

# TOWN OF PALMER LAKE

## GENERAL FUND

2024 Budget DRAFT

		Final Budget	Actual	Final Budget	Actual as of	YTD Estimate	OPTION A		OPTION B	Proposed Budget	Proposed Budget	OPTION C	
		FY2022	FY2022	FY2023	9.30.2023	FY2023	FY2024	2024 Budget Explanatory Notes	PD PROPOSED NOTES	FY2024	FY2024	GF PROPOSED NOTES	
Description in Budget (column to be removed once reconciled to description in GP)	Description in GP						DRAFT			PD PROPOSAL	GF PROPOSAL		
<b>GENERAL FUND REVENUE</b>													
<b>Taxes</b>													
								LIGHT YELLOW CELLS ARE NOT YTD EST FORMULAS					
Property Tax - General	Property Tax - General	\$ 512,393	\$ 510,451	\$ 503,417	\$ 497,610	\$ 505,135	\$ 654,000	See 2024 Property Tax Calc			654,000		
Property Tax - Fire	Property Tax - Fire	455,948	452,664	447,960	441,277	447,950	582,000	See 2024 Property Tax Calc			582,000		
Specific Own Tax Auto/Motor Vehicle Registration	Specific Own Tax Auto/Motor Vehicle Registration	100,000	100,686	108,000	82,929	110,572	108,000				108,000		
Registrations	Motor Vehicle Registrations	-	12,633	-	-	-	-	DNU - include with Spec Own Tax Auto (4103)			-		
Use Tax - Building Materials	Use Tax - Building Materials	40,000	33,697	40,000	24,113	32,150	36,000				36,000		
Highway Users Tax Fund	Highway Users Tax Fund	90,000	103,546	100,000	66,412	88,550	85,000				85,000		
Sales Tax - City/Tobacco/MJ	Sales/Use/Excise Tax - All Other	862,000	1,161,105	2,465,000	903,343	1,204,457	1,348,000	Estimated annualized total tax			1,348,000		
		\$ 2,060,341	\$ 2,374,782	\$ 3,664,377	\$ 2,015,684	\$ 2,388,813	\$ 2,813,000				\$ 2,813,000		
<b>Fees and Licenses</b>													
Franchise Fee - Comcast	Franchise Fee - Comcast	38,000	17,288	38,000	16,826	22,435	25,000				25,000		
Franchise Fee - CORE (IREA)	Franchise Fee - CORE (IREA)	39,000	59,124	50,000	31,672	42,229	47,000				47,000		
Hills	Franchise Fee - Black Hills	35,000	77,899	50,000	54,134	72,179	74,000				74,000		
Franchise Fee - Century Link	Franchise Fee - Century Link	1,300	-	-	-	-	-	DNU - can remove in 2025			-		
Franchise Fee - Other	Franchise Fee - Other	-	243	35	20	27	25				25		
Administration Fees	Administration Fees	-	-	-	175	725	-				-		
Fees/Permits/Zoning/Sub divisions	Fees/Permits/Zoning/Subdivisions	60,000	28,985	40,000	20,752	27,670	28,000	Review Master Fee Schedule (Land Use)			28,000		
Lodging Fees	Lodging Fees	30,000	40,946	40,000	38,248	40,000	40,000				40,000		
Business Licenses Fees	Business Licenses	5,200	28,392	30,000	20,784	27,712	29,000				29,000		
Impact Fees - Drainage	Impact Fees - Drainage	7,200	6,900	7,200	14,959	19,945	20,000				20,000		
Liquor/MJ License Fees	Liquor/MJ License Fees	6,200	18,605	6,200	5,590	6,200	10,000	Liquor renewal 1200 + MJ 8500			10,000		
		\$ 221,900	\$ 278,382	\$ 261,435	\$ 203,160	\$ 259,122	\$ 273,025				\$ 273,025		
<b>Intergovernmental</b>													
Town Share State Surcharge	Town Share State Surcharge	450	-	-	-	-	-	DNU - can remove in 2025			-		
State Share Surcharge	State Share Surcharge	450	-	-	-	-	-	DNU - can remove in 2025			-		
Bridge	El Paso Co Road & Bridge	6,000	7,317	6,000	6,929	7,000	7,000	Review receipts so far			7,000		
		\$ 6,900	\$ 7,317	\$ 6,000	\$ 6,929	\$ 7,000	\$ 7,000				\$ 7,000		
<b>Fines</b>													
Citation Fines/Court Fees	Citation Fines/Court Fees	70,000	46,821	70,000	35,278	47,038	45,000				45,000		
Citation Fines/Court Fees - STEP	Citation Fines/Court Fees - STEP	-	20,085	20,000	20,602	27,469	20,000				20,000		
		\$ 70,000	\$ 66,906	\$ 90,000	\$ 55,880	\$ 74,507	\$ 65,000				\$ 65,000		
<b>Interest</b>													
Savings/Interest	Savings/Interest	2,000	-	3,000	-	-	-	DNU - can remove in 2026			-		
Savings/Reserve	Interest - Savings/Reserve	-	24,652	10,000	60,398	80,531	70,000	Estimating 4.75% on \$1,500,000 ColoTrust balances			70,000		
Interest - Water Loan	Interest - Water Loan	10,000	10,000	30,000	5,000	10,000	10,000				10,000		
		\$ 12,000	\$ 34,652	\$ 43,000	\$ 65,398	\$ 90,531	\$ 80,000				\$ 80,000		
<b>Departmental</b>													
Library Revenue	Library Revenue	12,000	2,613	5,000	-	5,095	-	DNU - can remove in 2026			-		
Admin Revenue	Admin Revenue	-	38,081	-	252	336	5,000	Library utilities			5,000		

