TOWN OF PALMER LAKE
BOARD OF TRUSTEES - WORKSHOP

DATE: November 29, 2023	ITEM NO.	SUBJECT: Explanation of Proposed Draft 2024 Budget UPDATED
Presented by: Town Administrator /Clerk		

As reference for the Board, please note the authority of the Board of Trustees and Town Administrator, per the Town of Palmer Lake employee handbook –

1.2 Authority of Town Board of Trustees & Town Administrator
The Mayor and Board of Trustees shall exercise their authority to set legislative policy for the Town, and the management of daily operations is directed through the Town Administrator. The Town Administrator retains the right to operate the Town consistent with the authority provided by the Mayor and Board of Trustees, including, but not limited to, the right to direct the work of employees; hire, promote, demote, classify, evaluate, and retain employees in positions with the Town; demote, suspend, discharge, or otherwise discipline employees; transfer, assign and schedule employees; lay off employees; determine and implement the methods, equipment, facilities, personnel, and other means by which Town operations are to be conducted; take steps necessary to maintain the efficiency and safety of operations; determine the Town budget with department input and with Town Board approval; determine the level of activity and Town services provided with Town Board approval; and determine planning or staff levels impacting the overall budget with Town Board approval.

The following is a summary of the process that has taken place for the proposed draft budget –

- A draft spreadsheet was provided to departments with a six-month review of actuals at end of August
- Internal department meetings began in September
- On 10/13, the Board held a department budget workshop and the Board directed the following priorities: **roadway and drainage improvement and water infrastructure**. The Board also inquired about Police coverage by County and total calls, cost, etc. *NOTE: On 10/18, I requested a report of PD calls for the past two years. On 11/17, I sent a follow up memo requesting the same, among other outstanding items, with a deadline of 11/20. I received the enclosed call report of one year on 11/28 at 5:30pm.* The County and the town have a mutual aid agreement in place to cover service when PLPD is unavailable or requires assistance.
  - PD provided a separate department budget proposal, previously shown as Option B to proposed budget
- Reviewed revised draft budget (former Option A) with individual departments following the Board direction on November 9th to add Code Enforcement and cut expenses from all departments
  - PD provided a separate department budget proposal to increase PD wages 5% vs Option A (avg 3%)
  - All other departments supported the Board direction for the Town budget
  - With additional modifications - including reduction of W/C, removed excess sick pay, adjusted fire deployment – I was able to adjust wages to a 4% increase and add the compensation study to the draft budget. I further reviewed with PD the $5600 difference to Option B (by PD) – basically a difference of 4% or 5% wage increase to staff and agreed to present one draft budget at 5% for the Board to determine the level of wage increase (difference of $5600).

The 2024 water fund is positive. About $500,000 of the water fund budget is capital improvement. This is where the remaining ARP funds of $118,000 will be focused. The water fund is over $90,000 positive.

The following provides a summary of changes to the proposed 2024 General Fund budget:

- The former Option C was removed after the Board directed a reduction of funds in all departments. NOTE: It is extremely difficult to determine one straight percentage when the bottom line continues to be modified. It is also difficult to cut a straight percentage where some departments are already operating extremely slim. Option A was the attempt to reduce costs within *all* departments to meet the requests of the Board. Following a compromise with PD, Option A is the draft 2024 budget which includes the PD's request for 5% wage increase.

- The proposed budget is **revised** to add necessary new staff hires and a wage increase between 3-5%:
  - FT Deputy Clerk to Admin - note FT salaries, pg 3
  - PT Code Enforcement to Admin per Board direction - note PT salaries, pg 3
  - PT Records Technician to Police – note PT salaries, pg 5
  - FT Equipment Operator to Public Works - note FT salaries, pg 8

  NOTE: Currently the proposed budget provides 5% increase to the Police staff – a difference of $5600 from a 4% wage increase as the cap across all departments.

- This budget is also revised to remove the following:
  - Remove (1) PT Admin staff member – note PT salaries, pg 3
  - Reduction of PT Police hours – note PT salaries, pg 5
  - Reduction of PT Fire hours – note PT salaries, pg 6
  - Remove (1) PT PW-Parks staff member – note PT salaries, pg 8
  - Reduction of Capital Improvement – Roads (Other) – NOTE: Once a final budget is determined, it is recommended that remaining excess funds be added to this line item

With reduction of the PT police hours, PD modified the scheduling – see Key Notes with a template schedule, attached.

The Conservation Trust Fund will be drafted in the next week – generally about $35,000 distributed for Parks maintenance.

Additionally, staff received input from the Parks Commission workshop about prioritized projects to include for the Parks capital expense and reviewed possible grant funds waiting to learn award. This information will be updated.

A proposal was made that the town consider contracting a local grant writer on a PT basis to assist with research, writing and managing grant project activity. I believe the Board of Trustees may consider this part-time position by mid-2024 and evaluate the success of the contract in Q3 of 2024, if desired. There is an abundance of funds available if the town can appropriately plan and assign the proper resources to manage these important opportunities. Currently, staff is struggling to stay on top of the grant activity taking place with existing workloads.

Recommendations

It is my request that the Board support this budget and provide direction for either a 4% increase or the requested 5% for PD. It is my recommendation that the Board support a compensation study in 2024 to assemble a compensation table to supplement accurate job descriptions for all Town positions. It is further recommended that the Board consider establishing proper wages for staff when planning the 2025 budget.

For this budget, the Board of Trustees prioritized capital improvement.

It is also requested that the Board direct staff to explore options to plan for the feasibility of a public safety facility. This would be to generate a plan for considering the feasibility of a facility at elephant rock property.

Update on ER cabins: The first step required is to conduct an asbestos test for the structures, prior to any department training, and necessary for any demo work. Estimates are being explored to demo and remove structures by staff or to contract the work as well as the required assessment for asbestos. Staff should have an estimate within a week for the asbestos test, which is possible to expense this year with excess 2023 funds. It is requested that the Board consider one to two quotes as referred to the town and consider this in the next couple weeks. The Fire Department's planned training (copy enclosed) will need to be flexible in date to accommodate the test results. Note: The requested training plan from PLPD has not been received. Because the demo work will not be possible in 2023 due to scheduling and/or requiring multiple quotes; staff recommends adding an expense line for this one-time expense utilizing GF savings in 2024.

The town has changed. It is imperative for the Board to determine what they want from all departments. It will greatly benefit departments to hear clearly defined expectations from the Board for their future vision of the community.

The Board's input to the proposed 2024 budget is necessary to finalize a budget for the 12/14 meeting.

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TOWN OF

Palmer Lake

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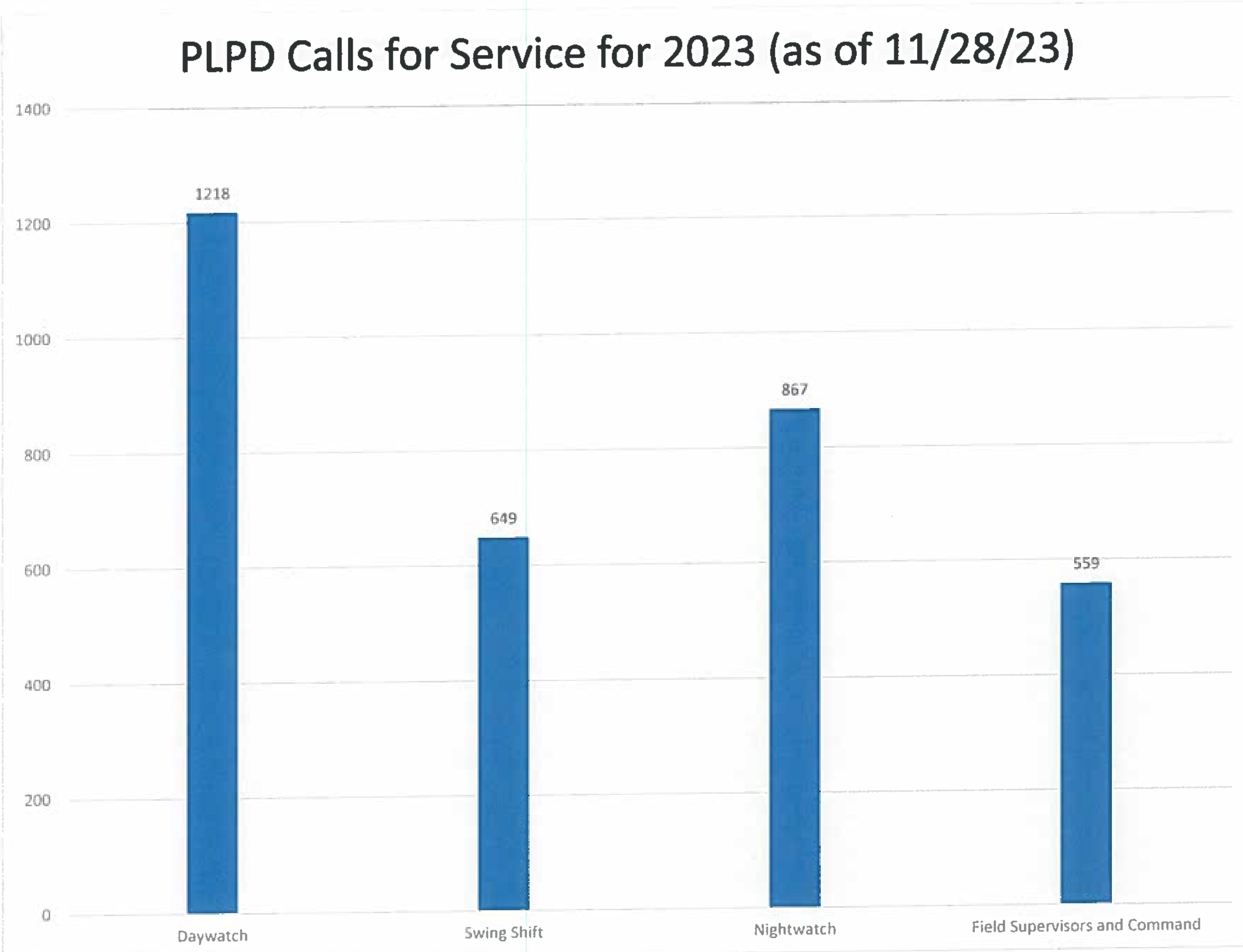
Palmer Lake Board of Trustees,

It has been requested we provide some factual insight into the operational portion of the town's police department. Attached you will find an organizational chart, outlining both the leadership and officer roles of all human resources within your department. As you will note, every single member of PLPD is expected to not only respond on patrol, but also perform multiple peripheral duties. These dual-purpose officer roles are both necessary and a beneficial reality of small agencies. We have invested heavily in these men and women over the past three years to increase their output back to the town. These extra duties range in functionality from P.O.S.T. mandated training instructors (use of force, de-escalation, community policing, mental health crisis intervention) to field training officers and community outreach specialists. We take great pride in the level of professionalism and expertise which these officers have attained.

