



CITY OF PALMER
2026 ADOPTED BUDGET

**CITY OF PALMER
ADOPTED BUDGET**

**FOR
CALENDAR YEAR JANUARY 1, 2026 - DECEMBER 31, 2026**

AS SUBMITTED BY:

**Kolby Zerkel
City Manager**

TO THE PALMER CITY COUNCIL

**Jim Cooper, Mayor
John Alcantra
Richard Allen
Sherry Carrington
Alison Collins
Amanda Graham
Penny Mosher**

**Prepared By
Gina Davis, Finance Director**

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MEMORANDUM

TO: The Honorable Mayor and Members of the Palmer City Council
FROM: Kolby Zerkel *Kolby Zerkel*
DATE: April 27, 2025
SUBJECT: Transmittal of the 2026 Adopted Budget

I respectfully submit the adopted City of Palmer Operating Budget and Five-Year Capital Improvement Plan, as approved by the City Council on November 4 and November 18, 2025. This budget reflects both operating and capital appropriations developed in response to City Council guidance throughout the budget process.

The 2026 budget is designed to maintain current service levels without reductions, despite the potential for stagnant revenues in future years.

Taxes/Fees

The City property tax rate remains at 3 mills. The sales tax rate included in the 2026 budget is 3%. However, City Council approved Resolution No. 26-002(B) on February 24, 2026, increasing the sales tax rate to 4%, effective April 1, 2026, through October 31, 2027; this change is not reflected in this budget document.

Water and sewer rates increased by 5%, and the solid waste rate increased by 3%.

General Fund Revenue

2026 General Fund revenue is projected to increase by \$865,856, from \$16,677,008 in 2025 to \$17,542,864 in 2026.

General Fund Expenditures

2026 General Fund expenditures are projected to increase by \$2,865,417, from \$16,577,661 in 2025 to \$19,443,078 in 2026.

Capital Improvement Plan

City code requires an annual transfer of 10% of unappropriated General Fund reserves to the Capital Improvement Project (CIP) fund. For 2026, this transfer totals \$2,512,000. These funds are allocated to projects outlined in the attached Five-Year Capital Improvement Plan.

Legislative Requests

The budget recognizes City requests for State and Federal assistance, particularly for the following priority capital improvements:

- **Water Connection Services: Palmer & Wasilla (\$15,000,000)**
This project proposes interconnection of the City of Palmer's water system with the City of Wasilla's system to enhance regional resiliency and provide a critical emergency backup supply. It will improve system reliability, ensure continuity during disruptions, and support future growth. Expanded infrastructure will also facilitate more affordable housing development by increasing service capacity.

- **Water System Expansion (\$10,000,000)**
This project represents the next phase in completing the outer loop of Palmer's water distribution system, as identified in the Water System Master Plan. It will enhance reliability, support development, and ensure continued access to safe drinking water and fire protection.
- **Palmer Police Department Upgrades (\$2,000,000)**
The current police facility no longer meets operational, safety, or accessibility standards. This request supports critical upgrades to ensure a safe, functional, and compliant environment for staff and the public.
- **Replacement Brush Truck and Support Vehicle (\$1,300,000)**
This request funds replacement of aging emergency response equipment, including a fire engine, brush truck, and support vehicle. Modernization will improve response capability, enhance firefighter safety, and maintain local and statewide emergency response capacity.
- **Palmer Fire & Rescue Radios Replacement (\$250,000)**
By the end of 2026, the Alaska Land Mobile Radio (ALMR) system will no longer support non-TDMA compliant radios. This project funds the purchase of 40 compliant radios to ensure continued interoperability and reliable emergency communications. Failure to replace these radios would result in a loss of critical communication capability, negatively impacting responder safety and service delivery.

General Fund Balance

The Government Finance Officers Association (GFOA) recommends a minimum unassigned fund balance of \$2,984,686 (16.67% of expenditures). The 2026 adopted budget projects an unassigned fund balance of \$7,834,383 (43.75%), significantly exceeding this recommendation.

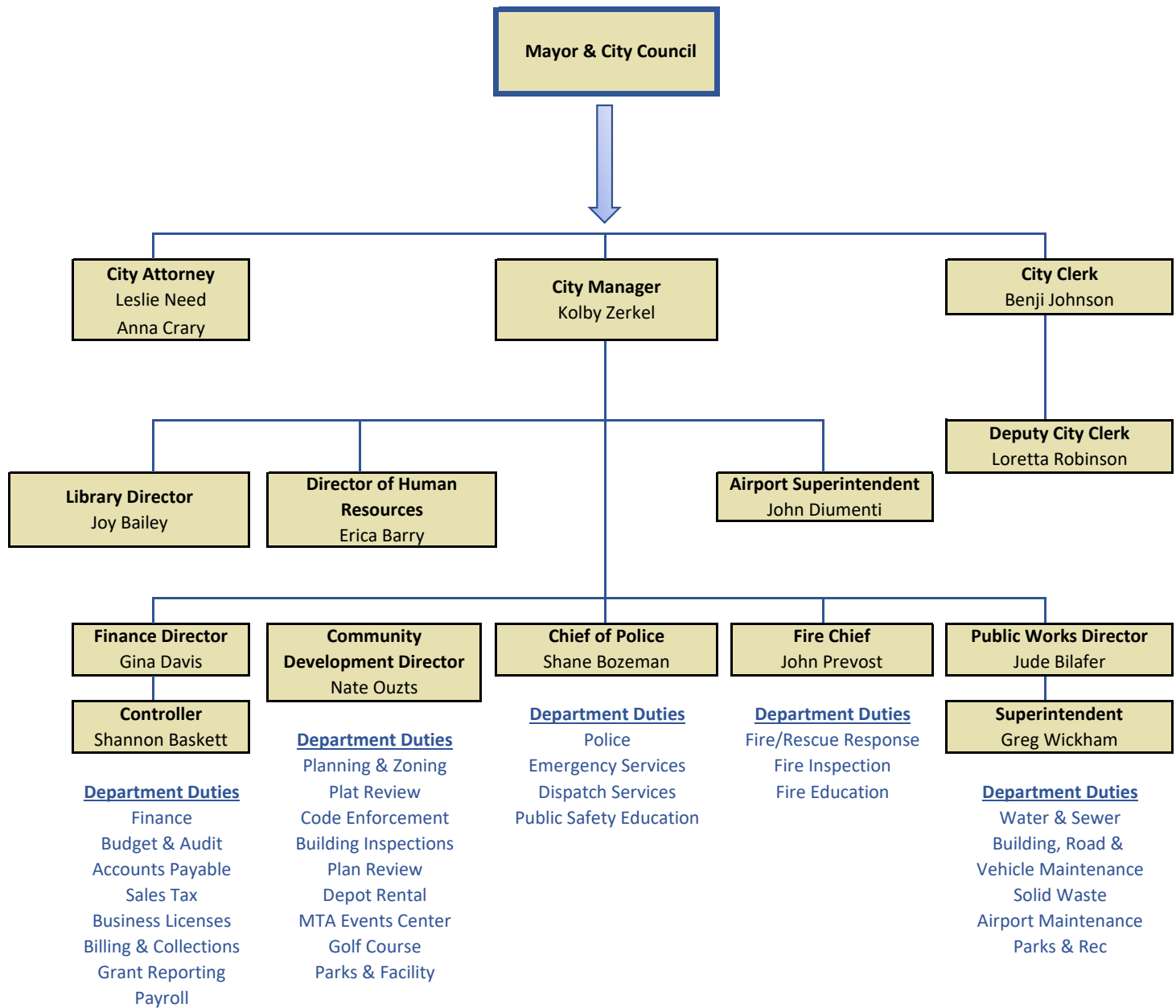
This level of reserves is sufficient to cover approximately five months of payroll, routine accounts payable, and anticipated reimbursable expenses, while also providing a strong buffer for emergencies.

Budget Process

The proposed budget was presented to the Mayor and City Council on October 21, 2025. Subsequent public meetings were held to gather community input. The City Council adopted the final budget on November 4 and November 18, 2025.



2026 City of Palmer Organizational Chart



RECONCILIATION OF FUND BALANCE
GENERAL FUND
FUND 01

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 16,751,987	\$ 17,009,895	\$ 18,274,560	\$ 17,542,864
TOTAL EXPENDITURES	\$ 16,726,345	\$ 16,726,345	\$ 17,286,249	\$ 19,443,078

Unassigned fund balance 01/01/2025

\$ 8,746,286

Fiscal Year 2025 operations:

Budgeted operating revenues	\$ 16,677,008	
Budgeted operating expenditures	\$ (15,733,281)	
Transfers Out	\$ (844,380)	
Resolution 25-010 Legal Fees Increase	\$ (18,500)	
Resolution 25-014 Museum Contract Increase	\$ (24,475)	
Resolution 25-005 A	\$ 105,388	
Resolution 25-031 (Vesta 911)	\$ (448,174)	
Resolution 25-017 (Dispatch Services)	\$ 12,500	
Resolution 25-005 B	\$ 1,224,725	
Estimated adjustment to fund balance		\$ 988,311

Estimated unassigned fund balance 12/31/2025

\$ 9,734,597

Fiscal Year 2026 Operations:

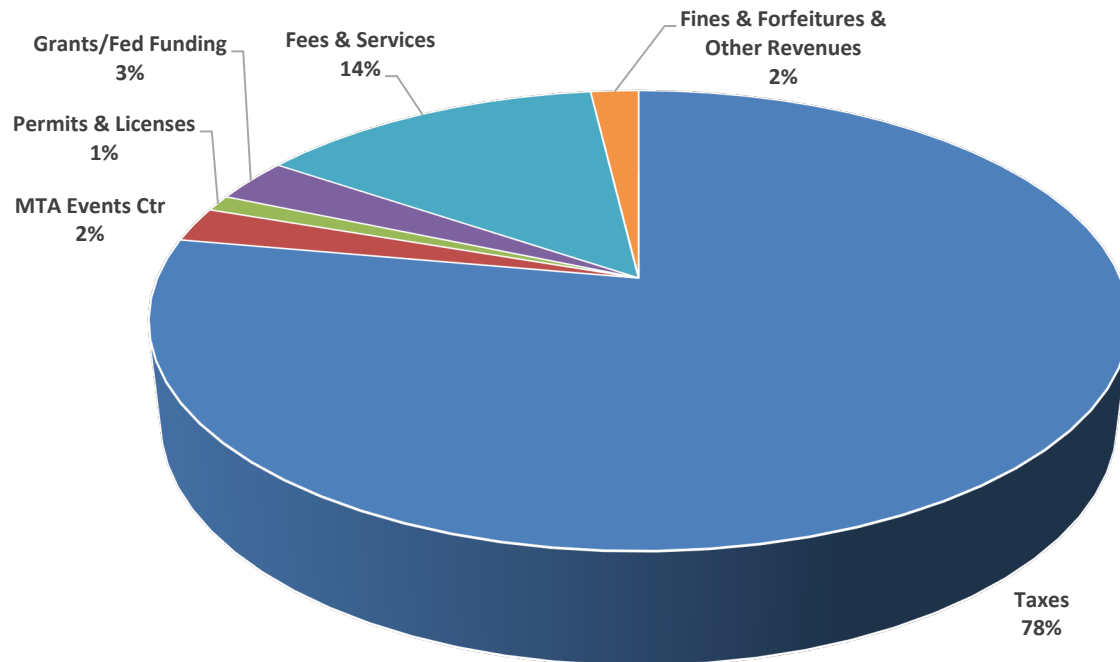
Budgeted operating revenues	\$ 17,542,864	
Budgeted operating expenditures	\$ (19,443,078)	
Estimated adjustment to fund balance		\$ (1,900,214)

Estimated unassigned fund balance 12/31/2026

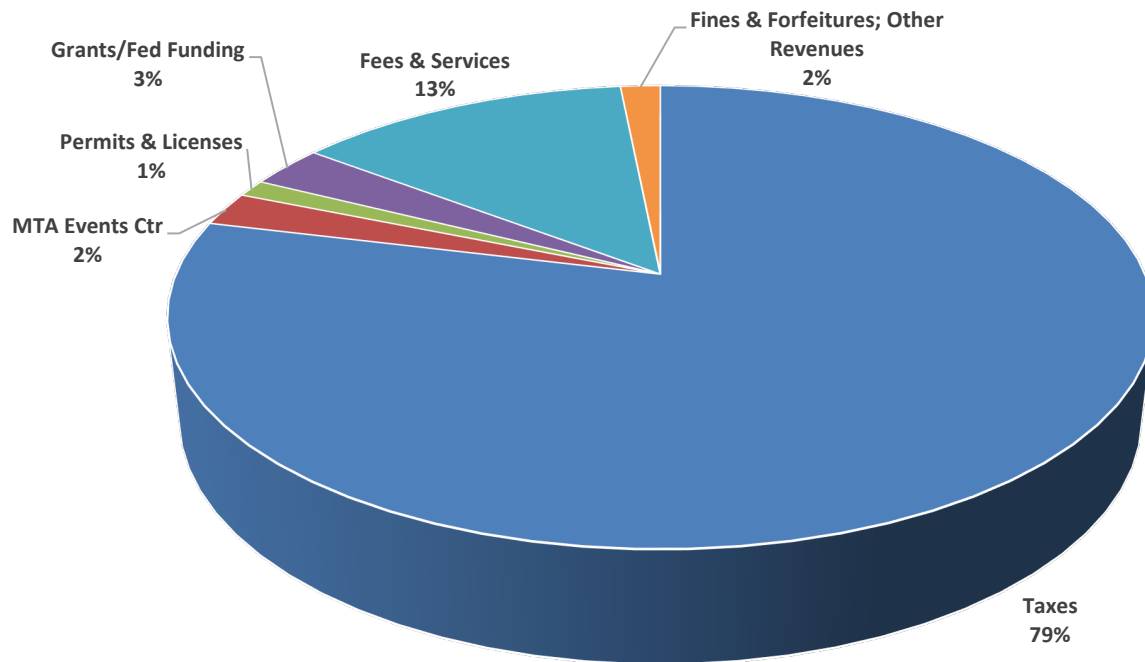
\$ 7,834,383

Two months of operating expenditures	\$ 2,976,618
Three months of operating expenditures	\$ 4,451,426
Five months of operating expenditures	\$ 7,419,044

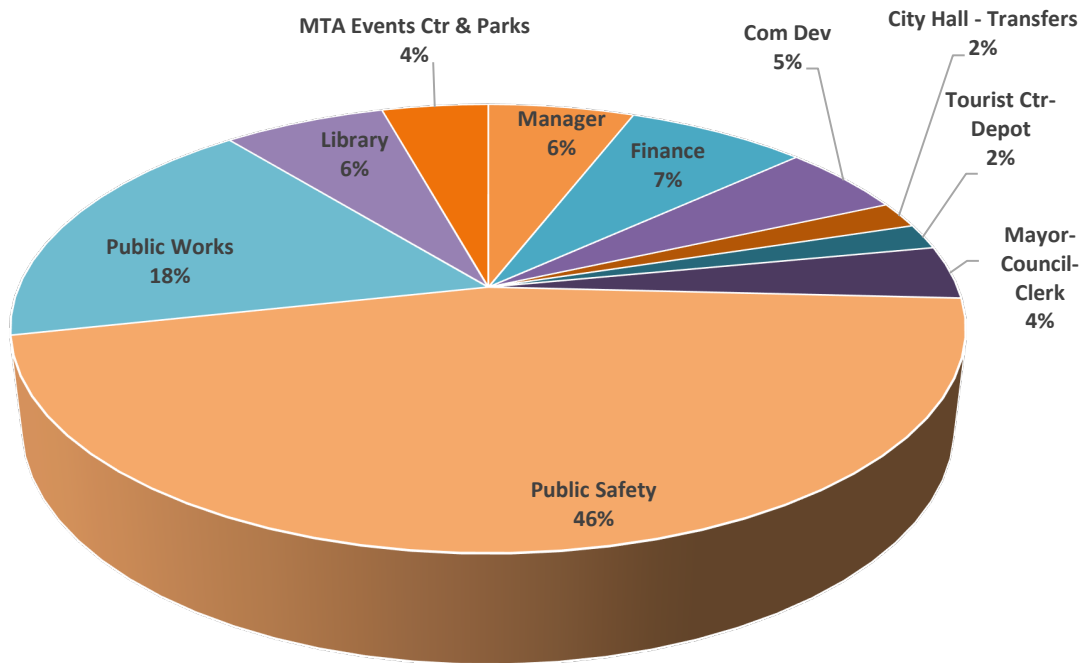
2026 ADOPTED GENERAL FUND REVENUES



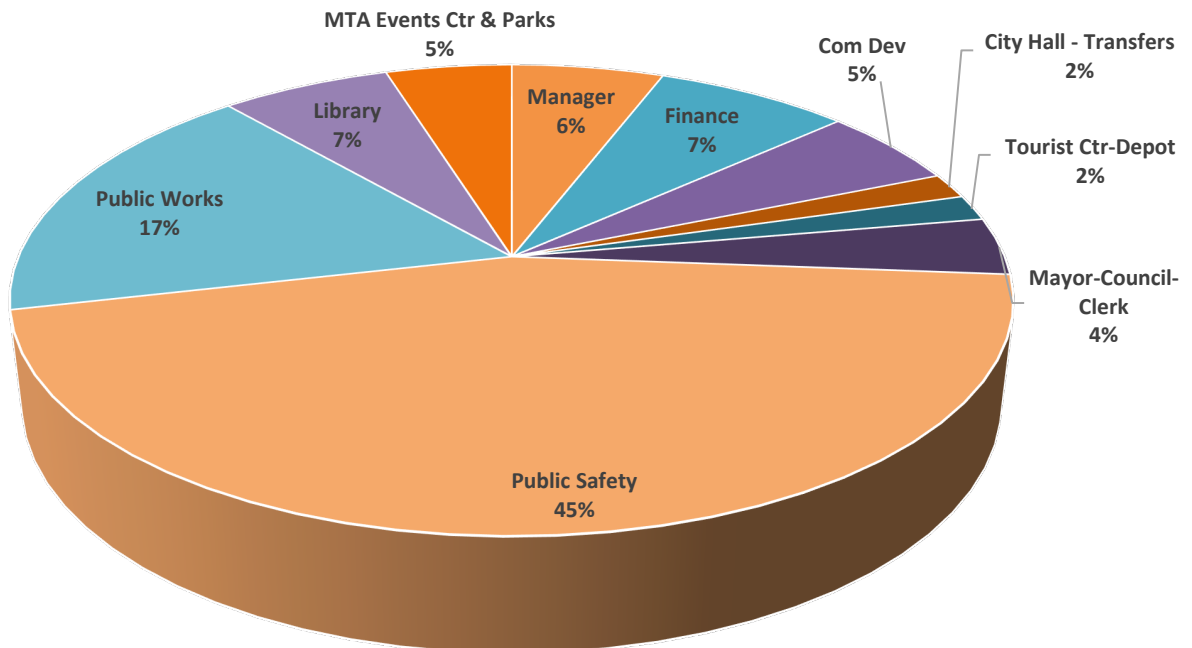
2025 ADOPTED GENERAL FUND REVENUES



2026 ADOPTED GENERAL FUND EXPENDITURES



2025 ADOPTED GENERAL FUND EXPENDITURES



**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

FUND 01 - General Fund

Revenues

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
MTA Events Center Revenues							
01-00-00-3001	Ice Rental	263,032	308,188	309,359	300,000	349,421	330,000
01-00-00-3002	Arena Rental	2,700	10,000	8,500	12,000	12,000	8,000
01-00-00-3004	Ice Skate Rental	3,648	4,164	3,315	3,500	3,500	3,500
01-00-00-3005	Advertising Income	20,000	21,000	21,000	25,000	21,000	25,000
01-00-00-3007	Open Skate	11,568	14,673	16,143	12,000	24,202	14,000
01-00-00-3008	Skate Sharpening Revenue	7,078	10,693	8,946	7,500	12,135	7,500
01-00-00-3009	Shinny Hockey	0	0	294	500	500	2,500
01-00-00-3011	Stick Time/Open Play	4,510	5,340	6,299	4,200	12,145	6,000
01-00-00-3016	Vending Machines	8,561	12,593	14,260	9,500	19,238	10,000
01-00-00-3019	Arena Concession	17,729	16,292	16,767	20,000	20,000	20,000
01-00-00-3020	MTA Gym	1,715	2,015	1,475	1,500	1,500	1,000
01-00-00-3022	Ice Recon Blade Sharp Service	0	0	0	0	0	1,000
TOTAL MTA Events Center		340,541	404,958	406,358	395,700	475,641	428,500

Taxes

01-00-00-3110	Real & Personal Property Taxes	1,600,582	1,854,799	1,772,143	1,800,000	1,932,590	1,800,000
01-00-00-3111	Motor Vehicle Tax	120,565	119,665	119,905	119,000	119,000	120,000
01-00-00-3130	Sales Tax	10,687,700	10,806,780	11,109,193	11,150,000	11,474,870	11,650,000
01-00-00-3131	Sales Tax Penalty & Interest	93,040	98,311	125,196	75,000	151,216	85,000
TOTAL Taxes		12,501,887	12,879,555	13,126,437	13,144,000	13,677,676	13,655,000

Permits & Licenses

01-00-00-3210	Business Licenses	85,665	65,230	63,845	65,000	69,680	65,000
01-00-00-3211	Business License Penalty & Int	6,265	8,858	9,129	10,000	10,000	9,500
01-00-00-3215	DD Solicitors License	50	0	50	0	0	0
01-00-00-3218	Building Plans Review Revenue	42,364	34,625	29,632	40,000	45,583	40,000
01-00-00-3221	Building Permits	93,210	132,491	89,121	85,000	108,999	85,000
01-00-00-3222	Animal License	160	340	180	300	300	300
TOTAL Permit & Licenses		227,714	241,544	191,957	200,300	234,562	199,800

Grants/ Fed Funding

01-00-00-3310	Payment In Lieu Of Taxes	288,152	304,695	321,810	327,543	327,543	350,075
01-00-00-3343	Library Grants	11,490	12,535	15,218	7,000	12,436	7,000
01-00-00-3344	Vfa - Fire Grant	9,149	5,759	7,000	0	0	0
01-00-00-3350	Municipal Aid	215,431	151,701	146,434	45,000	99,195	65,000
01-00-00-3351	Liquor License	19,200	14,100	0	17,000	10,750	17,000
01-00-00-3362	Co-Op Taxes Elec & Tele	99,901	95,096	98,438	95,000	101,981	98,000
TOTAL Grants/ Fed Funding		643,323	583,886	588,900	491,543	551,905	537,075

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
Fees & Services							
01-00-00-3412	Library Fees	10,435	7,092	7,875	8,000	8,000	8,000
01-00-00-3413	Library Meeting Room Rental	825	75	0	0	0	0
01-00-00-3421	Fire Service Fees	240	200	240	500	500	500
01-00-00-3422	Dispatching	0	0	0	0	0	50,000
01-00-00-3423	E911 Surcharge Revenues	90,000	144,000	144,000	90,000	144,000	144,000
01-00-00-3425	Fire Service Contract	508,193	596,272	909,385	1,232,195	1,101,405	1,316,269
01-00-00-3427	Planning And Zoning	1,300	2,525	1,375	2,400	2,400	2,400
01-00-00-3428	Rescue Svcs Contract	50,000	50,000	69,000	88,000	88,000	90,000
01-00-00-3440	Grants Administrative Overhead	183,402	51,621	0	30,000	18,799	30,000
01-00-00-3441	SRO Admin Overhead	0	1,313	2,625	2,625	5,250	3,000
01-00-00-3455	Administrative Services Fees	642,529	659,853	666,487	681,645	681,645	691,720
01-00-00-3473	Community Center Fees (Depot)	43,005	52,500	53,540	50,000	57,485	55,000
TOTAL Fees & Services		1,529,929	1,565,451	1,854,527	2,185,365	2,107,484	2,390,889
Fines & Forfeitures							
01-00-00-3510	Fines & Forfeitures	8,850	10,329	14,736	16,000	25,212	16,000
01-00-00-3511	Fines & Forfeitures-Deliq	75,190	42,914	38,044	45,000	31,269	45,000
TOTAL Fines & Forfeitures		84,040	53,243	52,780	61,000	56,481	61,000
Other Revenues							
01-00-00-3610	Interest/Investments Earnings	11,010	208,418	253,064	100,000	272,124	175,000
01-00-00-3612	Interest Earnings Assessments	1,864	675	18,430	1,500	1,500	1,000
01-00-00-3623	Assessment Billing Fee	45	45	23	100	100	100
01-00-00-3624	Public Safety No# 2, Rental	46,634	48,525	49,405	50,000	50,000	50,000
01-00-00-3625	Jail Rental	15,281	15,254	15,579	16,000	16,000	16,000
01-00-00-3630	Lease Interest Income	13,796	11,533	9,178	10,000	10,000	10,000
01-00-00-3632	Street Assessments Earnings	18,807	5,010	34,583	6,500	6,500	6,000
01-00-00-3640	Credit Card Admin Fee	15,185	12,530	12,293	15,000	15,000	12,500
01-00-00-3662	Property & Equip Sales PW	113,616	24,995	6,976	0	2,794	0
01-00-00-3663	Property & Equip Sales PS	8,148	2,125	8,054	0	4,758	0
01-00-00-3673	Transfers From Other Funds	0	0	0	0	0	0
01-00-00-3676	Other Financing Source Leases	10,217	369,174	0	0	0	0
01-00-00-3685	SART Revenue	14,064	0	3,900	0	3,900	0
01-00-00-3687	Misc Revenue - PW	500	1,377	2,225	0	5,442	0
01-00-00-3688	Misc Income-Comm Services	2,146	195	2,206	0	17,300	0
01-00-00-3689	Misc Income-Public Safety	27,103	15,243	32,607	0	83,408	0
01-00-00-3690	Miscellaneous Income	14,465	26,974	9,698	0	33,016	0
01-00-00-3691	NPO Write Off/PERS Relief	236,516	134,847	199,100	0	302,285	0
01-00-00-3693	Insurance Reimbursement	215,746	146,429	131,616	0	346,684	0
01-00-00-3999	Capital Contributions	30,000	0	0	0	0	0
TOTAL Other Revenues		795,143	1,023,349	788,937	199,100	1,170,811	270,600
TOTAL Revenues		16,122,577	16,751,986	17,009,896	16,677,008	18,274,560	17,542,864

