

**CITY OF RATON - FY 24 INTERIM BUDGET
GENERAL FUND BUDGET REVENUE COMPARISON**

DRAFT

TAXES	FY2023	FY 2024	Inc/Dec.	% change	
Gross Receipts	2,926,457	3,453,219	526,762.00	18.00%	Increase in GRT related to online sales tax distribution and construction
Property Tax	684,655	698,733	14,078.00	2.06%	Colfax County Colletion rate 3 year average increased slightly from 92.92% to 93.07%
Franchise Tax	193,114	193,114	-	0.00%	
Motor Vehicle Tax	13,000	13,000	-	0.00%	
Comp Tax	13,974	0	(13,974.00)	-100.00%	GRT increments were combined and no longer a separate category
FEES CHARGED					
Rents & Services	657,066	657,066	-	0.00%	
Fines & Forfeitures	37,100	37,100	-	0.00%	
License & Permits	62,100	62,100	-	0.00%	
MISCELLANEOUS					
Miscellaneous	598,344	410,314	(188,030.00)	-31.43%	RWW Residual Payment for FY24 is currently unknown at this time. Will be added to final budget if any
Grants	273,000	359,399	86,399.00	31.65%	Increased Small Cities budgeted Distribution for FY24
Total Revenues	5,458,810	5,884,045	425,235	7.79%	

GF ending cash balance \$4,217,458
1/12th Reserve \$43,518.00

- \$5,000 Commission Chambers Audio/Visual Upgrades
- \$15,000 Animal Shelter Repairs
- \$25,000 Center for Community Progress (Assistance with Landbank legislation)
- \$10,000 New Website
- \$5,000 Convention Center Oven
- \$232,542 Ambulance & Defibs
- \$50,000 Ballfield Improvements
- \$40,000 PW Truck
- \$ 382,542 Budgeted Non-recurring Capital Expenditures from GF Reserves FY24**

GENERAL FUND BUDGET EXPENSE COMPARISON BY DEPARTMENT

Department	FY2023 Expenses	FY2024 Expenses	Inc/Dec.	% change	
Executive	843,300	1,020,608	177,308.00	21.03%	Union increases per terms of contracts. No health insurance Increase for FY24. PERA contribution increase .5%
Library	236,491	208,311	(28,180.00)	-11.92%	Budgeted 4% pay increase for non-union employees (excluding probationary, term or elected positions)
Public Works	592,898	590,004	(2,894.00)	-0.49%	Pay increases and Realignment of Job duties. Also added additional office position.
Building Maint.	187,284	129,521	(57,763.00)	-30.84%	Library expense went down due to retirement of Librarian last fiscal year.
Zoning	242,763	299,908	57,145.00	23.54%	pay increases for mgmt and 2.5% for union employees. Budgeted new PW Truck
Fire	1,350,492	1,515,006	164,514.00	12.18%	Several projects completed in FY23
Dispatch	402,465	423,977	21,512.00	5.35%	pay increases and budgeted \$140,900 for Abatement Expense
Police	1,634,978	1,700,413	65,435.00	4.00%	Pay increases for mgmt, union increases 2.5%
Airport	23,750	23,750	-	0.00%	Increases were approved mid year in FY23 due to ratification of new contract March 2023
Legislative	33,546	47,740	14,194.00	42.31%	Increases were approved mid year in FY23 due to ratification of new contract March 2023
Animal Control	77,088	114,077	36,989.00	47.98%	Proposing increase from \$300 to \$800 per mo. Effective only for newly elected officials
Judicial	79,264	80,789	1,525.00	1.92%	Added additional PT position. Also received pay increases in March 2023
Community Facilities	100,116	112,483	12,367.00	12.35%	pay increase for court clerk
	5,804,435	6,266,587	462,152.00	7.96%	pay increase