Additionally, you will find added an annual "calls for service" report (to date) in graph form, with breakdowns for categories between day, swing and graveyard shift calls, and also Command/Supervisor response to calls for service. The data reflects ALL PLPD calls to date with a wide range of categories, ranging from 911 emergent response calls to traffic complaints, code enforcement, and other administrative details. The graph information was produced and summarized from raw data gathered from the El Paso County Sheriff's Office CAD (computer-aided dispatch) records department. The raw data is available to you upon request (after legally-required redactions of street addresses of residents where those calls for police service were requested).


PLPD Calls for Service for 2023 (as of 11/28/23)
1400
1200
1000
800
600
400
200
0
1218
649
867
559
Daywatch
Swing Shift
Nightwatch
Field Supervisors and Command

Chief Jason Vanderpool ST200

Police Operations Command, Police Records Technician, CBI Coordinator, CORA Requests, Public Information Supervisor (PIO), District Attorney's Office Liaison, Grant Coordinator

Lieutenant A. Lundy L200

Police Operations Command, Field Training Officer (FTO), Certified Evidence Technician, Department Public Information (PIO), Honor Guard Member (HG), Quartermaster/Armorer

Sergeant J. Lundy S201

Patrol Supervisor (Watch Command), Patrol Scheduling, Arrest Control/Defensive Tactics Instructor (FTU)

Field Training Supervisor/Program Developer (FTO), Honor Guard Program Supervisor (HG),

Tactical Patrol Team Leader (TPO), Force Training Unit Supervisor (FTU)

Corporal B. Bartter C200

Patrol Supervisor (Watch Command), Field Training Officer (FTO), Fleet Assignments,

Extra Duty Coordinator, LE Ethics/De-Escalation Instructor (FTU), Sex Offender Registration Supervisor (SXO)

Officer S. Wagner 5P49

Field Training Officer (FTO), Armorer,

Commercial Motor Vehicle Inspector (CMV)

Officer J. Bentley 5P53

Field Training Officer (FTO), Honor Guard Member (HG)

Conducted Electrical Weapons Instructor (FTU)

Officer H. Vanderpool 5P60

SFST Instructor (DUI), Grant Writer, Federal Offense Reporting

Officer R. Perry 5P51

Honor Guard Commander (HG),

SFST Instructor (DUI), Social Media Coordinator, Graphic Designs, Sex Offender Registrations (SXO)

Officer D. Olson 5P48

Firearms Instructor (FTU)

Scenario-Based Training Instructor (FTU)

Officer S. Stevens 5P53

Honor Guard Member (HG)

Officer Gene Ramirez

Field Training Officer (FTO), Firearms Instructor (FTU), LE and Defensive Driving

Police Reserves

Officer B. Stanley: Patrol Reserve, Visual Labs (body-cam) administrator, De-escalation instructor (FTU)

Key Notes:

- Slash part-time hours by a wide margin (2936 hours removed). This is possible WITHOUT laying personnel off and WITHOUT sacrificing the safety of town citizens and **retaining 24-hour town coverage** by virtue of a few integrated concepts:

    1) 12-hour modified schedule to maximize coverages. In conversations with the officers, they vastly approve of the concept because it will give them an extra day off per pay period and thus more time to spend with family.
    2) Command Staff (Chief Vanderpool and Lieutenant Lundy) will cover the road on patrol on any day-watch shift left open from sick, vacation, and training. Previously this was done mostly by part-time personnel.
    3) Supervisory Staff (Sergeant Lundy and Corporal Bartter) will cover the road on patrol (already on patrol as supervisors but will cover solo) on any Swings/Night-watch shift left open from sick, vacation, and training. Previously also done by part-time. Also, Supervisory personnel will cover solo any gap in coverage created by an officer's "short day."
    4) We are in the process of re-writing the reserve officer policy (to roll out in January 2024) to better reflect best practices and industry-common expectations of the position. Namely, this will mandate a 10-hour minimum road coverage shift for each reserve officer per month. Reserve Officers are not paid employees (cost approx. $50 per year in worker's comp. insurance), but they gain the benefit of commission retention for their efforts. Our reserve Officers are fully certified POST officers with proper field training and usually come with a plethora of previous LE experience. This standard we have set for the reserve position allows them to function as independent, fully sworn police personnel. Utilizing these important positions will further allow for fill-in coverage previously done by part-time.

- Retains 5% increase (down from 8%, then down again form 6%). This reduced rate will allow for lower numbers than hoped for but still allow to at least tread water on progress (vs complete regression) made by your office in this area over the past couple years. Currently, Palmer Lake Police Officers are approximately 10 years behind the pay curve for towns our size in Colorado. Your efforts have helped us get closer to appropriate numbers the past year, and we feel it imperative to not lose ground that has been made. This is a reasonable percentage number for both purposes.

- Adds a records technician (previously titled a Chief's assistant) for assistance with records management, front office communication with citizens (walk-ins & phone calls), and case coordination with the 4th Judicial District Attorney's Office. This should free some of the Chief's time to be able to cover the road on contingent as has been expressed as the desired effect from your office. This position is slated close to/just over the hours granted to part-time officers.

- IF the aforementioned operations cuts are not acceptable to get to the final threshold objective, it is the decision of our department to forgo the records technician position, until such time as finances allow to make the difference there.

*Short Day *X* Supervisor Covers Solo

12's

Employee	Sun 10/15/23	Mon 10/16/23	Tues 10/17/23	Wed 10/18/23	Thurs 10/19/23	Fri 10/20/23	Sat 10/21/23	Sun 10/22/23	Mon 10/23/23	Tues 10/24/23	Wed 10/25/23	Thurs 10/26/23	Fri 10/27/23	Sat 10/28/23	Duty Assignment
Chief Vanderpool		Admin	Admin	Admin	Admin	Admin			Admin	Admin	Admin	Admin	Admin		Command
Lieutenant Lundy		6a - 2p	6a - 2p	6a - 2p	6a - 2p	6a - 2p			6a - 2p	6a - 2p	6a - 2p	6a - 2p	6a - 2p		Command
Sergeant Lundy		1p - 11p	1p - 11p	1p - 11p	1p - 11p				1p - 11p	1p - 11p	*1p - 11p*	1p - 11p			Patrol Supervisor
Corporal Bartter	3p - 1a					3p - 1a	*3p - 1a*	3p - 1a					3p - 1a	3p - 1a	Patrol Supervisor
Officer Wagner	6a - 6p	6a - 6p	6a - 6p					6a - 6p	6a - 6p	6a - 6p	6a - 2p*				Patrol Days/Swings
Officer Bentley				6a - 6p	6a - 6p	6a - 6p	6a - 2p*					6a - 6p	6a - 6p	6a - 6p	Patrol Days
Officer Vanderpool			NIBRS												Patrol (Fill-In)
Officer Olson				6p - 6a	6p - 6a	6p - 6a	10p - 6a*			6p - 6a	6p - 6a	6p - 6a			Patrol Days
Officer Stevens	6p - 6a	6p - 6a						6p - 6a							Patrol (Field Training)
Officer Ramirez									6p - 6a				6p - 6a		Patrol (Fill-In)
Officer Perry			6p - 6a											6p - 6a	Patrol (Fill-In)
Officer Lamb															Patrol Reserves / Code Enforcement (town)
Officer Stanley															Patrol Reserves
Officer Barker															Patrol Reserves

Dawn Collins

Subject: PD report

EFORCE reports – counts for the period 11/1/2022-11/1/2023 –

Employee_Name	Gross_Hours(YTD)	citations	events
BARTTER, BRADLEY	1529	119	5
BENTLEY, JAMES G	2242	65	6
LAMB, NICOLE	204	2	1
LOVE, KENNETH	210	1	1
LUNDY, ADAM	2092	0	0
LUNDY, JOSEPH	2130	1	2
OLSON, DREW	1803	76	4
PERRY, ROBERT	1114	224	8
RAMIREZ, EUGENE	704	8	1
STEVENS, STAFON	1203	16	3
VANDERPOOL, HOLDEN	774	82	1
VANDERPOOL, JASON	2080		2
WAGNER, STEVEN	2123	17	5

Training Plan for December 18,19,22

1. Cabins will be utilized to perform window to door operation. This will assist crews in understanding how to perform emergency rescue operations for patient extrication in a fire by turning a window into a door to easily remove individuals.
2. Firefighter search techniques. Using the cabins, set up a search maze to review SOG's and techniques.
3. Forceable Entry- We will have a force door set up to force prior to entering the structure.
4. We will use a smoke machine and work on vertical ventilation and show the importance of controlling the flow path.
5. Hours of Operation 0900-2200.
6. Agencies involved, PLFD, MFPD, BFFPD.

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT EXECUTIVE SUMMARY

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	Notes
FUND BALANCE - BEGINNING OF YEAR	$ 2,968,341	$ 2,749,080	$ 2,749,080	$ 2,880,403	$ 2,880,403	$ 3,154,487	
GENERAL FUND REVENUE							
Taxes	$ 2,060,341	$ 2,374,782	$ 3,664,377	$ 2,215,224	$ 2,472,111	$ 2,853,000	Jul-Aug 2023 revenue annualized
Other Revenue	$ 908,000	$ 764,977	$ 962,317	$ 808,169	$ 954,336	$ 2,089,904	Fees, Licenses, Intergov't, Fines, Interest, Dept, Grants, Donations, Misc
Total Revenue	$ 2,968,341	$ 3,139,759	$ 4,626,694	$ 3,023,393	$ 3,426,448	$ 4,942,904	
GENERAL FUND EXPENDITURES							
Admin, Police, Fire, Public Works - Roads & Parks							
Salaries and Benefits	$ 1,482,035	$ 1,407,567	$ 2,239,000	$ 1,237,102	$ 1,530,733	$ 1,892,546	
Professional Services	$ 335,785	$ 482,862	$ 335,475	$ 207,200	$ 262,485	$ 539,900	
Administrative/Operations	$ 525,779	$ 759,137	$ 777,149	$ 505,364	$ 603,645	$ 639,881	
Capital Outlays	$ 624,742	$ 358,870	$ 1,455,209	$ 582,895	$ 755,500	$ 1,829,512	
Total General Fund Expenditures	$ 2,968,341	$ 3,008,436	$ 4,806,833	$ 2,532,561	$ 3,152,363	$ 4,901,839	
REVENUE OVER (UNDER) EXPENDITURES	$ 0	$ 131,323	$ (180,139)	$ 490,832	$ 274,084	$ 41,065	Rev over (under) Exp increases (decreases) Fund Bal.
Appropriate To (From) Fund Balance							If directed by BOT, Savings (which are a part of Beg Fund Balance) may be used to cover planned Expenses that exceed Revenue.
FUND BALANCE - END OF YEAR*	$ 2,968,341	$ 2,880,403	$ 2,568,941	$ 3,371,235	$ 3,154,487	$ 3,195,552	End Fund Balance = Beg Fund Balance + Revenue - Expenditures

