

TOWN OF PALMER LAKE

GENERAL FUND

2026 Budget DRAFT rev.11.13.25

	Amended Budget FY2024	Unaudited December FY2024	Original Budget FY2025	Proposed Amended Budget FY2025	YTD Estimate Ending FY2025	Proposed Budget FY2026	
Description							
GENERAL FUND REVENUE							
<u>Taxes</u>							
Property Tax - General	\$ 658,809	\$ 659,190	\$ 657,668	\$ 657,668	\$ 657,668	\$ 703,550	
Property Tax - Fire	586,234	584,565	585,218	585,218	585,218	626,046	
Specific Ownership Tax	110,000	109,887	108,000	108,000	112,179	110,000	
Motor Vehicle Registration	-	10,779	11,000	11,000	10,953	11,000	
Highway Users Tax	90,000	119,166	103,000	103,000	103,725	100,000	
El Paso Co Road & Bridge Tax	7,000	8,768	9,000	9,000	9,000	10,000	
Use Tax - Building Materials	36,000	14,720	30,000	30,000	30,000	20,000	
Sales/Use/Excise Tax - All Other	1,388,000	2,390,730	2,076,000	2,076,000	2,012,353	1,928,353	
	2,876,043	3,897,805	3,579,885	3,579,885	3,521,097	3,508,949	
<u>Fees and Licenses</u>							
Franchise Fee - Comcast	25,000	14,996	25,000	25,000	16,000	18,000	
Franchise Fee - CORE (IREA)	47,000	60,948	60,000	60,000	41,552	55,000	
Franchise Fee - Black Hills	74,000	46,197	55,000	55,000	37,433	45,000	
Franchise Fee - Other	25	1,009	2,000	2,000	-	-	
Administration Fees	-	-	-	-	-	-	
Fees/Permits/Zoning/Subdivisions	45,000	27,183	60,000	32,000	36,824	38,000	
Impact Fees - Drainage	20,000	1,989	15,000	1,009	1,009	10,000	
Business Licenses	25,000	21,991	20,000	20,000	20,569	20,000	
Lodging Fees	45,000	52,967	40,000	40,000	40,384	40,000	
Liquor/MJ License Fees	10,000	18,115	11,725	11,725	8,250	8,250	
Stormwater Control	-	-	-	-	500	500	
	291,025	245,395	288,725	246,734	202,522	234,750	
<u>Fines</u>							
Citation Fines/Court Fees	45,000	46,888	40,000	40,000	21,199	20,000	
Citation Fines/Court Fees - STEP*R	20,000	20,346	20,000	20,000	32,365	28,000	
	65,000	67,234	60,000	60,000	53,564	48,000	
<u>Interest</u>							
Interest	70,000	87,930	76,000	76,000	76,283	112,500	
Interest - Water Loan	10,000	10,000	9,567	9,567	6,475	8,980	
	80,000	97,930	85,567	85,567	82,757	121,480	
<u>Departmental</u>							
Admin Revenue*	5,000	8,278	4,500	4,500	12,975	12,000	
Police Revenue*	10,000	13,057	11,000	11,000	18,293	16,000	
Fire Revenue	5,000	3,916	5,000	5,000	763	900	
Fire Deployment Reimbursement*	40,000	74,744	50,000	459,603	459,603	50,000	
Roads Revenue	-	-	-	-	175	-	
Parks Revenue*	45,000	53,230	50,000	50,000	57,644	53,000	
	105,000	153,225	120,500	530,103	549,453	131,900	
<u>Grants and Donations</u>							
Admin Grants	25,000	14,647	18,050	18,050	18,050	-	
PD Grants*R	199,000	12,216	165,156	-	6,000	7,892	
PD Grants - HVE*R	-	-	-	7,000	7,000	9,686	
PD Grants - BHCON*R	-	84,821	-	105,000	105,000	100,000	