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		FY2022	FY2022	FY2023	9.30.2023	FY2023	FY2024	2024 Budget Explanatory Notes	PD PROPOSED NOTES	FY2024	FY2024	GF PROPOSED NOTES
Police Revenue	Police Revenue	-	7,497	4,500	5,265	7,019	10,000	Extra duty			10,000	
Fire Revenue	Fire Revenue	-	4,150	-	6,835	9,000	5,000	Inspections			5,000	
Roads Revenue	Roads Revenue	-	50	-	791	791	-				-	
Parks Revenue	Parks Revenue	7,000	44,249	40,000	36,500	48,667	45,000	45k for Kiosk; pickleball courts rev?			45,000	
		\$ 19,000	\$ 96,640	\$ 49,500	\$ 49,643	\$ 70,908	\$ 65,000				\$ 65,000	
<b>Grants and Donations</b>												
Admin Grants	Admin Grants	-	-	-	-	-	25,000	DOLA land use update			25,000	
Colo State Hist Society T	Colo State Hist Society Town Hall ADA I	-	-	42,000	-	-	-	DNU - can remove in 2026			-	
PD Grants	PD Grants	-	81,861	5,000	12,331	10,150	18,900	5500 SRT; 2400 for Crimewatch; 4k POST; 7k HVE; <b>ADD BHCON 142k (Yr1of2)</b>			18,900	
Fire Grants	Fire Grants	-	17,263	-	48,721	48,721	25,000	Leary. Checking on others (pub safety facility?)			25,000	
Roads Grants	Roads Grants	-	-	-	-	-	354,311	Spruce design 204k; MMOF sidewalk design 150k			354,311	
CDOT PL Elementary Ro	CDOT PL Elementary Road Improvement	-	-	145,682	16,061	16,061	846,168	PLES remaining design funds (?) plus construction (846k)			846,168	
CDOT Bridge Rehab	CDOT Overlay Maint.	-	-	200,000	200,000	200,000	-				-	
Parks Grants	Parks Grants	-	6,292	2,500	2,340	3,120	-	<b>Check on Parks grants</b>			-	
Donations	Donations	-	4,327	-	520	693	-	DNU - remove in 2026			-	
Admin Donations	Admin Donations	-	-	-	-	-	-				-	
PD Donations	PD Donations	-	-	-	-	-	-				-	
Fire Donations	Fire Donations	-	500	-	-	-	-	500 donated in 2022 for FD windows			-	
Roads Donations	Roads Donations	-	-	-	-	-	-				-	
Parks Donations	Parks Donations	-	-	-	-	-	-				-	
		\$ -	\$ 110,243	\$ 395,182	\$ 279,973	\$ 278,745	\$ 1,269,379				\$ 1,269,379	
<b>Miscellaneous</b>												
FPPA Matching Funds (DOLA VFP)	FPPA Matching Funds (DOLA VFP)	8,100	-	17,100	-	-	-	DNU - remove in 2026. DOLA pays 90% match to FPPA directly			-	
Land/Building Rent	Land/Building Rent	10,000	24,003	20,000	29,461	29,971	30,000	12k for library; track; ER (50/mo); venue reserv			30,000	
Fire Deployment	Fire Deployment	-	20,860	80,000	17,469	23,291	20,000	Vehicle deployment 14-20k (2 wks)			20,000	
Land/Equipment Sales	Land/Equipment Sales	-	-	-	19,000	19,000	-				-	
Miscellaneous Income	Miscellaneous Income	100	18,585	100	9,374	12,499	-				-	
Insurance Income	Insurance Income	160,000	107,389	-	2,364	2,364	-				-	
Fund Reserve-ColoTrust	Fund Reserve-ColoTrust	400,000	-	-	-	-	-	DNU - remove in 2025 (Fund balance shown above Rev)			-	
		\$ 578,200	\$ 170,837	\$ 117,200	\$ 77,668	\$ 87,125	\$ 50,000				\$ 50,000	
<b>Total Revenue</b>		<b>\$ 2,968,341</b>	<b>\$ 3,139,759</b>	<b>\$ 4,626,694</b>	<b>\$ 2,754,335</b>	<b>\$ 3,256,752</b>	<b>\$ 4,622,404</b>				<b>\$ 4,622,404</b>	
<b>GENERAL FUND EXPENDITURES</b>												
<b>Administration</b>												
<b>Salaries and Benefits</b>												
Salaries / Wages Regul	Salaries/Wages, Full Time	\$ 77,513	\$ 103,341	\$ 163,930	\$ 47,543	\$ 63,390	\$ 93,852	2 FT; staff wage 3% increase			\$ 139,679	2 FT plus 1 FT (Dep Clk)
Salaries / Wages Temp	Salaries/Wages, Part Time	70,501	68,377	56,709	68,606	91,474	41,558	3 PT			42,338	3 PT
Sick Leave	Salaries/Wages, PT Sick	2,350	1,347	1,890	1,514	2,018	1,385	review PT as included in PT wages			1,411	
Overtime, Civilian Uns	Overtime	518	41	-	-	-	332				446	
Social Security Employ	Social Security ER	9,209	10,472	13,797	7,079	9,439	8,502				11,400	
Medicare Employer	Medicare ER	2,154	2,449	3,227	1,656	2,207	1,988				2,666	
FUTA Employer	FUTA	176	195	239	164	218	139				168	
Workers Compensator	Workers Comp Ins	5,533	6,916	8,683	4,082	4,989	5,239	waiting on renewal quote. added 5%			7,042	
Employee Retirement	Retirement ER Match	11,267	10,166	6,557	4,578	6,104	4,003	.25% match increase to 4.25% (5% max)			5,955	
Employee Benefits	Health Ins ER- pd	-	23,099	19,374	15,945	21,259	13,280	health ins avg inc 17%. Town will adjust ER-pd portion to assist.			19,090	
Life Insurance Premium	Life Ins ER- pd	148	749	590	494	659	336				483	
		\$ 179,369	\$ 227,152	\$ 274,996	\$ 151,659	\$ 201,758	\$ 170,613				\$ 230,679	
<b>Professional Services</b>												
Professional Services-	Professional Svcs-Accounting	\$ 49,600	\$ 79,362	\$ 22,275	\$ 60,512	\$ 80,682	\$ 74,000	6k for Paycom + Acctg estimate			74,000	
Professional Services-	Professional Svcs-IT	60,000	48,666	63,200	21,848	29,131	33,000	15k for CKT, 18k for CivicPlus+BlueBeam, REMOVED			33,000	
Professional Services-	Professional Svcs-Legal/OJW	47,000	51,559	60,000	12,107	16,142	60,000	CivicRec 10k (50% disc offered on install, 4725 subseq yrs)			60,000	

