GRANTS FUND  
FUND 52

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	\$ 10,314	\$ 11,247	\$ 24,000	\$ -
TOTAL EXPENDITURES	\$ 10,314	\$ 11,247	\$ 24,000	\$ -

Committed Fund Balance for Public Safety 12/31/16 \$ 4,797

**Fiscal Year 2017 Operations:**

Budgeted operating revenues	\$ 24,000	
Budgeted operating expenditures	\$ (24,000)	
Estimated adjustment to fund balance		-0-

**Estimated committed fund balance 12/31/2017** \$ 4,797

**Fiscal Year 2018 Operations:**

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

**Estimated committed fund balance 12/31/2018** \$ 4,797

CITY OF PALMER  
2018 BUDGET  
POLICE GRANTS FUND

**Police Grants Fund 52**

<b>REVENUES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Fees &amp; Services</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
52-00-00-3420 Police Services	17,724	10,314	11,247	0	24,000	0
<b>TOTAL Fees &amp; Services</b>	17,724	10,314	11,247	0	24,000	0
<b>TOTAL REVENUES</b>	17,724	10,314	11,247	0	24,000	0

<b>EXPENDITURES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>DUI/ Seatbelt</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
				<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
52-01-21-6012 Regular Benefits	5,798	3,134	3,512	0	7,500	0
52-01-21-6015 Regular Overtime	10,456	6,364	6,847	0	15,000	0
52-01-21-6035 Fuel	1,470	816	888	0	1,500	0
<b>TOTAL DUI/Seatbelt</b>	17,724	10,314	11,247	0	24,000	0
<b>TOTAL EXPENDITURES</b>	17,724	10,314	11,247	0	24,000	0
<b>TOTAL Revenue Over (Under) Expenditures</b>	0	0	0	0	0	0

RECONCILIATION OF FUND BALANCE  
NARCOTICS GRANTS FUND  
FUND 53

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -

Committed Fund Balance for Public Safety 12/31/16 \$ 26,705

**Fiscal Year 2017 Operations:**

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

**Estimated committed fund balance 12/31/2017** \$ 26,705

**Fiscal Year 2018 Operations:**

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

**Estimated committed fund balance 12/31/2018** \$ 26,705

CITY OF PALMER  
2018 BUDGET  
NARCOTICS GRANT FUND

**Narcotics Grants Fund 53**

REVENUES	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Grants / Federal Funding</b>						
53-00-00-3365 State - Drug Enforcment Grants	0	0	0	0	0	0
<b>TOTAL Grant / Federal Funding</b>	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	0	0	0	0	0	0

EXPENDITURES	2014	2015	2016	2017	2017	2018
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	AMENDED BUDGET	ADOPTED BUDGET
<b>Byrne Memorial JAG</b>						
53-01-10-6011 Regular Salaries	0	0	0	0	0	0
53-01-10-6012 Regular Benefits	0	0	0	0	0	0
53-01-10-6015 Regular Overtime	0	0	0	0	0	0
53-01-10-6035 Fuel	0	0	0	0	0	0
53-01-10-6053 Equipment	0	0	0	0	0	0
<b>TOTAL Byrne Memorial JAG</b>	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0
<b>TOTAL Revenue Over (Under) Expenditures</b>	0	0	0	0	0	0

RECONCILIATION OF FUND BALANCE  
NEIGHBORHOOD PARK FUND  
FUND 55

	2015 ACTUAL	2016 ACTUAL	2017 AMENDED BUDGET	2018 ADOPTED BUDGET
TOTAL REVENUES	\$ 1,100	\$ 1,800	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -

Assigned Fund Balance for Parks 12/31/16 \$ 26,637

**Fiscal Year 2017 Operations:**

Budgeted operating revenues \$ -

Budgeted operating expenditures \$ -

Estimated adjustment to fund balance -0-

**Estimated assigned fund balance 12/31/2017** **\$ 26,637**

**Fiscal Year 2018 Operations:**

Budgeted operating revenues \$ -

Budgeted operating expenditures \$ -

Estimated adjustment to fund balance -0-

**Estimated assigned fund balance 12/31/2018** **\$ 26,637**

CITY OF PALMER  
2018 BUDGET  
NEIGHBORHOOD PARKS FUND

**Neighborhood Parks Fund 55**

<b>REVENUES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Fee Income</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
55-00-00-5001 Neighborhood Park Dev. Fee	900	1,100	1,800	0	0	0
<b>TOTAL Development Fees</b>	<b>900</b>	<b>1,100</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>900</b>	<b>1,100</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>EXPENDITURES</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2017</b>	<b>2018</b>
<b>Administration</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>AMENDED</b>	<b>ADOPTED</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
55-01-10-6055 Improvements Other	0	0	0	0	0	0
<b>TOTAL Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Revenue Over (Under) Expenditures</b>	<b>900</b>	<b>1,100</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>0</b>



Introduced by: City Manager Wallace  
 1<sup>st</sup> Public Hearing: October 24, 2017  
 2<sup>nd</sup> Public Hearing: December 5, 2017  
 3<sup>rd</sup> Public Hearing: December 12, 2017  
 Action: Adopted  
 Vote: Unanimous

Yes:	No:
Best	
Carrington	
Combs	
DeVries	
Fuller	
Hanson	
LaFrance	

CITY OF PALMER, ALASKA

**Resolution No. 18-001**

**A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska, for the Fiscal Year Beginning January 1, 2018, and Ending December 31, 2018, 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 2018 Budget was held on Tuesday, October 24, 2017, and continued on Tuesday, December 12, 2017; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2018 fiscal year.

NOW, THEREFORE, THE CITY OF PALMER, ALASKA RESOLVES:

Section 1. That the budget presented to the Council by the City Manager for the fiscal year 2018 has been reviewed by the City Council.

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

	Revenues
General Fund (01)	\$ 11,285,060
Enterprise Fund	
Water/Sewer (02)	\$ 2,846,000
Airport (03)	\$ 370,885
Solid Waste (05)	\$ 711,000
Golf Course (15)	\$ 835,538
Capital Projects	
Projects (08)	\$ 199,100
Projects (09)	\$ 412,000
Projects (10)	\$ 368,261
Projects (24)	\$ 155,000
Projects (30)	\$ 10,750
<b>Total Revenues</b>	<b>\$ 17,193,594</b>

Expenditures	
General Fund (01)	\$ 11,614,889
Water/Sewer Fund (02)	\$ 2,293,674
Airport Fund (03)	\$ 368,508
Solid Waste Collection Fund (05)	\$ 688,053
Golf Course (15)	\$ 830,963
<b>Subtotal Expenditures/Expenses</b>	<b>\$ 15,796,087</b>
<b>Capital Improvements</b>	
Capital Projects (08)	\$ 199,100
Capital Projects (09)	\$ 412,000
CIP Roads (10)	\$ 368,261
Capital Projects (24)	\$ 155,000
Capital Projects (30)	\$ 10,750
<b>Total Expenditures/Expenses</b>	<b>\$ 16,941,198</b>


Section 3. That the rate of tax levy for the City of Palmer, Alaska for the fiscal year 2018 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 2018 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 2018 operating budget is adopted for a period of one (1) year, that being from January 1, 2018, through December 31, 2018.

Passed and approved by the City Council of the City of Palmer, Alaska, this 12<sup>th</sup> day of December, 2017.