*3 month Operating Reserve as recommended by State of Colorado

$582,475 in 2022

TOWN OF PALMER LAKE

WATER FUND

2024 Budget DRAFT EXECUTIVE SUMMARY

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	Notes
FUND BALANCE - BEGINNING OF YEAR	$ 770,007	$ 656,879	$ 958,494	$ 958,494	$ 958,494	$ 1,100,110	
0							
Water Billing Revenue	$ 985,000	$ 952,704	$ 940,000	$ 842,362	$ 1,010,834	$ 1,375,000	General water and water loan revenues
ARP Revenue	$ -	$ 249,789	$ 259,238	$ 141,714	$ 216,896	$ 118,827	
Other Revenue	$ 838,029	$ 423,174	$ 412,200	$ 280,530	$ 336,636	$ 404,550	Improv Fee, Debt Svc, Tap Fees, Meters, Late Fees, Interest
0	$ 1,823,029	$ 1,625,667	$ 1,611,438	$ 1,264,606	$ 1,564,366	$ 1,898,377	
0							
0							
0	$ 454,797	$ 357,324	$ 562,906	$ 306,877	$ 368,629	$ 519,749	
0	$ 127,500	$ 118,995	$ 183,225	$ 97,996	$ 117,595	$ 147,000	
0	$ 640,350	$ 327,812	$ 422,840	$ 311,978	$ 374,374	$ 406,800	
0	$ 412,654	$ -	$ 388,525	$ 186,537	$ 300,844	$ 516,000	
0	$ 183,229	$ 44,856	$ 183,229	$ 183,139	$ 261,308	$ 207,179	
Total Water Fund Expenditures	$ 1,818,529	$ 848,987	$ 1,740,725	$ 1,086,527	$ 1,422,751	$ 1,796,728	
REVENUE OVER (UNDER) EXPENDITURES	$ 4,500	$ 776,680	$ (129,287)	$ 178,079	$ 141,616	$ 101,649	Rev over (under) Exp increases (decreases) Fund Bal.
Appropriate To (From) Fund Balance							If directed by BOT, Savings (which are a part of Beg Fund Balance) may be used to cover planned Expenses that exceed Revenue.
FUND BALANCE - END OF YEAR*	$ 774,507	$ 1,433,559	$ 829,207	$ 1,136,573	$ 1,100,110	$ 1,201,759	End Fund Balance = Beg Fund Balance + Revenue - Expenditures
Depreciation							Showing depreciation to tie to audited ending fund balance. NOT A CASH EXPENSE
FUND BALANCE - END OF YEAR* AFTER DEPRECIATION							Will tie to audited ending Fund Balance

*3 month Operating Reserve required by CWR&PDA

$224,600 per 2022 audit

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT DEPARTMENT SUMMARY

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	Notes	
GENERAL FUND REVENUE								
Taxes	$ 2,060,341	$ 2,374,782	$ 3,664,377	$ 2,215,224	$ 2,472,111	$ 2,853,000	58%	of total GF revenue
Fees and Licenses	221,900	278,382	261,435	243,159	275,835	285,025	6%	of total GF revenue
Intergovernmental	$ 6,900	$ 7,317	$ 6,000	$ 7,352	$ 7,000	$ 7,000	0%	of total GF revenue
Fines	$ 70,000	$ 66,906	$ 90,000	$ 65,924	$ 79,109	$ 65,000	1%	of total GF revenue
Interest	$ 12,000	$ 34,652	$ 43,000	$ 77,706	$ 91,247	$ 80,000	2%	of total GF revenue
Departmental	$ 19,000	$ 96,640	$ 49,500	$ 56,402	$ 73,417	$ 65,000	1%	of total GF revenue
Grants and Donations	$ -	$ 110,243	$ 395,182	$ 279,973	$ 344,182	$ 1,517,879	31%	of total GF revenue
Miscellaneous	$ 578,200	$ 170,837	$ 117,200	$ 77,653	$ 83,547	$ 70,000	1%	of total GF revenue
Total Revenue	$ 2,968,341	$ 3,139,759	$ 4,626,694	$ 3,023,393	$ 3,426,448	$ 4,942,904	100%	
GENERAL FUND EXPENDITURES								
Administration								
Salaries and Benefits	$ 179,369	$ 227,152	$ 274,996	$ 164,385	$ 203,459	$ 246,873	13%	of total GF sal & ben (incl 20% of TA, 70% of 4 admin, 100% of code enforc)
Professional Services	$ 315,785	$ 467,342	$ 305,475	$ 184,768	$ 236,585	$ 377,000	70%	of total GF prof services
Administrative/Operations	$ 237,988	$ 256,035	$ 326,357	$ 236,303	$ 281,303	$ 224,036	35%	of total GF operating
Capital Outlays	$ 367,742	$ 194,911	$ 300,960	$ 59,529	$ 71,435	$ 11,200	1%	of total GF capital
Total Administration Expenditures	$ 1,100,885	$ 1,145,440	$ 1,207,788	$ 644,985	$ 792,782	$ 859,109		
Police Department								
Salaries and Benefits	$ 588,861	$ 524,167	$ 781,175	$ 497,620	$ 615,780	$ 680,102	36%	of total GF sal & ben (incl 20% of TA)
Professional Services	$ -	$ -	$ -	$ 5,093	$ 5,093	$ 112,600	21%	of total GF prof services
Administrative/Operations	$ 58,470	$ 125,764	$ 101,972	$ 50,792	$ 60,428	$ 86,845	14%	of total GF operating
Capital Outlays	$ 2,000	$ -	$ 25,428	$ -	$ 6,000	$ 76,000	4%	of total GF capital
Total Police Department Expenditures	$ 649,331	$ 649,931	$ 908,574	$ 553,505	$ 687,301	$ 955,547		
Fire Department								
Salaries and Benefits	$ 464,572	$ 463,820	$ 867,644	$ 400,380	$ 495,404	$ 630,741	33%	of total GF sal & ben (incl 20% of TA)
Professional Services	$ -	$ -	$ -	$ 3,378	$ 4,054	$ 10,000	2%	of total GF prof services
Administrative/Operations	$ 73,050	$ 195,359	$ 152,420	$ 66,489	$ 79,779	$ 122,600	19%	of total GF operating
Capital Outlays	$ -	$ 46,223	$ 137,000	$ -	$ -	$ -	0%	of total GF capital
Total Fire Department Expenditures	$ 537,622	$ 705,402	$ 1,157,064	$ 470,247	$ 579,236	$ 763,341		
Public Works Department - Roads								
Salaries and Benefits	$ 187,002	$ 171,831	$ 315,186	$ 174,717	$ 216,089	$ 334,830	18%	of total GF sal & ben (incl 20% of TA)
Professional Services	$ 20,000	$ 15,520	$ 30,000	$ 13,961	$ 16,753	$ 40,300	7%	of total GF prof services
Administrative/Operations	$ 133,071	$ 157,745	$ 166,861	$ 118,647	$ 142,376	$ 166,300	26%	of total GF operating
Capital Outlays	$ 255,000	$ 117,736	$ 935,696	$ 473,233	$ 591,400	$ 1,732,312	95%	of total GF capital
Total Public Works Dept - Roads Expenditures	$ 595,073	$ 462,832	$ 1,447,743	$ 780,558	$ 966,619	$ 2,273,742		
Public Works Department - Parks Expenditures								
Administrative/Operations	$ 23,200	$ 24,234	$ 29,540	$ 33,133	$ 39,760	$ 40,100	6%	of total GF operating
Capital Outlays	$ -	$ -	$ 56,125	$ 50,133	$ 86,666	$ 10,000	1%	of total GF capital
Total Public Works Dept - Parks Expenditures	$ 85,431	$ 44,831	$ 85,665	$ 83,266	$ 126,426	$ 50,100		
Total Admin and Dept Expenditures	$ 2,968,341	$ 3,008,436	$ 4,806,833	$ 2,532,561	$ 3,152,363	$ 4,901,839		
REVENUE OVER (UNDER) EXPENDITURES	$ 0	$ 131,323	$ (180,139)	$ 490,832	$ 274,084	$ 41,065		

TOWN OF PALMER LAKE

WATER FUND

2024 Budget DRAFT DEPARTMENT SUMMARY

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	Notes
WATER FUND REVENUE							
Total Water Dept Revenue	$ 1,823,029	$ 1,625,667	$ 1,611,438	$ 1,264,606	$ 1,564,366	$ 1,898,377	
WATER FUND EXPENDITURES							
Salaries and Benefits	$ 454,797	$ 357,324	$ 562,906	$ 306,877	$ 368,629	$ 519,749	incl 20% of TA, 30% of other admin, 0% of code enforc
Professional Services	$ 127,500	$ 118,995	$ 183,225	$ 97,996	$ 117,595	$ 147,000	
Administrative/Operations	$ 640,350	$ 327,812	$ 422,840	$ 311,978	$ 374,374	$ 406,800	
Capital Outlays	$ 412,654	$ -	$ 388,525	$ 186,537	$ 300,844	$ 516,000	
Debt Service	$ 183,229	$ 44,856	$ 183,229	$ 183,139	$ 261,308	$ 207,179	
Total Water Dept Expenditures	$ 1,818,529	$ 848,987	$ 1,740,725	$ 1,086,527	$ 1,422,751	$ 1,796,728	
REVENUE OVER (UNDER) EXPENDITURES	$ 4,500	$ 776,680	$ (129,287)	$ 178,079	$ 141,616	$ 101,649	