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PD Grants - LE Recruit*R	-	-	-	26,000	26,000	21,756	
PD Grants - Crimewatch*R	-	2,400	-	2,400	2,400	-	
Fire Grants*R	-	-	-	35,352	10,352	-	
Roads Grants*R	354,311	-	1,317,311	-	-	-	
Roads Grants - Spruce Mtn Rd*R	-	-	-	80,587	80,587	1,162,000	
Roads Grants - Sidewalk Design*R	-	73,157	-	39,200	39,200	52,000	
CDOT PL Elem Sch Rd Improv*R	621,471	649,076	-	-	-	-	
Parks Grants*R	-	-	-	-	-	-	
Admin Donations	-	104	-	-	-	-	
PD Donations	-	-	-	-	400	-	
Fire Donations	-	425	-	-	13	-	
Roads Donations	-	-	-	-	-	-	
Parks Donations	-	4,010	-	-	-	-	
Pickleball Donations*C	-	12,000	12,000	12,000	12,000	12,000	
	1,199,782	852,856	1,512,517	325,589	307,002	1,365,334	
Developer Reimbursements							
Developer Reimbursements	-	-	-	-	-	-	
Dev Reimb - Travel Center	-	25,000	-	398,056	398,056	-	
Dev Reimb - Lakeview Heights	-	18,803	-	18,918	18,506	-	
Dev Reimb - Elephant Rock Villas	-	6,098	-	-	-	-	
Dev Reimb - Cross at Mon Creek (formerly Red Rock Acres)	-	-	-	1,661	-	-	
Dev Reimb - Brook St	-	-	-	1,988	-	-	
	-	49,901	-	420,623	416,562	-	
Miscellaneous							
Land/Building Rent	30,000	27,115	37,600	12,600	12,600	12,600	
Pickleball Court Rent*C	-	-	-	300	300	1,000	
Rent - Other Venues	-	-	-	15,000	15,000	16,000	
Miscellaneous Income	-	13,069	-	-	4,573	-	
	30,000	40,184	37,600	27,900	32,473	29,600	
Other Financing Sources							
Land/Equipment Sales	-	7,090	-	-	-	385,000	
Transfers from Other Funds	40,300	40,300	-	-	-	-	
	40,300	47,390	-	-	-	385,000	
Total Revenue (New Revenue and Other Financing Sources)							
	4,687,150	5,451,920	5,684,794	5,276,401	5,165,430	5,825,013	
Unassigned Fund Balance	3,661,915	3,661,915	4,507,793	4,721,781	4,721,781	5,250,662	
Total Revenue and Unassigned Fund Balance	8,349,065	9,113,835	10,192,588	9,998,182	9,887,211	11,075,675	
GENERAL FUND EXPENDITURES							
Administration							
Salaries and Benefits							
Salaries/Wages, Full Time	105,900	62,895	115,287	115,287	145,333	184,330	
Salaries/Wages, Part Time	96,486	101,999	139,172	139,172	109,797	80,800	
Overtime	496	-	6,234	6,234	-	2,651	
Social Security ER	12,579	9,623	16,163	16,163	15,169	16,602	