  
Edna B. DeVries, Mayor

  
Norma I. Alley, MMC, City Clerk

Introduced by: City Manager Wallace  
1<sup>st</sup> Public Hearing: October 24, 2017  
2<sup>nd</sup> Public Hearing: December 5, 2017  
3<sup>rd</sup> Public Hearing: December 12, 2017  
Action: Adopted  
Vote: Unanimous

Yes:	No:
Best	
Carrington	
Combs	
DeVries	
Fuller	
Hanson	
LaFrance	

CITY OF PALMER, ALASKA

**Resolution No. 18-002**

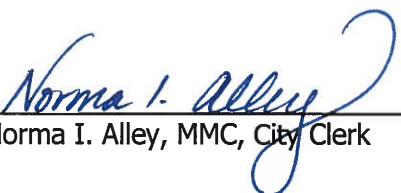
**A Resolution of the Palmer City Council Adopting the City of Palmer Employee Pay Plan**

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

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council that the City of Palmer amends its employee compensation pay plan by adopting the attached "City of Palmer Pay Plan-January 1, 2018" with the effective date of the pay plan to be January 1, 2018.

Passed and approved by the City Council of the City of Palmer, Alaska, this 12<sup>th</sup> day of December, 2017.

  
\_\_\_\_\_  
Edna B. DeVries, Mayor

  
\_\_\_\_\_  
Norma I. Alley, MMC, City Clerk

CITY OF PALMER PAY PLAN -- January 1, 2018

Implement: 1/1/2018

Approved: December 12, 2017

LEVEL	Level Classification by Job Title	Steps										Longevity Steps*			
		1	2	3	4	5	6	7	8	9	A	B	C	D	
1	Hourly	1073	1117	1161	1207	1257	1306	1358	1412	1469	1519	1572	1627	1685	
	Bi-weekly	858.40	893.60	928.80	965.60	1005.60	1044.80	1086.40	1129.60	1175.20	1215.20	1257.60	1301.60	1348.00	
	Annual	22,318	23,234	24,149	25,106	26,146	27,165	28,246	29,370	30,555	31,595	32,698	33,842	35,048	
2	Hourly	12.28	12.76	13.28	13.80	14.36	14.92	15.52	16.15	16.79	17.38	17.98	18.61	19.25	
	Bi-weekly	982.40	1020.80	1062.40	1104.00	1148.80	1193.60	1241.60	1292.00	1343.20	1390.40	1438.40	1488.80	1540.00	
	Annual	25,542	26,541	27,622	28,704	29,869	31,034	32,282	33,592	34,923	36,150	37,398	38,709	40,040	
3	Hourly	13.80	14.36	14.92	15.52	16.15	16.79	17.46	18.16	18.88	19.54	20.22	20.93	21.66	
	Bi-weekly	1104.00	1148.80	1193.60	1241.60	1292.00	1343.20	1396.80	1452.80	1510.40	1563.20	1617.60	1674.40	1732.80	
	Annual	28,704	29,869	31,034	32,282	33,592	34,923	36,317	37,773	39,270	40,643	42,058	43,534	45,053	
4	Hourly	15.30	15.91	16.55	17.21	17.90	18.61	19.35	20.13	20.93	21.66	22.41	23.21	24.02	
	Bi-weekly	1224.00	1272.80	1324.00	1376.80	1432.00	1488.80	1548.00	1610.40	1674.38	1732.80	1792.80	1856.80	1921.60	
	Annual	31,824	33,093	34,424	35,797	37,232	38,709	40,248	41,870	43,534	45,053	46,613	48,277	49,962	
5	Hourly	16.86	17.54	18.24	18.97	19.73	20.52	21.33	22.19	23.07	23.89	24.72	25.59	26.48	
	Bi-weekly	1348.80	1403.20	1459.20	1517.60	1578.40	1641.60	1706.40	1775.20	1845.60	1911.20	1977.60	2047.20	2118.40	
	Annual	35,069	36,483	37,939	39,458	41,038	42,682	44,366	46,155	47,986	49,691	51,418	53,227	55,078	
6	Hourly	18.41	19.14	19.90	20.70	21.53	22.38	23.28	24.21	25.17	26.06	26.97	27.91	28.89	
	Bi-weekly	1472.80	1531.20	1592.00	1656.00	1722.40	1790.40	1862.40	1936.80	2013.60	2084.80	2157.60	2232.80	2311.20	
	Annual	38,293	39,811	41,392	43,056	44,782	46,550	48,422	50,357	52,354	54,205	56,098	58,053	60,091	
7	Hourly	19.94	20.74	21.57	22.42	23.33	24.27	25.22	26.23	27.28	28.24	29.23	30.25	31.31	
	Bi-weekly	1595.20	1659.20	1725.60	1793.60	1866.40	1941.60	2017.60	2098.40	2182.40	2259.20	2338.40	2420.00	2504.80	
	Annual	41,475	43,139	44,866	46,634	48,526	50,482	52,458	54,558	56,742	58,739	60,798	62,920	65,125	
8	Hourly	21.47	22.32	23.22	24.14	25.11	26.12	27.16	28.24	29.37	30.40	31.46	32.56	33.69	
	Bi-weekly	1717.60	1785.60	1857.60	1931.20	2008.80	2089.60	2172.80	2259.20	2349.60	2432.00	2516.80	2604.80	2695.20	
	Annual	44,658	46,426	48,298	50,211	52,229	54,330	56,493	58,739	61,090	63,232	65,437	67,725	70,075	
9	Hourly	23.01	23.94	24.88	25.88	26.92	28.01	29.13	30.30	31.51	32.61	33.75	34.94	36.15	
	Bi-weekly	1840.80	1915.20	1990.40	2070.40	2153.60	2240.80	2330.40	2424.00	2520.80	2608.80	2700.00	2795.20	2892.00	
	Annual	47,861	49,795	51,750	53,830	55,994	58,261	60,590	63,024	65,541	67,829	70,200	72,675	75,192	
10	Hourly	24.53	25.52	26.54	27.60	28.71	29.85	31.05	32.29	33.59	34.76	35.99	37.24	38.55	
	Bi-weekly	1962.40	2041.60	2123.20	2208.00	2296.80	2388.00	2484.00	2583.20	2687.20	2780.80	2879.20	2979.20	3084.00	
	Annual	51,022	53,082	55,203	57,408	59,717	62,088	64,584	67,163	69,867	72,301	74,859	77,459	80,184	
11	Hourly	26.07	27.11	28.19	29.31	30.49	31.71	32.98	34.30	35.67	36.92	38.21	39.55	40.93	
	Bi-weekly	2085.60	2168.80	2255.20	2344.80	2439.20	2536.80	2638.40	2744.00	2853.60	2953.60	3056.80	3164.00	3274.40	
	Annual	54,226	56,389	58,635	60,965	63,419	65,957	68,598	71,344	74,194	76,794	79,477	82,264	85,134	
12	Hourly	32.92	34.24	35.61	37.03	38.51	40.05	41.65	43.32	45.04	46.62	48.26	49.94	51.70	
	Bi-weekly	2633.60	2739.20	2848.80	2962.40	3080.80	3204.00	3332.00	3465.60	3603.20	3729.60	3860.80	3995.20	4136.00	
	Annual	68,474	71,219	74,069	77,022	80,101	83,304	86,632	90,106	93,683	96,970	100,381	103,875	107,536	

\*Pay Increments for Longevity

- Step A When an employee reaches step A of their assigned pay level, the employee shall remain at step A for two (or more) years. When the employee completes two (or more) years at step A, the employee moves to step B of the Pay Plan and is eligible for the increase indicated in step B; provided the employee received an overall rating of "satisfactory" or higher on his or her performance evaluation and worked continuously as a regular fulltime or part-time employee.
- Step B When an employee reaches step B of their assigned pay level, the employee shall remain at step B for two (or more) years. When the employee completes two (or more) years at step B, the employee moves to step C of the Pay Plan and is eligible for the increase indicated in step C; provided the employee received an overall rating of "satisfactory" or higher on his or her performance evaluation and worked continuously as a regular fulltime or part-time employee.
- Step C When an employee reaches step C of their assigned pay level, the employee shall remain at step C for two (or more) years. When the employee completes two (or more) years at step C, the employee moves to step D of the Pay Plan and is eligible for the increase indicated in step D; provided the employee received an overall rating of "satisfactory" or higher on his or her performance evaluation and worked continuously as a regular fulltime or part-time employee.
- Step D When an employee reaches the end of the pay scale (step D), the employee is no longer entitled to a step increase.