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
City Manager Expenditures					BUDGET	BUDGET	BUDGET
01-01-05-6011	Regular Salaries	289,361	305,572	324,169	319,495	319,495	375,462
01-01-05-6012	Regular Benefits	144,834	178,741	203,738	244,170	165,070	266,958
01-01-05-6013	PT Salaries	0	0	6,887	0	0	0
01-01-05-6019	Leave Expense	7,396	14,093	61,553	0	0	0
01-01-05-6022	Advertising	4,754	3,362	8,361	5,000	5,000	5,000
01-01-05-6023	Subscriptions & Dues	2,693	9,669	3,058	7,000	7,000	3,000
01-01-05-6024	Travel	4,053	4,090	49	4,000	4,000	2,500
01-01-05-6026	Training	3,978	3,908	625	3,000	3,000	3,000
01-01-05-6027	Legal Fees	3,669	14,088	14,248	10,000	37,735	10,000
01-01-05-6029	Services	3,082	1,556	1,065	1,500	1,500	1,500
01-01-05-6030	Contractual Services	5,682	28,515	16,201	12,000	91,100	12,000
01-01-05-6031	Telephone	2,987	11,312	3,200	3,500	3,500	3,500
01-01-05-6035	Fuel	1,875	1,867	838	1,800	1,800	1,800
01-01-05-6037	Insurance	13,097	18,317	25,444	31,897	26,917	28,056
01-01-05-6038	Vehicle Insurance	751	500	425	550	550	467
01-01-05-6041	Office Supplies	1,643	2,316	2,404	2,500	2,500	2,500
01-01-05-6045	Repair & Maintenance	468	654	287	500	500	500
01-01-05-6054	Office Equipment	2,008	3,609	6,101	5,000	9,980	5,000
01-01-05-6059	Board Stipends	550	750	150	500	500	400
01-01-05-6065	Wellness Fund	270	3,001	0	2,000	2,000	2,000
01-01-05-6069	Discretionary Funds	5,109	6,830	5,493	5,000	5,000	5,000
01-01-05-6070	AK State Fair Parade Exp	1,000	0	0	0	0	0
01-01-05-6072	Unemployment Taxes	0	0	0	15,000	1,000	15,000
01-01-05-6075	Employee Recognition	2,937	3,034	2,456	3,500	3,500	3,500
01-01-05-6096	Computer Services	185,430	177,282	174,686	235,145	207,410	235,145
01-01-05-6103	Marketing	20,350	13,632	21,314	17,000	17,000	17,000
TOTAL Manager		707,977	806,698	882,752	930,057	916,057	999,288

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Finance Expenditures					BUDGET	BUDGET	BUDGET
01-01-10-6011	Regular Salaries	418,820	448,369	504,990	519,441	528,920	549,827
01-01-10-6012	Regular Benefits	279,403	373,072	395,895	411,816	409,806	435,134
01-01-10-6015	Regular Overtime	719	434	109	1,000	175	1,000
01-01-10-6017	Gen Fund PERS On Behalf	236,516	134,847	199,100	0	302,285	0
01-01-10-6019	Leave Expense	32,006	22,701	11,914	10,000	22,965	10,000
01-01-10-6022	Advertising	278	120	125	350	100	300
01-01-10-6023	Subscriptions & Dues	435	365	486	500	427	500
01-01-10-6024	Travel	661	1,634	1,018	1,700	2,441	1,500
01-01-10-6025	ARSSTC Fees	118,074	123,694	160,585	0	178,100	0
01-01-10-6026	Training	570	785	3,130	3,000	1,525	3,500
01-01-10-6027	Legal Fees	1,418	956	590	7,500	1,485	7,500
01-01-10-6029	Services	33,624	40,694	41,162	30,000	53,726	30,000
01-01-10-6030	Contractual Services	32,920	25,974	26,888	38,000	29,358	35,000
01-01-10-6031	Telephone	2,442	4,269	3,292	5,500	3,257	4,500
01-01-10-6037	Insurance	21,449	24,070	31,289	38,773	29,743	34,636
01-01-10-6041	Office Supplies	5,812	6,207	4,135	6,800	3,590	6,500
01-01-10-6045	Repair & Maintenance	25	160	53	2,000	0	2,000
01-01-10-6054	Office Equipment	6,390	7,362	11,729	13,500	7,265	15,000
01-01-10-6072	Unemployment Taxes	0	9,343	0	0	0	0
01-01-10-6074	Bad Debts	394	0	58	0	10	0
01-01-10-6095	Genl Fund It Hard/Software	25,013	73,546	42,844	40,000	4,312	40,000
01-01-10-6096	Computer Services	37,614	41,624	44,985	63,000	50,675	61,000
TOTAL Finance		1,254,583	1,340,226	1,484,377	1,192,880	1,630,165	1,237,897

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
City Hall Expenditures							
01-01-15-6029	Services	3,944	4,359	4,700	4,000	6,580	4,000
01-01-15-6031	Telephone	17,048	28,541	28,306	28,000	29,050	28,000
01-01-15-6032	Power	15,910	15,963	17,853	18,000	18,000	18,250
01-01-15-6033	Heat	2,708	3,241	3,534	4,000	4,000	4,500
01-01-15-6034	Water/Sewer/Garbage	1,807	1,998	1,924	2,500	2,500	2,500
01-01-15-6036	Rental & Lease	0	0	0	3,000	3,000	3,500
01-01-15-6037	Insurance	6,427	7,004	8,430	12,285	9,285	11,855
01-01-15-6041	Office Supplies	6,226	5,460	5,867	7,500	5,430	7,500
01-01-15-6045	Repair & Maintenance	13,624	8,565	13,682	7,500	8,940	10,000
01-01-15-6048	Janitorial Supplies	1,237	1,167	1,043	1,500	1,500	1,500
01-01-15-6058	Postage	3,559	4,354	4,232	6,500	6,500	6,500
01-01-15-6060	Lease Principal	3,143	3,304	3,473	0	0	0
01-01-15-6062	Lease Interest	439	279	110	0	0	0
01-01-15-6063	Capital Outlay Leases	10,217	0	0	0	0	0
TOTAL City Hall Expenditures		86,289	84,235	93,154	94,785	94,785	98,105
Non Departmental							
01-01-70-6078	Transfers Out	2,168,409	3,280,137	3,143,807	844,380	1,032,850	2,726,820
01-01-70-6090	EOC Operations	4,035	3,316	3,329	4,500	4,500	4,000
TOTAL Non Departmental		2,172,444	3,283,453	3,147,136	848,880	1,037,350	2,730,820

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

Community Development Expenditures		2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2025 CURRENT BUDGET	2026 ADOPTED BUDGET
01-01-12-6011	Regular Salaries	300,063	323,140	350,944	387,920	367,920	391,712
01-01-12-6012	Regular Benefits	193,748	257,922	276,079	321,148	291,138	323,814
01-01-12-6013	Part Time Salaries	9,447	13,285	12,325	10,317	13,222	10,575
01-01-12-6015	Regular Overtime	467	679	940	1,000	1,265	1,000
01-01-12-6019	Leave Expense	13,643	19,011	17,017	0	46,840	16,000
01-01-12-6022	Advertising	1,374	1,635	1,708	1,750	2,440	1,700
01-01-12-6023	Subscriptions & Dues	2,413	1,093	1,138	1,500	1,500	1,500
01-01-12-6024	Travel	27	2,390	2,458	3,000	3,000	3,000
01-01-12-6026	Training	1,195	2,209	2,324	3,000	4,150	3,000
01-01-12-6027	Legal Fees	2,797	4,834	4,116	6,000	4,500	5,000
01-01-12-6029	Services-Recording Plats	530	113	94	400	400	250
01-01-12-6030	Contractual Services	836	31,449	1,383	12,000	8,000	12,000
01-01-12-6031	Telephone	3,896	4,369	4,421	3,600	3,650	3,600
01-01-12-6032	Power	8,051	7,851	9,385	7,000	10,005	8,000
01-01-12-6033	Heat	2,734	3,148	3,272	3,000	3,505	3,780
01-01-12-6034	Water/Sewer/Garbage	1,726	2,156	2,003	2,000	2,105	2,000
01-01-12-6035	Fuel	3,117	2,428	2,339	2,400	2,400	2,400
01-01-12-6036	Rental & Leases	2,684	3,323	3,983	3,200	3,650	3,200
01-01-12-6037	Insurance	15,665	22,094	26,909	31,780	29,280	27,629
01-01-12-6038	Vehicle Insurance	1060	1,272	1,596	2,000	2,000	1,800
01-01-12-6040	Credit Card Fees	3,650	3,880	4,616	2,300	7,185	4,000
01-01-12-6041	Office Supplies	1,654	2,443	1,677	2,600	2,800	2,600
01-01-12-6042	Vehicle Supplies	462	504	46	500	500	500
01-01-12-6044	Operating Supplies	767	0	0	0	100	0
01-01-12-6045	Repair & Maintenance	803	1,203	852	1,500	1,500	1,500
01-01-12-6048	Janitorial Supplies	424	757	688	1,000	1,040	1,000
01-01-12-6054	Office Equipment	2,004	2,319	2,443	6,000	11,725	5,000
01-01-12-6058	Postage	1,074	874	567	1,800	1,800	1,000
01-01-12-6059	Board Stipends	1,600	2,000	2,700	2,300	2,450	2,300
01-01-12-6071	Community Planning	11,024	10,297	14,877	15,000	15,000	15,000
01-01-12-6073	MVP Transportaion	0	0	29,890	30,000	20,945	5,000
TOTAL Community Development		588,935	728,678	782,790	866,015	866,015	859,860

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Tourist Center Expenditures							
01-01-20-6030	Contractual Services	186,746	187,106	186,896	200,000	223,795	224,475
01-01-20-6031	Telephone	2,248	2,312	2,480	2,100	2,525	2,200
01-01-20-6032	Power	3,385	3,529	3,344	3,700	4,240	3,500
01-01-20-6033	Heat	2,527	2,903	3,109	2,950	2,990	3,900
01-01-20-6034	Water/Sewer/Garbage	2,179	2,373	2,315	2,200	2,200	2,200
01-01-20-6037	Insurance	4,511	5,754	6,960	8,487	7,887	7,673
01-01-20-6045	Repair & Maintenance	18,426	2,004	1,246	3,000	3,275	6,000
01-01-20-6048	Janitorial Supplies	1,913	827	1,570	1,800	1,800	1,800
TOTAL Tourist Center		221,935	206,808	207,920	224,237	248,712	251,748
Community Center (Depot)							
01-01-30-6030	Contractual Services	9,296	8,120	9,068	11,000	9,650	10,000
01-01-30-6032	Power	3,875	5,161	5,225	5,400	5,400	5,400
01-01-30-6033	Heat	5,220	5,970	6,006	6,000	6,000	7,560
01-01-30-6034	Water/Sewer/Garbage	4,695	4,295	4,734	4,000	5,300	4,000
01-01-30-6036	Rental and Lease	875	500	500	900	900	600
01-01-30-6037	Insurance	2,033	2,244	3,399	5,114	5,114	4,890
01-01-30-6044	Operating Supplies	2,538	3,212	1,569	3,000	3,000	3,000
01-01-30-6045	Repair & Maintenance	3,757	864	1,863	10,000	10,000	10,000
01-01-30-6048	Janitorial Supplies	882	1,703	2,763	3,200	3,250	3,200
01-01-30-6053	Equipment	3,598	2,280	1,091	7,500	7,500	7,500
TOTAL Community Center		36,769	34,349	36,218	56,114	56,114	56,150

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	Mayor/Council/Clerk Expenditures				BUDGET	BUDGET	BUDGET
01-02-10-6011	Regular Salaries	92,672	151,789	169,457	172,641	169,641	172,566
01-02-10-6012	Regular Benefits	54,585	114,437	140,628	146,803	123,798	154,567
01-02-10-6013	PT Salaries	86,329	43,577	41,832	43,800	43,800	43,800
01-02-10-6015	Regular Overtime	0	1,236	4,942	2,500	4,225	3,000
01-02-10-6016	Overtime-PT	3,333	0	0	0	0	0
01-02-10-6019	Leave Expense	0	2,146	0	0	24,280	0
01-02-10-6021	Audit	51,053	54,238	56,580	56,600	56,600	56,600
01-02-10-6022	Advertising	6,425	5,453	8,561	7,500	7,500	7,500
01-02-10-6023	Subscriptions & Dues	9,107	15,522	10,643	16,000	12,200	16,000
01-02-10-6024	Travel/Education-Council	4,821	9,654	19,263	10,000	15,035	15,000
01-02-10-6026	Training/Travel-Clerk	5,703	4,860	9,005	6,000	3,700	6,000
01-02-10-6027	Legal Fees	23,621	43,008	63,405	40,000	76,000	58,500
01-02-10-6029	Services	1,401	69	1,244	2,000	2,000	2,000
01-02-10-6030	Contractual Services	3,495	7,950	18,889	8,000	8,000	8,000
01-02-10-6031	Telephone	11,252	9,329	7,143	9,500	9,500	9,500
01-02-10-6037	Insurance	9,802	13,379	17,014	19,945	15,945	17,720
01-02-10-6041	Office Supplies-Clerk	3,756	1,901	2,824	5,500	4,168	5,500
01-02-10-6044	Operating Supplies	802	97	0	3,000	500	3,000
01-02-10-6045	Repair & Maintenance	0	0	0	1,000	1,000	1,000
01-02-10-6054	Office Equipment	6,467	5,677	4,935	4,000	5,530	4,000
01-02-10-6058	Postage	0	0	0	500	500	500
01-02-10-6068	Community Council Grants	5,250	12,000	5,880	12,000	12,000	12,000
01-02-10-6069	Council Discretionary Funds	821	917	1,958	2,500	1,000	2,500
01-02-10-6071	Council Community Events	0	0	0	2,500	500	2,500
01-02-10-6072	Unemployment Taxes	(443)	0	0	0	0	0
01-02-10-6073	Council Meetings Broadcast	3,000	2,875	3,750	3,000	4,125	3,000
01-02-10-6090	Blackboard Connect Service	2,043	0	0	0	0	0
01-02-10-6099	Election Expenses	34,782	16,261	14,043	15,000	32,092	15,000
01-02-10-6101	Codification Consulting Svcs	4,510	280	4,129	7,500	1,950	7,500
01-02-10-6102	Records Management	8,793	566	5,625	9,000	700	9,000
01-02-10-6110	Sister City Program	310	7,659	9,279	20,000	9,000	10,000
TOTAL Mayor/Council /Clerk		433,690	524,880	621,029	626,789	645,289	646,253

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Police Department Expenditures					BUDGET	BUDGET	BUDGET
01-12-10-6011	Regular Salaries	1,087,328	1,215,414	1,367,238	1,470,927	1,416,952	1,610,022
01-12-10-6012	Regular Benefits	846,312	1,030,906	1,174,659	1,207,452	1,245,010	1,357,360
01-12-10-6013	PT Salaries	26,715	17,525	13,025	20,000	14,141	20,000
01-12-10-6015	Regular Overtime	236,215	209,960	244,392	190,500	257,795	200,000
01-12-10-6016	Part Time Overtime	659	278	845	5,000	312	5,000
01-12-10-6019	Leave Expense	75,664	64,572	69,921	40,000	101,984	60,000
01-12-10-6020	Uniform Allowance Reimb.	7,700	8,330	8,400	9,520	8,120	9,520
01-12-10-6022	Advertising	404	0	0	1,000	-	1,000
01-12-10-6023	Subscriptions & Dues	1196	993	699	700	826	700
01-12-10-6024	Travel	25,110	19,879	33,180	45,000	42,813	45,000
01-12-10-6026	Training	19,464	8,362	14,775	42,500	22,239	42,500
01-12-10-6027	Legal Fees	2,640	17,856	17,254	15,000	12,192	15,000
01-12-10-6028	Court System Admin Fees	787	960	1,257	1,500	2,075	1,500
01-12-10-6029	Services	55,988	41,260	61,029	45,000	76,320	60,000
01-12-10-6031	Telephone	13,259	16,871	18,291	17,000	19,722	17,000
01-12-10-6035	Fuel	49,709	50,086	41,942	50,000	36,460	50,000
01-12-10-6037	Insurance	58,144	85,945	101,260	124,120	97,404	110,042
01-12-10-6038	Vehicle Insurance	27,380	26,074	25,942	27,600	23,918	29,000
01-12-10-6039	Video Security System	3,938	4,194	4,211	5,600	4,214	5,600
01-12-10-6041	Office Supplies	5,505	7,216	6,148	8,000	7,550	8,000
01-12-10-6043	Uniform Expenditure	12,894	16,248	22,634	20,000	22,581	22,000
01-12-10-6044	Operating Supplies	17,777	19,259	17,700	20,000	22,743	20,000
01-12-10-6046	Small tools and equipment	16,748	49,646	43,612	40,000	40,561	40,000
01-12-10-6053	Equipment	6,633	2,785	10,726	7,500	1,957	7,500
01-12-10-6054	Office Equipment	33,928	44,204	68,980	99,000	78,557	99,000
01-12-10-6058	Postage	418	413	397	500	775	500
01-12-10-6071	Community Planning	4,716	5,582	6,633	6,000	4,591	6,000
01-12-10-6100	SART Donation	2,500	2,500	2,500	2,500	-	2,500
01-12-10-6112	Rowland Memorial Fund Exp	1,000	2000	2,000	2,000	1,000	2,000
TOTAL Police Administration		2,640,731	2,969,318	3,379,650	3,523,919	3,562,812	3,846,744

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

				2025	2025	2026
	2022	2023	2024	ADOPTED	CURRENT	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
Animal Control Expenditures						
01-12-30-6030 Contractual Services	24,725	30,157	29,426	29,718	33,776	35,952
TOTAL Animal Control	24,725	30,157	29,426	29,718	33,776	35,952
State Trooper Building Expenditures						
01-12-40-6033 Heat	9220	10,471	11,104	7,800	11,129	7,800
01-12-40-6034 Water/Sewer/Garbage	3,932	4,860	3,005	5,800	3,335	5,800
01-12-40-6037 Insurance	2,205	2,510	2,501	3,301	2,041	3,107
01-12-40-6045 Repair & Maintenance	20,906	12,865	9,910	20,000	13,816	20,000
01-12-40-6048 Janitorial Supplies	576	33	247	1,000	0	1,000
TOTAL State Trooper Building	36,839	30,739	26,767	37,901	30,321	37,707
Jail Expenditures						
01-12-50-6045 Repair & Maintenance	5,628	1,132	862	5,500	9,936	5,500
TOTAL Jail	5,628	1,132	862	5,500	9,936	5,500
Police Building Expenditures						
01-12-60-6029 Services	33,534	40,573	37,950	35,000	45,285	44,700
01-12-60-6032 Power	21,505	20,244	22,924	22,000	23,858	22,000
01-12-60-6033 Heat	11,625	9,993	9,530	13,000	10,546	13,000
01-12-60-6034 Water/Sewer/Garbage	8,881	8,305	7,824	9,400	8,024	9,400
01-12-60-6037 Insurance	2,711	3,652	4,473	5,659	3,897	4,974
01-12-60-6045 Repair & Maintenance	12,953	7,383	6,651	13,000	6,080	13,000
01-12-60-6048 Janitorial Supplies	1,644	3,107	2,558	4,000	2,347	4,000
TOTAL Police Building	92,853	93,257	91,910	102,059	100,037	111,074

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

Dispatch		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Communication Ctr Expenditures					BUDGET	BUDGET	BUDGET
01-12-70-6011	Regular Salaries	478,064	420,450	468,801	536,312	474,796	545,588
01-12-70-6012	Regular Benefits	366,221	402,406	449,314	462,317	448,698	482,305
01-12-70-6013	PT Salaries	57,618	44,162	33,828	35,000	41,484	35,000
01-12-70-6015	Regular Overtime	90,585	119,239	126,886	50,000	114,609	70,000
01-12-70-6016	PT Overtime	5,099	3,942	4,651	5,000	3,069	5,000
01-12-70-6019	Leave Expense	15,186	16,189	23,999	10,000	7,736	10,000
01-12-70-6023	Subscription & Dues	0	0	0	500	0	500
01-12-70-6024	Travel	5,634	6,432	8,938	6,000	8,855	6,000
01-12-70-6026	Training	2,567	2,865	3,755	4,000	5,556	4,000
01-12-70-6029	Services	52,153	56,183	57,775	60,000	69,284	60,000
01-12-70-6030	Contractual Services	9,837	14,441	14,446	28,500	11,742	28,500
01-12-70-6031	Telephone	5,687	8,477	8,922	7,400	11,140	7,400
01-12-70-6032	Power	11,193	11,546	11,969	12,000	12,348	12,000
01-12-70-6034	Water-Sewer-Garbage	2,733	3,378	2,088	4,100	2,318	4,100
01-12-70-6037	Insurance	19,613	25,762	34,794	44,050	33,249	37,550
01-12-70-6041	Office Supplies	619	1,299	624	1,500	652	1,500
01-12-70-6043	Uniform Expenditure	40	1,269	936	2,500	1,675	2,500
01-12-70-6044	Operating Supplies	742	943	1,125	1,500	1,923	2,000
01-12-70-6045	Repair & Maintenance	2,251	0	1,472	7,000	7,000	7,000
01-12-70-6054	Office Equipment	14,874	7,270	20,316	25,000	8,760	25,000
01-12-70-6072	Unemployment Taxes	0	0	1,292	0	0	0
TOTAL Communications		1,140,716	1,146,253	1,275,931	1,302,679	1,264,894	1,345,943
TOTAL Police Department Expenditures		3,941,492	4,270,856	4,804,546	5,001,776	5,001,776	5,382,920

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
	Fire Administration Expenditures				BUDGET	BUDGET	BUDGET
01-13-10-6011	Regular Salaries	256,747	298,010	511,414	653,022	633,022	763,403
01-13-10-6012	Regular Benefits	197,239	252,327	406,402	561,603	550,588	691,344
01-13-10-6013	PT Salaries	279,538	326,849	310,054	350,000	350,000	330,000
01-13-10-6015	Regular Overtime	10,496	12,460	28,746	32,000	33,175	32,000
01-13-10-6016	Part Time Over Time	1,365	368	0	0	370	0
01-13-10-6019	Leave Expense	0	10,486	8,166	0	29,470	0
01-13-10-6023	Subscriptions & Dues	6,584	6,459	5,185	7,000	7,000	6,000
01-13-10-6024	Travel	5,129	13,413	6,656	12,000	12,000	10,000
01-13-10-6026	Training	12,196	17,168	43,007	40,000	38,000	30,000
01-13-10-6027	Legal Fees	882	1,325	1,002	2,500	2,500	2,500
01-13-10-6029	Services	3,338	19,562	16,997	20,000	15,000	20,000
01-13-10-6030	Contractual Services	20,724	22,563	26,028	32,000	32,000	36,000
01-13-10-6031	Telephone	12,604	20,892	17,655	20,000	20,000	20,000
01-13-10-6032	Power	11,159	11,888	13,152	13,000	13,140	13,000
01-13-10-6033	Heat	7,620	7,883	7,347	12,000	12,000	10,000
01-13-10-6034	Water/Sewer/Garbage	2,786	3,071	3,220	7,500	7,500	5,000
01-13-10-6035	Fuel	43,875	35,323	33,711	44,000	44,000	40,000
01-13-10-6036	Rental & Lease	22,700	22,700	22,700	34,050	34,050	30,000
01-13-10-6037	Insurance	21,070	31,760	46,519	57,156	51,443	52,928
01-13-10-6038	Vehicle Insurance	17,223	17,450	17,000	18,500	20,465	19,260
01-13-10-6041	Office Supplies	2,024	2,579	4,001	5,500	5,500	4,000
01-13-10-6043	Uniform Expenditure	7,758	20,271	22,317	25,000	25,285	20,000
01-13-10-6044	Operating Supplies	8,764	13,366	14,813	20,000	20,000	20,000
01-13-10-6045	Repair & Maintenance	19,469	14,003	15,543	20,000	20,000	20,000
01-13-10-6046	Small Tools & Equipment	10,829	17,112	28,761	38,000	46,715	25,000
01-13-10-6048	Janitorial Supplies	333	373	1,888	2,500	2,500	2,500
01-13-10-6053	Equipment	34,217	23,989	31,763	80,000	81,608	80,000
01-13-10-6054	Office Equipment	9,517	12,951	34,278	24,000	24,000	20,000
01-13-10-6055	Rescue Equipment	33,710	1,377	0	0	0	0
01-13-10-6058	Postage	3	0	0	0	0	0
TOTAL Fire Administration		1,059,899	1,237,978	1,678,325	2,131,331	2,131,331	2,302,935