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		FY2022	FY2022	FY2023	9.30.2023	FY2023	Prop Budget	FY2024	PD PROPOSED NOTES	FY2024	FY2024	GF PROPOSED NOTES
		2024 Budget Explanatory Notes										
Professional Services-	Professional Svcs-Other	159,185	167,264	160,000	59,342	79,123	210,000		Engineering (5% incr), Planning (LU update 50k), Compensation Analysis (10k)		210,000	
Professional Services-	Professional Svcs - Other - Ped Bridge	-	21,763	-	-	-	-	-	DNU - remove in 2026		-	
Professional Services-	Professional Svcs	-	96,057	-	-	-	-	-	DNU - remove in 2026		-	
Professional Svcs- Oth	Professional Svcs- Other - Elephant Rock	-	2,671	-	-	-	-	-	DNU - remove in 2026		-	
		\$ 315,785	\$ 467,342	\$ 305,475	\$ 153,809	\$ 205,078	\$ 377,000				\$ 377,000	
<b>Administrative/Operations</b>												
Employee Clothing	Employee Clothing	\$ 800	\$ -	\$ 800	\$ -	\$ -	\$ 500				500	
Employee, BOT & PC	Employee/BOT/PC Training	4,000	1,651	6,900	685	913	5,000		CE - CMCA Institute, HR, ICMA		5,000	
Employee, BOT & PC	Employee/BOT/PC Travel	2,000	-	6,000	28	37	3,000				3,000	
Employee, BOT & PC	Employee/BOT/PC Per Diem	2,000	1,338	5,000	1,240	1,653	2,000				2,000	
State OJW Surcharge	State OJW Surcharge	450	-	-	-	-	-		DNU - Remove in 2025		-	
Advertising	Advertising	2,000	162	2,000	1,175	1,567	2,000				2,000	
Bank Fees and Service	Bank Fees/Services	600	123	700	99	132	200				200	
Communication	Communications	16,000	23,954	28,000	21,647	28,862	1,800		1k for ATT, 800 for internet		1,800	
County Treasurer Fees	County Treasurer Fees	10,000	9,659	18,000	9,424	12,565	13,000		1% of tax distributed		13,000	
Election Expense	Election Expense	15,000	2,364	15,000	-	-	12,000				12,000	
Insurance	Insurance	70,400	86,931	106,000	84,227	112,303	100,100		P&C (70% of 143k) - increased cost to group		100,100	
Legal Notices / Record	Legal Notices/Recordings	5,000	2,072	5,000	2,279	3,038	5,000				5,000	
Memberships / Registr	Memberships/Registrations	9,100	15,871	12,000	11,868	12,000	13,000		added APA for PC		13,000	
Postage	Postage	2,000	562	1,000	1,115	1,486	1,100				1,100	
Economic Developmen	Economic Development	3,187	1,420	13,000	1,255	1,673	5,000				5,000	
General Supplies	General Supplies	20,000	30,234	20,000	8,117	10,823	14,036		admin, town hall camera, ER		14,036	
General Supplies- Elep	General Supplies- Elephant Rock	-	34	-	201	268	-		DNU - reclass security lights to 5201-000		-	
	Medical Equip/Supplies	-	266	-	-	-	-		DNU - can remove in 2026		-	
General Services	General Services	37,451	23,552	47,807	19,210	25,613	20,000		2100 Orkin (Admin, Town Hall, ER, Lib), Landscape, Cleaning, HVAC, tree svc		20,000	
	General Service- 001	-	11,429	-	-	-	-		DNU - can remove in 2026		-	
General Services Town	General Services- 005	-	2,005	-	-	-	-		DNU - can remove in 2026		-	
General Services Elepl	General Service- Elephant Rock	-	1,006	-	473	631	1,000		(roll up)		1,000	
Utilities - Electric - All	Utilities	31,500	13,064	14,500	8,327	11,103	20,000		all utilities admin, town hall, library, ER		20,000	
Utilities - Electric - Ele	Utilities- Elephant Rock	-	3,394	-	2,478	3,305	-		Utility should be paid by Tenants--pass through		-	
Utilities - Natural Gas	Utilities- Electric	-	5,801	6,600	5,148	6,864	-		DNU - can remove in 2026		-	
Utilities - Natural Gas	Utilities- Electric Elephant Rock	-	696	-	3,148	4,197	-		DNU - can remove in 2026		-	
Utilities - Water - All	Utilities- Water	-	9,813	7,400	5,824	7,765	-		DNU - can remove in 2026		-	
Utilities - Water - Elepl	Utilities Water- Elephant Rock	-	1,542	-	1,013	1,351	-		DNU - can remove in 2026		-	
Utilities - Sanitation - A	Utilities- Sanitation	-	1,980	3,100	2,025	2,700	-		DNU - can remove in 2026		-	
Utilities - Sanitation - E	Utilities- Sanitation Elephant Rock	-	450	-	360	480	-		DNU - can remove in 2026		-	
Building Maintenance	Building Maintenance	5,000	2,343	6,050	-	-	5,000				5,000	
Equipment Maintenance	Equipment Maintenance	1,000	-	1,000	-	-	-		DNU - can remove in 2026		-	
Building Maintenance-	Building Maintenance- Elephant Rock	-	1,416	-	-	-	-		DNU - can remove in 2025		-	
Misc. Expenses	Miscellaneous Expense	-	804	-	776	1,034	-				-	
Fuel	Fuel	500	99	500	124	165	300				300	
		\$ 237,988	\$ 256,035	\$ 326,357	\$ 192,266	\$ 252,530	\$ 224,036				\$ 224,036	
<b>Capital Outlays</b>												
Colo State Hist Society	Colo State Hist Society Town Hall AD	-	-	42,000	-	-	-		DNU - can remove in 2026		-	
Capital Improvement B	Capital Improvement	17,344	38,675	220,000	59,529	79,372	-		<b>REMOVED Flooring</b>		-	
Capital Improvement B	Capital Improvement- Town Hall	-	151,046	32,960	-	-	10,000		<b>REMOVED entrance door 60k, kitchen upgrade 25k</b>		10,000	
Capital Improvement -C	Capital Improvement- Ped Bridge	347,898	5,190	-	-	-	-		DNU - can remove in 2025		-	
Capital Equipment	Capital Equipment	2,500	-	6,000	-	-	1,200		1200 PC; REMOVED \$1500 LT, 5k TH AV upgrade		1,200	
		\$ 367,742	\$ 194,911	\$ 300,960	\$ 59,529	\$ 79,372	\$ 11,200				\$ 11,200	
<b>Total Administration Expenditures</b>		<b>\$ 1,100,885</b>	<b>\$ 1,145,440</b>	<b>\$ 1,207,788</b>	<b>\$ 557,263</b>	<b>\$ 738,739</b>	<b>\$ 782,849</b>				<b>\$ 842,915</b>	
<b>Police Department</b>												
<b>Salaries and Benefits</b>												