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Description	Amended	Unaudited	Original	Proposed	YTD Estimate	Proposed
	Budget	December	Budget	Amended		
	FY2024	FY2024	FY2025	FY2025	Ending	Budget
					FY2025	FY2026
Medicare ER	2,942	2,251	3,780	3,780	3,324	3,883
FUTA	210	224	252	252	317	155
Workers Comp Ins	2,759	2,926	610	610	840	240
Retirement ER Match	5,928	8,768	6,182	6,182	6,421	11,250
Health Ins ER-pd	17,940	11,048	19,090	19,090	18,484	24,900
Dental Ins ER-pd	993	676	-	-	-	-
Vision Ins ER-pd	157	107	-	-	-	-
Life Ins ER-pd	483	338	483	483	467	774
	246,873	200,855	307,253	307,253	300,153	325,586
Professional Services						
Professional Svcs-Accounting	70,000	60,764	63,000	63,000	63,000	66,150
Professional Svcs-IT	33,000	31,825	64,700	64,700	43,935	56,300
Professional Svcs-Legal/OJW	60,000	105,485	95,000	95,000	145,860	140,000
Professional Svcs-Other	210,000	131,210	150,000	150,000	140,095	145,000
Prof Svcs-Travel Center	-	78,660	-	356,983	356,983	-
Prof Svcs-Lakeview Heights	-	600	-	6,361	6,300	-
Prof Svcs- Other - Red Rock Acres	-	-	-	1,661	1,573	-
Professional Svcs-Elephant Rock PL	-	-	-	175	175	-
Prof Svcs- Other - Brook Street	-	-	-	1,988	3,147	-
	373,000	408,544	372,700	739,868	761,067	407,450
Administrative/Operations						
Employee/BOT Clothing	500	365	800	800	733	1,190
Employee/BOT/PC Training	5,000	4,131	8,000	8,000	1,220	8,000
Employee/BOT/PC Travel	3,000	615	1,000	1,000	1,182	2,000
Employee/BOT/PC Per Diem	2,000	127	200	200	-	210
Advertising	2,000	1,100	2,000	2,000	1,000	2,000
Bank Fees/Services	200	68	100	100	365	2,100
Communications	1,800	5,062	6,400	6,400	6,660	7,000
County Treasurer Fees	13,000	12,238	12,000	12,000	12,429	13,296
Election Expense	12,000	1,403	12,000	26,000	28,000	94,000
Insurance	100,100	93,939	120,400	120,400	120,400	135,800
Legal Notices/Recordings	5,000	1,876	3,000	3,000	964	9,000
Memberships/Registrations	14,000	10,762	13,500	13,500	13,000	13,500
Postage	1,300	1,665	2,400	2,400	1,559	2,400
Economic Development	5,000	-	1,500	1,500	-	1,500
General Supplies	15,236	11,725	15,000	15,000	11,759	13,400
General Services	27,500	21,260	24,500	24,500	17,524	20,000
General Service- Elephant Rock	100,000	179,293	1,000	1,000	1,051	1,000
Utilities	19,000	17,955	18,000	18,000	18,317	18,900
Utilities- Elephant Rock	1,000	11,370	12,000	12,000	13,301	4,000
Building Maintenance	5,000	6,472	5,000	5,000	500	5,000
Vehicle Repair & Maintenance	-	1,621	1,500	1,500	700	1,500
Fuel	300	123	400	400	565	600
	332,936	383,170	260,700	274,700	251,229	356,396
Capital Outlays						
Capital Improvement	-	11,129	15,000	15,000	-	-
Capital Improvement- Town Hall	10,000	-	-	-	-	20,000

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Capital Equipment	-	-	11,200	11,200	23,154	-	
	10,000	11,129	26,200	26,200	23,154	20,000	
Total Administration Expenditures	962,809	1,003,698	966,853	1,348,021	1,335,604	1,109,432	
<u>Police Department</u>							
<u>Salaries and Benefits</u>							
Salaries/Wages, Full Time	400,710	412,262	701,828	683,754	701,828	945,658	
Salaries/Wages, HVE		-	-	3,075	3,075	5,000	
Salaries/Wages, LE Training		-	-	15,000	15,000	21,756	
Salaries/Wages, Part Time	113,104	127,942	139,994	139,994	102,305	53,402	
Salaries/Wages, STEP	10,000	6,480	10,000	10,000	10,693	10,000	
Salaries/Wages, Extra Duty	8,000	7,520	8,000	8,000	10,160	8,000	
Overtime	1,798	1,084	29,464	29,464	4,748	9,991	
Social Security ER	8,612	9,381	12,056	12,056	7,572	5,171	
Medicare ER	7,476	7,528	12,895	12,895	11,017	14,892	
FUTA	512	505	554	554	739	554	
Worker Comp Ins	19,985	19,740	21,675	21,675	29,875	25,832	
Retirement ER Match	17,030	7,734	21,154	21,154	8,483	45,393	
FPPA	37,671	36,340	71,067	71,067	58,872	101,821	
FPPA D&D	13,562	13,165	25,719	25,719	22,225	37,026	
Health Ins ER-pd	32,760	20,746	68,060	68,060	49,051	101,260	
Dental Ins ER-pd	1,813	1,576	-	-	-	-	
Vision Ins ER-pd	287	249	-	-	-	-	
Life Ins ER-pd	1,302	1,357	2,142	2,142	2,008	3,148	
	674,622	673,609	1,124,609	1,124,609	1,037,651	1,388,905	
<u>Professional Services</u>							
Professional Svcs-IT	16,200	13,552	18,300	18,300	16,249	51,100	
Professional Svcs-IT-BHCON	-	500	-	-	-	-	
Professional Svcs-IT-Crimewatch	-	2,400	-	-	-	-	
Professional Svcs-Other	96,400	9,328	96,100	11,100	833	1,000	
Professional Svcs-Other-BHCON	-	-	-	85,000	85,000	105,000	
	112,600	25,780	114,400	114,400	102,083	157,100	
<u>Administrative/Operations</u>							
Employee Clothing	4,120	3,759	7,700	7,700	5,453	15,000	
Employee Training	3,000	6,829	24,534	1,433	1,433	15,000	
Employee Training - LE Training	-	-	-	23,102	23,102	-	
Employee Travel	3,400	856	3,100	2,557	4,973	3,000	
Employee Travel - BHCON	-	2,331	-	1,716	1,716	-	
Employee Per Diem	1,000	64	500	500	337	500	
Subject Testing	1,000	446	5,000	5,000	1,167	3,000	
Communications	20,525	18,113	22,175	21,547	18,209	16,000	
Communications - BHCON	-	160	-	628	629	1,100	
Memberships/Registrations	13,000	12,406	13,000	13,000	17,779	15,000	
Postage	-	51	-	-	-	-	
General Supplies	10,000	38,132	40,000	36,700	36,880	20,000	
General Supplies - BHCON	-	6,689	-	2,000	2,153	500	
General Supplies-LE Training	-	-	-	1,300	1,279	-	