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Fire Building Maintenance						
01-13-30-6045 Repair & Maintenance	25,885	12,162	9,838	25,000	25,000	30,000
TOTAL Fire Building Maintenance	25,885	12,162	9,838	25,000	25,000	30,000
 Fire Vehicle Maintenance						
01-13-80-6042 Vehicle Supplies	33,786	27,060	35,897	30,000	30,000	35,000
TOTAL Fire Vehicle Maintenance	33,786	27,060	35,897	30,000	30,000	35,000
 TOTAL Fire Dept Expenditures	<u>1,119,570</u>	<u>1,277,200</u>	<u>1,724,060</u>	<u>2,186,331</u>	<u>2,186,331</u>	<u>2,367,935</u>

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
Public Works							
Administration Expenditures							
01-17-10-6011	Regular Salaries	382,304	387,624	429,231	451,117	459,259	479,204
01-17-10-6012	Regular Benefits	232,119	281,560	312,150	334,869	321,672	359,898
01-17-10-6014	Standby Pay	0	18,354	0	6,000	1,000	6,000
01-17-10-6015	Regular Overtime	3,824	6,059	1,719	4,500	2,400	4,500
01-17-10-6019	Leave Expense	8,903	9,246	9,268	0	12,155	12,000
01-17-10-6022	Advertising	0	214	193	500	500	500
01-17-10-6024	Travel	0	0	0	500	500	500
01-17-10-6026	Training	278	4,429	695	500	650	500
01-17-10-6027	Legal Fees	4,570	4,246	5,142	5,000	5,050	5,000
01-17-10-6029	Services	2,119	2,419	1,738	5,000	5,000	5,000
01-17-10-6030	Contractual Services	67,673	63,946	60,322	72,000	69,500	75,000
01-17-10-6031	Telephone	7,202	10,136	10,445	11,000	11,000	11,000
01-17-10-6032	Power	16,048	15,864	17,207	16,000	18,345	17,000
01-17-10-6033	Heat	14,605	16,522	17,275	18,000	18,000	21,000
01-17-10-6034	Water/Sewer/Garbage	12,319	12,447	13,717	12,500	13,400	12,500
01-17-10-6037	Insurance	51,603	68,092	82,927	100,446	90,783	92,498
01-17-10-6038	Vehicle Insurance	19,293	21,326	18,877	19,873	19,873	19,250
01-17-10-6041	Office Supplies	2,988	4,342	3,335	4,000	4,000	4,000
01-17-10-6044	Operating Supplies	1,080	3,223	3,070	2,500	3,060	2,500
01-17-10-6045	Repair & Maintenance	13,402	9,334	16,541	15,000	15,000	15,000
01-17-10-6046	Small Tools & Equipment	296	1,175	2,154	2,000	2,000	2,000
01-17-10-6048	Janitorial Supplies	1,152	816	576	1,500	1,500	1,500
01-17-10-6053	Equipment	0	143	0	1,500	3,815	1,000
01-17-10-6054	Office Equipment	10,238	2,913	17,389	9,500	14,743	10,000
01-17-10-6058	Postage	135	32	24	500	500	500
01-17-10-6072	Unemployment Taxes	592	1,611	711	0	0	0
01-17-10-6096	Computer Services	0	0	0	0	600	600
TOTAL PW Administration		852,743	946,073	1,024,706	1,094,305	1,094,305	1,158,450

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

				2025	2025	2026
Public Works	2022	2023	2024	ADOPTED	CURRENT	ADOPTED
Roads Expenditures	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
01-17-40-6011 Regular Salaries	203,522	183,359	250,820	263,475	256,875	279,625
01-17-40-6012 Regular Benefits	144,266	176,775	237,820	230,860	251,002	246,891
01-17-40-6013 Part Time Salaries	13,562	16,793	21,863	28,000	19,000	28,000
01-17-40-6014 PW Standby Pay	5,693	14,116	15,116	16,000	16,000	16,000
01-17-40-6015 Regular Overtime	19,124	24,541	7,086	7,000	3,600	8,500
01-17-40-6016 PT Overtime	715	546	746	1,500	358	1,500
01-17-40-6019 Leave Expense	362	1,814	0	0	0	0
01-17-40-6030 Contractual Services	96,035	177,628	56,185	85,000	82,500	85,000
01-17-40-6036 Rental & Lease	9,207	8,347	9,224	13,200	17,370	10,000
01-17-40-6044 Operating Supplies	9,542	8,012	13,613	12,500	12,500	12,500
01-17-40-6045 Repair & Maintenance	44,521	82,156	81,741	90,000	83,360	90,000
01-17-40-6049 Chemicals & Dust Control	6,480	7,950	8,000	9,700	9,940	9,000
01-17-40-6065 Road Painting Services	74,078	82,965	86,015	131,823	131,823	131,500
01-17-40-6066 Road Salt And Sand	43,436	40,325	50,637	51,000	51,000	50,000
01-17-40-6067 Safety Equipment	2,397	2,538	3,095	2,500	4,730	2,500
01-17-40-6068 Crack Sealing	34,988	39,713	39,938	43,500	43,500	43,500
01-17-40-6075 Christmas Decorations	1,706	11,885	7,737	10,000	12,500	10,000
01-17-40-6079 Infared Pavement Repair	18,250	25,550	25,600	27,000	27,000	27,000
01-17-40-6080 Curb & Gutter R&M	0	0	0	0	0	40,000
01-17-40-6081 Curb Painting	0	0	0	0	0	20,000
TOTAL PW Roads	727,884	905,013	915,236	1,023,058	1,023,058	1,111,516

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

				2025	2025	2026
	2022	2023	2024	ADOPTED	CURRENT	ADOPTED
Public Works	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
Engineering Expenditures						
01-17-50-6028 Engineering	5,121	0	0	5,000	5,000	0
TOTAL PW Engineering	5,121	0	0	5,000	5,000	0
 Street Light Maintenance Expenditures						
01-17-60-6032 Power	101,101	105,527	114,803	117,000	125,615	117,000
01-17-60-6044 Operating Supplies	644	0	1,378	5,000	200	17,000
01-17-60-6045 Repair & Maintenance	6,937	8,608	13,723	16,000	22,514	16,000
TOTAL PW Street Light Maintenance	108,682	114,135	129,904	138,000	148,329	150,000
 Vehicle Maintenance Expenditures						
01-17-80-6011 Regular Salaries	74,157	79,364	84,430	87,201	88,837	92,157
01-17-80-6012 Regular Benefits	60,658	76,968	71,730	66,679	72,599	71,617
01-17-80-6015 Regular Overtime	1,754	223	178	1,000	1,000	1,000
01-17-80-6019 Leave Expense	8728	3,712	5,984	0	8,428	10,000
01-17-80-6035 Fuel	64,553	49,848	39,562	53,500	28,500	53,500
01-17-80-6042 Vehicle Supplies	18,401	35,635	24,887	35,000	35,000	35,000
01-17-80-6045 Repair & Maintenance	33,057	31,134	21,908	40,000	37,687	40,000
01-17-80-6046 Small Tools & Equipment	1,299	2,841	4,417	4,500	4,500	4,500
01-17-80-6067 Safety Equipment	541	19	77	500	500	500
01-17-80-6083 Vehicle Supplies-Police	22,680	16,411	19,030	20,000	21,000	23,000
01-17-80-6084 Vehicle Supplies - Library	0	0	0	300	300	5,000
TOTAL PW Vehicle Maintenance	285,828	296,155	272,203	308,680	298,351	336,274

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

					2025	2025	2026
Public Works		2022	2023	2024	ADOPTED	CURRENT	ADOPTED
Parks & Recreation Expenditures		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
01-17-90-6011	Regular Salaries	27,948	27,454	29,355	32,514	42,791	34,351
01-17-90-6012	Regular Benefits	20,055	25,089	23,263	36,927	26,427	43,490
01-17-90-6013	PT Salaries	32,311	49,142	60,748	56,647	57,297	89,623
01-17-90-6015	Regular Overtime	1,607	856	298	2,000	1,573	2,000
01-17-90-6016	PT - Overtime	183	87	396	500	500	500
01-17-90-6029	Services	0	0	43	0	0	0
01-17-90-6032	Power	1255	1288	1,357	700	1405	1,400
01-17-90-6035	Fuel	5,659	5,184	4,644	3,000	5,145	5,000
01-17-90-6044	Operating Supplies	3,123	10,921	8,958	8,200	9,700	10,000
01-17-90-6045	Repair & Maintenance	11,438	2,083	6,264	7,800	5,300	7,800
01-17-90-6053	Equipment	0	0	0	23,000	21,030	23,000
01-17-90-6067	Safety Equipment	240	273	664	300	420	500
01-17-90-6072	Unemployment Tax	0	0	190	0	0	0
TOTAL PW Parks & Recreation		103,819	122,377	136,180	171,588	171,588	217,664
TOTAL Public Works Department		2,084,077	2,383,753	2,478,229	2,740,631	2,740,631	2,973,904

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Library Expenditures					BUDGET	BUDGET	BUDGET
01-19-10-6011	Regular Salaries	249,199	256,597	269,775	283,343	252,443	333,013
01-19-10-6012	Regular Benefits	130,803	179,876	235,180	255,438	280,616	333,429
01-19-10-6013	PT Salaries	133,388	125,627	160,221	178,726	176,521	140,117
01-19-10-6015	Regular Overtime	0	194	41	300	0	300
01-19-10-6016	PT Overtime	117	129	259	0	135	0
01-19-10-6019	Leave Expense	689	11,280	7,761	0	24,006	3,000
01-19-10-6022	Advertising	0	92	0	0	0	4,000
01-19-10-6023	Subscriptions & Dues	810	275	80	300	300	250
01-19-10-6024	Travel	70	412	0	2,500	500	2,500
01-19-10-6026	Training	364	1,261	1,727	1,750	893	1,750
01-19-10-6027	Legal	0	756	2,200	3,000	200	3,000
01-19-10-6029	Services	61	227	199	2,100	300	2,100
01-19-10-6030	Contractual Services	26,209	45,349	28,152	30,000	34,510	30,000
01-19-10-6031	Telephone	7,059	10,076	9,745	9,000	9,858	10,000
01-19-10-6032	Power	22,443	3,396	360	360	360	360
01-19-10-6033	Heat	6,163	2,411	0	0	0	0
01-19-10-6034	Water/Sewer/Garbage	4,568	2,065	5,845	480	480	480
01-19-10-6035	Fuel	0	188	0	600	600	600
01-19-10-6036	Rental & Lease	324	324	17,124	146,400	157,089	125,000
01-19-10-6037	Insurance	15,458	20,133	26,115	31,097	24,897	26,775
01-19-10-6038	Vehicle Insurance	325	300	375	330	400	450
01-19-10-6040	Supplies/Books/Subscriptions	37,804	39,493	38,047	40,000	40,000	45,000
01-19-10-6041	Office Supplies	3,168	2,737	3,569	2,500	2,600	3,000
01-19-10-6044	Operating Supplies	9,205	9,486	11,275	8,000	5,400	8,000
01-19-10-6045	Repair & Maintenance	4,622	19,235	3,022	9,000	2,700	5,000
01-19-10-6048	Janitorial Supplies	2,614	2,213	2,005	3,000	3,000	3,000
01-19-10-6054	Office Equipment	7,114	17,902	14,360	15,000	13,805	15,000
01-19-10-6058	Postage	6,184	3,810	6,536	6,500	6,200	6,800
01-19-10-6060	Lease - Principal	0	89,766	120,287	0	0	0
01-19-10-6062	Lease - Interest	0	12,399	11,329	0	0	0
01-19-10-6063	Capitol Outlay Leases	0	369,174	0	0	0	0
TOTAL Library		668,761	1,227,183	975,589	1,029,724	1,037,813	1,102,924

Public Assistance Grants

01-19-23-6030	Contractual Services	5,000	2,743	698	0	0	0
01-19-23-6040	Supplies/Books/Subscriptions	2,000	4,258	0	0	3,954	0
01-19-23-6044	Operating Supplies	4,536	0	5,747	7,000	6,165	7,000
01-19-23-6053	Office Equipment	0	0	8,402	0	835	0
01-19-23-6055	ALA Disaster Expenses	0	4,285	0	0	0	0
TOTAL Public Assistance Grants		11,536	11,286	14,847	7,000	10,954	7,000

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Library						
Other Grants						
01-19-27-6024 Travel	0	1,018	0	0	0	0
01-19-27-6026 Training	225	232	0	0	0	0
TOTAL Other Grants	225	1,250	0	0	0	0
 TOTAL Library Expenditures	 680,522	 1,239,719	 990,436	 1,036,724	 1,048,767	 1,109,924

**CITY OF PALMER
2025 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
MTA Events Center Expenditures					BUDGET	BUDGET	BUDGET
01-19-40-6011	Regular Salaries	45,933	50,101	76,345	86,903	77,787	95,865
01-19-40-6012	Regular Benefits	41,268	47,447	72,408	86,154	102,158	106,863
01-19-40-6013	PT Salaries	81,448	83,597	61,802	88,597	103,671	92,047
01-19-40-6015	Overtime-Regular	0	0	1,046	1,500	215	500
01-19-40-6016	Overtime-PT	6,070	2,287	362	1,500	2,455	1,000
01-19-40-6019	Leave Expense	5,863	3,455	4,260	0	1,031	0
01-19-40-6022	Advertising	0	360	0	750	46	0
01-19-40-6024	Travel	0		0	0	0	2,000
01-19-40-6026	Training	0	96	38	1,000	50	1,000
01-19-40-6029	Services	1,637	2,138	3,148	1,500	5,807	3,500
01-19-40-6030	Contractual Services	21,878	12,339	9,323	25,000	31,156	20,000
01-19-40-6031	Telephone	3,827	4,163	4,367	6,500	4,315	4,500
01-19-40-6032	Power	100,723	110,582	111,335	100,000	145,768	105,000
01-19-40-6033	Heat	33,294	37,323	36,312	38,000	51,965	48,000
01-19-40-6034	Water/Sewer/Garbage	8,966	9,098	10,146	10,000	12,748	10,000
01-19-40-6035	Fuel	4,139	3,518	1,774	1,200	246	250
01-19-40-6036	Rental & Lease	0	160	0	1,000	638	500
01-19-40-6037	Insurance	13,906	16,602	17,257	22,077	16,677	21,793
01-19-40-6040	Supplies/Vending Soda	11,068	13,897	16,501	12,000	20,207	15,000
01-19-40-6044	Operating Supplies	5,565	4,673	10,481	4,300	4,712	8,000
01-19-40-6045	Repair & Maintenance	23,110	16,267	26,136	80,000	96,044	50,000
01-19-40-6048	Janitorial Supplies	3,709	4,074	7,473	4,000	5,089	6,500
01-19-40-6053	Equipment	3,426	4,634	882	16,000	20,535	20,000
01-19-40-6054	Office Equipment	1,188	1,717	956	3,000	4,002	1,000
01-19-40-6060	Bond Principal	300,000	0	0	0	0	0
01-19-40-6062	Interest Expense	17,746	0	0	0	0	0
01-19-40-6072	Unemployment Taxes	896	2,583	4,432	0	434	0
TOTAL MTA Events Center		735,660	431,111	476,784	590,981	707,756	613,318

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Community Services					BUDGET	BUDGET	BUDGET
Parks & Facilities Expenditures							
01-19-90-6011	Regular Salaries	17,610	18,737	32,719	37,455	33,338	41,267
01-19-90-6012	Regular Benefits	9,120	12,891	16,709	43,717	16,062	40,689
01-19-90-6013	PT Salaries	36,804	48,671	43,183	53,789	30,012	0
01-19-90-6015	Regular Overtime	0	0	448	500	93	0
01-19-90-6016	PT- Overtime	2,299	257	0	500	0	0
01-19-90-6019	Leave Expense	0	0	1,004	0	442	0
01-19-90-6022	Advertising	0	0	0	750	0	500
01-19-90-6029	Services	0	0	245	1,500	116	1,000
01-19-90-6030	Contractual Services	0	0	0	3,500	992	2,500
01-19-90-6034	Water/Sewer/Garbage	608	765	720	1,000	756	500
01-19-90-6035	Fuel	4,935	6,078	4,983	4,500	3,779	0
01-19-90-6036	Rental & Lease	1,272	367	188	1,750	914	1,000
01-19-90-6038	Vehicle Insurance	0	140	0	0	0	0
01-19-90-6044	Operating Supplies	9,922	11,850	9,403	11,000	5,371	3,000
01-19-90-6045	Repair & Maintenance	2,468	6,548	5,217	8,500	3,944	8,500
01-19-90-6053	Equipment	0	7,240	23,508	12,000	10,382	15,000
01-19-90-6059	Board Stipends	300	650	750	1,000	300	1,000
01-19-90-6072	Unemployment Tax	0	192	0	0	0	0
TOTAL Community Services Parks & Facilities		85,338	114,386	139,077	181,461	106,501	114,956

TOTAL General Fund Expenditures	14,149,283	16,726,345	17,868,494	16,577,661	17,286,249	19,443,078
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TOTAL Revenue Over (Under) Expenditures	1,973,245	25,642	(858,599)	99,347	988,311	(1,900,214)
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RECONCILIATION OF FUND BALANCE
WATER AND SEWER FUND
FUND 02

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 3,743,877	\$ 4,591,887	\$ 4,646,485	\$ 4,786,400
TOTAL EXPENSES	\$ 5,955,304	\$ 6,599,642	\$ 3,701,620	\$ 4,317,007

Unrestricted Net Position 12/31/2024

\$ 2,717,053

Fiscal Year 2025 operations:

Budgeted operating revenues	\$ 4,421,200	
Budgeted operating expenses	\$ (3,433,044)	
Resolution 25-011 Glenn Hwy Bttrments	\$ (231,728)	
Resolution 25-026 Glenn Hwy Bttrments	\$ (9,959)	
Resolution 25-005 A	\$ 10,815	
Back to General Fund	\$ (550,000)	
Resolution 25-005 B	\$ 187,581	
Estimated adjustment to net position		\$ 394,865

Estimated total unrestricted net position 12/31/2025

\$ 3,111,918

Fiscal Year 2026 Operations:

Budgeted operating revenues	\$ 4,786,400	
Budgeted operating expenses	\$ (4,317,007)	
Back to General Fund	\$ (550,000)	
Estimated adjustment to net position		\$ (80,607)

Estimated unrestricted net position 12/31/2026

\$ 3,031,311

Historical Information on General Fund Loans to the Water - Sewer Fund

Date	Dollar Amt	Resolution	Purpose
2/14/2017	\$1,000,000	17-001 A *	Additional Funding Needed for WWTP Ph 1 - MBBR
5/11/2021	\$1,580,000	21-019 *	Additional Funding Needed for WWTP Ph 2 -Clarifiers
9/27/2022	\$161,184	22-028	Funding shortage between SLFRF (ARPA) Funds received and the April 1, 2022 date for the State Grant for the WWTP Phase 2
4/22/2024	<u>\$2,741,184</u>		Current Balance WS Fund owes the General Fund

Payments: \$550,000/ Year for Five Years back to General Fund

**CITY OF PALMER
2026 ADOPTED BUDGET
WATER SEWER FUND**

Fund 02 -Water/ Sewer

REVENUES

	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Fees & Services						
02-00-00-3450 Water Charges	1,810,382	1,858,818	1,997,327	2,090,000	2,154,449	2,255,000
02-00-00-3452 Service Fees	16,540	21,080	24,317	20,000	22,515	22,500
02-00-00-3470 Sewer Charges	1,910,769	1,985,397	2,091,856	2,175,000	2,261,072	2,365,500
TOTAL Fees & Services	3,737,691	3,865,295	4,113,500	4,285,000	4,438,036	4,643,000
Other Revenues						
02-00-00-3609 Penalty	47,982	49,300	43,958	40,000	45,004	40,000
02-00-00-3610 Interest/Investment Earnings	0	61,963	50,267	60,000	75,387	60,000
02-00-00-3615 Insurance Reimbursement	340,563	73,548	241,400	0	10,815	0
02-00-00-3640 Credit Card Fees	6,806	7,153	7,364	7,200	7,200	7,400
02-00-00-3643 O/S City Limits Service Fee	0	14,561	18,877	17,000	22,995	20,000
02-00-00-3673 Transfer from Other Funds	0	0	91,822	0	0	0
02-00-00-3690 Miscellaneous Income	575	65,371	34,668	0	2,959	0
02-00-00-3691 NPO Write Off/PERS on behalf	(10,446)	17,952	34,520	0	26,889	0
02-00-00-3694 Connection Fee	14,400	34,800	13,600	12,000	17,200	16,000
02-00-00-3695 On Behalf OPEB Revenue	0	(12,416)	3,381	0	0	0
02-00-00-3698 Loss On Asset Impairment	0	(433,649)	(61,470)	0	0	0
TOTAL Other Revenues	399,880	(121,417)	478,387	136,200	208,449	143,400
TOTAL Revenues	4,137,571	3,743,878	4,591,887	4,421,200	4,646,485	4,786,400

**CITY OF PALMER
2026 ADOPTED BUDGET
WATER SEWER FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Water Administration Expenses					BUDGET	BUDGET	BUDGET
02-01-10-6011	Regular Salaries	175,050	126,752	132,289	259,451	216,451	283,768
02-01-10-6012	Regular Benefits	99,582	105,195	167,860	235,877	208,860	257,659
02-01-10-6013	Part Time Salaries	249	0	0	0	0	0
02-01-10-6014	Water STAND BY	6,087	14,907	14,974	15,600	15,600	16,500
02-01-10-6015	Regular Overtime	5,792	5,297	3,054	3,500	7,060	6,500
02-01-10-6017	PERS on Behalf - OPEB	(45,772)	0	(7,399)	0	0	0
02-01-10-6018	PERS on Behalf	(19,044)	(41,044)	48,313	0	11,151	0
02-01-10-6019	Leave Expense	1,598	(4,529)	5,282	0	5,000	0
02-01-10-6021	Audit	13,438	13,258	14,145	14,150	14,150	14,150
02-01-10-6022	Advertising	2,099	2,286	4,762	3,000	3,000	3,500
02-01-10-6024	Travel	0	43	0	4,000	4,000	4,000
02-01-10-6026	Training	2,065	5,152	1,103	4,000	4,000	4,000
02-01-10-6027	Legal Fees	0	0	768	0	4,020	0
02-01-10-6028	Engineering	0	0	4,750	10,000	8,000	140,000
02-01-10-6029	Services	39,398	43,331	45,020	50,000	50,000	50,000
02-01-10-6030	Contractual Services	4,285	11,082	8,844	20,000	8,000	10,000
02-01-10-6031	Telephone	10,987	9,417	8,967	11,000	11,000	11,000
02-01-10-6032	Power	136,798	147,524	144,839	150,000	166,616	175,000
02-01-10-6033	Heat	7,607	7,717	8,575	10,000	10,265	10,000
02-01-10-6035	Fuel	12,483	12,687	13,832	15,000	15,000	15,000
02-01-10-6036	Rental & Lease	0	0	4,601	5,000	1,500	5,000
02-01-10-6037	Insurance	27,980	45,360	40,255	47,546	40,546	49,360
02-01-10-6038	Vehicle Insurance	5,600	5,800	6,200	6,300	6,300	6,500
02-01-10-6041	Office Supplies	2,071	2,654	3,594	2,500	2,845	3,000
02-01-10-6044	Operating Supplies	10,940	10,838	7,995	25,000	9,000	25,000
02-01-10-6045	Repair & Maintenance	69,542	130,088	77,423	100,000	179,200	100,000
02-01-10-6046	Small Tools & Equipment	2,077	1,862	1,501	3,000	1,495	3,000
02-01-10-6049	Chemicals	17,575	13,804	26,203	20,000	30,645	25,000
02-01-10-6053	Equipment	3,434	18,086	11,913	75,000	64,000	15,000
02-01-10-6054	Office Equipment	627	740	1,092	1,000	1,000	1,000
02-01-10-6058	Postage	9,677	10,909	12,820	10,000	12,496	15,000
02-01-10-6062	Interest	18,228	36,646	18,615	16,300	16,300	14,450
02-01-10-6064	Alaska RR Permits	10,255	9,812	9,812	10,000	10,870	11,000
02-01-10-6067	Safety Equipment	1,976	1,090	593	2,000	1,800	2,000
02-01-10-6072	Unemployment Taxes	616	256	0	0	0	0
02-01-10-6074	Bad Debts	904	0	1,608	0	200	0
02-01-10-6077	Payment In Lieu Of Taxes	100,236	105,600	111,900	115,260	115,260	121,000
02-01-10-6078	Transfers Out	562,506	678,482	75,000	80,000	205,828	635,000
02-01-10-6082	General Admin Exp	194,706	197,908	198,650	200,546	200,546	202,066
TOTAL Water	Administration	1,491,652	1,729,010	1,229,753	1,525,030	1,662,004	2,234,453