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Salaries / Wages Regul	Salaries/Wages, Full Time	247,260	\$ 263,790	\$ 426,105	\$ 267,883	\$ 357,177	\$ 397,088	6 FT; 3% wage increase	6 FT; 6% wage inc	\$ 406,954	356,748	5 FT w/wage adjustment
Salaries / Wages Temp	Salaries/Wages, Part Time	216,597	161,611	159,455	82,010	109,347	162,897	5 PT; 3% wage increase	5 PT; 6% wage inc	167,642	-	
Salaries / Wages PT Si	Salaries/Wages, PT Sick	7,274	3,803	5,315	674	899	5,430			5,588	-	
Salaries / Wages STEP	Salaries/Wages, STEP	-	5,590	5,000	10,170	13,560	10,000	expense covered by STEP Revenue (2024 ext 20k)		10,000	10,000	
Salaries / Wages Extra	Salaries/Wages, Extra Duty	-	4,359	5,000	7,285	9,713	8,000	expense covered by EXT Revenue (2024 ext 10k)		8,000	8,000	
Overtime, Sworn Sched	Overtime, Sworn Sched	1,623	149	-	-	-	-	DNU - can remove in 2025		-	-	
Overtime, Sworn Unsch	Overtime	-	-	2,049	413	550	1,960			2,011	1,249	
Social Security Employ	Social Security ER	14,732	11,938	11,570	6,827	9,102	12,046			12,291	1,565	
Medicare Employer	Medicare ER	6,749	6,296	8,597	5,286	7,049	8,227			8,442	5,191	
FUTA Employer	FUTA	470	524	512	472	629	470			470	260	
Workers Compensation	Worker Comp Ins	27,371	25,488	34,876	20,193	24,680	25,914			26,591	16,509	
Employee Retirement	Retirement ER Match	38,466	5,261	17,044	4,882	6,510	16,876			17,296	15,162	
FPPA Employer	FPPA	20,507	21,847	38,599	23,419	31,226	37,309	increase .5% to 10% (max 12% in 2028)		38,395	33,275	
FPPA Death + Disabili	FPPA D&D	7,292	7,768	13,814	8,382	11,175	13,431	increase .2% to 3.6%		13,822	11,979	
Employee Benefits	Health Insurance	-	4,812	51,664	10,060	13,413	34,860			34,860	34,860	
Life Insurance Premium	Life Ins ER- pd	518	931	1,572	950	1,267	1,302			1,302	1,092	
		\$ 588,861	\$ 524,167	\$ 781,175	\$ 448,905	\$ 596,297	\$ 735,810		Sal/Bene Subtotal	\$ 753,664	\$ 495,890	
<b>Professional Services</b>												
Professional Services-	Professional Svcs-IT	-	-	-	5,093	5,093	16,200	11,100 for CKT, 5100 for EFORCE		16,200	16,200	
		\$ -	\$ -	\$ -	\$ 5,093	\$ 5,093	\$ 16,200		Prof Svcs Subtotal	16,200	\$ 16,200	
<b>Administrative/Operations</b>												
Employee Clothing / U	Employee Clothing	\$ 2,000	\$ 3,644	\$ 7,077	\$ 2,569	\$ 3,425	7,000		Reduced, no stipend	\$ 2,000	3,500	
Employee Training	Employee Training	3,300	2,877	5,300	1,075	1,434	4,000		Reduced, in-house/local training	1,500	3,000	
Employee Travel	Employee Travel	1,600	972	4,160	179	239	2,000		Reduced, in-house/local training	700	1,000	
Employee Per Diem	Employee Per Diem	1,800	-	2,560	162	216	2,000		Reduced, in-house/local training	500	1,000	
Subject Testing	Subject Testing	500	178	1,000	-	-	1,000			1,000	1,000	
Communication/Radios	Communications	5,200	6,402	8,400	-	-	18,425	12k for ATT, 800 for internet, 5625 PPRCN		18,425	18,425	
Membership/Registrati	Memberships/Registrations	4,440	442	3,940	12,136	16,182	13,000	Visual Labs 12k, FBI-LEEDA, IACP, Investigation		13,000	13,000	
Postage	Postage	120	327	-	-	-	-	DNU - remove in 2025		-	-	
General Supplies	General Supplies	1,500	4,743	12,292	3,077	4,103	6,000			2,000	10,000	Add firearms
General Services	General Services	910	2,292	6,500	1,593	2,124	4,000	Orkin, Cleaning, Water	Reduced Orkin to Qtrly; Removed cleaning and water service	1,000	3,000	
Utilities	Utilities	-	-	-	-	-	3,800	all utilities - PD		3,800	3,800	
Utilities - Sanitation	Utilities- Sanitation	-	135	-	-	-	-	DNU - remove in 2025		-	-	
Building Maintenance	Building Maintenance	5,000	386	8,600	-	-	1,000	Moved 7k to capital (flooring)		500	1,000	
Equipment Maintenance	Equipment Maintenance	500	-	2,280	-	-	2,000		Removed speed trailer	-	-	
Repair / Maintenance S	Repair & Maintenance	1,000	-	-	-	-	-	DNU - remove in 2025		-	-	
Misc Expenses	Miscellaneous Expense	-	-	-	-	-	-			-	-	
STEP Expenditures	STEP Expenditures	-	24	-	2,613	2,613	-	DNU - Code STEP expenses to appropriate expense line		-	-	
Vehicle Repair / Maint	Vehicle Repair & Maintenance	8,000	3,017	6,863	3,435	4,580	5,000	Vehicle tires, routine		5,000	5,000	
Fuel	Fuel	14,500	17,732	28,000	12,378	16,504	19,000	5% increase		19,000	18,000	
Vehicle Loan- Principa	Vehicle Loan - Principal	6,200	40,614	-	-	-	-	DNU - remove in 2025		-	-	
Vehicle Loan- Interest	Vehicle Loan - Interest	1,900	1,888	-	-	-	-	DNU - remove in 2025		-	-	
Grant Expenses	Police Donations/ Grant Expense	-	40,091	5,000	7,271	9,695	-	DNU - remove in 2026 - Code grant expenses to appropriate expense line		-	-	
		\$ 58,470	\$ 125,764	\$ 101,972	\$ 46,489	\$ 61,115	\$ 88,225		Admin/Op Subtotal	\$ 68,425	\$ 81,725	
<b>Capital Outlays</b>												
Capital Improvement B	Capital Improvement	-	-	-	-	6,000	7,000	Flooring~7k	hard surface flooring	7,000	7,000	
Capital Equipment	Capital Equipment	2,000	-	25,428	-	-	-	REMOVED vehicle replacement (2013 Ford) 70k		-	0	
		\$ 2,000	\$ -	\$ 25,428	\$ -	\$ 6,000	\$ 7,000		Cap Subtotal	7,000	\$ 7,000	
<b>Total Police Department Expenditures</b>		<b>\$ 649,331</b>	<b>\$ 649,931</b>	<b>\$ 908,574</b>	<b>\$ 500,487</b>	<b>\$ 668,505</b>	<b>\$ 847,235</b>		Tot PD Exp	<b>\$ 845,289</b>	<b>\$ 600,815</b>	
<b>Fire Department</b>												
<b>Salaries and Benefits</b>												
Salaries / Wages Regul	Salaries/Wages, Full Time	268,047	\$ 277,442	\$ 468,605	\$ 218,253	\$ 291,004	\$ 382,241	5 FT; 3% increase			\$ 384,617	5 FT