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	FY2024	FY2024	FY2025	FY2025	FY2025	FY2026
General Supplies - Honor Guard	-	-	-	-	-	1,000
General Services	3,000	10,355	9,000	9,000	8,617	8,000
Utilities	3,800	3,891	5,000	5,000	4,056	5,000
Building Maintenance	1,000	13,606	10,000	10,000	5,337	10,000
Equipment Maintenance	-	448	3,000	3,000	-	3,000
Vehicle Repair & Maintenance	5,000	15,546	21,000	21,000	32,036	25,000
Fuel	18,000	15,534	20,000	20,000	20,597	21,000
	86,845	149,216	184,009	185,183	185,755	162,100
Capital Outlays						
Capital Improvement	5,000	4,494	7,000	7,000	12,694	5,000
Capital Equipment	75,000	20,125	5,000	67,558	67,558	-
Capital Equipment - BHCON	-	75,141	-	-	-	-
	80,000	99,760	12,000	74,558	80,252	5,000
Total Police Department Expenditures	954,067	948,365	1,435,018	1,498,750	1,405,741	1,713,105
Fire Department						
<u>Salaries and Benefits</u>						
Salaries/Wages, Full Time	374,124	361,835	615,003	615,003	538,127	618,327
Salaries/Wages, Part Time	62,612	48,605	59,174	59,174	44,499	56,809
Overtime	31,909	53,287	85,087	85,087	59,167	69,097
Fire Deployment	20,000	120,655	25,000	134,511	143,798	25,000
Social Security ER	5,370	7,635	8,232	8,232	7,356	7,351
Medicare ER	6,795	8,315	11,372	11,372	10,711	11,154
FUTA	344	487	470	470	635	470
Workers Comp Ins	21,903	22,663	24,405	24,405	33,637	23,030
Retirement ER Match	17,256	5,064	17,972	17,972	4,095	32,332
FPPA ER	38,203	38,410	68,407	68,407	59,768	71,574
FPPA D&D	13,753	13,831	24,757	24,757	21,631	26,027
FPPA Volunteer Pension Fund	2,519	2,519	2,519	2,519	2,519	1,500
Health Ins ER-pd	32,760	23,900	55,610	55,610	35,227	59,760
Dental Ins ER-pd	1,813	3,750	-	-	-	-
Vision Ins ER-pd	287	497	-	-	-	-
Life Ins ER-pd	1,092	1,224	1,512	1,512	1,491	1,858
	630,741	712,677	999,520	1,109,031	962,658	1,004,289
<u>Professional Services</u>						
Professional Svcs-IT	10,000	12,846	17,700	17,700	16,000	17,500
	10,000	12,846	17,700	17,700	16,000	17,500
<u>Administrative/Operations</u>						
Employee Clothing	5,000	1,786	12,000	12,000	6,343	4,000
Employee Training	10,000	8,634	12,000	12,000	4,077	8,000
Employee Travel	2,000	473	1,000	1,000	-	1,000
Employee Per Diem	2,000	63	200	200	131	200
Communications	17,200	10,089	11,325	11,325	11,325	14,900
Memberships/Registrations	400	185	400	400	400	400
Postage	-	18	-	-	-	-
General Supplies	15,000	3,963	11,100	11,100	6,044	8,000
Medical Equip/Supplies	2,500	19,100	5,000	5,000	6,256	5,500
PPE Equipment	-	-	-	-	-	7,500