CITY OF RATON
MUNICIPAL BUDGET RECAP SHEET
2023-2024 PROPOSED INTERIM BUDGET
FISCAL YEAR 112

FUND	UNAUDITED BEGINNING CASH BALANCE July 1, 2023	BUDGETED FUND REVENUES	BUDGETED FUND TRANSFERS		BUDGETED FUND EXPENDITURE	PROJECTED ENDING CASH BALANCE June 30, 2024
			IN	OUT		
GENERAL FUND						
100 GENERAL FUND	4,600,000	5,884,045	180,770	180,770	6,266,587	4,217,458
SPECIAL REVENUE FUNDS						
201 FIRE GRANTS	225,000	1,132,410	-	-	1,317,733	39,677
202 FIRE - STATE	950,000	421,131	-	101,115	1,270,016	-
203 RECREATION - (Swimming Pool)	5,000	263,473	125,000	-	356,294	37,179
204 LODGERS TAX - Promotional Fund	185,000	502,500	-	300,000	372,322	15,178
205 LODGERS TAX - Non-Promotional Fund	190,000	4,000	300,000	99,180	359,727	35,093
206 LAW ENFORCEMENT	-	103,000	15,500	-	118,500	-
207 INSURANCE RESERVE FUND	-	1,187,499	-	-	1,187,499	-
208 EMERGENCY MEDICAL	-	24,000	-	-	24,000	-
209 POLICE GRANTS/E911	-	-	-	-	-	-
210 LOCAL GOV'T CORRECTION FEES	95,000	10,800	-	-	16,000	89,800
211 LIBRARY BLDG FUND	260,000	1,500	78,227	-	179,000	160,727
213 LIBRARY GRANTS	-	26,396	-	10,000	26,396	-
215 ECONOMIC DEVELOPMENT FUND	500,000	351,976	-	-	211,782	640,194
216 ENVIRONMENTAL TAX (Post-closure landfill)	175,000	118,165	-	48,232	22,223	222,710
217 STREET IMP. 1/4% TAX	100,000	301,000	-	273,510	116,667	10,823
218 REVOLVING LOAN FUND	32,000	1,285	-	-	-	33,285
222 JUVENILE JUSTICE GRANT	-	219,696	-	-	219,696	-
229 SHULER LEDA GRANT	24,000	6,418	-	-	-	30,418
231 AMERICAN RESCUE ACT	33,015	-	-	-	33,015	-
232 CANNABIS EXCISE TAX	-	78,000	-	75,000	3,000	-
TOTAL SPECIAL REVENUE FUNDS	2,774,015	4,753,249	528,727	907,037	5,833,870	1,315,084
CAPITAL OUTLAY FUNDS						
300 AIRPORT	55	229,370	2,043	-	231,413	55
301 PARKS	-	25,000	-	-	25,000	-
302 SWIMMING POOL/REC CTR 1/2% GRT	1,025,000	738,537	-	339,936	12,000	1,411,601
305 NMSHTD MAP PROJECT	2,531,890	-	273,510	-	2,805,400	-
307 ECONOMIC DEVELOPMENT	-	1,100,000	-	-	1,100,000	-
308 HISTORIC BUILDINGS	-	432,107	54,180	-	486,287	-
311 WATER PROJECTS FUND	5	803,833	-	-	803,838	-
TOTAL CAPITAL OUTLAY FUNDS	3,556,950	3,328,847	329,733	339,936	5,463,938	1,411,656
DEBT SERVICE FUNDS						
401 NMFA LOAN - FIRE EQUIPMENT	-	-	101,115	-	101,115	-
404 NMED LANDFILL DEBT SERVICE	-	-	-	-	-	-
405 WASTEWATER TREATMENT USDA LOAN	1,300,000	253,543	-	-	137,400	1,416,143
411 NMFA POLICE VEHICLES	-	-	-	-	-	-
412 NMFA SANITATION LOAN	94,123	-	-	-	94,123	-
413 NMFA AQUATIC CTR LOAN	400,000	500	289,936	-	289,936	400,500
414 NMFA TRANSFER STATION LOAN	67,000	1,000	48,232	-	48,232	68,000
415 FILTER PLANT USDA LOAN	112,000	63,253	-	-	57,049	118,204
416 NMFA - CIMARRON PUMP PROJ	80,000	1,000	56,255	-	56,255	81,000
TOTAL DEBT SERVICE FUNDS	2,053,123	319,296	495,538	-	784,110	2,083,847
ENTERPRISE						
500 SOLID WASTE	450,000	1,524,000	-	101,170	1,394,145	478,685
TRUST & AGENCY						
700 CORRECTION FEES	-	6,000	-	-	6,000	-
705 GOVT GRT FUND	-	300,000	-	-	300,000	-
720 FIREWORKS FUND	10	2,600	-	-	2,602	8
730 RWW GROSS RECEIPTS FUND	-	1,117,738	-	56,255	1,061,483	-
725 CHARITY FUND	7,053	100	-	-	7,153	-
750 EMPLOYEE COKE FUND	318	10	-	-	328	-
TOTAL TRUST & AGENCY FUNDS	7,381	1,426,448	-	56,255	1,377,566	8
LANDFILL TRUST ASSURANCE						
800 LANDFILL TRUST ASSURANCE	578,000	1,500	50,400	-	-	629,900
TOTAL	14,019,469	17,237,385	1,585,168	1,585,168	21,120,216	10,136,638

2023-2024 GENERAL FUND BUDGET REVENUES INTERIM

TAXES

Gross Receipts Tax	3,453,219	58.69%
Property Tax	698,733	11.88%
Franchise Tax	193,114	3.28%
Motor Vehicle Tax	13,000	0.22%
Cigarette Tax	-	0.00%
Comp Tax	-	0.00%
Total Taxes	4,358,066	74.07%