# TOWN OF PALMER LAKE

## GENERAL FUND

2024 Budget DRAFT

		Final Budget	Actual	Final Budget	Actual as of	YTD Estimate	OPTION A		OPTION B	Proposed Budget	Proposed Budget	OPTION C
		FY2022	FY2022	FY2023	9.30.2023	FY2023	FY2024	2024 Budget Explanatory Notes	PD PROPOSED NOTES	FY2024	FY2024	GF PROPOSED NOTES
Salaries / Wages Temp	Salaries/Wages, Part Time	60,408	62,007	100,930	43,801	58,401	98,520	6 PT			98,520	6 PT
	Fire Deployment	-	1,968	-	-	-	-	DNU (duplicate) - remove in 2025			-	
Salaries / Wages PT Sick	Salaries/Wages, PT Sick	2,014	-	3,364	-	-	3,284				3,284	
Salaries / Wages Fire L	Salaries/ Wages- Fire Deployment	-	14,539	-	-	-	-	DNU - remove in 2025			-	
Overtime, Sworn Sched	Overtime	23,645	21,757	44,805	23,303	31,071	33,368				33,692	
Fire Deployment	Fire Deployment	-	-	50,000	13,976	18,635	50,000	Update after completing deployment processing.			50,000	
Social Security Employ	Social Security ER	4,948	5,042	7,694	4,648	6,197	7,800				7,800	
Medicare Employer	Medicare ER	5,105	5,238	8,957	4,161	5,549	7,502				7,542	
FUTA Employer	FUTA	512	452	638	369	491	470				470	
Workers Compensation	Workers Comp Ins	26,023	24,238	45,203	19,199	23,465	24,638				24,760	
Employee Retirement	Retirement ER Match	40,133	4,746	20,536	2,997	3,996	17,663				17,778	
FPPA Employer	FPPA ER	24,506	24,455	46,893	19,665	26,221	39,161	increase .5% to 10% (max 12% in 2028)			39,431	
FPPA Death + Disabili	FPPA D&D	8,713	12,503	16,783	7,038	9,384	14,098	increase .2% to 3.6%			14,195	
FPPA Death + Disabili	FPPA Volunteer Pension Fund	-	-	-	-	3,808	2,519	new account code for 2023/2024			2,519	
Employee Benefits	Health Ins ER- pd	-	8,673	51,664	9,055	12,074	34,860				34,860	
Life Insurance Premium	Life Ins ER- pd	518	760	1,572	627	836	1,092				1,092	
		\$ 464,572	\$ 463,820	\$ 867,644	\$ 367,094	\$ 491,133	\$ 717,217				\$ 720,560	
<b>Professional Services</b>												
Professional Services-	Professional Svcs-IT	-	-	-	3,378	4,504	10,000	\$5,400 for CKT, \$4k+ for ESO			10,000	
		\$ -	\$ -	\$ -	\$ 3,378	\$ 4,504	\$ 10,000				\$ 10,000	
<b>Administrative/Operations</b>												
Employee Clothing / U	Employee Clothing	\$ 6,000	\$ 3,784	\$ 6,703	\$ 2,344	\$ 3,126	\$ 5,000				5,000	
Employee Training	Employee Training	4,850	914	17,473	4,971	6,628	10,000				10,000	
Employee Travel	Employee Travel	-	204	4,000	198	264	2,000				2,000	
Employee Per Diem	Employee Per Diem	-	1,176	3,500	230	307	2,000				2,000	
Communication/Radios	Communications	7,800	7,153	17,000	2,334	3,112	17,200	ATT 7k, internet 800, PPRCN 3k, County Dispatch3k, City Radio 3k, Active 911 400			17,200	
Memberships / Registr	Memberships/Registrations	1,000	4,449	980	2,579	3,439	400	Fire Chief, IFC, State/Co			400	
Postage	Postage	100	-	-	-	-	-	DNU - remove in 2025			-	
General Supplies	General Supplies	12,800	859	17,500	15,323	20,430	15,000				15,000	
Medical Equip/Supplie	Medical Equip/Supplies	3,000	4,178	5,000	628	837	2,500				2,500	
General Services	General Services	8,000	12,265	31,764	6,053	8,071	16,000	Monument IGA 9k, Haz 450, Physicals 6k			16,000	
Utilities	Utilities	-	-	-	-	-	4,500	all utilities - FD			4,500	
Utilities- Electric	Utilities- Electric	-	90	-	-	-	-	DNU - remove in 2025			-	
Building Maintenance	Building Maintenance	5,000	2,641	-	-	-	3,000				3,000	
Equipment Maintenan	Equipment Maintenance	1,000	817	7,000	1,372	1,830	5,000				5,000	
Repair / Maintenance S	Repair & Maintenance - Building	2,000	6,748	4,500	-	-	-	DNU - remove in 2026 - code to bldg or equip maint			-	
	Fire Deployment Expenses	-	-	-	1,595	2,127	10,000	New code for 2023/2024 for reimbursements. Update after finishing deployment processing.			10,000	
Vehicle License / Fees	Vehicle Licenses/Fees	-	-	2,000	-	-	-	DNU - remove in 2026			-	
Vehicle Repair / Maint	Vehicle Repair & Maintenance	14,500	23,308	20,000	12,467	16,622	20,000	2023 = engine repair + pump 4k			20,000	
Fuel	Fuel	7,000	10,083	15,000	7,131	9,508	10,000				10,000	
Fuel	Fire Deployment Expenses	-	-	-	-	-	-	if in GP, delete			-	
Grant Expenses	Grant Expenses	-	105,902	-	-	-	-	DNU - remove in 2027 - Code grant expenses to appropriate expense line			-	
El Pomar Grant	El Pomar Grant	-	10,788	-	-	-	-	DNU - remove in 2026			-	
		\$ 73,050	\$ 195,359	\$ 152,420	\$ 57,225	\$ 76,300	\$ 122,600				\$ 122,600	
<b>Capital Outlays</b>												
Capital Improvement B	Capital Improvements	\$ -	-	-	-	-	-	see unfunded requests			-	
Capital Equipment	Capital Equipment	-	46,223	137,000	-	-	-	REMOVED replace 2003 chevy 65k			-	
		\$ -	\$ 46,223	\$ 137,000	\$ -	\$ -	\$ -				\$ -	
<b>Total Fire Department Expenditures</b>		<b>\$ 537,622</b>	<b>\$ 705,402</b>	<b>\$ 1,157,064</b>	<b>\$ 427,696</b>	<b>\$ 571,936</b>	<b>\$ 849,817</b>	Confirmed w Fire MillLevy			<b>\$ 853,160</b>	
<b>Public Works Department - Roads</b>												
<b>Salaries and Benefits</b>												