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

Description	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024 DRAFT	2024 Budget Explanatory Notes
GENERAL FUND REVENUE							
Taxes							
Property Tax - General	$ 512,393	$ 510,451	$ 503,417	$ 503,277	$ 505,269	$ 654,000	See 2024 Property Tax Calc
Property Tax - Fire	455,948	452,664	447,960	446,302	448,068	582,000	See 2024 Property Tax Calc
Specific Ownership Tax/Motor Vehicle Registration	100,000	100,686	108,000	92,717	111,260	108,000	
Motor Vehicle Registrations	-	12,633	-	-	-	-	DNU - include with Spec Own Tax Auto (4103)
Use Tax - Building Materials	40,000	33,697	40,000	24,113	28,936	36,000	
Highway Users Tax Fund	90,000	103,546	100,000	76,557	91,868	85,000	
Sales/Use/Excise Tax - All Other	862,000	1,161,105	2,465,000	1,072,258	1,286,710	1,388,000	Estimated annualized total tax
	$ 2,060,341	$ 2,374,782	$ 3,664,377	$ 2,215,224	$ 2,472,111	$ 2,853,000	
Fees and Licenses							
Franchise Fee - Comcast	38,000	17,288	38,000	16,826	20,191	25,000	
Franchise Fee - CORE (IREA)	39,000	59,124	50,000	46,018	55,222	47,000	
Franchise Fee - Black Hills	35,000	77,899	50,000	59,212	71,054	74,000	
Franchise Fee - Century Link	1,300	-	-	-	-	-	DNU - can remove in 2025
Franchise Fee - Other	-	243	35	23	28	25	
Administration Fees	-	-	-	175	725	-	
Fees/Permits/Zoning/Subdivisions	60,000	28,985	40,000	32,071	38,485	40,000	Review Master Fee Schedule (Land Use)
Lodging Fees	30,000	40,946	40,000	46,636	40,000	40,000	
Business Licenses	5,200	28,392	30,000	21,649	25,979	29,000	
Impact Fees - Drainage	7,200	6,900	7,200	14,959	17,951	20,000	
Liquor/MJ License Fees	6,200	18,605	6,200	5,590	6,200	10,000	Liquor renewal 1200 + MJ 8500
	$ 221,900	$ 278,382	$ 261,435	$ 243,159	$ 275,835	$ 285,025	
Intergovernmental							
Town Share State Surcharge	450	-	-	-	-	-	DNU - can remove in 2025
State Share Surcharge	450	-	-	-	-	-	DNU - can remove in 2025
El Paso Co Road & Bridge	6,000	7,317	6,000	7,352	7,000	7,000	*Review receipts so far*
	$ 6,900	$ 7,317	$ 6,000	$ 7,352	$ 7,000	$ 7,000	
Fines							
Citation Fines/Court Fees	70,000	46,821	70,000	37,846	45,415	45,000	
Citation Fines/Court Fees - STEP	-	20,085	20,000	28,078	33,694	20,000	
	$ 70,000	$ 66,906	$ 90,000	$ 65,924	$ 79,109	$ 65,000	
Interest							
Savings/Interest	2,000	-	3,000	-	-	-	DNU - can remove in 2026
Interest - Savings/Reserve	-	24,652	10,000	67,706	81,247	70,000	Estimating 4.75% on $1,500,000 ColoTrust balances
Interest - Water Loan	10,000	10,000	30,000	10,000	10,000	10,000	
	$ 12,000	$ 34,652	$ 43,000	$ 77,706	$ 91,247	$ 80,000	

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Departmental							
Library Revenue	12,000	2,613	5,000	-	5,095	-	DNU - can remove in 2026
Admin Revenue	-	38,081	-	252	302	5,000	Library utilities
Police Revenue	-	7,497	4,500	6,350	7,620	10,000	Extra duty
Fire Revenue	-	4,150	-	6,835	9,000	5,000	Inspections
Roads Revenue	-	50	-	791	791	-	
Parks Revenue	7,000	44,249	40,000	42,174	50,609	45,000	45k for Kiosk; pickleball courts rev?
	$ 19,000	$ 96,640	$ 49,500	$ 56,402	$ 73,417	$ 65,000	
Grants and Donations							
Admin Grants	-	-	-	-	-	25,000	DOLA land use update
Colo State Hist Society Town Hall ADA Door	-	-	42,000	-	-	-	DNU - can remove in 2026
PD Grants	-	81,861	5,000	12,331	10,150	204,400	5500 SRT; 2400 for Crimewatch; 4k POST; 7k HVE; BHCON 185k (Yr1of2)
Fire Grants	-	17,263	-	48,721	48,721	25,000	Leary. Check on others - DOLA, pub safety facility?
Roads Grants	-	-	-	-	-	354,311	Spruce design 204k; MMOF sidewalk design 150k
CDOT PL Elementary Road Improvement	-	-	145,682	16,061	81,879	909,168	PLES remaining design funds (63k) plus construction (846k)
CDOT Overlay Maint.	-	-	200,000	200,000	200,000	-	
Parks Grants	-	6,292	2,500	2,340	2,808		Check on Parks grants
Donations	-	4,327	-	520	624	-	DNU - remove in 2026
Admin Donations	-	-	-	-	-	-	
PD Donations	-	-	-	-	-	-	
Fire Donations	-	500	-	-	-	-	500 donated in 2022 for FD windows
Roads Donations	-	-	-	-	-	-	
Parks Donations	-	-	-	-	-	-	
	$ -	$ 110,243	$ 395,182	$ 279,973	$ 344,182	$ 1,517,879	
Miscellaneous							
FPPA Matching Funds (DOLA VFP)	8,100	-	17,100	-	-	-	DNU - remove in 2026. DOLA pays 90% match to FPPA directly
Land/Building Rent	10,000	24,003	20,000	29,446	29,971	30,000	12k for library; track; ER (50/mo); venue reserv
Fire Deployment	-	20,860	80,000	17,469	20,963	40,000	Vehicle deployment 14-20k (2 wks), wage and exp reimb
Land/Equipment Sales	-	-	-	19,000	19,000	-	
Miscellaneous Income	100	18,585	100	9,374	11,249	-	
Insurance Income	160,000	107,389	-	2,364	2,364	-	
Fund Reserve-ColoTrust	400,000	-	-	-	-	-	DNU - remove in 2025 (Fund balance shown above Rev)
	$ 578,200	$ 170,837	$ 117,200	$ 77,653	$ 83,547	$ 70,000	
Total Revenue	$ 2,968,341	$ 3,139,759	$ 4,626,694	$ 3,023,393	$ 3,426,448	$ 4,942,904	

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
GENERAL FUND EXPENDITURES							
Administration							
Salaries and Benefits							
Salaries/Wages, Full Time	$ 77,513	$ 103,341	$ 163,930	$ 49,066	$ 60,748	$ 138,988	3 FT with increase; incl Deputy Town Clerk
Salaries/Wages, Part Time	70,501	68,377	56,709	76,908	95,219	63,398	4 PT; Added PT code enforcement
Salaries/Wages, PT Sick	2,350	1,347	1,890	1,514	1,874	-	*review PT as included in PT wages*
Overtime, Civilian Unscheduled	518	41	-	-	-	496	
Social Security ER	9,209	10,472	13,797	7,656	9,479	12,579	
Medicare ER	2,154	2,449	3,227	1,791	2,217	2,942	
FUTA	176	195	239	167	207	210	
Workers Comp Ins	5,533	6,916	8,683	4,082	4,989	2,759	
Retirement ER Match	11,267	10,166	6,557	5,036	6,235	5,928	.25% match increase to 4.25% (5% max)
Health Ins ER- pd	-	23,099	19,374	17,636	21,835	19,090	health ins avg inc 17%. Town will adjust ER-pd portion to assist.
Life Ins ER- pd	148	749	590	529	655	483	
	$ 179,369	$ 227,152	$ 274,996	$ 164,385	$ 203,459	$ 246,873	
Professional Services							
Professional Svcs-Accounting	$ 49,600	$ 79,362	$ 22,275	$ 66,263	$ 79,516	$ 74,000	6k for Paycom + Acctg estimate
Professional Svcs-IT	60,000	48,666	63,200	18,635	22,362	33,000	15k for CKT, 18k for CivicPlus+BlueBeam, REMOVED CivicRec 10k (50% disc offered on install, 4725 subseq yrs)
Professional Svcs-Legal/OJW	47,000	51,559	60,000	37,614	60,000	60,000	
Professional Svcs-Other	159,185	167,264	160,000	62,256	74,707	210,000	Engineering (5% incr), Planning (LU update 50k), ADD Compensation Analysis (10k)
Professional Services- Other Engineering	-	21,763	-	-	-	-	DNU - remove in 2026
Professional Services- Other Engineering	-	96,057	-	-	-	-	DNU - remove in 2026
Professional Svcs- Other - Elephant Rock	-	2,671	-	-	-	-	DNU - remove in 2026
	$ 315,785	$ 467,342	$ 305,475	$ 184,768	$ 236,585	$ 377,000	
Administrative/Operations							
Employee Clothing	$ 800	$ -	$ 800	$ -	$ -	$ 500	
Employee/BOT/PC Training	4,000	1,651	6,900	1,525	1,830	5,000	CE - CMCA Institute, HR, ICMA
Employee/BOT/PC Travel	2,000	-	6,000	28	34	3,000	
Employee/BOT/PC Per Diem	2,000	1,338	5,000	1,240	1,488	2,000	
State OJW Surcharge	450	-	-	-	-	-	DNU - Remove in 2025
Advertising	2,000	162	2,000	1,175	1,410	2,000	
Bank Fees/Services	600	123	700	45	54	200	
Communications	16,000	23,954	28,000	22,635	27,162	1,800	1k for ATT, 800 for internet
County Treasurer Fees	10,000	9,659	18,000	9,523	11,428	13,000	1% of tax distributed
Election Expense	15,000	2,364	15,000	-	-	12,000	
Insurance	70,400	86,931	106,000	115,283	138,340	100,100	P&C (70% of 143k) - increased cost to group
Legal Notices/Recordings	5,000	2,072	5,000	2,446	2,935	5,000	

TOWN OF PALMER LAKE
GENERAL FUND
2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Memberships/Registrations	9,100	15,871	12,000	11,884	12,000	13,000	added APA for PC
Postage	2,000	562	1,000	1,115	1,338	1,100	
Economic Development	3,187	1,420	13,000	1,255	1,506	5,000	
General Supplies	20,000	30,234	20,000	13,551	16,261	14,036	admin, town hall camera, ER
General Supplies- Elephant Rock	-	34	-	-	-	-	DNU - can remove in 2026
Medical Equip/Supplies	-	266	-	-	-	-	DNU - can remove in 2026
General Services	37,451	23,552	47,807	21,800	26,160	20,000	2100 Orkin (Admin, Town Hall, ER, Lib), Landscape, Cleaning, HVAC, tree svc
General Service-001	-	11,429		-	-		DNU - can remove in 2026
General Services Town Hall	-	2,005	-	-	-	-	DNU - can remove in 2026
General Service- Elephant Rock	-	1,006	-	473	568	1,000	(roll up)
Utilities	31,500	13,064	14,500	9,198	11,038	20,000	all utilities admin, town hall, library, ER
Utilities- Elephant Rock	-	3,394	-	2,671	3,205	-	Utility should be paid by Tenants--pass through
Utilities- Electric	-	5,801	6,600	5,387	6,464	-	DNU - can remove in 2026
Utilities- Electric Elephant Rock	-	696	-	3,148	3,778	-	DNU - can remove in 2026
Utilities- Water	-	9,813	7,400	6,904	8,285	-	DNU - can remove in 2026
Utilities Water- Elephant Rock	-	1,542	-	1,013	1,216	-	DNU - can remove in 2026
Utilities- Sanitation	-	1,980	3,100	2,745	3,294	-	DNU - can remove in 2026
Utilities- Sanitation Elephant Rock	-	450	-	360	432	-	DNU - can remove in 2026
Building Maintenance	5,000	2,343	6,050	-	-	5,000	
Equipment Maintenance	1,000	-	1,000	-	-	-	DNU - can remove in 2026
Building Maintenance- Elephant Rock	-	1,416	-	-	-	-	DNU - can remove in 2025
Miscellaneous Expense	-	804	-	775	930	-	
Fuel	500	99	500	124	149	300	
	$ 237,988	$ 256,035	$ 326,357	$ 236,303	$ 281,303	$ 224,036	
Capital Outlays							
Colo State Hist Society Town Hall ADA Door -	-	-	42,000	-	-	-	DNU - can remove in 2026
Capital Improvement	17,344	38,675	220,000	59,529	71,435	-	REMOVED office flooring
Capital Improvement Bldg Town Hall	-	151,046	32,960	-	-	10,000	REMOVED entrance door 60k, kitchen upgrade 25k
Capital Improvement -Other	347,898	5,190	-	-	-	-	DNU - can remove in 2025
Capital Equipment	2,500	-	6,000	-	-	1,200	1200 PC; REMOVED $1500 LT, 5k TH AV upgrade
	$ 367,742	$ 194,911	$ 300,960	$ 59,529	$ 71,435	$ 11,200	
Total Administration Expenditures	**$ 1,100,885**	**$ 1,145,440**	**$ 1,207,788**	**$ 644,985**	**$ 792,782**	**$ 859,109**	