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

Introduced by: City Manager Wallace  
 1<sup>st</sup> Public Hearing: October 24, 2017  
 2<sup>nd</sup> Public Hearing: December 5, 2017  
 3<sup>rd</sup> Public Hearing: December 12, 2017  
 Action: Adopted  
 Vote: Unanimous

Yes:	No:
Best	
Carrington	
Combs	
DeVries	
Fuller	
Hanson	
LaFrance	

CITY OF PALMER, ALASKA

**Resolution No. 18-003**

**A Resolution of the Palmer City Council Adopting the 2018 Fee Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2018, and Ending December 31, 2018,**


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 2018 and becomes a part of the current, adopted budget.

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council that through the budget process, the City of Palmer adopts the attached fee schedule for a period of one (1) year, that being from January 1, 2018, through December 31, 2018.

Passed and approved by the City Council of the City of Palmer, Alaska, this 12<sup>th</sup> day of December, 2017.

  
 Edna B. DeVries, Mayor

  
 Norma I. Alley, MMC, City Clerk



# **City of Palmer**

## **2018 Fee Schedule**

**(Amended by Resolution No. 18-003)**

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<b>Airport Fees</b>	
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Transient (per day)	\$ 5
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Monthly Apron C (6-33, 39-45) 33'x44' Monthly	\$ 30
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Quarterly Apron C (6-33, 39-45) 33'x44' Quarterly	\$ 85
Aircraft Tie Down Space Apron A (1-27, T1-T9) 33'x44' Annual Apron C (6-33, 39-45) 33'x44' Annual	\$ 310
Aircraft Tie Down Space Apron B (1-39)	\$ 30
Aircraft Tie Down Space Apron B (1-39)	\$ 85
Aircraft Tie Down Space Apron B (1-39)	\$ 310
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'X61' Monthly	\$ 30
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'X61' Quarterly	\$ 85
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'X61' Annual	\$ 310
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Transient (per day)	\$ 50
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Quarterly	\$ 275
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Annual	\$ 1,050
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Transient (per day)	\$ 85
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Quarterly	\$ 500
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Annual	\$ 1,950
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Transient (per day)	\$ 100
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Quarterly	\$ 600
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Annual	\$ 2,350
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient (per day)	\$ 25
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Monthly	\$ 110
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Quarterly	\$ 315
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Annual	\$ 1,210
Aircraft Impoundment Fee	\$ 400
Storage fee for impounded aircraft (per month)	\$ 200
Airport Lease Application Fee	\$ 500
Fuel Flowage Fee (per gallon delivered)	\$ .05
*All Tie Down Spaces add 3% sales tax except transient rate. Transient rate is for stay greater than 4 hours per day on airport grounds. Rates are not pro-rated.	

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



<b>Appeals</b>	
Appeal to hearing officer regarding a decision of the Planning and Zoning Commission:	
Nonrefundable application filing fee	\$ 300
Deposit for preparation of the appeal record	\$ 500

<b>Application Filing Fees (Filing fees are nonrefundable)</b>	
Mobile home park	\$ 500
Large Retail Establishment	\$ 500
Conditional Use Permit	\$ 250
Variance Request	\$ 250
Planned Unit Development (PUD)	\$ 250
Zone Change/Palmer Municipal Code Text Amendment	\$ 250
Accessory Dwelling Unit	\$ 50
Bed and Breakfast	\$ 50

<b>Building Inspector Inspection Services and Fees</b>	
Inspections outside normal business hours (per hour)*	\$ 125
Re-inspection fees assessed under provisions of Section 305.8 of the 97 UAC (per hour)*	\$ 100
Inspection for which no fee is specifically indicated (per hour)*	\$ 100
For use of outside consultants for plan check and inspections, – actual costs**	\$

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

\*\*Actual costs include administrative and overhead costs

<b>Building Permit Fees based on Total Valuation</b>		
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

<b>Business Licenses</b>	
Business License:	
Annual license	\$ 25
Biennial license	\$ 50
State Fair License (duration of Fair – not transferable to annual license)	\$ 25
Special Event License (duration of the special event up to three days (not transferable to annual license)	\$ 10
Roving Vendor License (non-refundable annual fee)	\$ 50
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 4	\$ 25
Special Event License	\$ 10
Business License – failure to display business license:	\$ 25
Roving Vendors – failure to apply before business opens:	\$ 25
Roving Vendor – prohibited acts (PMC 5.28.110)	
First offense	\$ 75
Second offense – of the same ordinance within 365 days of the first offense	\$ 150
Third offense – of the same ordinance within 365 days of the second offense	\$ 300
Business License – Reprint:	\$ 25
Door to Door Solicitors License Reprint – full application process	\$ 50
Copy of Business License list	\$ 25

<b>Community Center (Railroad Depot) Rental</b>		
<b>Rental Period ----- 8 am to Midnight</b>	<b>Rental Rate</b>	<b>Security Deposit</b>
Daily: Monday through Thursday	\$ 220	\$ 150
Daily weekend: Friday through Sunday	\$ 275	\$ 150
<b>Long run – consecutive use</b>	<b>Rental Rate</b>	<b>Security Deposit</b>
Minimum five consecutive day rental:		
Monday through Thursday	\$ 165	\$ 150
Friday through Sunday	\$ 220	\$ 150
<b>Reoccurring Use</b>	<b>Rental Rate</b>	<b>Security Deposit</b>
Minimum rental of 10 to 19 calendar days per year:		
Monday through Thursday	\$ 165	\$ 150
Friday through Sunday	\$ 190	\$ 150
Minimum rental of 20 calendar days per year:		
Monday through Thursday	\$ 135	\$ 150
Friday through Sunday	\$ 165	\$ 150

<b>Community Center (Railroad Depot) Rental Miscellaneous Fees</b>	
Security Deposit	\$ 150
Screen Remote Deposit	\$ 65
Screen Usage Fee	\$ 10
Public Announcement System Usage Fee	\$ 20
Re-hanging of ceiling noise baffles (per hour basis)	\$ 55
Lost key fee	\$ 106
Cleaning (if more than two hours is required – per hour basis)	\$ 75

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

<b>Elections</b>	
Recount ballot application deposit (per precinct)	\$ 150

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

<b>False Alarms</b>	
<b>False Burglar Alarm Fees (Within a 12 month period):</b>	
First false alarm	\$ 0
Second false alarm	\$ 0
Third false alarm	\$ 75

Fourth false alarm	\$ 100
Fifth false alarm	\$ 125
Sixth false alarm	\$ 150
Seventh false alarm	\$ 175
Eighth false alarm	\$ 200
Ninth false alarm	\$ 225
Tenth false alarm	\$ 250
Each false alarm in excess of ten	\$ 300

<b>False Fire Alarm Fees (Within a 12 month period):</b>	
First false alarm	\$ 0
Second false alarm	\$ 150
Third false alarm	\$ 175
Fourth false alarm	\$ 200
Fifth false alarm	\$ 225
Sixth false alarm	\$ 250
Seventh false alarm	\$ 275
Eighth false alarm	\$ 300
Ninth false alarm	\$ 325
Tenth false alarm	\$ 350
Each false alarm in excess of ten	\$ 400