**TOWN OF PALMER LAKE**

**GENERAL FUND**

**2024 Budget DRAFT**

		Final Budget	Actual	Final Budget	Actual as of	YTD Estimate	OPTION A		OPTION B	Proposed Budget	Proposed Budget	OPTION C
		FY2022	FY2022	FY2023	9.30.2023	FY2023	FY2024	2024 Budget Explanatory Notes	PD PROPOSED NOTES	FY2024	FY2024	GF PROPOSED NOTES
Salaries / Wages Regul	Salaries/Wages, Full Time	\$ 136,846	\$ 140,646	\$ 179,954	\$ 107,290	\$ 143,054	\$ 158,160	2 FT; 3% increase			\$ 207,560	2 FT plus 1 FT (Eq Op)
Salaries/Wages, Part T	Salaries/Wages, Part Time	-	-	58,826	33,456	44,608	78,394	4 PT			78,394	4 PT-seas
Salaries/Wages, PT Sic	Salaries/Wages, PT Sick	-	-	1,961	171	229	2,613				2,613	
Overtime, Civilian Uns	Overtime	479	1,074	836	443	591	828				1,001	
Social Security Employ	Social Security ER	8,514	8,679	14,978	8,627	11,503	14,880				17,987	
Medicare Employer	Medicare ER	1,991	2,030	3,503	2,018	2,690	3,480				4,199	
FUTA Employer	FUTA	92	92	260	234	312	260				302	
Workers Compensation	Workers Comp Ins	18,366	17,088	23,977	14,505	17,728	18,615				18,615	
Employee Retirement	Retirement ER Match	20,442	2,659	7,232	2,644	3,525	6,757				8,864	
Employee Benefits	Health Insurance ER	-	(874)	22,962	(443)	(590)	18,260				26,560	
Life Ins ER - pd	Life Ins ER - pd	271	437	699	342	456	462				672	
		\$ 187,002	\$ 171,831	\$ 315,186	\$ 169,288	\$ 224,105	\$ 302,709				\$ 366,767	
<b>Professional Services</b>												
Professional Services-	Professional Svcs-IT	-	-	-	-	-	1,300	1,300 for CKT			1,300	
Professional Services -	Professional Services - MS4	-	-	-	-	-	10,000	Stormwater Consultant			10,000	
Professional Services-	Professional Svcs Other	10,000	13,614	10,000	2,585	3,446	29,000	Engineering, storm water enterprise rate study			29,000	
Professional Services-	Professional Svcs-Other-M4	10,000	1,906	10,000	-	-	-	DNU - remove in 2027			-	
Professional Services-	Professional Svcs-Other-Engineering	-	-	10,000	4,588	6,117	-	DNU - remove in 2027			-	
		\$ 20,000	\$ 15,520	\$ 30,000	\$ 7,172	\$ 9,563	\$ 40,300				\$ 40,300	
<b>Administrative/Operations</b>												
Employee Clothing / U	Employee Clothing	\$ 500	\$ 474	\$ 750	\$ 517	\$ 689	\$ 700				700	
Employee Training	Employee Training	250	-	811	-	-	500				500	
Employee Travel	Employee Travel	250	-	250	-	-	200				200	
Employee Per Diem	Employee Per Diem	-	-	200	-	-	200				200	
Communication	Communications	-	-	-	-	-	2,000	\$2k for ATT			2,000	
Memberships / Registr	Memberships/Registrations	750	120	750	519	691	700				700	
Membership/ Registrat	Membership/ Registrations -001	-	515	-	-	-	-	DNU - remove in 2025			-	
General Supplies	General Supplies	4,000	1,137	4,000	2,341	3,121	4,000				4,000	
Sign Parts / Supplies	Signs Parts/Supplies	2,000	2,024	5,000	2,056	2,741	3,500				3,500	
General Services	General Services	20,000	17,049	35,900	33,088	44,117	50,000	(No Orkin), trucking, tree svc, dumpster, porta, rental, noxious weeds, survey shop to fence 20k			50,000	
Utilities	Utilities	-	1,018	-	1,119	1,492	3,500	all utilities - shop			3,500	
Street Lights	Street Lights- Road	13,000	12,025	13,200	7,550	10,066	13,000	CORE			13,000	
Building Maintenance	Building Maintenance	1,000	198	6,000	449	599	5,000	gutters			5,000	
Equipment Maintenance	Equipment Maintenance	-	48	-	246	327	1,000				1,000	
Road / Street Material	Road/Street Material	25,000	22,569	35,000	19,435	25,914	30,000				30,000	
Dust Control	Dust Control	15,500	16,823	18,000	13,807	18,409	18,000				18,000	
Culverts	Culverts	4,221	2,882	5,000	2,162	2,882	5,000				5,000	
Vehicle Repair / Maint	Vehicle Repair & Maintenance	4,000	2,323	4,000	4,651	6,202	5,000				5,000	
Heavy Equipment Rep	Repair - Heavy Equipment	20,000	23,944	20,000	10,263	13,684	20,000				20,000	
Fuel	Fuel	15,000	14,112	18,000	10,823	14,431	17,500				17,500	
Vehicle Loan- Principa	Vehicle Loan - Principal	6,000	38,700	-	-	-	-	DNU - remove in 2025			-	
Vehicle Loan- Interest	Vehicle Loan - Interest	1,600	1,784	-	-	-	-	DNU - remove in 2025			-	
		\$ 133,071	\$ 157,745	\$ 166,861	\$ 109,025	\$ 145,367	\$ 179,800				\$ 179,800	
<b>Capital Outlays</b>												
	Capital Improvements - Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	fence w/ gate (split w/water)			12,000	
Capital Improvement R	Capital Improvements - Roads	215,000	90,482	463,014	159,791	213,055	160,447	Possible road improvements--Circle			160,447	
Capital Improvement -	Capital Improvement - Drainage	30,000	7,965	90,000	-	-	90,000	Aurelia, High St study, others			90,000	
CDOT Overlay Maint.	CDOT Overlay Maint.	-	-	200,000	244,842	326,456	-	DNU - remove in 2026			-	
CDOT Overlay Maint.	CDOT Overlay Maint.	-	16,576	-	-	-	-	DNU - remove in 2025			-	
CDOT PL Elementary	CDOT PL Elementary Road Improvement	-	20	145,682	61,900	82,533	1,031,000	Remaining design work (?), construction (1,023,000) + 8k temp easement work			1,031,000	
CDOT PL Elementary	CDOT PL Elementary Road Improvement	-	2,693	-	-	-	-	DNU - remove in 2025			-	