TOWN OF PALMER LAKE
GENERAL FUND
2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Police Department							
Salaries and Benefits							
Salaries/Wages, Full Time	247,260	$ 263,790	$ 426,105	$ 297,435	$ 368,253	$ 404,332	6 FT; 5% wage increase
Salaries/Wages, Part Time	216,597	161,611	159,455	90,937	112,589	114,034	5 PT; Reduced hours; 5% increase; Incl Records Tech
Salaries/Wages, PT Sick	7,274	3,803	5,315	794	983	-	
Salaries/Wages, STEP	-	5,590	5,000	12,410	15,365	10,000	expense covered by STEP Revenue (2024 ext 20k)
Salaries/Wages, Extra Duty	-	4,359	5,000	8,105	10,035	8,000	expense covered by EXT Revenue (2024 ext 10k)
Overtime, Sworn Scheduled	1,623	149	-	-	-	-	DNU - can remove in 2025
Overtime, Sworn Unsched	-	-	2,049	413	511	1,814	
Social Security ER	14,732	11,938	11,570	7,651	9,473	8,671	
Medicare ER	6,749	6,296	8,597	5,884	7,285	7,543	
FUTA	470	524	512	472	584	470	
Worker Comp Ins	27,371	25,488	34,876	20,193	24,680	20,167	
Retirement ER Match	38,466	5,261	17,044	5,706	7,065	17,184	
FPPA	20,507	21,847	38,599	26,066	32,272	38,033	increase .5% to 10% (max 12% in 2028)
FPPA D&D	7,292	7,768	13,814	9,329	11,550	13,692	increase .2% to 3.6%
Health Insurance	-	4,812	51,664	11,171	13,831	34,860	
Life Ins ER- pd	518	931	1,572	1,054	1,305	1,302	
	$ 588,861	$ 524,167	$ 781,175	$ 497,620	$ 615,780	$ 680,102	
Professional Services							
Professional Svcs-IT	-	-	-	5,093	5,093	16,200	11,100 for CKT, 5100 for EFORCE
Professional Svc-Other	-	-	-	-	-	96,400	Clinician for BHCON +5k OT
	$ -	$ -	$ -	$ 5,093	$ 5,093	$ 112,600	
Administrative/Operations							
Employee Clothing	$ 2,000	$ 3,644	$ 7,077	$ 3,687	$ 4,424	4,120	Add BHCON clinician (620)
Employee Training	3,300	2,877	5,300	1,075	1,290	3,000	
Employee Travel	1,600	972	4,160	179	215	3,400	Added BHCON travel (2400)
Employee Per Diem	1,800	-	2,560	162	194	1,000	
Subject Testing	500	178	1,000	-	-	1,000	
Communication/Radios/PPCRN	5,200	6,402	8,400	-	-	20,525	12k for ATT, 800 for internet, 5625 PPRCN, 2100 BHCON phone
Memberships/Registrations	4,440	442	3,940	12,136	14,563	13,000	Visual Labs 12k, FBI-LEEDA, IACP, Investigation
Postage	120	327	-	-	-	-	DNU - remove in 2025
General Supplies	1,500	4,743	12,292	3,366	4,039	10,000	Add 2 BHCON MDC (9400) +500 supplies (300 BHCON); REMOV
General Services	910	2,292	6,500	1,640	1,968	3,000	Orkin, Cleaning, Water
Utilities	-	-	-	-	-	3,800	all utilities - PD
Utilities - Sanitation	-	135	-	-	-	-	DNU - remove in 2025
Building Maintenance	5,000	386	8,600	-	-	1,000	Moved 7k to capital (flooring)

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Equipment Maintenance	500	-	2,280	-	-	-	Removed speed trailer
Repair / Maintenance Supplies	1,000	-	-	-	-	-	DNU - remove in 2025
Misc Expenses	-	-	-	-	-	-	
STEP Expenditures	-	24	-	2,613	2,613	-	DNU - Code STEP expenses to appropriate expense line
Vehicle Repair & Maintenance	8,000	3,017	6,863	5,087	6,104	5,000	Vehicle tires, routine
Fuel	14,500	17,732	28,000	13,576	16,291	18,000	5% increase
Vehicle Loan- Principal	6,200	40,614	-	-	-	-	DNU - remove in 2025
Vehicle Loan- Interest	1,900	1,888	-	-	-	-	DNU - remove in 2025
Police Donations/ Grant Expense	-	40,091	5,000	7,271	8,725	-	DNU - remove in 2026 - Code grant expenses to appropriate expense line
	$ 58,470	$ 125,764	$ 101,972	$ 50,792	$ 60,428	$ 86,845	
Capital Outlays							
Capital Improvement	-	-	-	-	6,000	1,000	Flooring (7k) scheduled install in 2023
Capital Equipment	2,000	-	25,428	-	-	75,000	REMOVED vehicle replacement (2013 Ford) 70k; Added BHCON vehicle (75k)
	$ 2,000	$ -	$ 25,428	$ -	$ 6,000	$ 76,000	
Total Police Department Expenditures	**$ 649,331**	**$ 649,931**	**$ 908,574**	**$ 553,505**	**$ 687,301**	**$ 955,547**	

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Fire Department							
Salaries and Benefits							
Salaries/Wages, Full Time	268,047	$ 277,442	$ 468,605	$ 240,369	$ 297,600	$ 374,124	5 FT; 3-4% increase
Salaries/Wages, Part Time	60,408	62,007	100,930	47,672	59,022	62,612	Reduced PT hours by 42%
Fire Deployment	-	1,968	-	-	-	-	DNU (duplicate) - remove in 2025
Salaries / Wages PT Sick	2,014	-	3,364	-	-	-	
Salaries / Wages Fire Deployment	-	14,539	-	-	-	-	DNU - remove in 2025
Overtime, Sworn Sched	23,645	21,757	44,805	25,262	31,277	31,909	
Overtime Non-Pensionable	-	-	-	311	385		
Fire Deployment	-	-	50,000	13,976	17,304	20,000	wages reimb
Social Security ER	4,948	5,042	7,694	4,969	6,152	5,370	
Medicare ER	5,105	5,238	8,957	4,551	5,635	6,795	
FUTA	512	452	638	377	467	344	
Workers Comp Ins	26,023	24,238	45,203	19,199	23,465	21,903	
Retirement ER Match	40,133	4,746	20,536	3,407	4,218	17,256	
FPPA ER	24,506	24,455	46,893	21,802	26,993	38,203	increase .5% to 10% (max 12% in 2028)
FPPA D&D	8,713	12,503	16,783	7,803	9,661	13,753	increase .2% to 3.6%
FPPA Volunteer Pension Fund	-	-	-	-	-	2,519	new account code for 2023/2024
Health Ins ER- pd	-	8,673	51,664	9,985	12,362	34,860	
Life Ins ER- pd	518	760	1,572	697	863	1,092	
	$ 464,572	$ 463,820	$ 867,644	$ 400,380	$ 495,404	$ 630,741	
Professional Services							
Professional Svcs-IT	-	-	-	3,378	4,054	10,000	$5,400 for CKT, $4k+ for ESO
	$ -	$ -	$ -	$ 3,378	$ 4,054	$ 10,000	
Administrative/Operations							
Employee Clothing	$ 6,000	$ 3,784	$ 6,703	$ 3,120	$ 3,744	$ 5,000	
Employee Training	4,850	914	17,473	5,154	6,185	10,000	
Employee Travel	-	204	4,000	198	238	2,000	
Employee Per Diem	-	1,176	3,500	230	276	2,000	
Communications	7,800	7,153	17,000	2,334	2,801	17,200	ATT 7k, internet 800, PPRCN 3k, County Dispatch3k, City Radio 3k, Active 911 400
Memberships/Registrations	1,000	4,449	980	2,579	3,095	400	Fire Chief, IFC, State/Co
Postage	100	-	-	-	-	-	DNU - remove in 2025
General Supplies	12,800	859	17,500	15,877	19,052	15,000	
Medical Equip/Supplies	3,000	4,178	5,000	654	785	2,500	
General Services	8,000	12,265	31,764	6,300	7,560	16,000	Monument IGA 9k, Haz 450, Physicals 6k
Utilities	-	-	-	-	-	4,500	all utilities - FD
Utilities- Electric	-	90	-	-	-	-	DNU - remove in 2025
Building Maintenance	5,000	2,641	-	-	-	3,000	
Equipment Maintenance	1,000	817	7,000	1,372	1,646	5,000	
Repair & Maintenance - Building	2,000	6,748	4,500	-	-	-	DNU - remove in 2026 - code to bldg or equip maint