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

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

<b>Fire Training Center Rental Fees</b>	
Classroom, each (per day, includes A/V and restrooms)	\$ 100
Copy machine (per copy)	\$ .30
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)	\$ 80

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

<b>Miscellaneous</b>	
Notary fee	\$ 5
Non-Sufficient Funds (NSF) (per item)	\$ 30
Administrative fees on credit card charges of \$5,000 or higher (in person or phone transactions only)	3%

<b>MTA Events Center</b>	
Event Center Rental (ice covered) per day	\$ 2,500
Event Center Rental (dry floor) per hour – up to 8 hours	\$ 150
Event Center Rental (dry floor) per day	\$ 1,500
Prime Ice Hour (September through March) (M-F 5 – 10 pm) (Sat-Sun 6 am – 10 pm) (Per hour)	\$ 200
Non-Prime Ice Hour (M-F 8:00 AM – 5:00 PM) (Per hour)	\$ 155
Paid Gate (Ice) Event Hourly	\$ 220
Public Skate Ages 5-16 (under 5 – Free)	\$ 4
Public Skate Ages 17-59	\$ 5
Public Skate Ages 60+	\$ 4
Public Skate Family Pass (up to 4 people, each additional is \$2)	\$ 15
Public Skate Ages 5-16, 60+ 10 punch card	\$ 35
Public Skate Ages 17-59 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	\$ 7
Shinny Hockey 10 punch card	\$ 60
Broomball	\$ 5
Birthday Party (up to 15 skaters, \$5 per additional skater)	\$ 75
School/Youth Organization Group Rate (per skater)	\$ 3
Homeschool Hockey (per person)	\$ 8

<b>Neighborhood Park Development Fee Schedule</b>	
Dwelling Type:	
Single Family (per dwelling unit)	\$ 200
Multi-family (per dwelling unit)	\$ 150
Mobile home (per dwelling unit)	\$ 150

<b>Palmer Public Library Fees</b>	
Overdue items (per day, maximum \$5 per item)	\$ .25
Library community room rental (per hour with two hour minimum)	\$ 25
Library community room rental (nonprofit – annually, entitles renter one use per month)	\$ 100
Copying fee (per page)	\$ .25
Replacement library cards	\$ 3
Temporary card (4 months)	\$ 10
Temporary card (1 year)	\$ 35

<b>Damaged Books</b>	
Chewed edge corner (per corner)	\$ 2
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)	\$
Water/fluid damage	\$
Replacement cost plus administrative fee	\$
Mildew (replacement cost plus administrative fee)	\$
Missing barcodes and spine labels on any library item (per item)	\$ 1
Missing or damaged any library item jacket or case	\$ 2
Administrative reprocessing fee for lost or damaged books, DVD, audios, E-readers	\$ 5

<b>Damaged Videos/DVDs/CDs:</b>	
Damaged video, DVD, or CD (actual cost of repair plus administrative fee)	\$
Taping over a library video (replacement cost)	\$
Broken or lost case	\$ 5

<b>Damaged Audio Tapes:</b>	
Replacement (actual replacement cost)	\$

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

<b>Permits</b>	
Fence permits	\$ 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

<b>Public Information Requests</b>	
Copies of files, documents, etc. (per page – first 20 pages no charge)	\$ .25
Copies of drawings – actual cost	\$
Audio recording (per meeting)	\$ 15
Public Safety audio recordings (per individual incident)	\$ 20
Police Video Recording (per individual incident)	\$ 20
Fire Report Copy	\$ 10
Charge for staff time above five hours for research/copying costs – actual personnel cost	\$

<b>Sales Tax</b>	
Sales Tax Rate (\$1,000 cap per item/service)	3%
Sales Tax – late filing fee	\$ 20
Sales Tax – delinquency tax interest rate – per year	8%
Sales Tax – late payment penalty a penalty of 5% of the tax for each month late after the due date, until total penalty of 15% 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
Contractor Certification of Exemption (for sales tax/per calendar year)	\$ 150
Owner/Builder Exemption (for sales tax/per calendar year)	\$ 30



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

<b>Utilities</b>	
Deposit – water and sewer (new active customers)	\$ 100
Utility late fees (percentage of balanced owed)	10 %
Service call fee	\$ 25
Connection/Disconnect fee for residential customers	\$ 25
Door tag fee for non-payment of prior months' utility bill	\$ 15
Transfer Tenant Utilities to Landlord for non-payment	\$ 15
Miscellaneous Repair Work hourly labor rate, contact the Department of Public Works for material costs	\$ 50
After Hours/Holiday/Weekend Inspection Fee (hourly)	\$ 125
Online Utility Payments Convenience Fee (transaction limit - \$5,000)	\$ 2.25

<b>Monthly Water Rates:</b>	
0 to 5,000 gallons (plus meter charge plus sales tax)	\$ 17.30
Over 5,000 gallons (plus meter charge and \$0.346 per 100 gallons plus sales tax)	\$ 17.30
Bulk Water Rate (per gallon)	\$ .04

<b>Monthly Wastewater Rates:</b>	
0 to 5,000 gallons (plus sales tax)	\$ 31.85
Over 5,000 gallons (plus \$0.637 per 100 gallons plus sales tax)	\$ 31.85
Dump Station Fee (per month)	\$ 150

<b>Monthly Meter Charges:</b>	
5/8" meter (plus sales tax)	\$ 13.30
3/4" meter (plus sales tax)	\$ 19.25
1" meter (plus sales tax)	\$ 34.00
1 1/2" meter (plus sales tax)	\$ 76.85
2" meter (plus sales tax)	\$ 136.30
3" meter (plus sales tax)	\$ 305.95
4" meter (plus sales tax)	\$ 545.10
6" meter (plus sales tax)	\$ 1,226.45
8" meter (plus sales tax)	\$ 2,180.30
Hydrant Meter Connection (3" Bulk) (per month plus \$.01 per gallon) (plus sales tax)	\$ 260

<b>Unmetered Wastewater Service Rates:</b>	
Unmetered wastewater service flat rate, 4 inch service (plus sales tax) – based on the monthly wastewater rate for up to 5,000 gallons	\$ 31.85
Unmetered wastewater service flat rate, 6 inch service (plus sales tax) – based on the monthly wastewater rate calculated for 7,500 gallons	\$ 47.80

**Summer Sewer Rates:**

Residential rates:

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

Commercial rates:

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

<b>Treatment Rates:</b>	
0 - 5000 gallons (plus sales tax)	\$ 55.15
Over 5001 gallons (plus \$1.10 per 100 gallons) (plus sales tax)	\$ 55.15

<b>Solid Waste Collection:</b>	
Weekly refuse collection service (per month plus sales tax) 96 gallon cart	\$ 26
Weekly refuse collection service (per month plus sales tax) 64 gallon cart	\$ 20
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) Monthly Fee	\$ 50
Disconnected Utility Container Removal Fee	\$ 10
Container Loss Recovery Fee	\$ 25
Container Delivery/Removal fee	\$ 10
Unscheduled Service Fee (different collection vehicle required)	\$ 40
Three Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 27.50
Four Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 35.00
Eight Cubic Yard Container – Residential – each dump (plus sales tax)	\$ 68.25
Three Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 110
Three Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 220
Three Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 330
Four Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 140
Four Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 273
Four Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 410

Eight Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$	273
Eight Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$	546
Eight Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$	820
Locking Dumpster (three or four yard includes delivery and pickup)	\$	175

Introduced by: City Manager Wallace  
1<sup>st</sup> Public Hearing: October 24, 2017  
2<sup>nd</sup> Public Hearing: December 5, 2017  
3<sup>rd</sup> Public Hearing: December 12, 2017  
Action: Adopted  
Vote: Unanimous

Yes:	No:
Best	
Carrington	
Combs	
DeVries	
Fuller	
Hanson	
LaFrance	

CITY OF PALMER, ALASKA

**Resolution No. 18-004**

**A Resolution of the Palmer City Council Adopting the 2018 Fine Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2018, and Ending December 31, 2018,**

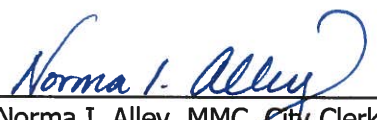
WHEREAS, portions of the Palmer Municipal Code refer to fines "established in the current, adopted budget"; and

WHEREAS, the Fine Schedule establishes the fines for 2018 and becomes a part of the current, adopted budget.