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General Services	16,000	7,415	12,000	12,000	3,000	10,150	
Utilities	4,500	5,967	7,000	7,000	6,509	7,000	
Building Maintenance	3,000	3,475	7,500	7,500	3,000	4,000	
Equipment Maintenance	5,000	2,086	3,000	3,000	7,000	7,000	
Fire Deployment Expenses	10,000	62,194	12,500	12,500	35,297	12,500	
Vehicle Repair & Maintenance	25,000	22,850	30,000	50,000	50,000	40,000	
Fuel	11,000	7,820	12,500	12,500	9,331	9,500	
	128,600	156,118	137,525	157,525	148,713	139,650	
Capital Outlays							
Capital Improvements	-	-	-	-	-	-	
Capital Equipment	-	35,145	15,000	71,000	71,000	16,000	
	-	35,145	15,000	71,000	71,000	16,000	
Total Fire Department Expenditures	769,341	916,786	1,169,745	1,355,256	1,198,371	1,177,439	
Public Works Department - Roads							
Salaries and Benefits							
Salaries/Wages, Full Time	206,389	169,165	203,360	203,361	196,345	213,711	
Salaries/Wages, Part Time	55,574	26,484	23,623	23,623	36,253	40,334	
Overtime	917	754	7,944	7,944	-	2,540	
Social Security ER	16,299	11,674	14,565	14,565	14,137	15,908	
Medicare ER	3,812	2,730	3,406	3,406	3,307	3,720	
FUTA	260	232	218	218	347	302	
Workers Comp Ins	15,537	15,150	7,713	7,713	10,631	8,397	
Retirement ER Match	8,810	548	5,317	5,317	-	10,272	
Health Ins ER-pd	24,960	14,757	26,560	26,560	13,656	26,560	
Dental Ins ER-pd	1,382	1,000	-	-	-	-	
Vision Ins ER-pd	287	184	-	-	-	-	
Life Ins ER-pd	672	521	672	672	627	826	
	334,898	243,199	293,379	293,379	275,303	322,571	
Professional Services							
Professional Svcs-IT	1,300	1,168	1,300	1,300	1,757	1,800	
Professional Services - MS4	10,000	3,413	10,000	10,000	10,333	10,000	
Professional Svcs Other	29,000	20,882	20,000	20,000	10,351	15,000	
	40,300	25,463	31,300	31,300	22,441	26,800	
Administrative/Operations							
Employee Clothing	700	1,255	1,500	1,500	593	1,500	
Employee Training	500	4,690	1,000	1,000	-	1,000	
Employee Travel	200	-	200	200	-	200	
Employee Per Diem	200	-	100	100	-	100	
Communications	2,000	1,212	2,000	2,000	1,964	2,000	
Memberships/Registrations	700	462	1,500	1,500	-	250	
General Supplies	4,000	3,612	3,500	3,500	2,619	3,000	
Signs Parts/Supplies	3,500	-	9,000	9,000	857	6,000	
	40,000	15,815	50,000	50,000	43,509	55,000	
Utilities	3,700	3,882	4,000	4,000	5,223	5,600	
Street Lights- Road	13,000	13,235	14,000	14,000	13,511	14,000	
Building Maintenance	5,000	609	2,500	2,500	-	2,000	