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Fire Deployment Expenses	-	-	-	7,424	8,909	10,000	New code for 2023/2024 for reimbursements. Exp reimb.
Vehicle License / Fees	-	-	2,000	-	-	-	DNU - remove in 2026
Vehicle Repair & Maintenance	14,500	23,308	20,000	12,627	15,152	20,000	2023 = engine repair + pump 4k
Fuel	7,000	10,083	15,000	8,580	10,296	10,000	
Repair & Maintenance - Building	-	-	-	40	40	-	*RECLASS TO 5310 AND DELETE*
Grant Expenses	-	105,902	-	-	-	-	DNU - remove in 2027 - Code grant expenses to appropriate expense line
El Pomar Grant	-	10,788	-	-	-	-	DNU - remove in 2026
	$ 73,050	$ 195,359	$ 152,420	$ 66,489	$ 79,779	$ 122,600	
Capital Outlays							
Capital Improvements	$ -	-	-	-	-	-	see unfunded requests
Capital Equipment	-	46,223	137,000	-	-	-	REMOVED Vehicle replacement (65k)
	$ -	$ 46,223	$ 137,000	$ -	$ -	$ -	
Total Fire Department Expenditures	**$ 537,622**	**$ 705,402**	**$ 1,157,064**	**$ 470,247**	**$ 579,236**	**$ 763,341**	Confirmed w Fire MillLevy

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Public Works Department - Roads							
Salaries and Benefits							
Salaries/Wages, Full Time	$ 136,846	$ 140,646	$ 179,954	$ 116,651	$ 144,425	$ 206,389	3 FT with 3-4% increase; Added Equipment Operator
Salaries/Wages, Part Time	-	-	58,826	29,255	36,220	55,574	2 PT; Removed 1 PT Parks Maint
Salaries/Wages, PT Sick	-	-	1,961	171	212	-	
Overtime	479	1,074	836	585	724	917	
Social Security ER	8,514	8,679	14,978	8,943	11,072	16,299	
Medicare ER	1,991	2,030	3,503	2,091	2,589	3,812	
FUTA	92	92	260	204	253	260	
Workers Comp Ins	18,366	17,088	23,977	14,300	17,478	15,537	
Retirement ER Match	20,442	2,659	7,232	2,892	3,581	8,810	
Health Insurance ER	-	(874)	22,962	(752)	(931)	26,560	
Life Ins ER - pd	271	437	699	377	467	672	
	$ 187,002	$ 171,831	$ 315,186	$ 174,717	$ 216,089	$ 334,830	
Professional Services							
Professional Svcs-IT	-	-	-	-	-	1,300	1,300 for CKT
Professional Services - MS4	-	-	-	-	-	10,000	Stormwater Consultant
Professional Svcs Other	10,000	13,614	10,000	8,661	10,393	29,000	Engineering, stormwater enterprise rate study (18k)
Professional Svcs-Other-M4	10,000	1,906	10,000	-	-	-	DNU - remove in 2027
Professional Svcs-Other-Engineering	-	-	10,000	5,300	6,360	-	DNU - remove in 2027
	$ 20,000	$ 15,520	$ 30,000	$ 13,961	$ 16,753	$ 40,300	
Administrative/Operations							
Employee Clothing	$ 500	$ 474	$ 750	$ 517	$ 620	$ 700	
Employee Training	250	-	811	-	-	500	
Employee Travel	250	-	250	-	-	200	
Employee Per Diem	-	-	200	-	-	200	
Communications	-	-	-	-	-	2,000	$2k for ATT
Memberships/Registrations	750	120	750	519	623	700	
Membership/ Registrations -001	-	515	-	-	-	-	DNU - remove in 2025
General Supplies	4,000	1,137	4,000	2,917	3,500	4,000	
Signs Parts/Supplies	2,000	2,024	5,000	2,056	2,467	3,500	
General Services	20,000	17,049	35,900	35,521	42,625	40,000	(No Orkin), hauling, tree svc, dumpster, porta rental, noxious weed, survey shop--fence 20k (split w/water)
Utilities	-	1,018	-	2,221	2,665	3,500	all utilities - shop
Street Lights- Road	13,000	12,025	13,200	7,550	9,060	13,000	CORE
Building Maintenance	1,000	198	6,000	1,949	2,339	5,000	gutters
Equipment Maintenance	-	48	-	246	295	1,000	
Road/Street Material	25,000	22,569	35,000	19,435	23,322	30,000	
Dust Control	15,500	16,823	18,000	13,807	16,568	18,000	
Culverts	4,221	2,882	5,000	5,044	6,053	5,000	

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Vehicle Repair & Maintenance	4,000	2,323	4,000	5,342	6,410	5,000	
Repair - Heavy Equipment	20,000	23,944	20,000	10,604	12,725	20,000	
Fuel	15,000	14,112	18,000	10,919	13,103	14,000	
Vehicle Loan - Principal	6,000	38,700	-	-	-	-	DNU - remove in 2025
Vehicle Loan - Interest	1,600	1,784	-	-	-	-	DNU - remove in 2025
	$ 133,071	$ 157,745	$ 166,861	$ 118,647	$ 142,376	$ 166,300	
Capital Outlays							
Capital Improvements - Building	$ -	$ -	$ -	$ -	$ -	$ 12,000	fence w/ gate (split w/water)
Capital Improvements - Roads	215,000	90,482	463,014	159,791	191,749	125,212	Other road improvement
Capital Improvement - Drainage	30,000	7,965	90,000	-	-	90,000	Aurelia, High St area, other
CDOT Overlay Maint.	-	-	200,000	244,842	293,810		DNU - remove in 2026
CDOT Overlay Maint.	-	16,576	-	-	-	-	DNU - remove in 2025
CDOT PL Elementary Road Improvement	-	20	145,682	62,900	99,000	1,108,100	Remaining design work (77k), construction (1,023,000) + 8k temp easement work
CDOT PL Elementary Road Improvement	-	2,693	-	-	-	-	DNU - remove in 2025
CDOT Spruce Mtn Road Improvement	-	-	-	-	-	247,000	design only (TIP)
Capital Imp - Sidewalk Design	-	-	-	-	-	150,000	MMOF
Capital Imp - Forest Vw/County Line	-	-	-	-	-	-	
Capital Equipment	10,000	-	37,000	5,700	6,840	-	REMOVED PW vehicle (20k)
	$ 255,000	$ 117,736	$ 935,696	$ 473,233	$ 591,400	$ 1,732,312	
Total Public Works Dept - Roads Expenditures	**$ 595,073**	**$ 462,832**	**$ 1,447,743**	**$ 780,558**	**$ 966,619**	**$ 2,273,742**	

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Public Works Department - Parks Expenditures							
Salaries and Benefits							
Salaries/ Wages, Full-time	$ 37,440	$ -	$ -	$ -	$ -	$ -	DNU - remove in 2025
Salaries/Wages, Full Time	10,875	18,046	-	-	-	-	DNU - remove in 2025
Salaries/ Wages, PT Sick	363	-	-	-	-	-	DNU - remove in 2025
Social Security	2,996	1,121	-	-	-	-	DNU - remove in 2025
Medicare ER	701	262	-	-	-	-	DNU - remove in 2025
FUTA	84	69	-	-	-	-	DNU - remove in 2025
Workers Comp Ins	1,295	1,099	-	-	-	-	DNU - remove in 2025
Employee Retirement/Benefits	8,355	-	-	-	-	-	DNU - remove in 2025
Life Insurance Premiums	123	-	-	-	-	-	DNU - remove in 2025
	$ 62,231	$ 20,597	$ -	$ -	$ -	$ -	
Administrative/Operations							
Employee Clothing	$ 200	$ -	$ 200	223	$ 268	200	
Employee Training	250	-	250	-	-	200	
Memberships/Registrations	100	20	100	-	-	100	
Parks Committee	-	132	1,000	-	-	-	DNU - remove in 2026 - code expenses to appropriate expense line
General Supplies	3,700	5,391	7,090	11,074	13,289	6,000	
General Services	12,000	15,505	14,800	18,196	21,835	20,000	
General Service -001	-	300	-	-	-	-	DNU - remove in 2025
Utilities	-	-	-	-	-	4,600	all utilities - ballfield, gazebo, centennial, parks
Equipment Maintenance	5,600	1,026	1,000	123	148	1,000	
Repair & Maintenance Supplies	250	479	-	-	-	-	DNU - remove in 2025
Vehicle Repair	300	-	1,000	460	552	1,000	
Fuel/Lubricants	800	1,066	1,600	-	-	3,500	
Parks Committee (donations)	-	-	2,500	-	-	-	DNU - remove in 2026
Parking Kiosk Expenses	-	-	-	3,057	3,668	3,500	New code for 2023/2024.
Parks Grants	-	315	-	-	-	-	DNU - remove in 2027 - Code grant expenses to appropriate expense line
	$ 23,200	$ 24,234	$ 29,540	$ 33,133	$ 39,760	$ 40,100	
Capital Outlays							
Capital Improvements	$ -	-	-	26,533	26,533	-	*Check plans w Parks*
Capital Equipment	$ -	-	56,125	23,600	60,133	10,000	Playground equipment. REMOVED PW vehicle (20k)
	$ -	$ -	$ 56,125	$ 50,133	$ 86,666	$ 10,000	
Total Public Works Dept - Parks Expenditures	**$ 85,431**	**$ 44,831**	**$ 85,665**	**$ 83,266**	**$ 126,426**	**$ 50,100**	

TOWN OF PALMER LAKE

GENERAL FUND

2024 Budget DRAFT

		Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Total Departments Expenditures		$ 1,867,456	$ 1,862,996	$ 3,599,046	$ 1,887,576	$ 2,359,582	$ 4,042,730	
Total Admin and Dept Expenditures		$ 2,968,341	$ 3,008,436	$ 4,806,833	$ 2,532,561	$ 3,152,363	$ 4,901,839	
REVENUE OVER (UNDER) EXPENDITURES		$ 0	$ 131,323	$ (180,139)	$ 490,832	$ 274,084	$ 41,065	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. If directed by BOT, Savings (which are a part of Beg Fund Balance) may be used to cover planned Expenses that exceed Revenue.
FUND BALANCE - BEGINNING OF YEAR		$ 2,968,341	$ 2,749,080	$ 2,749,080	$ 2,880,403	$ 2,880,403	$ 3,154,487	The 2024 beginning fund balance will update as YTD estimate ending FY2023 is updated
FUND BALANCE - END OF YEAR*	#	$ 2,968,341	$ 2,880,403	$ 2,568,941	$ 3,371,235	$ 3,154,487	TBD	End Fund Balance = Beg Fund Balance + Revenue - Expenditures
								In review