**CITY OF PALMER
2026 ADOPTED BUDGET
WATER SEWER FUND**

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Sewer Administration Expenses							
02-01-50-6011	Regular Salaries	141,673	166,378	260,466	243,482	278,254	259,112
02-01-50-6012	Regular Benefits	83,545	123,569	193,518	211,087	189,072	219,717
02-01-50-6013	Part Time Salaries	1,742	0	0	0	0	0
02-01-50-6014	Sewer STAND BY	5,039	15,167	14,217	15,300	13,240	16,500
02-01-50-6015	Regular Overtime	8,253	8,182	8,759	7,000	13,063	9,300
02-01-50-6017	PERS on Behalf-OPEB	(40,066)	(25,135)	(10,671)	0	0	0
02-01-50-6018	PERS on Behalf	(16,670)	5,317	72,229	0	15,738	0
02-01-50-6019	Leave Expense	7,691	(4,289)	2,904	0	4,300	0
02-01-50-6021	Audit	12,318	14,464	15,029	15,050	15,050	15,050
02-01-50-6024	Travel	819	0	0	4,000	0	4,000
02-01-50-6026	Training	615	4,019	6,005	4,000	4,165	4,000
02-01-50-6027	Legal Fees	10,109	0	685	0	1,562	0
02-01-50-6028	Engineering	0	0	1,970	25,000	18,500	140,000
02-01-50-6029	Services	48,159	63,568	60,405	50,000	71,076	50,000
02-01-50-6030	Contractual Services	1,102	11,880	23,045	35,000	39,440	25,000
02-01-50-6031	Telephone	10,515	11,393	9,038	12,000	9,200	12,000
02-01-50-6032	Power	344,954	306,475	328,832	330,000	387,092	330,000
02-01-50-6033	Heat	23,656	26,086	26,124	27,000	27,995	27,000
02-01-50-6035	Fuel	14,455	11,317	13,648	15,000	18,526	15,000
02-01-50-6036	Rental & Lease	4,717	0	6,300	15,000	10,320	30,000
02-01-50-6037	Insurance	44,581	67,584	74,206	88,300	70,380	80,531
02-01-50-6038	Vehicle Insurance	5,600	5,800	6,368	6,300	6,840	6,500
02-01-50-6041	Office Supplies	1,212	1,438	1,841	1,500	1,725	1,500
02-01-50-6044	Operating Supplies	29,307	31,639	33,057	35,000	33,000	40,000
02-01-50-6045	Repair & Maintenance	63,425	144,596	114,960	200,000	143,616	150,000
02-01-50-6046	Small Tools & Equipment	4,313	5,874	4,022	5,000	5,795	5,000
02-01-50-6049	Chemicals	3,276	2,894	14,555	15,000	21,320	30,000
02-01-50-6053	Equipment	4,766	8,359	12,540	100,000	75,000	15,000
02-01-50-6054	Office Equipment	752	313	1,082	2,000	995	2,000
02-01-50-6058	Postage	4,291	4,688	5,816	4,000	5,618	4,000
02-01-50-6062	Interest	91,956	89,098	70,667	83,240	83,240	80,230
02-01-50-6064	Alaska RR Permits	10,255	9,812	9,812	10,000	10,870	11,000
02-01-50-6067	Safety Equipment	2,355	6,024	8,650	8,000	8,000	15,000
02-01-50-6077	Payment In Lieu Of Taxes	104,546	110,430	118,200	121,757	121,757	127,875
02-01-50-6078	Transfers Out	547,664	122,529	748,950	0	115,869	135,000
02-01-50-6082	General Admin Exp	207,948	261,818	212,167	218,998	218,998	222,239
TOTAL Sewer Administration		1,788,873	1,611,287	2,469,396	1,908,014	2,039,616	2,082,554

**CITY OF PALMER
2026 ADOPTED BUDGET
WATER SEWER FUND**

	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Other Expenses				BUDGET	BUDGET	BUDGET
02-01-20-6076 Depreciation Expense	2,604,598	2,615,012	2,900,495	0	0	0
TOTAL Other Expenses	2,604,598	2,615,012	2,900,495	0	0	0
TOTAL Water/Sewer Expenses	5,885,120	5,955,304	6,599,642	3,433,044	3,701,620	4,317,007
TOTAL Revenue Over (Under) Expenses	(1,747,549)	(2,211,427)	(2,007,754)	988,156	944,865	469,393

RECONCILIATION OF FUND BALANCE
AIRPORT FUND
FUND 03

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 461,853	\$ 435,793	\$ 657,844	\$ 569,797
TOTAL EXPENSES	\$ 1,537,013	\$ 1,532,350	\$ 591,913	\$ 569,797

Net Investment in Capital Assets \$ 18,020,015
Unrestricted Net Position 12/31/2024 \$ (567,065)

Fiscal Year 2025 Operations:

Budgeted operating revenues	\$	566,691	
Budgeted operating expenses	\$	(566,691)	
Resolution 25-038 MSB Grant	\$	50,000	
Resolution 25-047	\$	(21,326)	
Resolution 25-005 B	\$	37,257	
Estimated adjustment to net position	\$	65,931	

Estimated unrestricted net position 12/31/2025 \$ (501,134)

Fiscal Year 2026 Operations:

Budgeted operating revenues	\$	569,797	
Budgeted operating expenses	\$	(569,797)	
Estimated adjustment to net position	\$	-	

Estimated unrestricted net position 12/31/2026 \$ (501,134)

**CITY OF PALMER
2026 ADOPTED BUDGET
AIRPORT FUND**

Fund 03 -Airport Fund

REVENUES

	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Taxes						
03-00-00-3110 Property Taxes	27,051	33,587	38,750	35,000	39,004	40,000
03-00-00-3130 Airport Sales Tax	50,251	48,391	80,374	52,000	96,776	60,000
TOTAL Taxes	77,302	81,978	119,124	87,000	135,780	100,000
Grants/ Fed Funding						
03-00-00-3363 Aviation Fuel - Revenue Share	1,169	3,144	223	3,000	3,000	3,000
03-00-00-3375 Fuel Flowage Fees Revenue	20,916	13,870	13,459	15,000	15,000	14,000
TOTAL Grants / Federal Funding	22,085	17,014	13,682	18,000	18,000	17,000
Fees & Services						
03-00-00-3430 Airport Revenue-Tiedowns	60,732	52,035	45,080	80,000	80,000	50,000
03-00-00-3431 Land Leases	114,746	110,891	77,190	130,000	130,000	130,000
03-00-00-3432 Airport Agriculture Leases	7,987	7,987	(6,620)	7,987	7,987	7,987
03-00-00-3433 COP land leases	39,786	39,786	39,786	59,680	59,680	59,680
03-00-00-3440 Grants Administrative Overhead	1,012	24,734	4,018	10,000	10,000	10,000
TOTAL Fees & Services	224,263	235,433	159,454	287,667	287,667	257,667
Other Revenues						
03-00-00-3610 Interest/Investments Earnings	0	0	171	0	0	0
03-00-00-3630 Lease Interest Income	126,326	126,251	126,079	130,000	130,000	130,000
03-00-00-3673 Transfers From Other Funds	2,000	0	0	19,024	0	40,130
03-00-00-3675 MSB Operating Grant	0	0	14,715	25,000	49,602	25,000
03-00-00-3690 Miscellaneous Income	300	0	1,561	0	32,899	0
03-00-00-3691 NPO Write Off	(1,948)	3,821	409	0	3,896	0
03-00-00-3693 Insurance Reimbursement	22,644	0	0	0	0	0
03-00-00-3695 On Behalf OPEB Revenue	0	(2,643)	598	0	0	0
TOTAL Other Revenues	149,322	127,429	143,533	174,024	216,397	195,130
TOTAL Revenues	472,972	461,854	435,793	566,691	657,844	569,797

CITY OF PALMER
2026 ADOPTED BUDGET
AIRPORT FUND

Fund 03 Airport Fund

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Administration Expenses							
03-01-10-6011	Regular Salaries	62,404	73,000	60,531	98,331	100,790	106,525
03-01-10-6012	Regular Benefits	45,920	51,747	44,347	62,853	63,724	83,669
03-01-10-6013	PT Salaries	3,716	5,477	19,099	46,876	45,546	49,249
03-01-10-6016	PT Overtime	0	0	1,091	4,600	4,600	4,600
03-01-10-6017	PERS on Behalf - OPEB	(3,510)	(11,188)	5,196	0	0	0
03-01-10-6018	PERS on Behalf	(51,352)	5,714	(550)	0	3,896	0
03-01-10-6019	Leave Expense	1,802	1,554	2,864	0	3,000	0
03-01-10-6021	Audit	2,318	2,772	3,536	3,550	3,550	3,550
03-01-10-6022	Advertising	475	777	0	1,000	1,000	1,000
03-01-10-6023	Subscriptions & Dues	323	0	0	350	350	300
03-01-10-6024	Travel	6,305	1,457	0	5,000	5,000	2,500
03-01-10-6026	Training	267	0	0	6,000	6,000	3,000
03-01-10-6027	Legal Fees	13,317	11,746	2,336	22,500	22,500	2,500
03-01-10-6028	Engineering	10,646	3,535	14,180	30,000	27,000	20,000
03-01-10-6029	Services	1,993	2,082	2,041	3,000	16,708	2,000
03-01-10-6030	Contractual Services	14,372	7,200	3,943	5,000	3,000	5,000
03-01-10-6031	Telephone	6,555	9,269	8,720	9,500	9,500	9,500
03-01-10-6032	Power	22,565	24,990	34,876	25,000	39,877	30,000
03-01-10-6033	Heat	5,843	7,054	7,738	7,000	7,410	7,000
03-01-10-6034	Water/Sewer/Garbage	490	492	647	550	550	550
03-01-10-6035	Fuel	13,494	12,662	7,350	9,000	4,000	9,000
03-01-10-6036	Rental & Lease	0	0	0	2,000	2,000	2,000
03-01-10-6037	Insurance	19,985	24,903	29,707	33,264	29,264	33,959
03-01-10-6038	Vehicle Insurance	460	825	750	750	750	750
03-01-10-6041	Office Supplies	1005	583	98	300	300	300
03-01-10-6044	Operating Supplies	621	8,702	801	600	650	600
03-01-10-6045	Repair & Maintenance	57,667	53,717	57,608	55,000	31,255	40,000
03-01-10-6046	Small Tools & Equipment	1,145	31	553	300	1,500	300
03-01-10-6052	Buildings	9,620	1,885	0	5,000	5,000	5,000
03-01-10-6053	Equipment	0	1,583	0	2,000	4,500	2,000
03-01-10-6054	Office Equipment	564	3,217	1,950	3,000	3,000	1,000
03-01-10-6059	Board Stipends	150	124	0	1,400	1,400	1,400
03-01-10-6068	Crack Sealing	0	0	0	0	0	15,000
03-01-10-6078	Transfers Out	8,446	0	28,921	0	21,326	0
03-01-10-6082	General Admin Exp	101,659	141,165	116,209	122,967	122,967	127,545
TOTAL Adminstration		359,265	447,075	454,542	566,691	591,913	569,797
Other Expense							
03-01-20-6076	Depreciation	1,083,579	1,089,938	1,077,809	0	0	0
TOTAL Other Expense		1,083,579	1,089,938	1,077,809	0	0	0
TOTAL Expenses		1,442,844	1,537,013	1,532,351	566,691	591,913	569,797
TOTAL Revenue Over/(Under) Expenses		(969,873)	(1,075,160)	(1,096,558)	0	65,931	0

RECONCILIATION OF FUND BALANCE
LAND FUND
FUND 04

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 7,095	\$ 7,490	-0-	-0-
TOTAL EXPENSES	-0-	-0-	-0-	-0-

Unrestricted Net Position 12/31/2024	\$ 454,904
Land Held for Resale	\$ 217,414

Fiscal Year 2025 Operations:

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

Estimated unrestricted net position 12/31/2025	\$ 672,318
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Fiscal Year 2026 Operations:

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

Estimated unrestricted net position 12/31/2026	\$ 672,318
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**CITY OF PALMER
2026 ADOPTED BUDGET
LAND FUND**

Land Fund 04

	2022	2023	2024	2025	2025	2026
Revenues	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Other Revenues				BUDGET	BUDGET	BUDGET
04-00-00-3610 Int/Investment Earnings	0	7,095	7,490	0	0	0
04-00-00-3661 Land Sales	0	0	0	0	0	0
TOTAL Other Revenues	0	7,095	7,490	0	0	0
TOTAL Revenues	0	7,095	7,490	0	0	0

	2022	2023	2024	2025	2025	2026
Expenses	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Administration				BUDGET	BUDGET	BUDGET
04-01-10-6078 Transfers Out	0	0	0	0	0	0
TOTAL Administration	0	0	0	0	0	0
TOTAL Expenses	0	0	0	0	0	0
TOTAL Revenue Over (Under) Expenses	0	7,095	7,490	0	0	0

RECONCILIATION OF FUND BALANCE
SOLID WASTE FUND
FUND 05

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 863,777	\$ 864,462	\$ 1,047,422	\$ 931,800
TOTAL EXPENSES	\$ 861,098	\$ 909,464	\$ 1,328,166	\$ 860,607

Unrestricted Net Position 12/31/2024

\$ 663,447

Fiscal Year 2025 operations:

Budgeted operating revenues	\$ 891,230	
Budgeted operating expenses	\$ (853,036)	
Resolution 25-012	\$ (470,918)	
Resolution 25-005 B	\$ 151,980	
Estimated adjustment to net position		\$ (280,744)

Estimated unrestricted net position 12/31/2025

\$ 382,703

Fiscal Year 2026 Operations:

Budgeted operating revenues	\$ 931,800	
Budgeted operating expenses	\$ (860,607)	
Estimated adjustment to net position		\$ 71,193

Estimated unrestricted net position 12/31/2026

\$ 453,896

**CITY OF PALMER
2026 ADOPTED BUDGET
SOLID WASTE FUND**

Fund 05 Solid Waste

	2022	2023	2024	2025	2025	2026
REVENUES	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT CBUDGET	ADOPTED BUDGET
Fees & Services						
05-00-00-3460 Solid Waste Collection	806,387	841,811	836,365	871,230	880,290	910,000
TOTAL Fees & Services	806,387	841,811	836,365	871,230	880,290	910,000
Other Revenues						
05-00-00-3609 Penalty	11,699	11,592	11,634	12,000	12,000	11,800
05-00-00-3610 Int/Investment Earnings	0	9,226	9,995	8,000	8,000	10,000
05-00-00-3662 Solid Waste Prop/Equip Sales	0	0	0	0	142,920	0
05-00-00-3673 Transfers from Other Funds	0	0	32	0	0	0
05-00-00-3691 NPO Write Off/PERS on behalf	(2,025)	3,722	5,862	0	4,212	0
05-00-00-3693 Insurance Reimbursement	3,055	0	0	0	0	0
05-00-00-3695 On Behalf OPEB Revenue	0	(2,574)	574	0	0	0
05-00-00-3699 Gain/Loss On Disposal of Asset	47,308	0	0	0	0	0
TOTAL Other Revenues	60,037	21,966	28,097	20,000	167,132	21,800
TOTAL Revenues	866,424	863,777	864,462	891,230	1,047,422	931,800

**CITY OF PALMER
2026 ADOPTED BUDGET
SOLID WASTE FUND**

Fund 05

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Solid Waste Administration Expenses							
05-01-10-6011	Regular Salaries	64,830	68,131	73,385	75,678	77,278	77,566
05-01-10-6012	Regular Benefits	57,255	62,573	67,283	71,995	70,915	74,696
05-01-10-6015	Regular Overtime	297	821	360	1,000	645	1,000
05-01-10-6017	PERS on Behalf - OPEB	(16,756)	(8,195)	5,711	0	0	0
05-01-10-6018	PERS on Behalf	(36,920)	(603)	3,545	0	4,212	0
05-01-10-6019	Leave Expense	4,250	6,093	4,585	4,400	6,008	4,000
05-01-10-6021	Audit	2,402	2,652	2,947	3,000	3,000	3,000
05-01-10-6029	Services	408,815	403,579	423,869	420,000	429,265	420,000
05-01-10-6035	Fuel	21,244	17,142	14,424	21,000	16,000	21,000
05-01-10-6037	Insurance	14,701	16,728	20,072	25,705	22,205	26,925
05-01-10-6038	Vehicle Insurance	6,756	6,950	7,250	7,400	8,300	8,000
05-01-10-6044	Operating Supplies	4,127	2,102	3,172	5,000	5,000	5,000
05-01-10-6045	Repair & Maintenance	8,084	15,789	2,770	16,000	12,062	16,000
05-01-10-6053	Equipment	7,604	267	9,325	10,000	480,918	10,000
05-01-10-6058	Postage	2,731	3,065	3,367	3,000	3,500	3,000
05-01-10-6067	Safety Equipment	168	593	235	500	475	500
05-01-10-6074	Bad Debts	225	0	414	0	25	0
05-01-10-6077	Payment In Lieu Of Taxes	47,520	49,455	51,300	49,225	49,225	50,050
05-01-10-6082	General Admin Exp	139,228	135,130	136,767	139,133	139,133	139,870
TOTAL Solid Waste Administration		736,561	782,272	830,781	853,036	1,328,166	860,607
Other Expense							
05-01-20-6076	Depreciation	94,201	78,827	78,684	0	0	0
TOTAL Other Expense		94,201	78,827	78,684	0	0	0
TOTAL Solid Waste Expenses		830,762	861,099	909,465	853,036	1,328,166	860,607
TOTAL Revenue Over (Under) Expenses		35,664	2,679	(45,003)	38,194	(280,744)	71,193

RECONCILIATION OF FUND BALANCE
GOLF FUND
FUND 15

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 745,872	\$ 874,387	\$ 1,092,803	\$ 930,000
TOTAL EXPENSES	\$ 646,699	\$ 795,461	\$ 706,511	\$ 722,615

Unrestricted Net Position 12/31/2024 \$ (136,332)

Fiscal Year 2025 operations:

Budgeted operating revenues	\$ 731,000	
Budgeted operating expenses	\$ (706,511)	
Resolution 25-005 A	\$ 2,291	
Resolution 25-005 B	\$ 359,512	
Estimated adjustment to net position		\$ 386,292

Estimated unrestricted net position 12/31/2025 \$ 249,960

Fiscal Year 2026 Operations:

Budgeted operating revenues	\$ 930,000	
Budgeted operating expenses	\$ (722,615)	
Estimated adjustment to net position		\$ 207,385

Estimated unrestricted net position 12/31/2026 \$ 457,345

**CITY OF PALMER
2026 ADOPTED BUDGET
GOLF COURSE FUND**

Fund 15 Golf Course

Revenues

	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Fees & Services						
15-00-00-3479 Presold Green Fees	190,000	191,699	224,329	205,000	231,788	230,000
15-00-00-3481 Green Fees	273,662	328,557	389,160	300,000	463,280	400,000
15-00-00-3482 Golf Cart Rentals	136,762	155,294	179,454	155,000	245,763	200,000
15-00-00-3483 Driving Range Revenues	60,636	58,732	69,164	62,000	99,875	90,000
15-00-00-3484 Trail Fees	8,578	8,340	9,049	9,000	9,724	10,000
TOTAL Fees & Services	669,638	742,622	871,156	731,000	1,050,430	930,000

Other Revenues

15-00-00-3610 Interest/Investment Earn	0	3,251	3,132	0	5,382	0
15-00-00-3615 Insurance Reimbursement	47,922	0	0	0	2,291	0
15-00-00-3640 CC Fees	0	0	99	0	0	0
15-00-00-3690 Miscellaneous Income	0	0	0	0	34,700	0
TOTAL Other Revenues	47,922	3,251	3,231	0	42,373	0

TOTAL Revenues

717,560	745,873	874,387	731,000	1,092,803	930,000
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**CITY OF PALMER
2026 ADOPTED BUDGET
GOLF COURSE FUND**

Fund 15 -Golf Course

	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Administration Expenses				BUDGET	BUDGET	BUDGET
15-01-10-6021 Audit	3,121	3,616	4,125	4,125	4,125	4,500
15-01-10-6027 Legal Fees	0	0	0	0	0	0
15-01-10-6029 Services	29,267	39,157	33,908	25,000	40,325	35,000
15-01-10-6030 Contractual Services-Mgmt Cont.	417,000	425,115	425,815	425,200	425,200	425,200
15-01-10-6032 Power-Clubhouse & Irrigation	19,371	19,957	23,556	20,000	26,645	25,000
15-01-10-6033 Heat-Clubhouse	1,779	2,023	1,757	1,800	1,800	2,300
15-01-10-6034 Water/Sewer/Garbage	4,339	5,263	7,791	4,500	6,750	5,000
15-01-10-6036 Rental & Lease	10,692	9,427	9,427	14,141	14,141	40,000
15-01-10-6037 Insurance	13,756	18,333	21,996	25,144	20,644	22,365
15-01-10-6038 Vehicle Insurance	310	300	300	300	300	300
15-01-10-6044 Operating Supplies	25	0	1,061	0	0	0
15-01-10-6045 Repair & Maintenance	61,465	39,302	33,811	45,000	38,400	45,000
15-01-10-6053 Equipment	18,621	6,097	24,833	40,000	26,880	45,000
15-01-10-6077 Payment in Lieu of Taxes	35,850	39,210	40,410	41,301	41,301	42,000
15-01-10-6200 Golf Course CIP	0	0	125,008	60,000	60,000	30,000
15-01-10-6590 Beer Expenses	700	0	925	0	0	950
TOTAL Administration Expenses	616,296	607,800	754,723	706,511	706,511	722,615
Other Expenses						
15-01-20-6076 Depreciation Expense	40,165	38,898	40,739	0	0	0
TOTAL Other Expenses	40,165	38,898	40,739	0	0	0
TOTAL Expenses	656,461	646,698	795,462	706,511	706,511	722,615
TOTAL Revenue Over (Under) Expenses	61,099	99,175	78,925	24,489	386,292	207,385

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL CIP CAPITAL PROJECTS FUND**

Fund 08 General CIP Capital Projects

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Revenues					BUDGET	BUDGET	BUDGET
Grants							
08-00-00-3157	Revenue HLS Gant	0	0	0	129,840	129,840	0
TOTAL Grants		0	0	0	129,840	129,840	0
Grants/ Fed Funding							
08-00-00-3343	Library Grants	38,303	0	0	0	0	0
08-00-00-3375	2022 BJA COSSAP Grant	0	461,838	377,903	460,257	460,257	367,805
TOTAL Grants/ Federal Funding		38,303	461,838	377,903	460,257	460,257	367,805
Grant Income							
08-00-00-4160	DCCED Grant 24-DC-018	0	0	0	5,000,000	0	0
TOTAL Grant Income		0	0	0	5,000,000	0	0
Other Revenues							
08-00-00-3606	Pass Through Grants	35,000	0	0	0	0	0
08-00-00-3673	Transfers From Other Funds	349,074	866,200	1,464,220	305,356	620,900	295,000
08-00-00-3693	Insurance Reimbursement	0	1,533,585	188,929	0	0	0
08-00-00-3730	E911 Funds - MSB	0	0	0	0	448,174	112,043
08-00-00-3988	State Grants	37,718	54,684	35,848	0	0	0
TOTAL Other Revenues		421,792	2,454,469	1,688,997	305,356	1,069,074	407,043
TOTAL Revenues		460,095	2,916,307	2,066,900	5,895,453	1,659,171	774,848

CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL CIP CAPITAL PROJECTS FUND

Fund 08 General CIP Capital Projects

Expenditures		2022	2023	2024	2025	2025	2026
Administration		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
08-01-10-6078	Transfers Out	0	0	81,003	0	1,677,005	0
08-01-10-7038	Park Improvements	0	0	12,813	86,291	86,291	86,291
08-01-10-7087	Capitol Project Fund	0	0	0	305,356	0	0
08-01-10-7130	Annexation Planning	0	0	0	0	100,000	100,000
08-01-10-7148	Depot Expansion	0	0	0	555	0	0
08-01-10-7165	Museum/VIC Improvements	0	0	0	0	25,000	30,000
08-01-10-7164	CH/FS3-1 Parking Lot Update	0	0	0	930	0	0
08-01-10-7172	ADA Sidewalk Match	0	0	0	70,029	70,029	4,976
08-01-10-7174	Public Video	0	11,425	0	18,998	18,998	16,308
08-01-10-7175	Crosswalk Project	0	0	0	5,699	0	0
08-01-10-7176	Depot Updates	0	2,950	1,980	8,332	8,332	50,000
08-01-10-7177	DEED ARPA Library Exp	37,033	0	0	0	0	0
08-01-10-7178	Library Sidewalk Project	0	0	0	191,000	0	0
08-01-10-7179	Resurface Palmer Tennis Courts	66,372	130	1,456	7,042	2,000	2,000
08-01-10-7180	DHSS HEC Grant	37,718	4,264	0	0	0	0
08-01-10-7181	Fire Training/CD Parking Lot	0	4,800	108,339	6,861	0	0
08-01-10-7182	City Wide Curb Painting	0	42,323	27,854	23,822	23,822	0
08-01-10-7183	Library Parking Lot	0	0	0	25,000	0	0
08-01-10-7184	Pks & Facility Storage/Maint	0	0	0	150,000	25,000	25,000
08-01-10-7185	HDSS HEC Grant Rnd 2	0	50,420	35,888	0	0	0
08-01-10-7186	PD Feasability Study - Station	0	0	3,585	46,415	46,415	46,415
08-01-10-7187	Fix Drains Station 3-1	0	0	0	150,000	150,000	150,000
08-01-10-7188	Construct PW Sand Storage Bldg	0	0	0	91,000	91,000	91,000
08-01-10-7189	Reimagine Downtown RR Corrid	0	0	0	0	20,000	20,000
08-01-10-7190	Financial Software ERP Pro 10	0	0	0	0	58,408	58,408
08-01-10-7191	Com Dev Building Update	0	0	0	0	10,000	10,000
08-01-10-7192	Update Comprehensive Plan	0	0	0	0	85,000	85,000
TOTAL Administration		141,123	116,312	272,918	1,187,330	2,497,300	775,398
MTA Events Center							
08-01-05-6253	Equipment - Arena	14,950	0	224,178	29,280	49,180	15,000
08-01-05-6255	MTAEC Updates	0	14,902	48,134	0	0	10,000
TOTAL MTA Events Center		14,950	14,902	272,312	29,280	49,180	25,000

CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL CIP CAPITAL PROJECTS FUND

Fund 08 General CIP Capital Projects

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
WIND 2022							
08-01-12-6168	W22 Community Services	26,687	0	0	0	0	0
08-01-12-6169	W22 Public Safety	0	7,320	0	41,692	41,692	41,692
08-01-12-6170	AST Remediation	0	0	26,554	0	0	0
TOTAL WIND 2022		26,687	7,320	26,554	41,692	41,692	41,692
Fire Training Garage							
08-01-13-6012	Replacement Benefits	0	650	0	0	0	0
08-01-13-6015	Replacement OT	0	2,061	0	0	0	0
08-01-13-6225	Restoration/Construction	17,371	52,449	0	0	0	0
08-01-12-6253	Equipment Replacement	0	73,171	143,680	85,266	85,266	85,266
TOTAL Fire Training Garage		17,371	128,331	143,680	85,266	85,266	85,266
Public Works							
08-01-17-6220	Storm Drain Design	0	0	0	500,000	500,000	500,000
TOTAL Public Works		0	0	0	500,000	500,000	500,000
Library Future							
08-01-19-6011	24-DC-018 Grant Admin	0	0	0	75,000	0	0
08-01-19-6027	Legal	0	2,470	459	0	0	0
08-01-19-6220	Architecture Design Services	0	106,822	355,270	774,562	0	0
08-01-19-6222	24-DC-018 Grant Engineering	0	0	0	900,000	0	0
08-01-19-6226	24-DC-018 Grant Construction	0	0	0	4,025,000	0	0
TOTAL Library Future		0	109,292	355,729	5,774,562	0	0
Library Insurance Funds							
08-01-25-6030	Contractual Services	0	54,342	77,296	0	0	0
08-01-25-6040	Replacement Books-Ins Funds	0	2,087	9,620	288,045	0	0
08-01-25-6045	R&M - Demo	0	96,154	0	0	0	0
08-01-25-6053	Equipment/Content	0	0	0	129,311	0	0
TOTAL Library Insurance Funds		0	152,583	86,916	417,356	0	0
Vesta 911 Phone System							
08-01-30-6030	Contractual Services	0	0	0	0	49,870	49,870
08-01-30-6053	Vesta 911 Equipment	0	0	0	0	398,304	62,173
TOTAL Vesta 911 Phone System		0	0	0	0	448,174	112,043

CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL CIP CAPITAL PROJECTS FUND

Fund 08 General CIP Capital Projects

				2025	2025	2026
	2022	2023	2024	ADOPTED	CURRENT	ADOPTED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
HLS SLGP Grant						
08-10-18-6030 HLS Contractual Services	0	0	0	0	80,000	0
08-10-18-6053 HLS Equipment	0	0	0	0	49,840	0
TOTAL HLS SLGP Grant	0	0	0	0	129,840	0
Police Capital - IT						
08-12-01-6254 Police IT Insfastructure	0	0	0	0	0	115,000
TOTAL Police Capital - IT	0	0	0	0	0	115,000
Police Capital Building						
08-12-10-6215 PD Building Renovation Needs	0	0	0	0	0	50,000
TOTAL Police Capital Building	0	0	0	0	0	50,000
Fire Capital Building						
08-13-10-6215 Training Center Update/Exp	0	0	0	0	0	50,000
TOTAL Fire Capital Building	0	0	0	0	0	50,000
2022 BJA COSSAP Grant						
08-40-05-6026 22-BJA Training	0	3,762	751	100,000	100,000	20,000
08-40-05-6030 22-BJA Contractual Services	0	455,014	375,630	195,257	195,256	220,899
08-40-05-6041 22-BJA Office Supplies	0	1,085	191	60,000	60,000	8,000
08-40-05-6044 22-BJA Operating Supplies	0	105	1,332	55,000	55,000	8,000
08-40-05-6054 22-BJA Office Equipment	0	1,873	0	50,000	50,000	5,000
TOTAL 2022 BJA COSSAP Grant	0	461,839	377,904	460,257	460,256	261,899
General CIP - Projects						
08-50-05-6052 Public Building Maintenance	7,711	24,750	43,033	8,405	8,405	8,405
08-50-05-6055 City Hall Interior Updates	0	0	0	115,000	180,548	175,364
08-50-05-6056 Police Evidence Room	0	19,456	34,500	56,043	56,043	56,043
TOTAL General CIP Projects	7,711	44,206	77,533	179,448	244,996	239,812
TOTAL Expenditures	207,842	1,034,785	1,613,546	8,675,191	4,456,704	2,256,110
TOTAL Revenue Over (Under) Expenditures	252,253	1,881,522	453,354	(2,779,738)	(2,797,533)	(1,481,262)

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL CIP CAPITAL EQUIPMENT FUND**

Fund 09 General CIP Capital Equipment

				2025	2025	2026
Revenues	2022	2023	2024	ADOPTED	CURRENT	ADOPTED
Grants/ Federal Funding	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
09-00-00-3358 HLS Grant-PD	0	321,885	104,517	0	218,180	173,180
09-00-00-3359 HLS Grant - FIRE	73,630	0	0	0	0	0
TOTAL Grants/Federal Funding	73,630	321,885	104,517	0	218,180	173,180
Other Revenues						
09-00-00-3673 Transfers From Other Funds	1,226,864	1,752,256	686,000	358,000	382,000	1,032,000
09-00-00-3674 Other Rev Sources-SRO CC	0	4,333	8,666	0	17,333	0
09-00-00-3689 Misc. Income Public Safety	0	6,000	0	0	0	0
09-00-00-3693 Insurance Reimbursement	0	0	16,534	0	0	0
09-00-00-3700 AAD Palmer K9	0	0	0	15,516	15,516	15,516
09-00-00-3955 Thrive Mat-Su United Way	0	5,000	0	0	0	0
TOTAL Other Revenues	1,226,864	1,767,589	711,200	373,516	414,849	1,047,516
TOTAL Revenues	1,300,494	2,089,474	815,717	373,516	633,029	1,220,696

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL CIP CAPITAL EQUIPMENT FUND**

Fund 09 General CIP Capital Equipment

Expenditures		2022	2023	2024	2025	2025	2026
Administration		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
09-01-10-6048	Police Vehicles Replacement	150,292	79,037	230,984	123,470	138,470	213,668
09-01-10-6051	Com Dev Equipment	11,378	33,800	2,135	33,299	23,299	23,299
09-01-10-6052	Clerk/Council Equipment	0	0	0	215	215	215
09-01-10-6053	Equipment-Fire Admin	0	135,449	99,995	364,556	521,341	396,122
09-01-10-6054	Public Works-Equipment	87,387	1,284,659	0	199,069	152,569	491,590
09-01-10-6055	Police - Equipment	0	10,171	0	14,496	16,829	193,829
09-01-10-6056	Admin - Equipment	8,427	0	67,726	22,274	13,774	3,160
09-01-10-6066	Fire CIP Radios	0	0	0	0	0	80,000
09-01-10-6078	Transfers Out	0	0	0	0	65,000	0
09-01-10-7125	HLS SHSP Grant-PD	0	322,163	104,517	0	218,180	173,180
09-01-10-7128	HLS SHSP Grant-Fire	73,630	0	0	0	0	0
09-01-10-7130	AAD Palmer K9	0	0	0	15,516	15,516	15,516
TOTAL Administration		331,114	1,865,279	505,357	772,895	1,165,193	1,590,579
Fire Heavy Equipment							
09-01-13-6053	Fire Engine Replacement	0	0	370,611	579,389	579,389	37,210
09-01-13-6055	Fire Fleet Replacement	0	0	0	250,000	117,215	267,215
TOTAL Fire Heavy Equipment		0	0	370,611	829,389	696,604	304,425
TOTAL Expenditures		331,114	1,865,279	875,968	1,602,284	1,861,797	1,895,004
TOTAL Revenue Over (under) Expenditures		969,380	224,195	(60,251)	(1,228,768)	(1,228,768)	(674,308)

**CITY OF PALMER
2026 ADOPTED BUDGET
ROAD PROJECTS FUND**

Fund 10 Road Projects

				2025	2025	2026
Revenues	2022	2023	2024	ADOPTED	CURRENT	ADOPTED
Other Revenues	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
10-00-00-3673 Transfer from Other Funds	400,000	500,000	600,000	0	0	1,110,000
TOTAL Other Revenues	400,000	500,000	600,000	0	0	1,110,000
TOTAL Revenues	400,000	500,000	600,000	0	0	1,110,000

				2025	2025	2026
Expenditures	2022	2023	2024	ADOPTED	CURRENT	ADOPTED
General CIP-Road Projects	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
10-01-06-6301 Paving Upgrades	6,084	0	0	609,233	609,233	589,233
10-01-06-6302 Road Paving 2022	290,902	28,290	0	680,808	680,808	294,429
10-01-06-6305 Evergreen Ave Imprvements	0	0	0	0	0	465,792
10-01-06-6310 Cedar Avenue Project	0	0	0	0	0	722,145
TOTAL General CIP-Road Projects	296,986	28,290	0	1,290,041	1,290,041	2,071,599

General CIP - Pathways						
10-01-08-6200 Evergreen Pathway Project	0	464,957	12,765	22,278	22,278	4,386
TOTAL General CIP - Pathways	0	464,957	12,765	22,278	22,278	4,386

General CIP - Other						
10-01-10-6210 Traffic Safety Planning & Imprv	0	0	0	105,891	105,891	65,891
TOTAL General CIP-Other	0	0	0	105,891	105,891	65,891

TOTAL Expenditures	296,986	493,247	12,765	1,418,210	1,418,210	2,141,876
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TOTAL Revenue Over (Under) Expenditures	103,014	6,753	587,235	(1,418,210)	(1,418,210)	(1,031,876)
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**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL CIP LIBRARY BUILDING FUND**

Fund 11 CIP - Library Building

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
					BUDGET	BUDGET	BUDGET
Revenues							
Grants							
11-00-00-3160	DCCED Grant 24-DC-018	0	0	0	0	5,000,000	5,000,000
11-00-00-3405	MSHF Grant	0	0	0	0	500,000	500,000
11-00-00-3410	Rasmuson Grant	0	0	0	0	500,000	500,000
11-00-00-3415	MSB Block Grant	0	0	0	0	300,000	300,000
TOTAL Grants		0	0	0	0	6,300,000	6,300,000
Other Revenues							
11-00-00-3610	Interest/Invest Earnings	0	0	0	0	47,427	0
11-00-00-3500	Library Capital Donations	0	0	0	0	11,191	0
11-00-00-3673	Transfers from Other Funds	0	0	0	0	1,677,005	0
11-00-00-3693	Insurance Reimbursement	0	0	0	0	2,813,204	0
TOTAL Other Revenues		0	0	0	0	4,548,827	0
TOTAL Revenues		0	0	0	0	10,848,827	6,300,000

**CITY OF PALMER
2026 ADOPTED BUDGET
GENERAL CIP LIBRARY BUILDING FUND**

Fund 11 CIP - Library Buidling

Expenditures		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Insurance Funds					BUDGET	BUDGET	BUDGET
11-01-10-6040	Replacement Books	0	0	0	0	288,045	288,045
11-01-10-6053	Replacement/Content	0	0	0	0	129,311	129,311
11-01-10-6220	Engineering Design Services	0	0	0	0	774,562	258,934
11-01-10-6224	Library Demolition	0	0	0	0	178,200	0
11-01-10-6226	Library Construction	0	0	0	0	3,178,709	3,173,709
TOTAL Insurance Funds		0	0	0	0	4,548,827	3,849,999
State Grant 24-DC-018							
11-10-01-6011	24-DC-018 Grant Admin	0	0	0	0	75,000	75,000
11-10-01-6222	24-DC-018 Grant Engineering	0	0	0	0	900,000	900,000
11-10-01-6226	24-DC-018 Grant Construction	0	0	0	0	4,025,000	4,025,000
TOTAL State Grant 24-DC-018		0	0	0	0	5,000,000	5,000,000
MSHF Grant Expenses							
11-10-02-6226	MSHF Grant Expense	0	0	0	0	500,000	500,000
TOTAL MSHF Grant Expense		0	0	0	0	500,000	500,000
Rasmuson Grant Expenses							
11-10-03-6226	Rasmuson Grant Expenses	0	0	0	0	500,000	500,000
TOTAL Rasmuson Grant Expenses		0	0	0	0	500,000	500,000
MSB Block Grant Expenses							
11-10-05-6226	MSB Block Grant Expenses	0	0	0	0	300,000	300,000
TOTAL MSB Block Grant Expenses		0	0	0	0	300,000	300,000
TOTAL Expenditures		0	0	0	0	10,848,827	10,149,999
TOTAL Revenue Over (under) Expenditures							
		0	0	0	0	0	(3,849,999)

CITY OF PALMER
2026 ADOPTED BUDGET
WATER SEWER CAPITAL PROJECTS FUND

Fund 24 Water Sewer Capital Projects

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Revenues					BUDGET	BUDGET	BUDGET
Grants							
24-00-00-3174	Grant Revenue 23-DC-037	3,851,440	1,084,031	0	1,964,529	1,964,529	1,900,995
TOTAL Grants		3,851,440	1,084,031	0	1,964,529	1,964,529	1,900,995
Grants/ Federal Funding							
24-00-00-3380	CSLFRF Grant Revenue	318,932	0	0	0	0	0
24-00-00-3381	MSB SLFRF Subaward	0	0	1,222,093	1,239,168	1,239,168	171,814
24-00-00-3382	EPA Grant #02J61301 Revenue	0	0	0	0	6,900,000	6,900,000
TOTAL Grants Federal Funding		318,932	0	1,222,093	1,239,168	8,139,168	7,071,814
Other Revenues							
24-00-00-3673	Transfer From Other Funds	938,986	801,011	823,950	80,000	321,687	770,000
24-00-00-3683	Transf frm Other Fund-CONST	171,184	0	0	0	0	0
24-00-00-3690	Misc Revenue	0	0	0	0	91,000	0
24-00-00-3770	SRF Subsidy Loan #671331	0	0	0	0	500,000	466,100
24-00-00-3772	SRF Subsidy Loan #671341	0	0	0	0	500,000	500,000
24-00-00-3774	SRF Subsidy Loan #671351	0	0	0	0	750,000	750,000
TOTAL Other Revenues		1,110,170	801,011	823,950	80,000	2,162,687	2,486,100
TOTAL Revenues		5,280,542	1,885,042	2,046,043	3,283,697	12,266,384	11,458,909

CITY OF PALMER
2026 ADOPTED BUDGET
WATER SEWER CAPITAL PROJECTS FUND

Fund 24 Water Sewer Capital Projects

Expenses	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
MSB SLFRF Subaward				BUDGET	BUDGET	BUDGET
24-01-25-6200 City Share Bogard Booster St	0	0	0	0	100,552	0
24-01-25-6220 Bogard Booster Station Eng	0	36,322	147,031	35,000	45,000	0
24-01-25-6226 Bogard Booster Station Const	0	0	1,039,139	1,203,768	1,193,768	171,814
TOTAL MSB SLFRF Subaward	0	36,322	1,186,170	1,238,768	1,339,320	171,814
Water Capital Equipment						
24-50-01-6253 Water Fund Cap Equipment	23,554	113,875	0	404,437	394,885	529,885
TOTAL Water Capital Equipment	23,554	113,875	0	404,437	394,885	529,885
Sewer Capital Equipment						
24-50-50-6226 Lift Station 6 Repairs	0	0	50,701	26,828	0	0
24-50-50-6230 WWTP UV Channels	0	0	574,000	0	0	0
24-50-50-6253 Sewer Fund Cap Equipment	231,042	113,875	145,509	126,668	153,496	138,054
TOTAL Sewer Capital Equipment	231,042	113,875	770,210	153,496	153,496	138,054
Glenn Hwy Project						
24-51-01-6225 Glenn Hwy Betterments	0	0	0	52,622	294,309	44,033
TOTAL Glenn Hwy Project	0	0	0	52,622	294,309	44,033
Reservoir 4 Repairs						
24-52-10-6220 Reservoir 4 Engineer Services	3,600	14,400	0	0	0	0
24-52-10-6226 Reservoir 4 Repairs	0	891,525	0	0	0	0
TOTAL Reservoir 4 Repairs	3,600	905,925	0	0	0	0
New Reservoir & Well Truck Rd Property Acq						
24-52-11-6210 New Res & Well Property	0	0	0	0	0	500,000
TOTAL New Reservoir & Well Prop Acq	0	0	0	0	0	500,000
New Well & Well House #671341						
24-52-15-6220 New Well & WH Engineering	0	0	0	0	500,000	500,000
TOTAL New Well & Well House #671341	0	0	0	0	500,000	500,000
Reservoir One Upgrade #671351						
24-52-20-6220 Res 1 Upgrade Engineering	0	0	0	0	750,000	750,000
TOTAL Reservoir One Upgrade #671351	0	0	0	0	750,000	750,000

**CITY OF PALMER
2026 ADOPTED BUDGET
WATER SEWER CAPITAL PROJECTS FUND**

Fund 24 Water Sewer Capital Projects

	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
WWTP Improvement City Funds						
24-53-43-6227 WWTP City Funds Ph II	161,214	0	0	0	0	0
24-53-43-6228 City ARPA FUNDS	318,932	0	0	0	0	0
24-53-43-6230 WWTP CITY PROJ-BLOWERS	0	0	0	0	0	0
TOTAL WWTP Improvement City Funds	480,146	0	0	0	0	0
 WWTP Ph II 23- DC-037						
24-53-44-6011 Admin Exp 23-DC-037	183,402	51,621	0	109,977	109,977	106,951
24-53-44-6227 WWTP Ph II Project 23-DC-037	3,668,038	1,032,410	0	1,854,552	1,854,552	1,788,792
TOTAL WWTP Ph II 23-DC-037	3,851,440	1,084,031	0	1,964,529	1,964,529	1,895,743
 WWTP HW Rehab SRFL #671331						
24-53-45-6220 Headworks Rehab Engineer	0	0	0	0	500,000	466,100
TOTAL WWTP HW Rehab SRFL#671331	0	0	0	0	500,000	466,100
 EPA Grant #02J61301						
24-53-52-6222 EPA Grant Contractual Services	0	0	0	0	690,000	690,000
24-53-52-6226 EPA Grant Construction	0	0	0	0	6,210,000	6,210,000
	0	0	0	0	6,900,000	6,900,000
 TOTAL Expenses	4,589,781	2,254,028	1,956,380	3,813,852	12,796,539	11,895,629
 TOTAL Revenue Over (Under) Expenses	690,761	(368,986)	89,663	(530,155)	(530,155)	(436,720)

**CITY OF PALMER
2026 ADOPTED BUDGET
AIRPORT CAPITAL PROJECTS FUND**

Fund 30 Airport Capital Projects Fund

Revenues	2022	2023	2024	2025	2025	2026
Grants/ Federal Funding	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
30-00-00-3383 FAA 3-02-0211-025-2020	5,880	0	0	0	0	0
30-00-00-3386 FAA ARPA Grant	0	0	21,273	0	10,727	0
30-00-00-3387 FAA Grant 3-02-0211-029-2021	264,518	0	945	19,646	19,646	0
30-00-00-3388 FAA 3-02-0211-028-2021	50,723	25,058	15,386	219,829	219,829	0
30-00-00-3389 FAA Grt 3-02-0211-031-2022 TWN	10,348	5,245,361	1,113,203	477,754	477,754	212,046
30-00-00-3390 FAA Grt 3-02-0211-032-2022	152,179	1,071,516	888,589	121,816	121,816	44,150
30-00-00-3391 FAA Grant 0211-034-2025 Equip	0	0	0	0	80,818	80,818
30-00-00-3392 FAA Grant 0211-035-2025 PAPI	0	0	0	0	184,935	184,935
30-00-00-3393 FAA Grant 0211-036-2025 Lighting	0	0	0	0	5,243,782	4,932,285
TOTAL Grants/ Federal Funding	483,648	6,341,935	2,039,396	839,045	6,359,307	5,454,234
Other Revenues						
30-00-00-3673 Transfers from Other Funds	144,446	0	230,488	0	21,326	75,000
TOTAL Other Revenues	144,446	0	230,488	0	21,326	75,000
TOTAL Revenues	628,094	6,341,935	2,269,884	839,045	6,380,633	5,529,234

CITY OF PALMER
2026 ADOPTED BUDGET
AIRPORT CAPITAL PROJECTS FUND

Fund 30 Airport Capital Projects Fund

Expenses		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
FAA Grants					BUDGET	BUDGET	BUDGET
30-03-10-7136	FAA ARPA Grant Expenses	0	0	32,000	0	-	0
30-03-10-7137	FAA TaxiWay Nov Design	264,518	24	921	19,670	19,670	0
30-03-10-7138	FAA AE Study Ph II	50,723	25,058	15,386	219,829	219,829	0
30-03-10-7139	FAA Taxiway Nov Constructions	8,160	5,245,361	1,352,405	240,740	238,552	212,046
30-03-10-7140	FAA Apron E Construction	148,266	1,071,516	894,480	119,839	115,925	44,150
30-03-10-7141	FAA 034-2025 Snow Equip	0	0	0	0	80,818	80,818
30-03-10-7142	FAA 035-2025 PAPI Lights	0	0	0	0	184,935	184,935
30-03-10-7143	FAA 036-2025 Airport Lighting	0	0	0	0	5,243,782	4,932,285
TOTAL FAA Grants		471,667	6,341,959	2,295,192	600,078	6,103,511	5,454,234
General CIP Projects - City Funds							
30-30-10-6053	Airport Vehicle Equipment	0	35,477	0	0	0	25,000
30-30-10-6055	Airport Lighting	0	13,223	217,620	64,075	64,075	58,134
30-30-10-6060	COP Match PAPI Lights	0	0	0	0	9,734	9,734
30-30-10-6234	Avigation Easement Study	0	0	0	2,260	2,260	0
30-30-10-6235	Environmental Assessment	0	0	0	0	21,326	0
30-30-10-6253	COP Match Equipment	0	0	0	0	4,160	4,160
30-30-10-6255	COP Match Apron E Construction	9,884	71,434	59,482	22,676	22,676	17,891
30-30-10-6256	COP Match TW November	0	0	6,350	2,686	2,686	1,713
30-30-10-6257	COP Natch Airport MP Ph1	0	0	0	0	0	50,000
30-30-10-6275	Matching Grant Funds	16,046	0	0	14,582	688	2,948
TOTAL General CIP Projects - City Funds		25,930	120,134	283,452	106,279	127,605	169,580
TOTAL Expenses		497,597	6,462,093	2,578,644	706,357	6,231,116	5,623,814
TOTAL Revenue Over (Under) Expenses		130,497	(120,158)	(308,760)	132,688	149,517	(94,580)

RECONCILIATION OF FUND BALANCE
DRUG SEIZURE FUND
FUND 50

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 18,618	\$ 64,538	\$ 35,724	-0-
TOTAL EXPENDITURES	-0-	\$ 8,241	\$ 77,594	-0-

Restricted Fund Balance for Public Safety 12/31/2024 \$ 75,521

Fiscal Year 2025 Operations:

Budgeted operating revenues	-0-		
Budgeted operating expenditures	-0-		
Resolution 25-005 B	\$ (41,870)		
Estimated adjustment to fund balance		\$ (41,870)	
Estimated restricted fund balance 12/31/2025			\$ 33,651

Fiscal Year 2026 Operations:

Budgeted operating revenues	-0-		
Budgeted operating expenditures	-0-		
Estimated adjustment to fund balance		-0-	
Estimated restricted fund balance 12/31/2026			\$ 33,651

**CITY OF PALMER
2026 ADOPTED BUDGET
DRUG SEIZURE FUND**

Fund 50 Drug Seizure Fund

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Revenues					BUDGET	BUDGET	BUDGET
Other Revenues							
50-00-00-3610	Interest/Investments Earnings	0	92	604	0	860	0
50-00-00-3678	Federal Forfeiture Funds	0	18,526	63,934	0	34,864	0
50-00-00-3688	State Forfeiture Funds	0	0	0	0	0	0
50-00-00-3690	Miscellaneous Income	0	0	0	0	0	0
TOTAL Other	Revenues	0	18,618	64,538	0	35,724	0
TOTAL Revenues		0	18,618	64,538	0	35,724	0
		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Expenditures					BUDGET	BUDGET	BUDGET
Administration							
50-01-10-6053	Equipment	4,848	0	8,241	0	77,594	0
TOTAL Administration		4,848	0	8,241	0	77,594	0
TOTAL Expenditures		4,848	0	8,241	0	77,594	0
TOTAL Revenue Over (Under) Expenditures		(4,848)	18,618	56,297	0	(41,870)	0

RECONCILIATION OF FUND BALANCE
POLICE GRANTS FUND
FUND 52

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 190,850	\$ 299,745	\$ 339,068	\$ 309,673
TOTAL EXPENDITURES	\$ 191,157	\$ 302,783	\$ 338,403	\$ 309,673

Committed Fund Balance for Public Safety 12/31/2024 \$ 1,450

Fiscal Year 2025 Operations:

Budgeted operating revenues	\$ 298,141		
Budgeted operating expenditures	\$ (298,141)		
Resolution 25-005 A DUI Grant	\$ -		
Resolution 25-036 Speed Grant	\$ -		
Resolution 25-005 B	\$ 665		
Estimated adjustment to fund balance		\$ 665	

Estimated committed fund balance 12/31/2025 \$ 2,115

Fiscal Year 2026 Operations:

Budgeted operating revenues	\$ 309,673		
Budgeted operating expenditures	\$ 309,673		
Estimated adjustment to fund balance		\$ -	

Estimated committed fund balance 12/31/2026 \$ 2,115

**CITY OF PALMER
2026 ADOPTED BUDGET
POLICE GRANTS FUND**

Fund 52 Police Grants Fund

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	CURRENT	ADOPTED
Revenues					BUDGET	BUDGET	BUDGET
Fees & Services							
52-00-00-3420	Police Services	0	10,740	12,204	0	15,752	0
52-00-00-3425	MSBSD-SRO Program PH	119,264	122,105	137,152	149,445	160,550	154,783
52-00-00-3426	MSBSD-SRO Program CH	0	58,005	150,388	148,696	162,766	154,890
TOTAL Fees & Services		119,264	190,850	299,744	298,141	339,068	309,673
TOTAL Revenues		119,264	190,850	299,744	298,141	339,068	309,673
DUI / Seatbelt Expenditures							
52-01-21-6012	Regular Benefits	0	3,842	4,464	0	5,725	0
52-01-21-6015	Regular Overtime	0	6,244	7,053	0	8,953	0
52-01-21-6035	Fuel	0	654	687	0	1,074	0
TOTAL DUI/ Seatbelt		0	10,740	12,204	0	15,752	0
MSBSD SRO Program - PALMER HS							
52-01-80-6011	PH SRO Regular Salaries	48,174	53,833	61,193	65,977	64,727	70,065
52-01-80-6012	PH SRO Regular Benefits	54,859	58,397	63,366	55,407	66,981	57,327
52-01-80-6015	PH SRO Overtime	9,545	5,240	7,843	8,000	10,844	8,000
52-01-80-6024	PH SRO-Travel	2,213	2,041	2,172	2,400	3,139	3,500
52-01-80-6026	PH SRO-Training	715	30	830	2,250	621	500
52-01-80-6035	PH SRO-Fuel	2,154	1,520	1,542	2,250	1,816	2,600
52-01-80-6044	PH SRO-Supplies	1,604	1,045	1,562	1,870	873	1,500
52-01-80-6076	PH Amortized SRO Equip Exp	0	0	0	8,666	8,666	8,666
52-01-80-6080	PH SRO Admin Expense	0	0	0	2,625	2,625	2,625
TOTAL MSBSD SRO Program - Palmer HS		119,264	122,106	138,508	149,445	160,292	154,783
MSBSD SRO Program - Colony HS							
52-01-82-6011	CH SRO Regular Salaries	0	21,959	60,353	66,396	63,318	70,520
52-01-82-6012	CH SRO Regular Benefits	0	22,892	64,269	55,544	67,689	57,479
52-01-82-6015	CH SRO Overtime	0	3,318	10,499	7,465	13,796	8,000
52-01-82-6024	CH SRO-Travel	0	2,124	2,113	2,000	2,450	3,000
52-01-82-6026	CH SRO-Training	0	518	1,151	2,000	979	800
52-01-82-6035	CH SRO-Fuel	0	530	1,317	2,000	1,572	2,600
52-01-82-6044	CH SRO-Supplies	0	1,327	1,077	2,000	1,264	1,200
52-01-82-6076	CH Amortized SRO Equip Exp	0	4,333	8,666	8,666	8,666	8,666
52-01-82-6080	CH SRO Admin Expense	0	1,313	2,625	2,625	2,625	2,625
TOTAL MSBSD SRO Program - Palmer HS		0	58,314	152,070	148,696	162,359	154,890
TOTAL Expenditures		119,264	191,160	302,782	298,141	338,403	309,673
TOTAL Revenue Over (Under) Expenditures		0	(310)	(3,038)	0	665	0

RECONCILIATION OF FUND BALANCE
NARCOTICS GRANT FUND
FUND 53

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 191,111	\$ 195,143	\$ 117,974	\$ 174,690
TOTAL EXPENDITURES	\$ 191,110	\$ 199,862	\$ 117,974	\$ 174,690

Committed Fund Balance for Public Safety 12/31/2024 \$ 34,544

Fiscal Year 2025 Operations:

Budgeted operating revenues \$ 162,000
 Budgeted operating expenditures \$ (162,000)
 Resolution 25-005 B \$ -
 Estimated adjustment to fund balance \$ -

Estimated committed fund balance 12/31/2025 \$ 34,544

Fiscal Year 2026 Operations:

Budgeted operating revenues \$ 174,690
 Budgeted operating expenditures \$ (174,690)
 Estimated adjustment to fund balance \$ -

Estimated committed fund balance 12/31/2026 \$ 34,544

**CITY OF PALMER
2026 ADOPTED BUDGET
NARCOTICS FUND**

Fund 53 Narcotics Fund

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Revenues							
Grants/ Federal Funding							
53-00-00-3340	MSHF Task Force Grant	0	0	0	0	0	0
53-00-00-3342	MSB - Task Force Grant	0	0	0	0	0	0
53-00-00-3355	Fed DEA Overtime Reimb	7,414	0	13,974	0	23,024	0
TOTAL Grants/ Federal Funding		7,414	0	13,974	0	23,024	0
Other Revenues							
53-00-00-3673	Transfers From Other Funds	54,471	191,111	181,169	162,000	94,950	174,690
TOTAL Other Revenues		54,471	191,111	181,169	162,000	94,950	174,690
TOTAL Revenues		61,885	191,111	195,143	162,000	117,974	174,690

		2022	2023	2024	2025	2025	2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Expenditures							
Opiate Task Force							
53-01-12-6011	Opiate TF Regular Salaries	34,410	72,695	80,296	90,720	66,025	100,203
53-01-12-6012	Opiate TF Benefits	30,249	84,595	86,562	71,280	28,925	74,487
53-01-12-6015	Opiate TF Overtime	7,414	33,820	33,004	0	23,024	0
TOTAL Opiate Task Force		72,073	191,110	199,862	162,000	117,974	174,690
TOTAL Expenditures		72,073	191,110	199,862	162,000	117,974	174,690

TOTAL Revenue Over (Under) Expenditures	(10,188)	1	(4,719)	0	0	0
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RECONCILIATION OF FUND BALANCE
NEIGHBORHOOD PARK FUND
FUND 55

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
TOTAL REVENUES	\$ 10,877	\$ 4,179	-0-	-0-
TOTAL EXPENDITURES	-0-	-0-	-0-	-0-

Assigned Fund Balance for Parks 12/31/2024 \$ 72,695

Fiscal Year 2025 Operations:

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

Estimated assigned fund balance 12/31/2025 \$ 72,695

Fiscal Year 2026 Operations:

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

Estimated assigned fund balance 12/31/2026 \$ 72,695

**CITY OF PALMER
2026 ADOPTED BUDGET
NEIGHBORHOOD PARKS FUND**

Fund 55 Neighborhood Parks Fund

	2022	2023	2024	2025	2025	2026
	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	CURRENT BUDGET	ADOPTED BUDGET
Revenues						
Development Fees						
55-00-00-5001 Neighborhood Park Dev. Fee	2,400	10,550	3,000	0	0	0
TOTAL Development Fees	2,400	10,550	3,000	0	0	
Other Revenues						
55-00-00-3610 Interest/Investment Earnings	0	327	1,179	0	0	0
	0	327	1,179	0	0	0
TOTAL Revenues	2,400	10,877	4,179	-	0	0
Expenditures						
Administration						
55-01-10-6055 Improvements Other	0	0	0	0	0	0
TOTAL Administration	0	0	0	0	0	0
TOTAL Expenditures	0	0	0	0	0	0
TOTAL Revenue Over (Under) Expenditures	2,400	10,877	4,179	0	0	0

Introduced by: City Manager Kolby Zerkel
Date: October 28, 2025
1st Public Hearing: October 28, 2025
2nd Public Hearing: November 4, 2025
Action: Adopted
Vote: Unanimous

Yes: No:

Mayor Cooper
Deputy Mayor Alcantra
Carrington
Collins
Hudson

CITY OF PALMER, ALASKA

Resolution No. 26-001

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

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

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby amends its employee compensation pay plan by adopting the attached "City of Palmer Pay Plan-January 1, 2026" with effective date of the pay plan to be January 5, 2026.

Approved by the Palmer City Council this 4th day of November, 2025.


Benji Johnson, CMC, City Clerk


Jim Cooper, Mayor

CITY OF PALMER PAY PLAN -- January 1, 2026
2.5% COLA

Implementation Date: 01/05/2026
Council Approved: 11/04/2025

LEVEL	Level Classification by Job Title	Steps														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Hourly	16.00	16.62	17.24	17.91	18.57	19.28	20.02	20.77	21.57	22.23	22.93	23.63	24.36	25.12	25.90
	Bi-weekly	1280.00	1329.60	1379.20	1432.80	1485.60	1542.40	1601.60	1661.60	1725.60	1778.40	1834.40	1890.40	1948.80	2009.60	2072.00
	Annual	33,280	34,570	35,859	37,253	38,626	40,102	41,642	43,202	44,866	46,238	47,694	49,150	50,669	52,250	53,872
2	Hourly	17.45	18.10	18.79	19.50	20.24	21.01	21.81	22.64	23.50	24.24	24.98	25.76	26.56	27.38	28.23
	Bi-weekly	1396.00	1448.00	1503.20	1560.00	1619.20	1680.80	1744.80	1811.20	1880.00	1939.20	1998.40	2060.80	2124.80	2190.40	2258.40
	Annual	36,296	37,648	39,083	40,560	42,099	43,701	45,365	47,091	48,880	50,419	51,958	53,581	55,245	56,950	58,718
3	Hourly	19.00	19.73	20.48	21.27	22.07	22.92	23.78	24.68	25.63	26.40	27.23	28.07	28.95	29.84	30.76
	Bi-weekly	1520.00	1578.40	1638.40	1701.60	1765.60	1833.60	1902.40	1974.40	2050.40	2116.00	2178.40	2245.60	2316.00	2387.20	2460.80
	Annual	39,520	41,038	42,598	44,242	45,906	47,674	49,462	51,334	53,310	54,912	56,638	58,386	60,216	62,067	63,981
4	Hourly	20.72	21.50	22.32	23.17	24.05	24.97	25.92	26.91	27.92	28.79	29.68	30.61	31.56	32.52	33.54
	Bi-weekly	1657.60	1720.00	1785.60	1853.60	1924.00	1997.60	2073.60	2152.80	2233.62	2303.20	2374.40	2448.80	2524.80	2601.60	2683.20
	Annual	43,098	44,720	46,426	48,194	50,024	51,938	53,914	55,973	58,074	59,883	61,734	63,669	65,645	67,642	69,763
5	Hourly	22.59	23.44	24.33	25.27	26.22	27.22	28.25	29.33	30.43	31.39	32.36	33.35	34.39	35.45	36.56
	Bi-weekly	1807.20	1875.20	1946.40	2021.60	2097.60	2177.60	2260.00	2346.40	2434.40	2511.20	2588.80	2668.00	2751.20	2836.00	2924.80
	Annual	46,987	48,755	50,606	52,562	54,538	56,618	58,760	61,006	63,294	65,291	67,309	69,368	71,531	73,736	76,045
6	Hourly	24.62	25.56	26.52	27.53	28.59	29.67	30.79	31.96	33.17	34.19	35.27	36.37	37.48	38.65	39.84
	Bi-weekly	1969.60	2044.80	2121.60	2202.40	2287.20	2373.60	2463.20	2556.80	2653.60	2735.20	2821.60	2909.60	2998.40	3092.00	3187.20
	Annual	51,210	53,165	55,162	57,262	59,467	61,714	64,043	66,477	68,994	71,115	73,362	75,650	77,958	80,392	82,867
7	Hourly	26.83	27.85	28.92	30.01	31.15	32.34	33.57	34.84	36.16	37.29	38.44	39.63	40.86	42.12	43.43
	Bi-weekly	2146.40	2228.00	2313.60	2400.80	2492.00	2587.20	2685.60	2787.20	2892.80	2983.20	3075.20	3170.40	3268.80	3369.60	3474.40
	Annual	55,806	57,928	60,154	62,421	64,792	67,267	69,826	72,467	75,213	77,563	79,955	82,430	84,989	87,610	90,334
8	Hourly	29.25	30.36	31.51	32.72	33.96	35.25	36.59	37.98	39.42	40.64	41.91	43.19	44.54	45.92	47.34
	Bi-weekly	2340.00	2428.80	2520.80	2617.60	2716.80	2820.00	2927.20	3038.40	3153.60	3251.20	3352.80	3455.20	3563.20	3673.60	3787.20
	Annual	60,840	63,149	65,541	68,058	70,637	73,320	76,107	78,998	81,994	84,531	87,173	89,835	92,643	95,514	98,467
9	Hourly	31.89	33.10	34.36	35.66	37.01	38.42	39.87	41.40	42.97	44.30	45.67	47.09	48.54	50.05	51.61
	Bi-weekly	2551.20	2648.00	2748.80	2852.80	2960.80	3073.60	3189.60	3312.00	3437.60	3544.00	3653.60	3767.20	3883.20	4004.00	4128.80
	Annual	66,331	68,848	71,469	74,173	76,981	79,914	82,930	86,112	89,378	92,144	94,994	97,947	100,963	104,104	107,349
10	Hourly	34.76	36.07	37.44	38.86	40.34	41.87	43.46	45.11	46.82	48.29	49.77	51.32	52.92	54.55	56.25
	Bi-weekly	2780.80	2885.60	2995.20	3108.80	3227.20	3349.60	3476.80	3608.80	3745.60	3863.20	3981.60	4105.60	4233.60	4364.00	4500.00
	Annual	72,301	75,026	77,875	80,829	83,907	87,090	90,397	93,829	97,386	100,443	103,522	106,746	110,074	113,464	117,000
11	Hourly	37.87	39.33	40.81	42.36	43.98	45.65	47.39	49.18	51.05	52.63	54.26	55.94	57.68	59.47	61.32
	Bi-weekly	3029.60	3146.40	3264.80	3388.80	3518.40	3652.00	3791.20	3934.40	4084.00	4210.40	4340.80	4475.20	4614.40	4757.60	4905.60
	Annual	78,770	81,806	84,885	88,109	91,478	94,952	98,571	102,294	106,184	109,470	112,861	116,355	119,974	123,698	127,546
12	Hourly	41.29	42.86	44.49	46.18	47.93	49.74	51.65	53.62	55.64	57.37	59.14	60.98	62.87	64.81	66.82
	Bi-weekly	3303.20	3428.80	3559.20	3694.40	3834.40	3979.20	4132.00	4289.60	4451.20	4589.60	4731.20	4878.40	5029.60	5184.80	5345.60
	Annual	85,883	89,149	92,539	96,054	99,694	103,459	107,432	111,530	115,731	119,330	123,011	126,838	130,770	134,805	138,986
13	Hourly	45.01	46.71	48.48	50.34	52.24	54.22	56.29	58.43	60.65	62.53	64.46	66.46	68.52	70.65	72.84
	Bi-weekly	3600.80	3736.80	3878.40	4027.20	4179.20	4337.60	4503.20	4674.40	4852.00	5002.40	5156.80	5316.80	5481.60	5652.00	5827.20
	Annual	93,621	97,157	100,838	104,707	108,659	112,778	117,083	121,534	126,152	130,062	134,077	138,237	142,522	146,952	151,507

Per PMC 4.10.040 D. 4. Employee may not be advanced more than one step.

Once an employee reaches step 15 for a full calendar year, employee will be eligible for a year end 2% lump sum merit if the employee receives an overall rating of "satisfactory" or higher on his or her performance evaluation and worked continuously as a regular fulltime or part-time employee.

Introduced by: City Manager Kolby Zerkel
Date: October 28, 2025
1st Public Hearing: October 28, 2025
2nd Public Hearing: November 4, 2025
3rd Public Hearing: November 18, 2025
Action: Adopted
Vote: Unanimous

Yes:	No:
Mayor Cooper Deputy Mayor Alcantra Carrington Collins Hudson	

CITY OF PALMER, ALASKA

Resolution No. 26-002 A

A Resolution of the Palmer City Council Adopting the 2026 Fee Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2026, and Ending December 31, 2026,

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

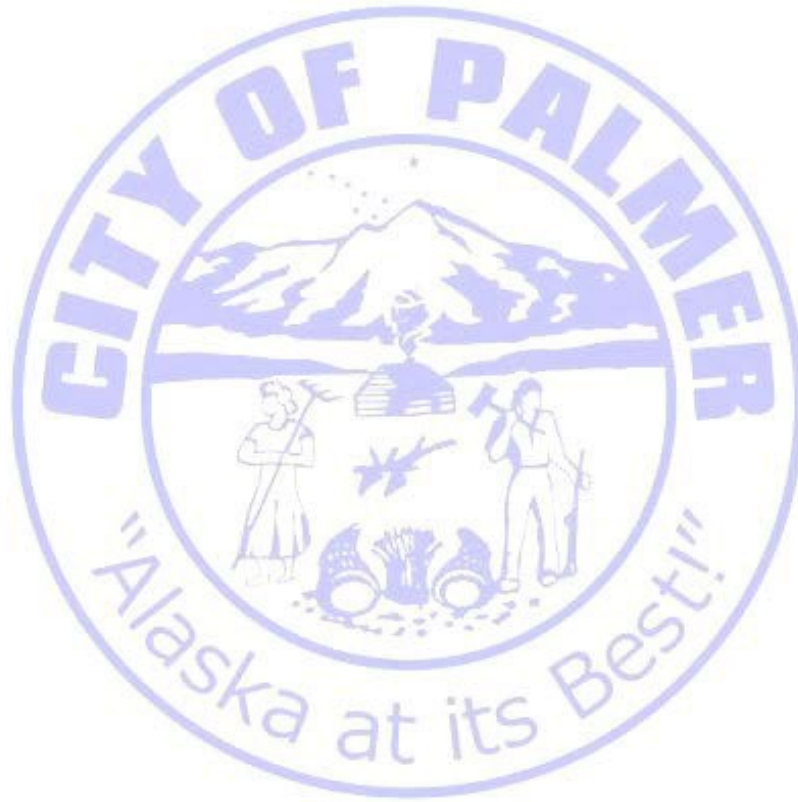
WHEREAS, the Fee Schedule establishes the fees for 2026 and becomes a part of the current, adopted budget.

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby, through the budget process, adopts the attached fee schedule for a period of one (1) year, that being from January 1, 2026, through December 31, 2026.

Approved by the Palmer City Council this 18th day of November, 2025.


Benji Johnson, CMC, City Clerk


Jim Cooper, Mayor



City of Palmer

2026 Fee Schedule

(Adopted by Resolution No. 26-002 A)

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Airport Fees	
Aircraft Tie Down Space Apron A (T1-T9) 33'x44' Transient (per day)	\$ 5
Aircraft Tie Down Space Apron A (1-27) 33'x44' Monthly Apron C (6-33, 39-45) 33'x44' Monthly	\$ 35
Aircraft Tie Down Space Apron A (1-27) 33'x44' Quarterly Apron C (6-33, 39-45) 33'x44' Quarterly	\$ 100
Aircraft Tie Down Space Apron A (1-27) 33'x44' Annual Apron C (6-33, 39-45) 33'x44' Annual	\$ 367
Aircraft Tie Down Space Apron B (1-39)	\$ 35
Aircraft Tie Down Space Apron B (1-39)	\$ 100
Aircraft Tie Down Space Apron B (1-39)	\$ 367
Aircraft Tie Down Space Apron E (1-16) Quarterly	\$ 150
Aircraft Tie Down Space Apron E (1-16) Annual	\$ 550
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'x61' Monthly	\$ 58
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'x61' Quarterly	\$ 169
Aircraft Tie Down Space Apron C (1-5, 34-38) 60'x61' Annual	\$ 645
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Transient (per day)	\$ 53
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Quarterly	\$ 292
Aircraft Tie Down Space Large Aircraft Apron(1-2,T10) 75'x75' Annual	\$ 1,118
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Transient (per day)	\$ 90
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Quarterly	\$ 530
Aircraft Tie Down Space Large Aircraft Apron(3-6,T11)100'x100' Annual	\$ 2,070
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Transient (per day)	\$ 106
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Quarterly	\$ 636
Aircraft Tie Down Space Large Aircraft Apron (7, T12)100'x120' Annual	\$ 2,494
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient (per day)	\$ 27
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Monthly	\$ 117
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Quarterly	\$ 336
Rotary Aircraft Tie Down Space Helipad (1-3) 60' Circle Transient Annual	\$ 1,294
Aircraft Impoundment Fee	\$ 400
Storage fee for impounded aircraft (per month)	\$ 200
Airport Lease Application Fee	\$ 500
Fuel Flowage Fee (per gallon delivered)	\$.05
*All Tie Down Spaces add 3% sales tax (sales tax included in transient rate) Transient rate is for stay greater than 4 hours per day on airport grounds. Rates are not pro-rated.	

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

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

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

Book Challenge Requests	
Copies (per page)	\$.25
Charge for staff time above 5 hours for research/copying cost-actual personnel costs (copy for each person on the committee)	\$
Stipend for each member of the challenge committee per challenge meeting	\$ 100

Building Permit Fees Based on Total Valuation		
Total Valuation:	Fee:	Additional Fee
\$1 to \$500	\$	
\$501 to \$2000	\$ 30.00	for the first \$500 plus \$4.00 for each additional \$100, or fraction thereof, to and including \$2000
\$2001 to \$25,000	\$ 85.00	for the first \$2000 plus \$18.00 for each additional \$1,000, or fraction thereof, to and including \$25,000
\$25,001 to \$50,000	\$ 480.00	for the first \$25,000 plus \$15.00 for each additional \$1,000, or fraction thereof, to and including \$50,000
\$50,001 to \$100,000	\$ 800.00	for the first \$50,000 plus \$9.00 for each additional \$1,000, or fraction thereof, to and including \$100,000
\$100,001 to \$500,000	\$ 1,225.00	For the first \$100,000 plus \$7.00 for each additional \$1,000, or fraction thereof, to and including \$500,000
\$500,001 to \$1,000,000	\$ 4,000.00	For the first \$500,000 plus \$6.00 for each additional \$1,000, or fraction thereof, to and including \$1,000,000
\$1,000,001 and up	\$ \$7,000.00	for the first \$1,000,000 plus \$ 5 . 0 0 for each additional \$1,000, or fraction thereof

Building Inspector Inspection Services and Fees	
Plan Review Fee (4-plex or more residential units and all other non-residential projects) 65% of building permit fee	65%
Inspections outside normal business hours (per hour)*	\$ 150
Re-inspection fees assessed under provisions of Section 305.8 of the 97 UAC (per hour)*	\$ 125
Inspection for which no fee is specifically indicated (per hour)*	\$ 125
For use of outside consultants for plan check and inspections, – actual costs**	
Plan Review Fee – (4-plex or more residential units and all other non-residential projects) 65% of building permit fee	

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

** Actual costs include administrative and overhead costs.

Business Licenses	
Business License:	
Annual license	\$ 25
Biennial license	\$ 50
State Fair License (duration of Fair – not transferable to annual license)	\$ 25
Special Event License (duration of the special event up to three days (not transferable to annual license)	\$ 10
Door to Door Solicitors License (non-refundable annual fee)	\$ 50
Business License – failure to apply before business opens:	\$ 25
Business License – late filing fee:	
Through February 1	\$ 25
Additional fee on March 1 (not to exceed \$50)	\$ 25
State Fair vendors failure to apply for a business license by the first day of the Fair.	\$ 25
State Fair vendors additional fee on September 2	\$ 25
Special Event License	\$ 10
Business License – failure to display business license:	\$ 25
Door to Door Solicitors License Reprint – full application process	\$ 50
Copy of Business License list	\$ 25

Community Center (Railroad Depot) Rental		
Rental Period ----- 8 am to Midnight	Rental Rate	Security Deposit
Daily: Monday through Thursday	\$325 per day	\$ 150
Daily weekend: Friday through Sunday	\$400 per day	\$ 150
Recurring Use * (for Category 1, 2 & 3 Only**)	Rental Rate	Security Deposit
<u>Minimum rental of 15 calendar days per year:</u>		
Monday through Thursday	\$260 per day	\$ 150
Friday through Sunday	\$320 per day	\$ 150

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

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

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

Community Center (Railroad Depot) Rental Miscellaneous Fees	
Security Deposit	\$ 150
Damage to acoustical ceiling & wall panels	\$ ***
Lost key fee	\$ 150
Cleaning (if more than two hours is required – per hour basis)	\$ 125

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

*** Actual costs including administrative and overhead costs.

Election Fees	
Recount ballot application (per precinct)	\$ 200

Equipment Usage

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

Generator	\$ 125
Push Mower	\$ 25
Backhoe & Attachment	\$ 125
Bucket Truck	\$ 125
Cement Mixer	\$ 45
Chainsaw	\$ 30
Compact Loader	\$ 110
Cut Off Saw	\$ 25
Drain Cleaner	\$ 50
Dredge	\$ 300
Dump/Flat Bed	\$ 65
Dump Trucks (8 yard)	\$ 165
Garbage Truck	\$ 200
Graders	\$ 250
Hot Patcher	\$ 75
Jumping Jack	\$ 35
Front End Loader	\$ 300
Mini Excavator	\$ 110
Riding Mower	\$ 55
Pickup Truck	\$ 95
Plow/Sand Truck (large)	\$ 165
Pressure Washer	\$ 25
Rototiller	\$ 35
Snow Blower	\$ 325
Spreader (small)	\$ 55
Steam Truck	\$ 125
Street Sweeper	\$ 165
Trac Star Fusion Machine (per hour, 4 hour min) monthly price = \$19,000, monthly fee can be pro-rated	\$ 500
Trailer (small)	\$ 70
Trash Pump	\$ 70
Vactor	\$ 350
Water/Sewer/Maintenance Utility Trucks	\$ 95
Weed Blower	\$ 25
Weed Whacker	\$ 25