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Description							
Equipment Maintenance	1,000	3,437	4,500	4,500	4,880	5,000	
Road/Street Material	30,000	32,105	35,000	35,000	47,051	40,000	
Dust Control	18,000	-	14,000	14,000	5,000	5,000	
Culverts	5,000	-	8,000	8,000	-	2,000	
Vehicle Repair & Maintenance	6,000	9,179	7,000	7,000	653	6,000	
Repair - Heavy Equipment	20,000	9,129	15,000	15,000	24,137	18,000	
Fuel	14,000	11,699	15,000	15,000	11,875	15,000	
	167,500	110,321	187,800	187,800	161,872	181,650	
Capital Outlays							
Capital Improvements - Building	12,000	-	15,000	15,000	-	15,000	
Capital Improvements - Roads/Drainage	100,000	-	30,000	30,000	-	120,000	
Capital Improvement - Drainage	90,000	-	90,000	90,000	-	-	
CDOT PL Elem Sch Rd Improv	1,015,357	998,428	-	-	-	-	
Capital Imp - Spruce Mtn Rd	247,000	-	1,499,996	97,339	97,339	1,402,000	
Capital Imp - Sidewalk Design	218,000	75,950	181,000	39,200	39,200	190,050	
Capital Equipment	-	-	10,000	10,000	27,365	-	
	1,682,357	1,074,378	1,825,996	281,539	163,904	1,727,050	
Total PW Dept - Roads Expenditures	2,225,055	1,453,361	2,338,475	794,018	623,520	2,258,071	
Public Works Department - Parks Expenditures							
<u>Administrative/Operations</u>							
Employee Clothing	200	-	250	250	792	600	
Employee Training	200	-	450	450	-	450	
Memberships/Registrations	100	-	200	200	-	200	
General Supplies	8,000	4,963	12,000	11,718	10,213	11,000	
General Supplies - Pickleball Court	-	-	-	282	251	500	
General Services	20,000	15,837	20,000	30,000	35,000	36,000	
Utilities	4,600	5,440	5,600	5,600	7,957	8,000	
Equipment Maintenance	1,000	268	1,000	1,000	299	1,000	
Vehicle Repair	1,000	81	1,000	1,000	729	1,000	
Fuel/Lubricants	3,500	1,232	4,000	4,000	2,148	2,200	
Parking Kiosk Expenses	3,500	2,996	3,100	3,100	6,549	3,100	
	42,100	30,817	47,600	57,600	63,939	64,050	
Capital Outlays							
Capital Improvements	31,000	39,027	20,000	20,000	9,374	10,000	
Capital Equipment	-	-	-	-	-	-	
	31,000	39,027	20,000	20,000	9,374	10,000	
Total PW Dept - Parks Expenditures	73,100	69,844	67,600	77,600	73,313	74,050	
Total Departments Expenditures	4,984,373	4,392,054	5,977,692	5,073,645	4,636,549	6,332,097	

TOWN OF PALMER LAKE

GENERAL FUND

2026 Budget DRAFT rev.11.13.25

Description	Amended Budget FY2024	Unaudited December FY2024	Original Budget FY2025	Proposed Amended Budget FY2025	YTD Estimate Ending FY2025	Proposed Budget FY2026	
TOTAL REVENUE AND UNASSIGNED FUND BALANCE OVER (UNDER) EXPENDITURES	3,364,692	4,721,781	4,214,896	4,924,537	5,250,662	4,743,578	
TOTAL REVENUE OVER (UNDER) EXPENDITURES	(297,223)	1,059,866	(292,897)	202,756	528,881	(507,084)	
APPROPRIATE FROM UNASSIGNED FUND BALANCE	297,223	-	292,897	-	-	507,084	
FUND BAL - BEGIN OF YEAR	3,661,915	3,661,915	4,507,793	4,721,781	4,721,781	5,250,662	
FUND BAL - END OF YEAR**	\$ 3,364,692	\$ 4,721,781	\$ 4,214,896	\$ 4,924,537	\$ 5,250,662	\$ 4,743,578	
**3 month Operating Reserve as recommended by State of Colorado							
<i>\$775,497 in 2023</i>							
<i>\$1,098,014 in 2024 (unaudited)</i>							