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council that through the budget process, the City of Palmer adopts the attached fine schedule for a period of one (1) year, that being from January 1, 2018, through December 31, 2018.

Passed and approved by the City Council of the City of Palmer, Alaska, this 12<sup>th</sup> day of December, 2017.

  
\_\_\_\_\_  
Edna B. DeVries, Mayor

  
\_\_\_\_\_  
Norma I. Alley, MMC, City Clerk



# City of Palmer

## 2018 Fine Schedule

(Adopted by Resolution No. 18-004)

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

<b>Palmer Municipal Code (PMC) Title 1 General Provisions</b>
<b>Chapter 1.08 General Penalty</b>
<b>Section 1.08.011 General Fine Penalties</b>
<p>If no other penalty is specifically or by adoption prescribed by a particular ordinance or in this document, the general penalty for violation of the ordinance is:</p> <ul style="list-style-type: none"> <li>• \$75 for the first offense.</li> <li>• \$150 for the second offense of the same ordinance within 365 days of the first offense.</li> <li>• \$300 for the third offense of the same ordinance within 365 days of the second offense.</li> </ul> <p>In accordance with AS 12.25.195 through 12.25.230, for a violation that cannot result in incarceration or the loss of a valuable license, a person may dispose of the citation without a court appearance by submitting to the clerk of court all of the following:</p> <ol style="list-style-type: none"> <li>1. Payment of the fine amount and the applicable surcharge listed in AS 12.55.039 and AS 29.25.074; and</li> <li>2. A copy of the citation signed by the person indicating the person's waiver of court appearance, entry of plea of no contest, and forfeiture of the fine.</li> </ol> <p>When the fine is forfeited, a judgment of conviction shall be entered. The fine and applicable surcharge paid is complete satisfaction for the offense.</p>
<b>Section 1.08.013 Other Remedies</b>
<ol style="list-style-type: none"> <li>A. The city may institute a civil action against a person, including a minor as provided in AS 29.25.072, who violates an ordinance.</li> <li>B. A person who violates a provision of this code may be subject to injunctive relief, compensatory relief, and a civil penalty not to exceed \$1,000 for each violation.</li> <li>C. An action to enjoin a violation may be brought notwithstanding the availability of any other remedy.</li> <li>D. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall grant the injunction.</li> <li>E. Each day that a violation of a provision of this code continues constitutes a separate violation.</li> <li>F. This section does not bar other civil remedies.</li> </ol>
<b>Section 1.08.020 Penalty Surcharge</b>
<ol style="list-style-type: none"> <li>A. In addition to any fine or other penalty prescribed by law, a person who pleads guilty or nolo contendere to, forfeits bail for, or is convicted of:             <ol style="list-style-type: none"> <li>1. A violation of 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 a surcharge of \$75.00;</li> <li>2. A misdemeanor or other violation of 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 a surcharge of \$50.00; and</li> </ol> </li> </ol>



3. A misdemeanor or a violation of code if a sentence of incarceration may not be imposed for the misdemeanor or ordinance violation shall be assessed a surcharge of \$10.00 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 5.13 Door-to-Door Solicitors			
Section Title:	Section Citation:	Fine:	Fine Citation:
License Fee and Failure to Apply	5.13.040	Applicable to all of PMC Chapter 5.13:	5.13.040
Carrying of License Required	5.13.100		5.13.100
Prohibitions	5.13.110		5.13.110
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	

Palmer Municipal Code (PMC) Title 6 Animals			
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		6.28.010

Application	6.12.010	Applicable to all of PMC Chapter 6.12:	6.28.010
Immunization	6.12.012		6.28.010
License Transfer	6.12.018	First offense: \$ 25	6.28.010
Fees	6.12.020	Second offense: \$ 50	6.28.010
Tag and Collar	6.12.030	Third offense: \$ 75	6.28.010
<b>Chapter 6.14 Domestic Animal Bite and Attack Incidents</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Owner Compliance	6.14.060	First offense: \$ 100	6.28.010
		Second offense: \$ 200	
		Third offense: \$ 300	
<b>Chapter 6.24 Hindering officers prohibited</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Hindering Officer Prohibited	6.24.010	First offense: \$ 75	6.28.010
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Palmer Municipal Code (PMC) Title 8 Health &amp; Safety</b>			
<b>Chapter 8.10 Prohibiting Smoking in Places of Employment and Public Places</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Smoking Prohibited	8.10.020	Applicable to all of PMC Chapter 8.10:	8.10.070
Reasonable Distance	8.10.030		8.10.070
Areas Where Smoking Not Prohibited	8.10.040		8.10.070
Sign Posting and Other Requirements	8.10.050	First offense: \$ 100 Plus required surcharges	8.10.070
No Retaliation nor Waiver of Rights	8.10.060	Second offense: \$ 150 Plus required surcharges, for a second violation with 24 month period	8.10.070
Violations and Penalties	8.10.070	Third offense: \$ 300 Plus required surcharges, for a third or additional violation within a 24 month period Civil penalties may not exceed \$300 per violation	8.10.070
Enforcement	8.10.080		8.10.070
Other Applicable Laws	8.10.090		8.10.070
<b>Chapter 8.11 Marijuana Use and Prohibitions</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Consuming in a public place	8.11.030	\$ 100	8.11.030
Marijuana oil, flammable extraction	8.11.050	\$ 100	8.11.050

<b>Chapter 8.12 Fluoridation</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Public Water System	8.12.010	First offense: \$ 75	1.08.011
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 8.16 Sewage Disposal</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Waste Disposal Systems Required	8.16.010	First offense: \$ 100	1.08.011
		Second offense: \$ 200	
		Third offense: \$ 300	
<b>Chapter 8.20 Garbage Collection and Disposal</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Garbage Disposal System Use Required	8.20.010	Applicable to all of PMC Chapter 8.20:	8.20.130
Adequate Receptacles Required, Time Limit	8.20.050		8.20.130
Depositing Restrictions	8.20.060	First offense: \$ 75	8.20.130
Unauthorized Dumpster and Container Usage	8.20.070	Second offense: \$ 150 Third offense: \$ 300	8.20.130
Clean Premises Required	8.20.080		8.20.130
Unauthorized Dumping Prohibited	8.20.090		8.20.130
Occupant Duties – Containers	8.20.100		8.20.130
Vehicles	8.20.110		8.20.130
Refuse Accumulation Prohibited	8.20.120		8.20.130
<b>Chapter 8.36 Nuisances</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Designated – Prohibited	8.36.010	Applicable to all of PMC Chapter 8.36:	8.36.130
Specific Acts Designated	8.36.020		8.36.130
Acts Requiring Permit	8.36.025	First offense: \$ 75	8.36.130
Snow and Ice Removal	8.36.050	Second offense: \$ 150	8.36.130
Dumping Debris/Blocking Ditch	8.36.060	Third offense: \$ 300	8.36.130
Pump Locations	8.36.080		8.36.130
<b>Chapter 8.37 Junk Vehicles</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Junk Vehicles Unlawful	8.37.020	First offense: \$ 75	8.37.090
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 8.38 Nuisance – Junk, Litter and Unsightly Premises</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Final Notice to Abate Violation	8.38.060		1.08.011 or 1.08.013