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

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

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

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

Fire Training Ground Items	
Smoke house (per hour)	\$ 50
Smoke Generator Machine ** (per day)	\$ 50
Tower Building and Burn Room (per hour)	\$ 50
Vehicle Extrication Training Grounds (per day – approximately)	\$ 100
Live Fire Class A Exterior Props ** (per hour)	\$ 20
Live Fire Class B Exterior Props ** (per hour)	\$ 50

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

MTA Events Center	
Events Center Rental (ice covered) per day	\$ 2,500
Events Center Rental (dry floor) per hour, minimum 3 hours – up to 8 hours	\$ 100
Events Center Rental (dry floor) per day	\$ 1,000
Prime Ice Hour	\$ 250
Paid Gate (Ice) Event Per Hour	\$ 275
Curling per hour	\$ 215
Public Skate Youth (4 & under) Helmet Mandatory	\$ Free
Public Skate	\$ 8
Public Skate Senior Ages 60+	\$ 5
Public Skate Family Pass (up to 4 people, each additional is \$7)	\$ 25
Public Skate Senior 10 passes (good for 1 year) (60+)	\$ 35
Public Skate 10 passes (good for 1 year)	\$ 75
Freestyle all ages	\$ 8
Freestyle 10 passes	\$ 75
Skate Rental	\$ 5
Skate Rental 10 passes	\$ 45
Skate Sharpen	\$ 10
Skate Sharpen 10 sharpens	\$ 90
Shinny Hockey (by age group, full gear required)	\$ 10
Shinny Hockey 10 passes (by age group, full gear required)	\$ 90
Stick Time/ Open Play (Helmets & gloves required for ice sports)	\$ 8
Stick Time 10 passes (Helmets & gloves required)	\$ 70
Gym (daily)	\$ 5
Gym (monthly)	\$ 25
Ice Reconditioning Blade Sharpening (Base fee)	\$ 125
Ice Reconditioning Extra Grinding (Chips & nicks)	\$ 100
MTA Events Center Advertising Rates	
Dasher Boards 30" X 96" – 1 Year Contract	\$ 1,200
Dasher Boards 30" X 96" – 3 Year Contract	\$ 3,000
Hanging Banners 4' X 8" – 1 Year Contract	\$ 1,300
Hanging Banners 4' X 8" – 3 Year Contract	\$ 3,000

Neighborhood Park Development Fee Schedule

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

Palmer Public Library Fees

Overdue items (per day, maximum \$5 per item)	\$.25
Library community room rental (per hour with two hour minimum)	\$ 25
Library community room rental (nonprofit – annually, entitles renter one use per month)	\$ 100
Copying fee (per page) Black & White	\$.25
Copying fee (per page) Color	\$.50
Replacement library cards	\$ 3
Temporary card (4 months)	\$ 10

Lost or Damaged Books

TBD = To Be Determined	
Chewed edge corner (per corner)	\$ 2
Defaced pages (per page or replacement cost)	\$ 2
Torn pages in book that cannot be repaired (replacement cost plus administrative fee)	\$ TBD
Torn pages in book that can be repaired (per page)	\$ 2
Repeated dog eared pages (per book)	\$ TBD
Chewed spine (top or bottom)	\$ 2
Rebinding (replacement cost of item plus administrative fee)	\$ TBD
Water/fluid damage (replacement cost plus administrative fee)	\$ TBD
Mildew (replacement cost plus administrative fee)	\$ TBD
Missing barcodes and spine labels on any library item (per item)	\$ 1
Missing or damaged any library item jacket	\$ 4
Lost or Damaged book Bag (replacement cost)	\$ TBD
Items returned to wrong book drop	\$ 1
Administrative reprocessing fee for lost or damaged materials	\$ 5

Lost or Damaged Videos/DVDs/CDs:

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

Equipment:

E-Readers, Tablets, Laptops, Wonderbooks, Playaways, Audioplayers, DVD Players (replacement cost plus administrative fee)	\$ TBD
Kits Damaged or missing parts (Replacement cost plus administrative fee)	\$ TBD
Equipment loaned out (per day) plus \$100 refundable deposit	\$ 5
Damages to equipment (actual repair cost plus administrative fee)	\$ TBD

Permits

Itinerant Vendor permit	\$ 50
Fence permits	\$ 30
Shed Permit (up to 320 square feet)	\$ 30
Non-electrical sign permit (base fee plus \$2.50 per sq. ft of sign area)	\$ 50
Electrical sign permit (base fee plus \$4 per sq. ft of sign area)	\$ 75

Loud equipment permit (valid for eight hours)	\$ 25
Noise permit	\$ 25
Water/Sewer Permits:	
Connection fee – water (new construction)	\$ 400
Connection fee – sewer (new construction)	\$ 400
Disconnect/abandonment fee – water (back to main)	\$ 500
Disconnect/abandonment fee – sewer (back to main)	\$ 500
Encroachment Permit (before construction)	\$ 150
Encroachment Permit (after construction)	\$ 250

Public Information Requests	
Copies (per page)	\$.25
Copies of drawings, plans, books, etc. – actual cost	\$
Requires a USB Flash Drive provided by City	\$ 10
Incident Report Copy	\$ 20
Charge for staff time above five hours for research/copying costs – actual personnel cost	\$
Collision Report (Per report, exceeds 10 pages, additional fee of \$0.35 per page)	\$ 10
Officer Report (Per report, exceeds 10 pages, additional fee of \$0.35 per page)	\$ 10
Dispatch Log (Per log, exceeds 10 pages, additional fee of \$0.35 per page)	\$ 5
CD/DVD (Per CD/DVD)	\$ 20
Public Safety Audio Recording - \$20.00 per individual incident plus \$0.54 a minute for review and \$5.40 a minute for redaction	
Public Safety Video Recording - \$50.00 per individual incident plus \$0.54 a minute for review and \$5.40 a minute for redaction	

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

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

Utilities	
Deposit – water and sewer (new active customers)	\$ 100
Utility late fees (percentage of balance owed)	10%
Service call fee	\$ 75
Connection/Disconnect fee	\$ 50
Door tag fee for non-payment of prior months' utility bill	\$ 20
Transfer Tenant Utilities to Landlord for non-payment	\$ 15
Miscellaneous Repair Work hourly labor rate, contact the Department of Public Works for material costs	\$ 75
After Hours/Holiday/Weekend Inspection Fee (hourly) (2 hour minimum)	\$ 125
Online Utility Payments Convenience Fee (transaction limit - \$5,000)	\$ 2.25
Monthly Water Rates:	
0 to 5,000 gallons (plus meter charge plus sales tax)	\$ 24.05
Over 5,000 gallons (plus meter charge and \$0.481 per 100 gallons plus sales tax)	\$ 24.05
Monthly Wastewater Rates:	
0 to 5,000 gallons (plus sales tax)	\$ 52.40
Over 5,000 gallons (plus \$1.048 per 100 gallons plus sales tax)	\$ 52.40
Dump Station Fee (per month)	\$ 300
Monthly Meter Charges:	
5/8" meter (plus sales tax)	\$ 18.55
3/4" meter (plus sales tax)	\$ 26.55
1" meter (plus sales tax)	\$ 45.00
1 1/2" meter (plus sales tax)	\$ 106.75
2" meter (plus sales tax)	\$ 189.10
3" meter (plus sales tax)	\$ 424.50
4" meter (plus sales tax)	\$ 756.40
6" meter (plus sales tax)	\$ 1,701.95
8" meter (plus sales tax)	\$ 3,025.45
Hydrant Meter Connection (3" Bulk) (per month plus \$.01 per gallon) (plus sales tax)	\$ 368.00
Monthly Unmetered Wastewater Service Rates:	
Unmetered wastewater service flat rate, 4 inch service line (plus sales tax)	\$ 60.25
Unmetered wastewater service flat rate, 6 inch service line (plus sales tax)	\$ 87.90
Service Fee for Utilities Outside City Limits:	
Monthly Service Fee for Outside City Limits	5%

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.

Solid Waste Collection:	
Weekly refuse collection service (per month plus sales tax) 96 gallon can	\$ 31
Weekly refuse collection service (per month plus sales tax) 64 gallon can	\$ 25
Each additional container/bag 30 lb or less (per item)	\$ 5
64 and 96 gallon Residential Container Replacement cost	\$ 125
Oversize/special Item Collection/Disposal Fee	\$ 30
Freon Removal Fee	\$ 60
On-Call Dumpster (Residential Only) Monthly Fee	\$ 50
On-Call Commercial Dumpster (other Dumpster Service Required) – Monthly Fee	\$ 50
Disconnected Utility Container Removal Fee	\$ 10
Container Loss Recovery Fee	\$ 35
Container Delivery/Removal fee	\$ 25
Unscheduled Service Fee (different collection vehicle required)	\$ 75
Three Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 34
Four Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 43
Eight Cubic Yard Container - Residential - each dump (plus sales tax)	\$ 84
Three Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 136
Three Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 272
Three Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 408
Four Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 172
Four Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 344
Four Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 516
Eight Cubic Yard Container – Commercial – Monthly fee (for one dump per week) (plus sales tax)	\$ 336
Eight Cubic Yard Container – Commercial – Monthly fee (for two dumps per week) (plus sales tax)	\$ 672
Eight Cubic Yard Container – Commercial – Monthly fee (for three dumps per week) (plus sales tax)	\$ 1,008
Locking Dumpster (three or four yard includes delivery and pickup)	\$ 175

Introduced by: City Manager Kolby Zerkel
Date: October 28, 2025
1st Public Hearing: October 28, 2025
2nd Public Hearing: November 2, 2025
Action: Adopted
Vote: Unanimous

Yes:	No:
Mayor Cooper Deputy Mayor Alcantra Carrington Collins Hudson	

CITY OF PALMER, ALASKA

Resolution No. 26-003

A Resolution of the Palmer City Council Adopting the 2026 Fine Schedule for the City of Palmer for the Fiscal Year Beginning January 1, 2026, and Ending December 31, 2026

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 2026 and becomes a part of the current, adopted budget.

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby, through the budget process, adopts the attached fine schedule for a period of one (1) year, that being from January 1, 2026, through December 31, 2026.

Approved by the Palmer City Council this 4th day of November, 2025.


Benji Johnson, CMC, City Clerk


Jim Cooper, Mayor



City of Palmer

2026 Fine Schedule

(Adopted by Resolution No. 26-003)

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

Palmer Municipal Code (PMC) Title 1 General Provisions	
Chapter 1.08 General Penalty	
Section 1.08.011 General Fine Penalties	
If no other penalty is specifically or by adoption prescribed by a particular ordinance or in this document, the general penalty for violation of the ordinance is: • \$75 for the first offense. • \$150 for the second offense of the same ordinance within 365 days of the first offense. • \$300 for the third offense of the same ordinance within 365 days of the second offense. In accordance with AS 12.25.195 through 12.25.230, for a violation that cannot result in incarceration or the loss of a valuable license, a person may dispose of the citation without a court appearance by submitting to the clerk of court all of the following: 1. Payment of the fine amount and the applicable surcharge listed in AS 12.55.039 and AS 29.25.074; and 2. A copy of the citation signed by the person indicating the person's waiver of court appearance, entry of plea of no contest, and forfeiture of the fine. When the fine is forfeited, a judgment of conviction shall be entered. The fine and applicable surcharge paid is complete satisfaction for the offense.	
Section 1.08.013 Other Remedies	
A. The city may institute a civil action against a person, including a minor as provided in AS 29.25.072, who violates an ordinance. B. A person who violates a provision of this code may be subject to injunctive relief, compensatory relief, and a civil penalty not to exceed \$1,000 for each violation. C. An action to enjoin a violation may be brought notwithstanding the availability of any other remedy. D. On application for injunctive relief and a finding of a violation or threatened violation, the superior court shall grant the injunction. E. Each day that a violation of a provision of this code continues constitutes a separate violation. F. This section does not bar other civil remedies.	
Section 1.08.020 Penalty Surcharge	
A. In addition to any fine or other penalty prescribed by law, a person who pleads guilty or nolo contendere to, forfeits bail for, or is convicted of: 1. A violation of this code comparable to a misdemeanor offense under AS 28.33.030, 28.33.031, 28.35.030, or 28.35.032 and adopted under AS 28.01.010 shall be assessed the maximum surcharge pursuant to AS 12.55.039 and 29.25.074; 2. A misdemeanor or other violation of this code if a sentence of incarceration may be imposed for the misdemeanor or ordinance violation, other than a provision identified in subsection	

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

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

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

Palmer Municipal Code (PMC) Chapter 1.10 City Seal

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

Palmer Municipal Code (PMC) Title 5 Business Licenses

Chapter 5.04 Business Licenses; Chapter 5.13 Door-to-Door Solicitors			
Section Title:	Section Citation:	Fine:	Fine Citation:
License Failure-Unlawful Acts	5.04.110	Applicable to all of PMC Chapter 5.13:	5.04.110
License Fee and Failure to Apply	5.13.040		5.13.040
Carrying of License Required	5.13.100		5.13.100
Prohibitions	5.13.110		5.13.110
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	

Palmer Municipal Code (PMC) Title 6 Animals

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

Chapter 6.12 Licensing			
Section Title:	Section Citation:	Fine:	Fine Citation:
Registration – Dogs and cats	6.12.005	Applicable to all of PMC Chapter 6.12:	6.28.010
Application	6.12.010		6.28.010
Immunization	6.12.012		6.28.010
License Transfer	6.12.018	First offense: \$ 25	6.28.010
Fees	6.12.020	Second offense: \$ 50	6.28.010
Tag and Collar	6.12.030	Third offense: \$ 75	6.28.010
Chapter 6.14 Domestic Animal Bite and Attack Incidents			
Section Title:	Section Citation:	Fine:	Fine Citation:
Owner Compliance	6.14.060	First offense: \$ 100	6.28.010
		Second offense: \$ 200	
		Third offense: \$ 300	
Chapter 6.24 Hindering officers prohibited			
Section Title:	Section Citation:	Fine:	Fine Citation:
Hindering Officer Prohibited	6.24.010	First offense: \$ 75	6.28.010
		Second offense: \$ 150	
		Third offense: \$ 300	

Palmer Municipal Code (PMC) Title 8 Health & Safety			
Chapter 8.09 Prohibiting the Distribution of Single-Use Disposable Plastic Shopping Bags			
Section Title:	Section Citation:	Fine:	Fine Citation:
Single-Use Disposable Plastic Shopping Bags Prohibited	8.09.030	First Offense: Warning Second Offense: \$ 100 Third Offense: \$ 300	8.09.050
Chapter 8.10 Prohibiting Smoking in Places of Employment and Public Places			
Section Title:	Section Citation:	Fine:	Fine Citation:
Smoking Prohibited	8.10.020	Applicable to all of PMC Chapter 8.10:	8.10.070
Reasonable Distance	8.10.030		8.10.070
Areas Where Smoking Not Prohibited	8.10.040		8.10.070
Sign Posting and Other Requirements	8.10.050	First offense: \$ 100 Plus required surcharges	8.10.070
No Retaliation nor Waiver of Rights	8.10.060	Second offense: \$ 150 Plus required surcharges, for a second violation with 24 month period	8.10.070
Violations and Penalties	8.10.070	Third offense: \$ 300 Plus required surcharges, for a third or additional violation within a 24 month period Civil penalties may not exceed \$300 per violation	8.10.070

Enforcement	8.10.080		8.10.070
Other Applicable Laws	8.10.090		8.10.070
Chapter 8.11 Marijuana Use and Prohibitions			
Section Title:	Section Citation:	Fine:	Fine Citation:
Consuming in a public place	8.11.030	\$ 100	8.11.030
Marijuana oil, flammable extraction	8.11.050	\$ 100	8.11.050
Chapter 8.12 Fluoridation			
Section Title:	Section Citation:	Fine:	Fine Citation:
Public Water System	8.12.010	\$ 300	1.08.011
Chapter 8.16 Sewage Disposal			
Section Title:	Section Citation:	Fine:	Fine Citation:
Waste Disposal Systems Required	8.16.010	\$ 300	1.08.011
Chapter 8.20 Garbage Collection and Disposal			
Section Title:	Section Citation:	Fine:	Fine Citation:
Garbage Disposal System Use Required	8.20.010	Applicable to all of PMC Chapter 8.20:	8.20.130
Adequate Receptacles Required, Time Limit	8.20.050		8.20.130
Depositing Restrictions	8.20.060	First offense: \$ 150	8.20.130
Unauthorized Dumpster and Container Usage	8.20.070	Second offense: \$ 300 Third offense: \$ 600	8.20.130
Clean Premises Required	8.20.080		8.20.130
Unauthorized Dumping Prohibited	8.20.090		8.20.130
Occupant Duties – Containers	8.20.100		8.20.130
Vehicles	8.20.110		8.20.130
Refuse Accumulation Prohibited	8.20.120		8.20.130
Chapter 8.36 Nuisances			
Section Title:	Section Citation:	Fine:	Fine Citation:
Designated – Prohibited	8.36.010	Applicable to all of PMC Chapter 8.36:	8.36.130
Specific Acts Designated	8.36.020		8.36.130
Acts Requiring Permit	8.36.025	First offense: \$ 250	8.36.130
Snow and Ice Removal	8.36.050	Second offense: \$ 450	8.36.130
Dumping Debris/Blocking Ditch	8.36.060		8.36.130
Pump Locations	8.36.080		8.36.130

Chapter 8.37 Junk Vehicles			
Section Title:	Section Citation:	Fine:	Fine Citation:
Junk Vehicles Unlawful	8.37.020	First offense: 150	8.37.090
		Second offense: 300	
		Third offense: 500	
Chapter 8.38 Nuisance – Junk, Litter and Unsightly Premises			
Section Title:	Section Citation:	Fine:	Fine Citation:
Final Notice to Abate Violation	8.38.060	Actual Recovery Cost to the City	1.08.011 or 1.08.013
Remedies	8.38.075	Actual Recover Cost to the City	1.08.011 or 1.08.013
Chapter 8.42 Fireworks			
Section Title:	Section Citation:	Fine:	Fine Citation:
Sales Prohibited	8.42.020	Applicable to all of PMC Chapter 8.42:	8.42.070
Authorized Uses	8.42.040		8.42.070
Permit Required	8.42.050		8.42.070
Permissible Uses	8.42.060	First offense: \$ 75	8.40.040
		Second offense: \$ 150	
		Third offense: \$ 300	

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

Prohibited When – Definitions	9.12.010	First offense:	\$ 75	9.12.020
		Second offense:	\$ 150	
		Third offense:	\$ 300	
Chapter 9.20 Alcoholic Beverages				
Section Title:	Section Citation:	Fine:		Fine Citation:
Licensed Premises Closing Hours	9.20.010	Applicable to all of PMC Chapter 9.20:		9.20.050
Prohibited Acts Designated	9.20.020			9.20.050
Personal Liability	9.20.030			9.20.050
Election Day Sales Permitted	9.20.040	First offense:	\$ 75	9.20.050
		Second offense:	\$ 150	
		Third offense:	\$ 300	
Chapter 9.22 Gambling				
Section Title:	Section Citation:	Fine:		Fine Citation:
Prohibited When	9.22.010	First offense:	\$ 75	9.22.020
		Second offense:	\$ 150	
		Third offense:	\$ 300	
Chapter 9.24 Indecent Exposure				
Section Title:	Section Citation:	Fine:		Fine Citation:
Prohibited When	9.22.010	First offense:	\$ 75	9.22.020
		Second offense:	\$ 150	
		Third offense:	\$ 300	
Chapter 9.28 Obscenity				
Section Title:	Section Citation:	Fine:		Fine Citation:
Obscene Language Prohibited	9.28.010	Applicable to all of PMC Chapter 9.28:		9.28.050
Selling Obscene Materials Prohibited	9.28.020			9.28.050
Obscene Exhibitions Prohibited	9.28.030			9.28.050
Obscene Public Writing and Drawing Prohibited	9.28.040	First offense:	\$ 75	9.28.050
		Second offense:	\$ 150	
		Third offense:	\$ 300	
Chapter 9.30 Prostitution				
Section Title:	Section Citation:	Fine:		Fine Citation:
Prohibited – Procuring Prohibited	9.30.020	Applicable to all of PMC Chapter 9.30:		9.30.090
House of Ill Fame	9.30.030			9.30.090
Aiding in Prostitution Prohibited	9.30.040			9.30.090
Receiving Money from Prostitute Prohibited	9.30.50	First offense:	\$ 75	9.30.090
		Second offense:	\$ 150	
Remaining in House of Prostitution Prohibited	9.30.060	Third offense:	\$ 300	9.30.090
Loitering for Prostitution Purposes Prohibited	9.30.070			9.30.090
Reputation Testimony Permitted	9.30.080			9.30.090

Chapter 9.38 Disturbing Public Assemblies			
Section Title:	Section Citation:	Fine:	Fine Citation:
Prohibited Acts Designated	9.38.010	First offense: \$ 75	9.38.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.39 Excessive Police Responses			
Section Title:	Section Citation:	Fine:	Fine Citation:
Excessive Police Responses	9.39.010	First offense: \$ 75	9.39.040
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.40 Trespass – Posting of Property			
Section Title:	Section Citation:	Fine:	Fine Citation:
Trespass – Posting of Property	9.40.010	First offense: \$ 75	9.40.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.48 Petit Larceny			
Section Title:	Section Citation:	Fine:	Fine Citation:
Prohibited When	9.48.010	First offense: \$ 75	9.48.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.50 Injury to Property			
Section Title:	Section Citation:	Fine:	Fine Citation:
Defacing Property– Injuring Animals	9.50.010	Applicable to all of PMC Chapter 9.50:	9.50.040
Injuring Plants or Fences	9.50.020		9.50.040
Injuring Monuments and Markers	9.50.030		9.50.40
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.56 Interference with Utilities			
Section Title:	Section Citation:	Fine:	Fine Citation:
Pollution of Drinking Water	9.56.010	Applicable to all of PMC Chapter 9.56:	9.56.030
Damage to Water or Utility System	9.56.020		9.56.030
Unauthorized use of valve/ keybox			
Dumping in manhole or storm drain		First offense:	\$800
Obstruction Keybox/ valve box		Second offense:	\$900
Tampering/bypassing water meter		Third offense:	\$1,000
Unauthorized connection to utility			
Unauthorized Use of Fire Hydrant	9.56.020	All Offenses:	\$1,000

Chapter 9.58 Sale of Poison			
Section Title:	Section Citation:	Fine:	Fine Citation:
Selling Poison Without Label	9.58.10	First offense: \$ 75	9.58.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.60 Sale of Unwholesome Food			
Section Title:	Section Citation:	Fine:	Fine Citation:
Prohibited When	9.60.010	First offense: \$ 75	9.60.020
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.67 Curfew Hour for Minors			
Section Title:	Section Citation:	Fine:	Fine Citation:
Curfew Violations	9.67.020	Applicable to all of PMC Chapter 9.56:	9.67.050
Exceptions	9.67.030		9.67.050
		First offense: \$ 75	
		Second offense: \$ 150	
		Third offense: \$ 300	
Chapter 9.74 Discharge of Firearms			
Section Title:	Section Citation:	Fine:	Fine Citation:
Prohibited When – Exceptions	9.74.010	First offense: \$ 75	9.74.020
		Second offense: \$ 150	
		Third offense: \$ 300	

Palmer Municipal Code (PMC) Title 10 Vehicles & Traffic *			
Chapter 10.04 Traffic Code			
Section Title:	Section Citation:	Fine:	Fine Citation:
Parking Prohibitions During Snow Accumulation and/or Drifting Snow Conditions	10.04.050	Applicable to all of PMC Chapter 10.04	10.04.050
Towing	10.04.055		10.04.055
No-Parking Areas – Identification	10.04.060 (B)	First offense: \$ 150	10.04.060
Parking Prohibited for Longer than 24 Hours	10.04.080	Second offense: \$ 300	10.04.080
		Third offense: \$ 500	
Prohibiting Parking that Obstructs Traffic	10.04.090		10.04.090

Prohibiting Parking in Construction Zones	10.04.100		10.04.100
Chapter 10.08 Regulation of Off-Highway Vehicles			
Section Title:	Section Citation:	Fine:	Fine Citation:
Operation Requirements	10.08.020	Applicable to all of PMC Chapter 10.08:	10.08.100
Equipment	10.08.030		10.08.100
Speed and Time Restrictions	10.08.040		10.08.100
Driver's License Required	10.08.050	First offense: 100	10.08.100
Towing	10.08.060	Second offense: 300	10.08.100
Parent, Guardian or Other Person Responsible	10.08.070	Third offense: 500	10.08.100

*

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

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

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

Palmer Municipal Code (PMC) Title 15 Buildings and Construction			
Chapters 15.00 through 15.70			
All chapters within Title 15 are subject to the following fines:	First offense:		150
	Second offense:		300
	Third offense:		500

Introduced by: City Manager Kolby Zerkel
Date: October 28, 2025
1st Public Hearing: October 28, 2025
2nd Public Hearing: November 4, 2026
Action: Adopted
Vote: Unanimous

Yes:	No:
Mayor Cooper Deputy Mayor Alcantra Carrington Collins Hudson	

CITY OF PALMER, ALASKA

Resolution No. 26-004

A Resolution of the Palmer City Council Adopting the Five-Year Capital Improvement Program for the Fiscal Year Beginning January 1, 2026, and Ending December 31, 2026

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

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby, through the budget process, adopts the attached five-year capital improvement program for a period of one (1) year, being from January 1, 2026, through December 31, 2026.