**3 month Operating Reserve as recommended by State of Colorado*

$582,475 in 2022

TOWN OF PALMER LAKE

WATER FUND

2024 Budget DRAFT

Description	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
WATER FUND REVENUE							
Water Billing Revenue	$ 985,000	$ 952,704	$ 940,000	$ 842,362	$ 1,010,834	$ 1,375,000	1018 accts x mo op fee (61.13) x 12 mo + est usage (per
Water Improvement Fee	57,500	54,250	55,000	48,372	58,046	74,000	10% of monthly operating fee (new fee)
Water Loan Revenue	213,500	215,582	216,000	179,947	215,936	216,000	1018 accts x 17.76 debt service x 12 mo
Water Tap Fees	200,000	81,690	100,000	8,271	9,925	72,000	# of taps reduced due to economic slowdown
Water Meter/ Parts	6,500	1,950	3,000	1,300	1,560	2,550	Meter sales reduced due to supply chain issues -- increase meter charge to $850 (currently 650)
Late Fees/ Service Fees	14,457	20,074	14,000	16,397	19,676	16,000	shutoff/late fees
Water Reserve/Savings Interest	1,500	9,113	7,000	25,513	30,616	24,000	Estimating 4.75% on $500,000 ColoTrust balances
Water Revenue Interest	1,500	-	7,000	-	-	-	DNU - remove in 2026 (included in Water Reserve/Savings Interest line above)
Water Reserve Colo Trust	343,072	-	-	-	-	-	DNU - remove in 2025 (included in Water Reserve/Savings Interest line above)
Misc. Income	-	215	200	730	876	-	includes workers comp dividend
Water Dept. Misc. Revenue / TANK	-	-	10,000	-	-	-	DNU - remove in 2026
CDPHE 2020 QIF	-	25,300	-	-	-	-	DNU - remove in 2025
American Rescue Plan	-	249,789	259,238	141,714	216,896	118,827	**2024 budget = total remaining after 2023 expenses**
DOLA EIAF Water System-PER Grant	-	15,000	-	-	-	-	DNU - remove in 2025
Rural Water Apprentice Grant	-	-	-	-	-	7,500	
Total Water Dept Revenue	**$ 1,823,029**	**$ 1,625,667**	**$ 1,611,438**	**$ 1,264,606**	**$ 1,564,366**	**$ 1,898,377**	
WATER FUND EXPENDITURES							
Salaries and Benefits							
Salaries/Wages, Full Time	$ 296,627	$ 310,179	$ 423,291	$ 244,900	$ 293,880	$ 387,263	3% staff wage increase
Salaries/Wages, Part Time	43,988	4,674	-	18,072	21,686	10,234	
Salaries/Wages, PT Sick	1,466	(507)	-	12	14	-	
On-call pay	-	-	15,308	-	-	15,768	
Overtime	20,303	144	1,482	451	541	1,311	
Social Security ER	22,377	19,287	27,285	15,998	19,198	25,704	
Medicare ER	5,233	4,511	6,381	3,742	4,490	6,011	
FUTA	218	176	239	197	236	227	
Workers Comp Ins	22,988	19,075	29,172	16,960	20,729	12,703	
Retirement ER Match	41,079	60	17,603	2,500	3,000	17,185	.25% match increase to 4.25% (5% max)

TOWN OF PALMER LAKE

WATER FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Health Ins ER- pd	-	(797)	40,900	3,422	4,106	42,330	health ins avg inc 17%. Town will adjust ER-pd portion to assist
Life Ins ER- pd	518	522	1,245	623	748	1,014	
	$ 454,797	$ 357,324	$ 562,906	$ 306,877	$ 368,629	$ 519,749	
Professional Services							
Professional Svcs- Acctg	$ 9,500	$ 25,428	$ 45,225	$ 29,361	$ 35,233	$ 35,000	paycom and accounting services
Professional Svcs IT/ Water Billing	58,000	56,637	78,000	45,599	54,719	62,000	4100 for CKT, $ for Timberline, 2400 for Sensus (reclass laptop)
Professional Svcs- Legal	20,000	13,529	20,000	5,002	6,002	10,000	
Professional Svcs- Other	40,000	23,401	40,000	18,034	21,641	40,000	
	$ 127,500	$ 118,995	$ 183,225	$ 97,996	$ 117,595	$ 147,000	
Administrative/Operations							
Employee Clothing	$ 500	$ 1,036	$ 1,000	$ 548	$ 658	$ 1,000	
Employee Training	5,000	1,103	4,500	-	-	3,000	CE
Employee Travel	2,000	248	6,000	91	109	300	
Employee Per Diem	-	-	3,000	-	-	500	
Bank Fees/ Services	400	27	100	-	-	100	
Communications	4,500	2,341	3,100	2,208	2,650	3,000	3k for ATT
Insurance	12,000	13,366	13,400	11,081	13,297	42,900	P&C (30% of 143k)
Publication / Legal Notices	500	-	500	-	-		DNU - remove in 2026 (paid in Admin)
Membership/ Registrations	10,000	10,262	10,000	8,151	9,781	10,000	AWWA, CRW, Regional Water (Sensus moved to IT)
Postage	-	25	-	-	-	-	DNU - remove in 2025 (paid in Admin)
Misc. Expenses	800	-	800	-	-	-	
General Supplies	-	6,739	-	-	-	1,000	
General Services - Water Dept	27,000	20,653	27,870	10,887	13,064	39,000	800 Orkin, 25k UNCC, Airgas, nox weeds, 10k survey for fence
Utilities - Electric	120,750	97,891	83,000	57,691	69,229	135,000	all utilities
Utilities - Natural Gas	-	4,821	18,400	2,266	2,719	-	DNU - remove in 2026 (all utilities in 5300)
Utilities- Water	-	10,602	12,500	16,480	19,776	-	DNU - remove in 2026
Utilities- Sanitation	-	17,227	16,400	13,354	16,025	-	DNU - remove in 2026
Vehicle Loan- Principal	$ 2,976	$ -	$ -	$ -	$ -	$ -	DNU - remove in 2025
Vehicle Loan - Interest	945	228	-	-	-	-	DNU - remove in 2025
General Supplies - Distribution	-	1,485	3,000	6,597	7,916	8,000	
General Supplies- Treatment	45,000	33,214	49,000	38,459	46,151	50,000	
Utilities- Sanitation	37,000	15,822	45,000	-	-	-	DNU - remove in 2026 (all utilities in 5300)
General Svc/Maint - Treatment	65,000	24,118	22,000	45,521	54,625	40,000	Includes equipment maintenance

TOWN OF PALMER LAKE

WATER FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
Equipment Maintenance	23,000	138	19,539	-	-	-	DNU - remove in 2026.
Repair/Maint Supplies Treatment	-	15,943	-	-	-	-	DNU - remove in 2025
General Svc/Maint - Distribution	135,000	3,395	22,000	53,120	63,744	20,000	
Repair/ Maint Supplies Distribution	-	2,820	-	-	-	-	DNU - remove in 2025
Water Meters/ Parts Replace	5,000	19,721	2,000	1,053	1,264	10,000	ID vendor and reclass meters here
Water Meters / Repairs	5,000	-	3,000	-	-		DNU - remove in 2025 - (coded to Dist#5212)
Building Maintenance	2,000	649	2,000	5,586	6,703	2,500	
Vehicle Repair/ Maint	6,000	11,286	8,000	14,125	16,950	8,000	
Fuel	10,000	8,196	10,000	7,366	8,839	9,500	5% increase
Water Line Repair	79,030	700	-	-	-	-	DNU - remove in 2025
Water Quality Tests	27,949	3,756	23,731	7,655	9,186	10,000	
Reservoirs / Dam Maintenance	13,000	-	13,000	9,739	11,687	13,000	
	$ 640,350	$ 327,812	$ 422,840	$ 311,978	$ 374,374	$ 406,800	
Capital Outlays							
Capital Improvements - Building	$ 323,254	$ -	$ 262,541	$ -	$ 77,000	$ 12,000	Split fence (shop)
Capital Improvement - Distribution	-	-	-	-	-	150,000	Line cap, upgrade
Capital Improvement - Shady Ln	-	-	-	-	-	300,000	Order material and stub Shady Ln (incl 118k ARP)
Capital Improvement - Treatment	-	-	-	44,823	$ 53,788	-	
ARP - Expenses	-	-	-	141,714	170,057		RECLASS to 6001-6002
Capital- CL2	63,000	-	33,984	-	-	-	DNU - remove in 2026
Capital Equipment	26,400	-	92,000	-	-	54,000	Create 6100-000 in GP "Capital Equipment." 40K vehicle. 14k for SCADA PC.
	$ 412,654	$ -	$ 388,525	$ 186,537	$ 300,844	$ 516,000	
Debt Service							
CWRPDA 2009 Principal	$ 89,078	$ -	$ 89,078	$ 90,417	$ 92,696	$ 101,229	updated from loan schedule
CWRPDA 2009 Interest	15,983	15,696	15,983	14,554	12,276	13,406	updated from loan schedule
CWRPDA 2018 Principal	48,845	-	48,845	49,579	99,158	50,829	updated from loan schedule
CWRPDA 2018 Interest	19,323	19,160	19,323	18,589	37,178	17,340	updated from loan schedule
General Fund Loan - Principal	-	-	-	-	-	14,375	updated from loan schedule
General Fund Loan- Interest	10,000	10,000	10,000	10,000	20,000	10,000	updated from loan schedule
	$ 183,229	$ 44,856	$ 183,229	$ 183,139	$ 261,308	$ 207,179	
Total Water Dept Expenditures	$ 1,818,529	$ 848,987	$ 1,740,725	$ 1,086,527	$ 1,422,751	$ 1,796,728	

TOWN OF PALMER LAKE

WATER FUND

2024 Budget DRAFT

	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	2024 Budget Explanatory Notes
REVENUE OVER (UNDER) EXPENDITURES	$ 4,500	$ 776,680	$ (129,287)	$ 178,079	$ 141,616	$ 101,649	2023 budget deficit covered by fund balance/carryover water project from 2022. Ref amended budget by Res 25-2023. If directed by BOT, Savings (which are a part of Beg Fund Balance) may be used to cover planned Expenses that exceed Revenue.
FUND BALANCE - BEGINNING OF YEA	$ 770,007	$ 656,879	$ 958,494	$ 958,494	$ 958,494	$ 1,100,110	The 2024 beginning fund balance will update as YTD estimate ending FY2023 is updated
FUND BALANCE - END OF YEAR*	$ 770,007	$ 1,433,559	$ 829,207	$ 1,136,573	$ 1,100,110	$ 1,201,759	End Fund Balance = Beg Fund Balance + Revenue - Expenditures