Remedies	8.38.075		1.08.011 or 1.08.013
<b>Chapter 8.42 Fireworks</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Sales Prohibited	8.42.020	Applicable to all of PMC Chapter 8.42:	8.42.070
Authorized Uses	8.42.040		8.42.070
Permit Required	8.42.050		8.42.070
Permissible Uses	8.42.060	First offense: \$ 75	8.40.040
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Palmer Municipal Code (PMC) Title 9 Public Peace, Morals &amp; Welfare</b>			
<b>Chapter 9.02 Tampering with Public Notices</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.02.010	First offense: \$ 75	9.02.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.04 Impersonating an Officer</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.04.010	First offense: \$ 100	9.04.020
		Second offense: \$ 200	
		Third offense: \$ 300	
<b>Chapter 9.06 Interference with Public Justice</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Interfering with Officer Prohibited	9.06.010	First offense: \$ 75	9.06.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.12 Assault and Battery</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When – Definitions	9.12.010	First offense: \$ 75	9.12.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.20 Alcoholic Beverages</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Licensed Premises Closing Hours	9.20.010	Applicable to all of PMC Chapter 9.20:	9.20.050
Prohibited Acts Designated	9.20.020		9.20.050
Personal Liability	9.20.030		9.20.050
Election Day Sales Permitted	9.20.040	First offense: \$ 75	9.20.050
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Chapter 9.22 Gambling</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.22.010	First offense: \$ 75	9.22.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.24 Indecent Exposure</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.22.010	First offense: \$ 75	9.22.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.28 Obscenity</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Obscene Language Prohibited	9.28.010	Applicable to all of PMC Chapter 9.28:	9.28.050
Selling Obscene Materials Prohibited	9.28.020		9.28.050
Obscene Exhibitions Prohibited	9.28.030		9.28.050
Obscene Public Writing and Drawing Prohibited	9.28.040	First offense: \$ 75	9.28.050
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.30 Prostitution</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited – Procuring Prohibited	9.30.020	Applicable to all of PMC Chapter 9.30:	9.30.090
House of Ill Fame	9.30.030		9.30.090
Aiding in Prostitution Prohibited	9.30.040		9.30.090
Receiving Money from Prostitute Prohibited	9.30.50	First offense: \$ 75	9.30.090
		Second offense: \$ 150	
Remaining in House of Prostitution Prohibited	9.30.060	Third offense: \$ 300	9.30.090
Loitering for Prostitution Purposes Prohibited	9.30.070		9.30.090
Reputation Testimony Permitted	9.30.080		9.30.090
<b>Chapter 9.38 Disturbing Public Assemblies</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited Acts Designated	9.38.010	First offense: \$ 75	9.38.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.40 Trespass – Posting of Property</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Trespass – Posting of Property	9.40.010	First offense: \$ 75	9.40.020
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Chapter 9.48 Petit Larceny</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.48.010	First offense: \$ 75	9.48.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.50 Injury to Property</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Defacing Property– Injuring Animals	9.50.010	Applicable to all of PMC Chapter 9.50:	9.50.040
Injuring Plants or Fences	9.50.020		9.50.040
Injuring Monuments and Markers	9.50.030		9.50.40
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.56 Interference with Utilities</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Pollution of Drinking Water	9.56.010	Applicable to all of PMC Chapter 9.56:	9.56.030
Damage to Water or Utility System	9.56.020		9.56.030
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.58 Sale of Poison</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Selling Poison Without Label	9.58.10	First offense: \$ 75	9.58.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.60 Sale of Unwholesome Food</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When	9.60.010	First offense: \$ 75	9.60.020
		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 9.67 Curfew Hour for Minors</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Curfew Violations	9.67.020	Applicable to all of PMC Chapter 9.56:	9.67.050
Exceptions	9.67.030		9.67.050
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Chapter 9.74 Discharge of Firearms</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Prohibited When – Exceptions	9.74.010	First offense: \$ 75	9.74.020
		Second offense: \$ 150	
		Third offense: \$ 300	

<b>Palmer Municipal Code (PMC) Title 10 Vehicles &amp; Traffic *</b>			
<b>Chapter 10.04 Traffic Code</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Parking Prohibitions During Snow Accumulation and/or Drifting Snow Conditions	10.04.050	Applicable to all of PMC Chapter 10.04	10.04.050
Towing	10.04.055		10.04.055
No-Parking Areas – Identification	10.04.060 (B)	First offense: \$ 75	10.04.060
Parking Prohibited for Longer than 24 Hours	10.04.080	Second offense: \$ 150	10.04.080
		Third offense: \$ 300	
Prohibiting Parking that Obstructs Traffic	10.04.090		10.04.090
Prohibiting Parking in Construction Zones	10.04.100		10.04.100
<b>Chapter 10.08 Regulation of Off-Highway Vehicles</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
Operation Requirements	10.08.020	Applicable to all of PMC Chapter 10.08:	10.08.100
Equipment	10.08.030		10.08.100
Speed and Time Restrictions	10.08.040		10.08.100
Driver's License Required	10.08.050	First offense: \$ 75	10.08.100
Towing	10.08.060	Second offense: \$ 150	10.08.100
Parent, Guardian or Other Person Responsible	10.08.070	Third offense: \$ 300	10.08.100

\*

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

<b>Palmer Municipal Code (PMC) Title 12 Streets, Sidewalks &amp; Public Places</b>			
<b>Chapter 12.16 Skateboards, Rollerblades and Similar Devices</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
	12.16.010	First offense: \$ 75	12.16.020

Skateboards, Prohibition and Regulation		Second offense: \$ 150	
		Third offense: \$ 300	
<b>Chapter 12.24 Park and Recreational Facility Regulations</b>			
<b>Section Title:</b>	<b>Section Citation:</b>	<b>Fine:</b>	<b>Fine Citation:</b>
General Rules	12.24.025	First offense: \$ 75	12.24.050
		Second offense: \$ 150	
		Third offense: \$ 300	

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

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



Introduced by: City Manager Wallace  
1<sup>st</sup> Public Hearing: October 24, 2017  
2<sup>nd</sup> Public Hearing: December 5, 2017  
3<sup>rd</sup> Public Hearing: December 12, 2017  
Action: Adopted  
Vote: Unanimous

Yes:	No:
Best	
Carrington	
Combs	
DeVries	
Fuller	
Hanson	
LaFrance	

CITY OF PALMER, ALASKA

**Resolution No. 18-005**

**A Resolution of the Palmer City Council Adopting the Five-Year Capital Improvement Program for the Fiscal Year Beginning January 1, 2018, and Ending December 31, 2018,**

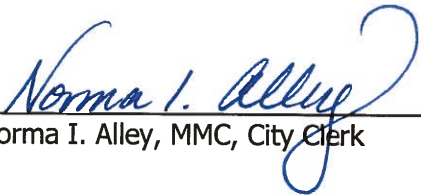
WHEREAS, Palmer Municipal Code 3.28 defines a "Five-year capital improvement program as an annual update and long-range need projection of the city included as part of the annual budget."

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council that through the budget process, the City of Palmer adopts the attached five-year capital improvement program for a period of one (1) year, that being from January 1, 2018, through December 31, 2018.