Approved by the Palmer City Council this 4th day of November, 2025.



Jim Cooper, Mayor



Benji Johnson, CMC, City Clerk

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2025 total	2025 Remaining	2026 Addition	2026 Total	2027 Addition	2028 Addition	2029 Addition	2030 Addition
		Prior Years	Ongoing									
N	MTA Equipment Arena	COP	Annually		\$ 49,180	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
N	Paving Upgrades/ Street Maintenance	COP	As needed	\$ 500,000	\$ 609,233	\$ 609,233	\$ -	\$ 609,233				
N	Public Video	COP	2018	\$ 75,000	\$ 18,998	\$ 16,308	\$ -	\$ 16,308				
N	Water Capital Equipment	COP-W/S	Annually		\$ 90,000	\$ 327,992	\$ 85,000	\$ 412,992	\$ 75,000	\$ 75,000	\$ -	\$ 85,000
	Sewer Capital Equipment	COP-W/S	Annually		\$ 436	\$ 436	\$ 85,000	\$ 85,436	\$ 75,000	\$ 75,000	\$ -	\$ 85,000
N	Water/Sewer Truck	COP-W/S	As needed	\$ 65,655	\$ 65,655	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
N	Police Vehicle Annual Replacement	COP	Annually	\$ 80,000	\$ 80,000	\$ 23,512	\$ 175,000	\$ 198,512	\$ 267,000	\$ 270,000	\$ 274,000	\$ 280,000
N	Park Improvements	COP	As needed		\$ 86,291	\$ 86,291	\$ -	\$ 86,291				
N	Public Building Maintenance	COP	As needed	\$ 500,000	\$ 56,504	\$ 8,405	\$ -	\$ 8,405				
N	Golf Course-Golf Carts	COP	As needed	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -
N	Traffic Safety Planning	COP	2020	\$ 135,000	\$ 105,891	\$ 85,891	\$ -	\$ 85,891				
N	PW Vehicles	COP	As needed	\$ 93,000	\$ 93,000	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -
N	Annual Road Paving	COP	2022	\$ 600,000	\$ 680,808	\$ 200,000	\$ -	\$ 200,000	\$ 400,000	\$ 400,000	\$ 200,000	\$ 200,000
N	General CIP Pathways	COP	2023	\$ 464,597	\$ 22,278	\$ -	\$ -	\$ -				
N	Construct Taxiway	FAA	2023	\$ 6,846,666	\$ 5,672,475	\$ 240,740	\$ -	\$ 240,740				
N	November, Phase 1	FAA/COP	2023	\$ 2,383,041	\$ 1,934,542	\$ 119,840	\$ -	\$ 119,840				
N	Apron E Construction											
N	City Hall Carpet Replacement & Interior	COP	2023	\$ 115,000	\$ 115,000	\$ 115,000	\$ -	\$ 115,000				
N	Paint											
N	MTA Flooring Replacement - Locker Rooms	COP	As Needed	\$ 15,000	\$ 15,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
N	Parks & Facility Storage Shed/Maintenance	COP	2023	\$ 150,000	\$ 50,000	\$ 25,000	\$ -	\$ 25,000				
N	City Hall Phone Update	COP	2023	\$ 70,000	\$ 2,500	\$ 2,500	\$ -	\$ 2,500				
N	Depot Updates	COP	2023	\$ 8,332	\$ 8,332	\$ 6,832	\$ -	\$ 6,832				
N	Library Parking Lot	COP	2023	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -				
N	Fire Engine	COP	2023	\$ 950,000	\$ 950,000	\$ 37,210	\$ -	\$ 37,210				
N	Replace Brush Truck	COP	2024	\$ 200,000	\$ 356,785	\$ -	\$ -	\$ -				
N	Fire Support vehicle 3-4 (Pick-up)	COP	2024	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ -
N	Fix Drains at Station 3-1	COP	2024	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ 150,000				
N	Com Dev Vehicles	COP	2024	\$ 30,000	\$ 30,000	\$ 23,299	\$ -	\$ 23,299		\$ 50,000		\$ 55,000
N	Storm Drain Design	COP	2024	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 500,000				
N	Construct PW Sand	COP	2024	\$ 91,000	\$ 91,000	\$ 91,000	\$ -	\$ 91,000				
N	Storage Building	COP	2024	\$ 50,000	\$ 56,043	\$ 56,043	\$ -	\$ 56,043				
N	Paint Public Safety Buildings Inside & Out	COP	2024	\$ 50,000	\$ 50,000	\$ 46,415	\$ -	\$ 46,415				
N	PD Feasibility Study	COP	2024	\$ 50,000	\$ 22,274	\$ 10,614	\$ -	\$ 10,614				
N	Police Station	COP	2024	\$ 22,274	\$ 125,000	\$ 93,215	\$ 150,000	\$ 243,215	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
N	Admin - Equipment	COP	2024	\$ 125,000	\$ 281,695	\$ -	\$ -	\$ -				
N	Fire Fleet Replacement	FAA/COP	2024									
N	Airport Lighting Design											
Y	COP Library	COP/Grants	2025	\$ 15,000,000	\$ 10,790,209	\$ 10,128,292	\$ -	\$ 10,128,292				

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2025 total	2025 Remaining	2026 Addition	2026 Total	2027 Addition	2028 Addition	2029 Addition	2030 Addition
N	Capital Project Fund	COP	2025	\$ 285,356	\$ 150,000	\$ 115,456	\$ -	\$ 115,456				
N	Airpacks for New Fire Truck	COP	2025	\$ 60,000	\$ 60,000	\$ 4,995	\$ -	\$ 4,995				
N	Reimagine Downtown RR Corridor	COP	2025	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000				
N	Finance Software Version Update	COP	2025	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -				
N	Com Dev Building Upgrades	COP	2025	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000				
N	Airport Snow Equipment	FAA/COP	2025	\$ 84,978	\$ 4,160	\$ 4,160	\$ -	\$ 4,160				
N	PAPI Lights	FAA/COP	2025	\$ 194,669	\$ 9,734	\$ 9,734	\$ -	\$ 9,734				
N	Airport Lighting Rehab	FAA	2025	\$ 5,243,782								
N	Museum Repairs	COP	2026	\$ 30,000	\$ 25,000	\$ 25,000	\$ 5,000	\$ 30,000				
N	Depot Exterior Painting	COP	2026	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 5,000	\$ 5,000		
	IT Security & Infrastructure											
N	Upgrade/Improve (PD)	COP/Grant	2026	\$ 115,000	\$ -	\$ -	\$ 115,000	\$ 115,000				
N	CAD Replacement	COP	2026	\$ 156,000	\$ -	\$ -	\$ 156,000	\$ 156,000				
N	Body Cams	COP/Grant	2026	\$ 21,000	\$ -	\$ -	\$ 21,000	\$ 21,000				
N	PD Building Renovation Needs (Future Funding)	COP	2026	\$ 450,000	\$ -	\$ -	\$ 50,000	\$ 150,000	\$ 250,000			
N	Fire Radio Replacement	COP	2026	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 80,000				
	Training Ctr Update/Expansion											
N	(Future Funding)	COP	2026	\$ 450,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
N	PW New Grader	COP	2026	\$ 450,000	\$ -	\$ -	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -
N	Evergreen Ave Project	COP	2026	\$ 430,000	\$ -	\$ -	\$ 430,000	\$ 430,000	\$ -	\$ -	\$ -	\$ -
N	Cedar Ave Project	COP	2026	\$ 680,000			\$ 680,000	\$ 680,000				
N	SCADA Software Update	COP-W/S	2026	\$ 84,107	\$ -	\$ -	\$ 84,107	\$ 84,107				
	New Res & Well Off Trunk Rd Property Acquisition											
N	Grader Tires	COP-W/S	2026	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000				
N	Grader Tires	COP	2026	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ 25,000				
N	Airport Master Plan PH1 (\$1M)	COP Share/FAA	2026	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -			
N	Purchase Air Packs	COP	2027	\$ 80,000					\$ 80,000			
N	Cedar Ave Project	COP	2027	\$ 680,000					\$ 680,000			
N	Railroad ROW Improvements	COP	2027	\$ 500,000					\$ 200,000	\$ 200,000	\$ 100,000	\$ -
N	Replace Rescue 3-1	COP	2027	\$ 500,000					\$ 10,000	\$ 10,000	\$ 500,000	\$ 10,000
N	MTAEC Outdoor Rink	COP	2027	\$ 40,000					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
N	MTAEC Pave Remainder of Parking Lot (Future Funding)	COP	2027	\$ 40,000					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
N	Fire Station Remodel/Rebuild (Future Funding)	COP	2027	\$ 400,000					\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
N	Airport Sand Storage/AARF Truck	COP	2027	\$ 750,000						\$ 750,000		
N	City Hall Exterior Painting	COP	2027	\$ 100,000						\$ 100,000		

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2025 total	2025 Remaining	2026 Addition	2026 Total	2027 Addition	2028 Addition	2029 Addition	2030 Addition
	Bogard - Trunk Reservoir#4 Water loop Engineering	COP-W/S	2027	\$ 520,000					\$ 520,000	\$ -	\$ -	\$ -
N	Airport Paving Design	COP Share / FAA	2027	\$ 125,000					\$ 127,000	\$ -	\$ -	\$ -
N	Airport Master Plan Ph2 (\$1M)	COP Share / FAA	2027	\$ 50,000					\$ 50,000	\$ -	\$ -	\$ -
N	Runway Sealcoating = \$1M	COP Share / FAA	2027	\$ 62,500					\$ 62,500	\$ -	\$ -	\$ -
N	Com Dev Re-home	COP	2028	\$ 150,000						\$ 50,000	\$ 50,000	\$ 50,000
N	Airport Paving Design/Paving	COP/FAA	2028	\$ 1,500,000						\$ 520,834	\$ 520,834	\$ 520,834
N	Aviation Campground	FAA/COP	2029 & 2030	\$ 1,001,100								
N	Acquire Buffer Lands	FAA/COP	Undetermined	\$ 3,033,500								
N	Emergency Generator City Hall	Grant	Undetermined	\$ 400,000								
N	Generator for Fire St36 (training center)	COP	Undetermined	\$ 50,000								
N	Roof over Fire conexes	COP	Undetermined	\$ 55,000								
N	Design Museum phase 2	COP	Undetermined	\$ 250,000								
Y	Historic Palmer Water Tower Purchase		Undetermined	\$ 100,000								
Y	Park Project Walk to the Fair		Undetermined	\$ 300,000								
Totals				\$ 49,774,782	\$ 23,658,023	\$ 13,193,413	\$ 3,266,107	\$ 16,559,520	\$ 3,921,500	\$ 2,890,834	\$ 2,179,834	\$ 1,670,834

2026 Funding Breakdown		\$ 3,266,107	additional
General Fund	\$ 2,437,000	\$847,237 from annual contribution	\$1,589,763 from General Fund unassigned balance
W/S	\$ 754,107	Enterprise Fund	
Airport Fund	\$ 75,000	Enterprise Fund	From GF \$75,000
Solid Waste Fund	\$ -	Enterprise Fund	

Legislative Priority	Project	Funding Sources	Year of Initiation/ Execution	Cost Estimate	2025 total	2025 Remaining	2026 Addition	2026 Total	2027 Addition	2028 Addition	2029 Addition	2030 Addition
2027 Funding Breakdown												
		\$ 3,921,500										
General Fund	\$ 2,937,000	\$530,000 from annual contribution	additional \$2,407,000 from General Fund unassigned balance									
W/S	\$ 745,000	from enterprise funds										
Airport Fund	\$ 239,500	Enterprise Fund										
2028 Funding Breakdown												
		\$ 2,890,834										
General Fund	\$ 1,470,000	\$475,000 from annual contribution	additional \$995,000 from General Fund unassigned balance									
W/S	\$ 150,000	from enterprise funds										
Airport Fund	\$ 1,270,834	Enterprise Fund										
2029 Funding Breakdown												
		\$ 2,179,834										
General Fund	\$ 1,583,550	\$420,000 from annual contribution	additional \$1,163,550 from General Fund unassigned balance									
W/S	\$ 75,000	from enterprise funds										
Airport Fund	\$ 520,834	Enterprise Fund										
2030 Funding Breakdown												
		\$ 1,670,834										
General Fund	\$ 980,000	\$400,000 from annual contribution	additional \$500,000 from General Fund unassigned balance									
W/S	\$ 170,000	from enterprise funds										
Airport Fund	\$ 520,834	Enterprise Fund										

Introduced by: City Manager Kolby Zerkel
 Date: October 28, 2025
 1st Public Hearing: October 28, 2025
 2nd Public Hearing: November 4, 2025
 Action: Adopted
 Vote: Unanimous

Yes: No:

Mayor Cooper
 Deputy Mayor Alcantra
 Carrington
 Collins
 Hudson

CITY OF PALMER, ALASKA

Resolution No. 26-005

A Resolution of the Palmer City Council Adopting a Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2026, and Ending December 31, 2026, 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 2026 Budget was held on Tuesday, October 28, 2025, Tuesday, November 4, 2025, and continued on Tuesday, November 18, 2025; and

WHEREAS, the Palmer City Council has reviewed the budget presented by the City Manager for the 2026 fiscal year.

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

Section 1. That the budget presented to the Council by the City Manager for the fiscal year 2025 has been reviewed by the City Council.

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

	Revenues
General Fund (01)	\$ 17,542,864
Enterprise Funds	
Water/Sewer (02)	\$ 4,786,400
Airport (03)	\$ 569,797
Solid Waste (05)	\$ 931,800
Golf Course (15)	\$ 930,000
Capital	
General CIP Projects (08)	\$ -
General CIP Equipment (09)	\$ -
Road Fund (10)	\$ -
Water & Sewer Projects (24)	\$ 770,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 309,673
Police Narcotics (53)	\$ 174,690
Total Revenues	\$ 26,015,224

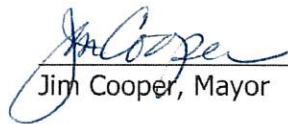
Expenditures	
General Fund (01)	\$ 16,931,078
Enterprise Funds	
Water/Sewer (02)	\$ 4,317,007
Airport (03)	\$ 569,797
Solid Waste (05)	\$ 860,607
Golf Course (15)	\$ 722,615
Capital Improvements	
General CIP Projects (08)	\$ -
General CIP Equipment (09)	\$ -
Road Fund (10)	\$ -
Water & Sewer Projects (24)	\$ 770,000
Airport CIP Projects (30)	\$ -
Special Revenue Funds	
Police Grants (52)	\$ 309,673
Police Narcotics (53)	\$ 174,690
Total Expenditures/Expenses	\$ 24,655,467

Section 3. That the rate of the tax levy for the City of Palmer, Alaska for the fiscal year 2025 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 2026 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 2026 operating budget is adopted for a period of one (1) year, that being from January 1, 2026, through December 31, 2026.

Approved by the Palmer City Council this 4th day of November, 2025.


Jim Cooper, Mayor


Benji Johnson, CMC, City Clerk

Introduced by: City Manager Kolby Zerkel
Date: November 18, 2025
Public Hearing: November 18, 2025
Action: Adopted
Vote: Unanimous

Yes: No:

Mayor Cooper
Deputy Mayor Alcantra
Carrington
Collins
Hudson

CITY OF PALMER, ALASKA

Resolution No. 26-005 A

A Resolution of the Palmer City Council Amending the Budget for the City of Palmer, Alaska for the Fiscal Year Beginning January 1, 2026, and Ending December 31, 2026, for Capital Projects Funding

WHEREAS, required in Chapter VI of the City of Palmer Municipal Charter, a public hearing regarding the City of Palmer Fiscal Year 2026 Budget was held on Tuesday, October 28, 2025, and continued Tuesday, November 4, 2025; and

WHEREAS, as required in Chapter VI of the City of Palmer Municipal Charter, the City Manager presented to the City Council a balanced proposed budget for Fiscal Year 2026; and

WHEREAS, Palmer City Council Approved Resolution No. 26-004 Adopting the CIP Plan as amended on November 4, 2025; and

WHEREAS, Palmer City Council Approved Resolution No. 26-005 Adopting the 2026 Budget on November 4, 2025; and

WHEREAS, required in Palmer Municipal Code 3.258.030 annually, at the adoption of the fiscal budget, a minimum transfer of 10 (ten)% percent of the anticipated unappropriated reserve shall be transferred to capital projects; and

WHEREAS, 2026 Capital Projects for the General Fund Projects totals \$2,437,000; and

WHEREAS, 2026 Capital Projects for the Airport Fund total \$75,000; and

NOW, THEREFORE, BE IT RESOLVED by the Palmer City Council hereby amends the 2026 budget as follows:

Revenues	
General Fund (01)	\$ -
Enterprise Funds	
Water/Sewer (02)	\$ -
Airport (03)	\$ -
Solid Waste (05)	\$ -
Golf Course (15)	\$ -

Capital	
General CIP Projects (08)	\$ 295,000
General CIP Equipment (09)	\$ 1,032,000
Road Fund (10)	\$ 1,110,000
Water & Sewer Projects (24)	\$ -
Airport CIP Projects (30)	\$ 75,000
Special Revenue Funds	
Police Grants (52)	\$ -
Police Narcotics (53)	\$ -
Total Revenues	\$ 2,512,000

	Expenditures
General Fund (01)	\$ 2,512,000
Enterprise Funds	
Water/Sewer (02)	\$ -
Airport (03)	\$ -
Solid Waste (05)	\$ -
Golf Course (15)	\$ -
Capital Improvements	
General CIP Projects (08)	\$ 295,000
General CIP Equipment (09)	\$ 1,032,000
Road Fund (10)	\$ 1,110,000
Water & Sewer Projects (24)	\$ -
Airport CIP Projects (30)	\$ 75,000
Special Revenue Funds	
Police Grants (52)	\$ -
Police Narcotics (53)	\$ -
Total Expenditures/Expenses	\$ 5,024,000

Approved by the Palmer City Council this 18th day of November, 2025.


Jim Cooper, Mayor


Benji Johnson, CMC, City Clerk

CITY OF PALMER FUND DESCRIPTION

The City of Palmer's financial system involves the use of 16 funds. These funds are broken down into four major categories: The General Fund, Enterprise Funds, Special Revenue Funds and Capital Improvement Funds (CIP).

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

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

GOVERNMENTAL FUNDS

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

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

PROPRIETARY FUNDS

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

SPECIAL REVENUE FUNDS

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

FINANCIAL POLICIES

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

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

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

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

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

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

Overall Goals

The overall financial goals underlying these policies are:

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

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

Fund Balance Stabilization Policy

Purpose:

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

Background:

General Fund:

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

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

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

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

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

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

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

Enterprise Fund:

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

Policy:

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

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

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

Prudent Budgeting and Effective Budgetary Control:

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

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

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

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

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

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

Efficient Safeguarding of City Assets:

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

Manageable Debt Administration:

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

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

Revenue Policies:

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

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

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

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

Maintenance of a Sound Investment Policy of City Monies:

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

Accounting, Auditing and Reporting Policies:

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

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

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

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

CITY OF PALMER REVENUES

FUND TITLE	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
GENERAL FUND					
Arena Fees	340,541	404,958	406,358	475,641	428,500
Taxes	12,501,888	12,879,555	13,126,437	13,677,676	13,655,000
Permits/License	227,664	241,544	191,957	234,562	199,800
Grants/Federal Funding	643,323	583,887	588,899	551,905	537,075
Fees & Services	1,529,929	1,565,450	1,854,527	2,107,484	2,390,889
Fines & Forfeitures	84,040	53,244	52,780	56,481	61,000
Other Revenues	795,143	1,023,349	788,938	1,170,811	270,600
GENERAL FUND TOTAL	16,122,528	16,751,987	17,009,896	18,274,560	17,542,864
ENTERPRISE FUND					
Water/Sewer					
Fees & Services	3,737,691	3,865,295	4,113,500	4,438,036	4,643,000
Other Revenues	399,880	(121,418)	478,387	208,449	143,400
TOTAL	4,137,571	3,743,877	4,591,887	4,646,485	4,786,400
Airport					
Fees & Srvs/Taxes/Grants	323,650	334,425	292,262	441,447	374,667
Other Revenues	149,322	127,428	143,532	216,397	195,130
TOTAL	472,972	461,853	435,794	657,844	569,797
Land					
Other Revenues	0	7,095	7,490	0	0
TOTAL	0	7,095	7,490	0	0
Solid Waste					
Fees & Services	806,387	841,811	836,365	880,290	910,000
Other Revenues	60,038	21,966	28,097	167,132	21,800
TOTAL	866,425	863,777	864,462	1,047,422	931,800
Golf Course					
Fees & Services	669,638	742,621	871,156	1,050,430	930,000
Sales & Rentals	0	0	0	0	0
Other Revenues	47,922	3,251	3,231	42,373	0
TOTAL	717,560	745,872	874,387	1,092,803	930,000
ENTERPRISE FUND TOTAL	6,194,528	5,822,474	6,774,020	7,444,554	7,217,997
CAPITAL PROJECT FUND					
General	460,095	2,916,307	2,066,900	1,659,171	295,000
Equipment	1,300,494	2,089,474	815,718	663,029	1,032,000
Roads	400,000	500,000	600,000	0	1,110,000
CIP - Library Building	0	0	0	10,801,400	0
Water/Sewer	5,280,542	1,885,042	2,046,043	10,516,384	770,000
Airport	628,094	6,341,935	2,269,884	6,380,633	75,000
CAPITAL PROJECT FUND TOTAL	8,069,225	13,732,758	7,798,545	30,020,617	3,282,000
SPECIAL REVENUE FUND					
Drug Seizure	0	18,618	64,538	35,724	0
Police Grants	119,264	190,850	299,745	339,068	309,673
Narcotics Fund	61,885	191,111	195,143	117,974	174,690
Neighborhood Park Fund	2,400	10,877	4,179	0	0
SPECIAL REVENUE FUND TOTAL	183,549	411,456	563,605	492,766	484,363
FUND TOTALS	30,569,830	36,718,675	32,146,066	56,232,497	28,527,224

CITY OF PALMER EXPENDITURES/EXPENSES

FUND TITLE	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDGET	2026 ADOPTED BUDGET
GENERAL FUND					
Manager	707,977	806,696	882,752	916,057	999,288
Finance	1,254,583	1,340,225	1,484,377	1,630,165	1,237,897
Community Development	588,935	728,679	782,788	866,015	859,860
City Hall	86,289	84,235	93,152	94,785	98,105
Tourist Center	221,935	206,808	207,920	248,712	251,748
Depot	36,769	34,349	36,217	56,114	56,150
Library & Other Grants	680,522	1,239,718	990,433	1,048,767	1,109,924
Non-Departmental	2,172,444	3,283,453	3,147,136	1,037,350	2,730,820
MTA Events Center	735,660	431,110	476,783	707,756	613,318
Parks & Facilities	85,338	114,385	139,077	106,501	114,956
Mayor Council Clerk/Elections	433,690	524,881	621,029	645,289	646,253
Public Safety	5,061,062	5,548,054	6,528,603	7,188,107	7,750,855
Public Works	2,084,077	2,383,752	2,478,226	2,740,631	2,973,904
TOTAL GENERAL FUND	14,149,283	16,726,345	17,868,493	17,286,249	19,443,078
ENTERPRISE FUND					
Water/Sewer	5,885,120	5,955,304	6,599,642	3,701,620	4,317,007
Airport	1,442,845	1,537,013	1,532,350	591,913	569,797
Land	0	0	0	0	0
Solid Waste	830,760	861,098	909,464	1,328,166	860,607
Golf Course	656,461	646,699	795,461	706,511	722,615
TOTAL ENTERPRISE FUND	8,815,186	9,000,114	9,836,917	6,328,210	6,470,026
CAPITAL PROJECTS FUND					
General Capital Projects	207,842	1,034,785	1,613,545	4,456,704	295,000
Equipment	331,114	1,865,278	875,968	1,861,797	1,032,000
Roads	296,985	493,247	12,765	1,418,210	1,110,000
CIP- Library Building	0	0	0	10,848,827	0
Water/Sewer Capital Projects	4,589,781	2,254,028	1,956,381	12,796,539	770,000
Airport Capital Projects	497,597	6,462,093	2,578,644	6,231,116	75,000
TOTAL CAPITAL PROJECTS FUND	5,923,319	12,109,431	7,037,303	37,613,193	3,282,000
SPECIAL REVENUE FUND					
Drug Seizure	4,848	0	8,241	77,594	0
Police Grants	119,264	191,160	302,783	338,403	309,673
Narcotics Fund	71,568	191,110	199,862	117,974	174,690
Neighborhood Park Fund	0	0	0	0	0
TOTAL SPECIAL REVENUE FUND	195,680	382,270	510,886	533,971	484,363
TOTAL EXPENDITURES/EXPENSES	29,083,468	38,218,160	35,253,599	61,761,623	29,679,467

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TAX RATE - The level at which taxes are levied.

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