# TOWN OF PALMER LAKE

## GENERAL FUND

2024 Budget DRAFT

		Final Budget	Actual	Final Budget	Actual as of	YTD Estimate	OPTION A			OPTION B	Proposed Budget	Proposed Budget	OPTION C
		FY2022	FY2022	FY2023	9.30.2023	FY2023	Prop Budget FY2024	2024 Budget Explanatory Notes		PD PROPOSED NOTES	FY2024	FY2024	GF PROPOSED NOTES
CDOT Spruce Mtn Road	CDOT Spruce Mtn Road Improvement	-	-	-	-	-	247,000	design only (TIP)				247,000	
Capital Improvement R	Capital Imp - Sidewalk Design	-	-	-	-	-	150,000	MMOF				150,000	
Capital Improvement R	Capital Imp - Forest Vw/County Line	-	-	-	-	-	-					-	
Capital Equipment	Capital Equipment	10,000	-	37,000	5,700	7,600	-	REMOVED PW vehicle (20k)				-	
<b>Total Public Works Dept - Roads Expenditures</b>		<b>\$ 255,000</b>	<b>\$ 117,736</b>	<b>\$ 935,696</b>	<b>\$ 472,234</b>	<b>\$ 629,645</b>	<b>\$ 1,690,447</b>					<b>\$ 1,690,447</b>	
		<b>\$ 595,073</b>	<b>\$ 462,832</b>	<b>\$ 1,447,743</b>	<b>\$ 757,719</b>	<b>\$ 1,008,680</b>	<b>\$ 2,213,256</b>					<b>\$ 2,277,314</b>	
<b>Public Works Department - Parks Expenditures</b>													
<b>Salaries and Benefits</b>													
Salaries / Wages Regul	Salaries/ Wages, Full-time	\$ 37,440	\$ -	\$ -	\$ -	\$ -	\$ -	DNU - remove in 2025				\$ -	
Salaries / Wages Temp	Salaries/Wages, Full Time	10,875	18,046	-	-	-	-	DNU - remove in 2025				-	
Salaries / Wages PT Sick	Salaries/ Wages, PT Sick	363	-	-	-	-	-	DNU - remove in 2025				-	
FICA Employer	Social Security	2,996	1,121	-	-	-	-	DNU - remove in 2025				-	
Medicare Employer	Medicare ER	701	262	-	-	-	-	DNU - remove in 2025				-	
FUTA Employer	FUTA	84	69	-	-	-	-	DNU - remove in 2025				-	
Workers Compensation	Workers Comp Ins	1,295	1,099	-	-	-	-	DNU - remove in 2025				-	
Employee Retirement/	Employee Retirement/Benefits	8,355	-	-	-	-	-	DNU - remove in 2025				-	
Life Insurance Premium	Life Insurance Premiums	123	-	-	-	-	-	DNU - remove in 2025				-	
		<b>\$ 62,231</b>	<b>\$ 20,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					<b>\$ -</b>	
<b>Administrative/Operations</b>													
Employee Clothing / U	Employee Clothing	\$ 200	\$ -	\$ 200	138	\$ 184	200					200	
Employee Training	Employee Training	250	-	250	-	-	200					200	
Memberships / Registr	Memberships/Registrations	100	20	100	-	-	100					100	
Parks Committee Expe	Parks Committee	-	132	1,000	-	-	-	DNU - remove in 2026 - code expenses to appropriate expense line				-	
General Supplies	General Supplies	3,700	5,391	7,090	8,090	10,786	6,000					6,000	
General Services	General Services	12,000	15,505	14,800	15,366	20,488	20,000					20,000	
General Service -001	General Service -001	-	300	-	-	-	-	DNU - remove in 2025				-	
Utilities	Utilities	-	-	-	-	-	4,600	all utilities - ballfield, gazebo, centennial, parks				4,600	
Equipment Maintenance	Equipment Maintenance	5,600	1,026	1,000	124	165	1,000			1		1,000	
Repair / Maint Supplies	Repair & Maintenance Supplies	250	479	-	-	-	-	DNU - remove in 2025				-	