Passed and approved by the City Council of the City of Palmer, Alaska, this 12<sup>th</sup> day of December, 2017.



Edna B. DeVries, Mayor



Norma I. Alley, MMC, City Clerk

Legislative Priority	Project	Funding Sources	Year of Execution	Cost Estimate	Projected Funds remaining 2017	2018 Addition	2018 Total	2019 Addition	2020 Addition	2021 Addition	2022 Addition
N	LED Streetlights	COP	2016	\$ 45,000	\$ -	\$ 45,000	\$ 45,000				
N	MTA Equipment Arena	COP	2016		\$ 5,900	\$ 19,100	\$ 25,000				
N	City Hall Parking Lot	COP			\$ 100,000	\$ 20,000	\$ 120,000				
N	ST3-1 Parking Lot	COP	2017	\$ 100,000	\$ -	\$ 40,000	\$ 40,000				
N	Burn room (liner replacement)	COP	2017	\$ 40,000	\$ 40,000	\$ 40,000	\$ 80,000				
N	Paint Bailey Hill Reservoir	COP-W/S	2017	\$ 40,000	\$ 30,141	\$ -	\$ 30,141				
N	ADA Sidewalks	COP/Grant	2017	\$ 250,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
N	Police Radios	COP	2017	\$ 625,000	\$ 100,000	\$ 100,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	
N	Police Vehicle Annual Replacement	COP	Annually	\$ 45,000	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 45,000	\$ 45,000	\$ 45,000
N	Roads-Brush Cutter	COP	2017	\$ 100,000	\$ 18,000	\$ -	\$ -				
N	Street Maintenance-paving upgrades	COP	2017	\$ 500,000	\$ 50,000	\$ 450,000	\$ 500,000	\$ 50,000	\$ 75,000	\$ 100,000	
N	Building Inspector	COP	2018	\$ 55,000	\$ -	\$ 55,000	\$ 55,000				
N	Library Front Doors	COP	2018	\$ 25,000	\$ -	\$ 25,000	\$ 25,000				
N	PW Truck/Fire	COP	2018	\$ 55,000	\$ -	\$ 55,000	\$ 55,000				
N	Roads-Equipt-Loader	COP	2018	\$ 90,000	\$ 18,000	\$ 72,000	\$ 90,000				
N	LARGE SNOW BLOWER	FAA / COP	2018	\$ 300,000	\$ 8,000	\$ 10,750	\$ 18,750				
N	Public Video	COP	2018	\$ 75,000	\$ -	\$ 75,000	\$ -				
N	RUNWAY MARKINGS	FAA /COP	2018	\$ 500,000	\$ 32,000	\$ -	\$ 32,000				
N	W/S Lift station and well pumps	COP-W/S	2018	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 75,000	\$ 75,000	\$ 55,000	\$ 55,000
N	Water/Sewer Truck	COP-W/S	2018	\$ 55,000	\$ -	\$ 55,000	\$ 55,000	\$ 55,000			
N	Park Improvements	COP	Undetermined		\$ 64,379	\$ -	\$ 64,379				
N	Mayor Funded Projects	COP	Undetermined		\$ 500	\$ -	\$ 500				
N	Depot Expansion	COP	Undetermined		\$ 6,177	\$ -	\$ 6,177				

Prior Year Funded (Carry over) \$548,097  
2018 Recommended Funding \$916,850

Legislative Priority	Project	Funding Sources	Year of Execution	Cost Estimate	Projected Funds remaining 2017	2018 Addition	2018 Total	2019 Addition	2020 Addition	2021 Addition	2022 Addition
N	Roads-Grader	COP	2019	2019 \$ 250,000				\$ 250,000			
N	Fire radio repeater and associated materials	COP	2019	\$ 50,000				\$ 50,000			
N	Roads-Hawkeye Laser/GPS	COP	2019	\$ 75,000				\$ 75,000			
N	Fire Command vehicle and equipment	COP	2019	\$ 70,000				\$ 70,000			
N	Bullex vehicle training package, pressure vessel prop, dumpster prop	COP	2019	\$ 94,400				\$ 94,400			
N	Roads-Street Sweeper	COP	2020	\$ 275,000					\$ 275,000		
N	Trail Connector Butte Trail to Downtown	COP	2020	\$ 375,000					\$ 175,000	\$ 200,000	
N	Vehicle extrication pad paving or concrete	COP	2020	\$ 60,000					\$ 60,000		
N	Depot Window Replacement	COP	2020	\$ 60,000					\$ 60,000		
N	NOVEMBER Taxiway Design	FAA/COP	2021	\$ 450,000						\$ 29,000	
N	Plow/Sander Truck	COP	2021	\$ 220,000						\$ 220,000	
N	W/S Vac Truck	COP-W/S	2021	\$ 300,000						\$ 300,000	
N	Stream Truck Replacement	COP	2022	\$ 280,000							\$ 280,000
N	Stormwater Design	COP-W/S	2023	\$ 500,000							
N	Emergency Generator City Hall	Grant	2024	\$ 400,000	\$ -						
N	Expand Fire classroom building	COP	2024	\$ 150,000	\$ -						
N	Palmer Stormwater Improvements	Loan/Grant	2025	\$ 5,000,000							
N	NOVEMBER TAXIWAY	FAA / COP	2025	\$ 3,000,000	\$ -						

Legislative Priority	Project	Funding Sources	Year of Execution	Cost Estimate	Projected Funds remaining 2017	2018 Addition	2018 Total	2019 Addition	2020 Addition	2021 Addition	2022 Addition
			Unassigned								
N	Generator for Fire St36 (training center)	COP	Undetermined	\$ 50,000	\$ -						
N	Fire Support vehicle (replacement/equip) with lift gate	COP	Undetermined	\$ 80,000	\$ -						
N	New Fire engine and equipment	COP	Undetermined	\$ 700,000	\$ -						
N	Fire Brush truck replacement/equip	COP	Undetermined	\$ 160,000	\$ -						
N	Public Safety Bldg Roof Replace	Grant	Undetermined	\$ 400,000	\$ -						
N	Snow Dump Lots	COP	Undetermined	\$ 100,000	\$ -						
N	Roof over Fire conexes	COP	Undetermined	\$ 55,000	\$ -						
N	Extend S. Industrial to Inner Springer	COP	Undetermined	\$ 400,000	\$ -						
N	Design new Library building	COP	Undetermined	\$ 100,000	\$ -						
N	Public Library Extension Ph II	Bond	Undetermined	\$ 5,000,000	\$ -						
N	New Fire station	Bond	Undetermined	\$ 9,000,000	\$ -						
N	Design Museum phase 2	COP	Undetermined	\$ 250,000	\$ -						
Y	Downtown Road Improvements- Cobb Street		Undetermined	\$ 1,100,000	\$ -						
Y	Historic Palmer Water Tower Purchase		Undetermined	\$ 100,000	\$ -						
Y	Restore Railroad Tracks to Downtown Palmer		Undetermined	\$ 3,000,000	\$ -						
Y	Park Project Walk to the Fair		Undetermined	\$ 300,000	\$ -						
N	Babb Aboretum Restoration		Undetermined	\$ 75,000	\$ -						
N	Sherrod Area Gravel to Road resurfacing		Undetermined	\$ 1,000,000	\$ -						
<b>Totals</b>				\$ 36,860,759	\$ 473,097	\$ 1,301,850	\$ 1,681,947	\$ 959,400	\$ 915,000	\$ 1,099,000	\$ 430,000

Legislative Priority	Project	Funding Sources	Year of Execution	Cost Estimate	Projected Funds remaining 2017	2018 Addition	2018 Total	2019 Addition	2020 Addition	2021 Addition	2022 Addition
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2018 Funding Breakdown