**3 month Operating Reserve required by CWR&PDA*

$224,600 per 2022 audit

TOWN OF PALMER LAKE

Conservation Trust Fund

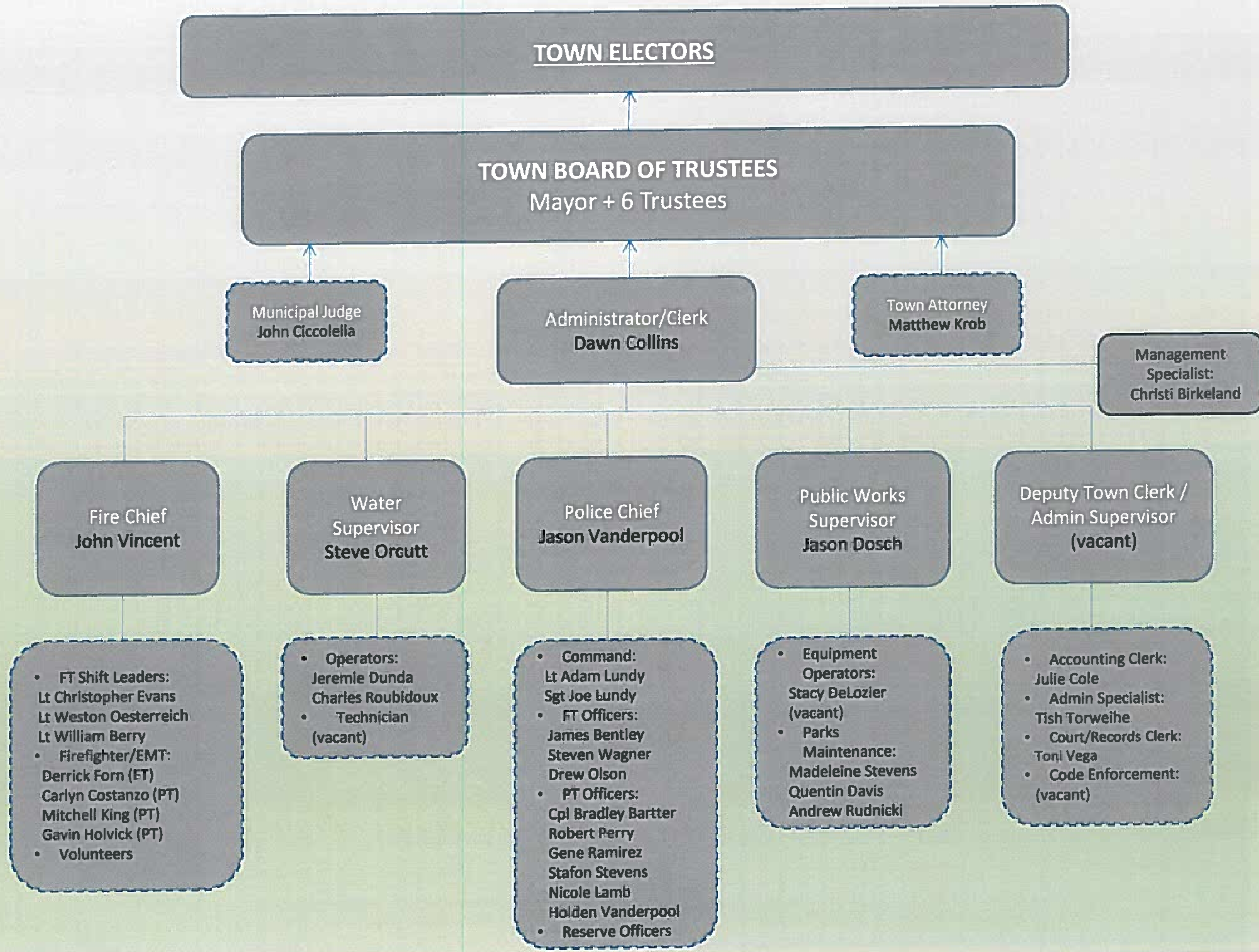
2024 Budget DRAFT

Description	Final Budget FY2022	Actual FY2022	Final Budget FY2023	Actual as of 10.31.2023	YTD Estimate Ending for FY2023	Proposed Budget FY2024	Remarks
REVENUE							
Miscellaneous Income - CTF	$ -	$ -	$ -	$ -	$ -	$ -	TO BE UPDATED
Donations	-	-	-	-	-	-	
Conservation Trust Interest	-	474	400	1,204	1,445	400	Interest rates increase in 2023
GOCO Grant	-	-	-	-	-	-	
State Shared Revenue	44,406	33,726	36,140	26,472	31,766	36,140	
Total Revenue Conservation Trust	$ 44,406	$ 34,200	$ 36,540	$ 27,676	$ 33,211	$ 36,540	
EXPENDITURES							
Administration							
Salaries and Benefits							
Salaries / Wages Temp/Part-time	$ 16,480	$ 17,658	$ 18,720	$ 7,808	$ 9,370	$ 18,720	TO BE UPDATED
Sick Leave	549	264	624	-	-	624	
FICA Employer	1,022	1,111	1,199	484	581	1,199	
Medicare Employer	239	260	280	113	136	280	
SUTA Employer	-	-	-	-	-	-	
FUTA Employer	43	71	42	42	50	42	
Workers Compensation	442	-	-	205	246	-	
Employee Retirement	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	
Total Salaries and Benefits	$ 18,775	$ 19,364	$ 20,866	$ 8,652	$ 10,382	$ 20,866	Salaries increase in 2023
Administrative/Operations							
Employee Clothing / Uniforms	$ -		$ -	$ -	$ -	$ -	TO BE UPDATED
Consultant Services	-		-	-	-	-	
General Supplies	11,000	4,183	4,150	236	283	4,150	
General Services	5,000	4,389	3,000	3,322	3,986	3,000	
Utilities	1,000	-	-	-	-	-	
Equipment Maintenance	2,500	-	350	-	-	350	
Repair / Maintenance Supplies		-	2,000	-	-	2,000	
Postage		-	-	-	-	-	
Fuels / Lubricants	449	-	1,000	-	-	1,000	
Insurance		-	-	-	-	-	
Capital Improvements	5,682	4,795	5,174	6,750	8,100	5,174	
Pedestrian Bridge	-		-	-	-	-	
Total General Administration	$ 25,631	$ 13,367	$ 15,674	$ 10,308	$ 12,370	$ 15,674	
Total General Administrative	$ 44,406	$ 32,731	$ 36,540	$ 18,960	$ 22,752	$ 36,540	
Total General Administrative and Operations	$ -	$ 1,469	$ 0	$ 8,716	$ 10,459	$ 0	
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ -	$ 1,469	$ 0	$ 8,716	$ 10,459	$ 0	
FUND BALANCE - BEGINNING OF YEAR	$ 36,140	$ 36,140	$ 37,609	$ 37,609	$ 37,609	$ 48,068	
FUND BALANCE - END OF YEAR	$ 36,140	$ 37,609	$ 37,609	$ 46,325	$ 48,068	$ 48,068	

add est.

Department Proposed Projects

Rate	Department	Project	Description	Notes/Due	Timeline
	Admin	CivicPlus ADA	Pursuant to House Bill 21-1110	DUE July 2024	2024
	Admin	A/V Improvements (Town Hall)	Virtual meeting capability; replace camera	Will replace camera only	2024
	Admin	Compensation Study	Create compensation table/ranges per positions	unfunded - consider study	
	Admin	CivicRec Proposal for Reservation	Activity registration; reservation mgmt	unfunded	
	Admin	Town Hall Improvements	ADA entrance; kitchen upgrades	unfunded	
	PW-Roads	PLES Road Improvement	Match for construction in 2024-25 (CDOT funds)	Funded in 2024 budget	2024-25
	PW-Roads	Hwy 105 sidewalk design	No match - seek Construction funds for 2024-25	Design funded (150k)	2024
	PW-Roads	Spruce Mtn design	Match for design in 2024-25 (CDOT funds)	Funded in 2024 budget	2024
	PW-Roads	Circle roadway improvement	Improvement w/o design eng	~300k	
	PW-Roads	Spruce Mtn construction phase	Match for construction in 2025-26	~1.2m	
		Long Term TBD:			
		Forest View, Primrose, Glenway, Lower/Middle Glenway, Shady, Epworth			
	PW	Drainage - Aurelia	Drainage improvement	~75-100k	2024
	PW	Drainage - High St drainage projects	Breakdown; est?	unfunded	
	PW	Drainage - Rosita	Eng; start concrete ditch to control erosion	unfunded	
	PW	Milton area drainage study	DOLA (planning grant)	unfunded - consider study	
	PW	Glen area drainage study	DOLA (planning grant)	"	
	PW	Master Drainage Plan			
	PW-Parks	Bridge and Trail Activity	Funds from CPW non-motorized grant, MHYC		2024-26
	PW-Parks	Multi-use field	Funds sought from GOCO, Daniels, other?	unfunded	2024-25
	PW-Parks	Pickleball Courts (APL)	In kind--dirt, water taps, etc		2023-24
	Land Use	Critical Issues Update	Match for DOLA funds (25k)	2023-24	2024
	Land Use	Additional Review/Revise Zoning		unfunded	
	Water	Telemetry upgrades	Treatment upgrades using ARP	To complete 2023	2023
	Water	Upper Glenway dist line upgrade	Included with PLES project		2024
	Water	Shady Lane line replacement	Multi-year phases- 2024 purchase material, stub	~150k	2024
	Water	Replace valve	1st reservoir - dredge and replace valve		2024
	Water	Arapahoe Well	PER	unfunded	
	Water	Loop water system	PER	unfunded	
	Water	Replace Shady Lane 2"-4" line			
	Water	Replace "galvanized" service lines		State mandated-Due?	
		Long Term TBD:			
		Lower Glenway, Pueblo Ct, Valley Crescent, Glenway, Canon City, Park			
	PD/Fire	Public Safety Facility	Seek funds for feasibility of facility on ER	unfunded - 2024?	
	Fire	Apparatus - engine		unfunded	


TOWN ELECTORS
TOWN BOARD OF TRUSTEES
Mayor + 6 Trustees
Municipal Judge
John Ciccolella
Administrator/Clerk
Dawn Collins
Town Attorney
Matthew Krob
Management Specialist:
Christi Birkeland
Fire Chief
John Vincent
Water Supervisor
Steve Orcutt
Police Chief
Jason Vanderpool
Public Works Supervisor
Jason Dosch
Deputy Town Clerk / Admin Supervisor
(vacant)
• FT Shift Leaders:
Lt Christopher Evans
Lt Weston Oesterreich
Lt William Berry
• Firefighter/EMT:
Derrick Forn (FT)
Carlyn Costanzo (PT)
Mitchell King (PT)
Gavin Holvick (PT)
• Volunteers
• Operators:
Jeremie Dunda
Charles Roubidoux
• Technician
(vacant)
• Command:
Lt Adam Lundy
Sgt Joe Lundy
• FT Officers:
James Bentley
Steven Wagner
Drew Olson
• PT Officers:
Cpl Bradley Bartter
Robert Perry
Gene Ramirez
Stafon Stevens
Nicole Lamb
Holden Vanderpool
• Reserve Officers
• Equipment Operators:
Stacy DeLozier
(vacant)
• Parks Maintenance:
Madeleine Stevens
Quentin Davis
Andrew Rudnicki
• Accounting Clerk:
Julie Cole
• Admin Specialist:
Tish Torweihe
• Court/Records Clerk:
Toni Vega
• Code Enforcement:
(vacant)