Vehicle Repair / Maint	Vehicle Repair	300	-	1,000	414	552	1,000					1,000	
Fuel	Fuel/Lubricants	800	1,066	1,600	-	-	1,600	Keep separate from roads? YES, split fuel bills 80% Roads and 20% Parks.				1,600	
Parks Committee (don	Parks Committee (donations)	-	-	2,500	-	-	-	DNU - remove in 2026				-	
	Parking Kiosk Expenses	-	-	-	2,660	3,547	3,500	New code for 2023/2024.			Start coding monthly pay card merchant fees in 5400	3,500	
Parks Grants	Parks Grants	-	315	-	-	-	-	DNU - remove in 2027 - Code grant expenses to appropriate expense line				-	
		<b>\$ 23,200</b>	<b>\$ 24,234</b>	<b>\$ 29,540</b>	<b>\$ 26,792</b>	<b>\$ 35,722</b>	<b>\$ 38,200</b>					<b>\$ 38,200</b>	
<b>Capital Outlays</b>													
Capital Equipment	Capital Improvements	\$ -	-	-	-	-	-	Check plans w Parks				-	
	Capital Equipment	\$ -	-	56,125	23,600	60,133	10,000	Playground equipment. REMOVED PW vehicle (20k)			=YTD est +26533+10k	10,000	
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,125</b>	<b>\$ 23,600</b>	<b>\$ 60,133</b>	<b>\$ 10,000</b>					<b>\$ 10,000</b>	
<b>Total Public Works Dept - Parks Expenditures</b>		<b>\$ 85,431</b>	<b>\$ 44,831</b>	<b>\$ 85,665</b>	<b>\$ 50,392</b>	<b>\$ 95,855</b>	<b>\$ 48,200</b>					<b>\$ 48,200</b>	
<b>Total Departments Expenditures</b>		<b>\$ 1,867,456</b>	<b>\$ 1,862,996</b>	<b>\$ 3,599,046</b>	<b>\$ 1,736,294</b>	<b>\$ 2,344,977</b>	<b>\$ 3,958,509</b>					<b>\$ 3,779,489</b>	
<b>Total Admin and Dept Expenditures</b>		<b>\$ 2,968,341</b>	<b>\$ 3,008,436</b>	<b>\$ 4,806,833</b>	<b>\$ 2,293,557</b>	<b>\$ 3,083,715</b>	<b>\$ 4,741,358</b>					<b>\$ 4,622,404</b>	
<b>REVENUE OVER (UNDER) EXPENDITURES</b>								2023 budget deficit covered by fund balance/carryover 2022 unspent revenue (134,014 earmarked Roads + 46,125 earmarked Parks) Ref amended budget by Res 25-2023.					

**TOWN OF PALMER LAKE**

**GENERAL FUND**

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 9.30.2023	YTD Estimate Ending for FY2023	OPTION A Prop Budget FY2024	2024 Budget Explanatory Notes	OPTION B	Proposed Budget FY2024	Proposed Budget FY2024	OPTION C
								PD PROPOSED NOTES			GF PROPOSED NOTES
	\$ 0	\$ 131,323	\$ (180,139)	\$ 460,778	\$ 173,036	\$ (118,954)	If directed by BOT, Savings (which are a part of Beg Fund Balance) may be used to cover planned Expenses that exceed Revenue.	PD proposal provides for +2k to the bottom line, meaning \$116k over budget		\$ (0)	
<b>FUND BALANCE - BEGINNING OF YEAR</b>	\$ 2,968,341	\$ 2,749,080	\$ 2,749,080	\$ 2,880,403	\$ 2,880,403	\$ 3,053,439	The 2024 beginning fund balance will update as YTD estimate ending FY2023 is updated				
<b>FUND BALANCE - END OF YEAR*</b>	\$ 2,968,341	\$ 2,880,403	\$ 2,568,941	\$ 3,341,181	\$ 3,053,439	TBD	End Fund Balance = Beg Fund Balance + Revenue - Expenditures				
<i>*3 month Operating Reserve as recommended by State of Colorado</i>											
<i>\$582,475 in 2022</i>							In review				