General Fund	\$ 761,000	\$352,000 from annual contribution	\$330,000 from General Fund unassigned balance								
W/S	\$ 155,000	from W/S net reserve	\$156,850 reallocated within capital budget								

2019 Funding Breakdown

General Fund	\$ 829,400	\$352,000 from annual contribution	\$477,000 from General Fund unassigned balance								
W/S	\$ 130,000	from W/S net reserve									

2020 Funding Breakdown

General Fund	\$ 840,000	\$352,000 from annual contribution	\$488,000 from General Fund unassigned balance								
W/S	\$ 75,000	from W/S net reserve									

2021 Funding Breakdown

General Fund	\$ 744,000	\$352,000 from annual contribution	\$392,000 from General Fund unassigned balance								
W/S	\$ 355,000	from W/S net reserve									

## **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, capital projects and debt service funds). 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	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED 2017 BUDGET	ADOPTED 2018 BUDGET
<b>GENERAL FUND</b>					
Arena Fees	323,475	311,184	277,272	258,000	271,450
Taxes	7,771,516	7,862,460	7,841,969	8,408,771	8,702,500
Permits/License	186,078	166,985	308,235	156,781	153,500
Grants/Federal Funding	758,011	766,282	667,547	646,124	741,816
Fees & Services	2,198,946	2,220,278	2,181,459	1,678,866	1,218,676
Fines & Forfeitures	111,314	127,996	77,385	80,309	79,000
Other Revenues	1,594,588	1,582,080	678,867	599,243	118,118
<b>GENERAL FUND TOTAL</b>	<b>12,943,928</b>	<b>13,037,265</b>	<b>12,032,734</b>	<b>11,828,094</b>	<b>11,285,060</b>
<b>ENTERPRISE FUND</b>					
Water/Sewer					
Fees & Services	2,088,301	2,198,030	2,488,277	2,640,154	2,798,000
Other Revenues	287,657	266,051	125,159	1,214,316	48,000
<b>TOTAL</b>	<b>2,375,958</b>	<b>2,464,081</b>	<b>2,613,436</b>	<b>3,854,470</b>	<b>2,846,000</b>
Airport					
Fees & Srvs/Taxes/Grants	202,273	211,882	196,778	207,472	233,885
Other Revenues	23,301	617,333	210,303	308,564	137,000
<b>TOTAL</b>	<b>225,574</b>	<b>829,216</b>	<b>407,081</b>	<b>516,036</b>	<b>370,885</b>
Land					
Other Revenues	0	0	0	64,600	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,600</b>	<b>0</b>
Solid Waste					
Fees & Services	544,526	634,373	641,618	696,000	705,000
Other Revenues	34,200	53,514	35,644	79,608	6,000
<b>TOTAL</b>	<b>578,726</b>	<b>687,887</b>	<b>677,262</b>	<b>775,608</b>	<b>711,000</b>
Golf Course					
Fees & Services	568,970	617,607	588,549	597,086	597,800
Sales & Rentals	191,789	217,314	199,785	214,990	214,800
Other Revenues	244	22,455	20,901	23,024	22,938
<b>TOTAL</b>	<b>761,003</b>	<b>857,376</b>	<b>809,235</b>	<b>835,100</b>	<b>835,538</b>
<b>ENTERPRISE FUND TOTAL</b>	<b>3,941,261</b>	<b>4,838,560</b>	<b>4,507,014</b>	<b>6,045,814</b>	<b>4,763,423</b>
<b>CAPITAL PROJECT FUND</b>					
General	1,481,055	791,422	543,933	548,803	199,100
Equipment	26,739	1,329,384	151,953	884,086	412,000
Roads	0	0	0	50,000	368,261
Water/Sewer	6,237,548	4,596,375	2,887,901	7,744,608	155,000
Airport	0	348,732	454,702	7,756,674	10,750
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>7,745,342</b>	<b>7,065,913</b>	<b>4,038,489</b>	<b>16,984,171</b>	<b>1,145,111</b>
<b>SPECIAL REVENUE FUND</b>					
Drug Seizure	1,081	31,428	38,518	0	0
Police Grants	17,724	10,314	11,247	24,000	0
Narcotics Grants Fund	0	0	0	0	0
Neighborhood Park Fund	900	1,100	1,800	0	0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>19,705</b>	<b>42,842</b>	<b>51,565</b>	<b>24,000</b>	<b>0</b>
<b>FUND TOTALS</b>	<b>24,650,236</b>	<b>24,984,580</b>	<b>20,629,802</b>	<b>34,882,079</b>	<b>17,193,594</b>

## CITY OF PALMER EXPENDITURES/EXPENSES

FUND TITLE	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AMENDED 2017 BUDGET	ADOPTED 2018 BUDGET
<b>GENERAL FUND</b>					
Manager	713,031	748,249	612,518	696,534	680,775
Finance	974,761	1,015,628	1,058,152	1,012,596	846,243
Community Development	560,054	576,117	537,917	620,137	620,816
City Hall	73,355	70,684	73,212	78,718	75,979
Tourist Center	158,770	168,868	172,110	183,740	182,857
Depot	20,318	28,036	22,011	38,252	30,660
Library & Other Grants	631,162	680,075	614,690	709,925	714,089
Non-Departmental	377,520	906,101	510,405	2,031,693	1,130,111
MTA Events Center	565,952	528,585	570,047	621,984	568,859
Parks & Recreation	2,458	6,901	12,905	23,743	11,735
Clerk Council/Elections	438,184	483,954	403,688	428,822	443,162
Public Safety	4,960,162	5,089,162	4,546,965	4,474,664	4,346,478
Public Works	2,073,072	2,171,295	1,915,761	1,921,675	1,963,125
<b>TOTAL GENERAL FUND</b>	<b>11,548,799</b>	<b>12,473,655</b>	<b>11,050,381</b>	<b>12,842,483</b>	<b>11,614,889</b>
<b>ENTERPRISE FUND</b>					
Water/Sewer	3,541,065	4,228,001	3,866,461	3,762,964	2,293,674
Airport	802,835	1,237,988	957,563	521,364	268,508
Land	0	0	0	0	0
Solid Waste	586,498	767,674	709,689	1,072,108	688,053
Golf Course	805,897	937,218	888,200	830,543	830,963
<b>TOTAL ENTERPRISE FUND</b>	<b>5,736,295</b>	<b>7,170,881</b>	<b>6,421,913</b>	<b>6,186,979</b>	<b>4,081,198</b>
<b>CAPITAL PROJECTS FUND</b>					
General Capital Projects	1,519,901	867,558	485,740	1,041,367	199,100
Equipment	82,493	1,280,571	222,200	942,230	412,000
Roads	7,999	431	0	131,739	368,261
Water/Sewer Capital Projects	7,891,689	4,615,021	3,271,682	12,652,072	155,000
Airport Capital Projects	0	329,992	401,702	7,809,674	10,750
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>9,502,082</b>	<b>7,093,573</b>	<b>4,381,324</b>	<b>22,577,082</b>	<b>1,145,111</b>
<b>SPECIAL REVENUE FUND</b>					
Drug Seizure	6,343	75,166	28,335	0	0
Police Grants	17,724	10,314	11,247	24,000	0
Narcotics Grant Fund	0	0	0	0	0
Neighborhood Park Fund	0	0	0	0	0
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>24,067</b>	<b>85,480</b>	<b>39,582</b>	<b>24,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>26,811,243</b>	<b>26,823,589</b>	<b>21,893,200</b>	<b>41,630,544</b>	<b>16,841,198</b>

## **BUDGET GLOSSARY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**REVENUES** - 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.