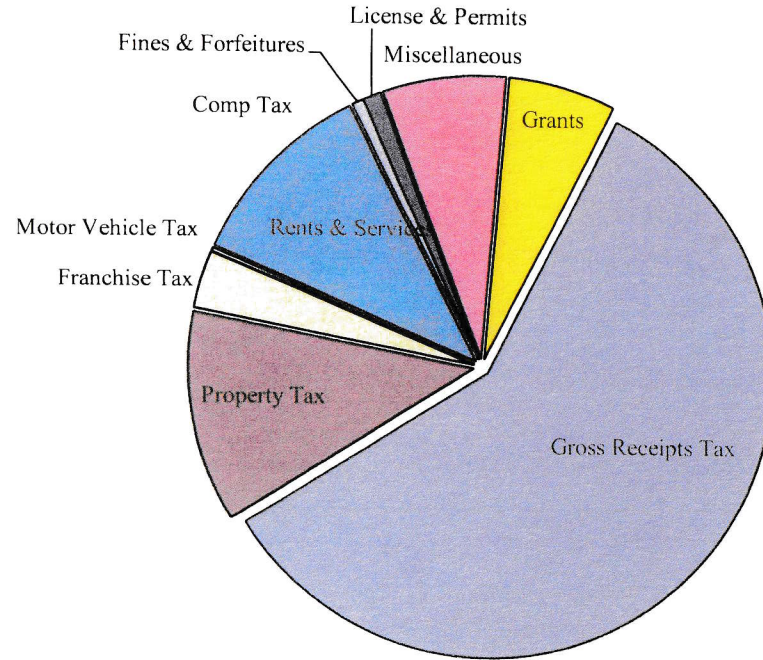
FEES CHARGED

Rents & Services	657,066	11.17%
Fines & Forfeitures	37,100	0.63%
License & Permits	62,100	1.06%
Total Fees	756,266	12.85%

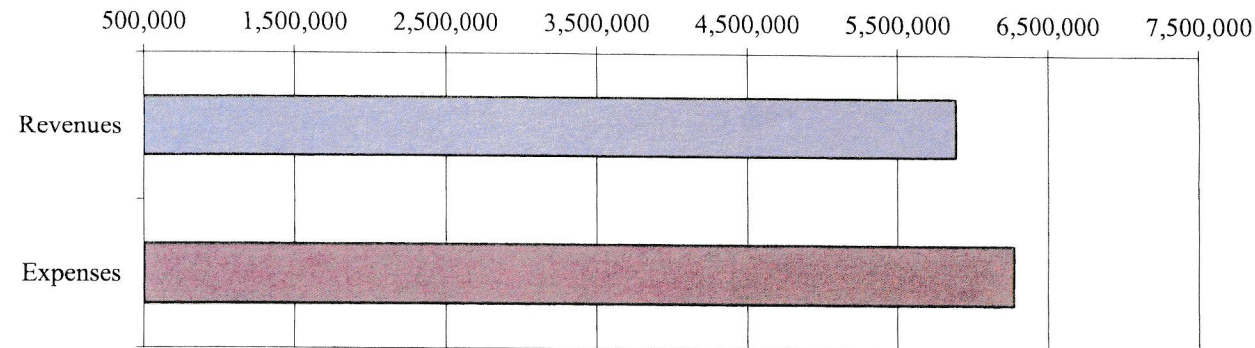
MISCELLANEOUS

Miscellaneous	410,314	6.97%
Grants	359,399	6.11%
Total Misc.	769,713	13.08%

Total Revenues	5,884,045	100.00%
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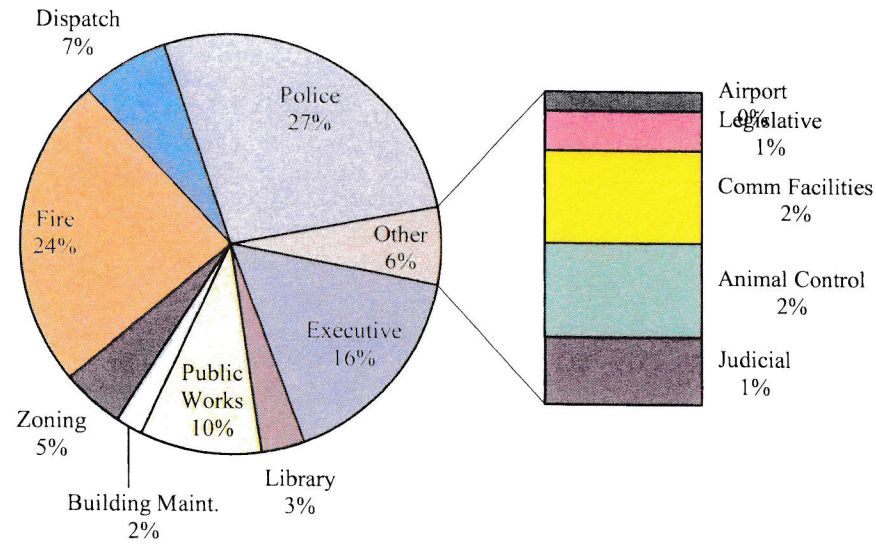
Revenues	5,884,045
Expenses	6,266,587
Net Transfers	-
Rev Over Exp	(382,542)



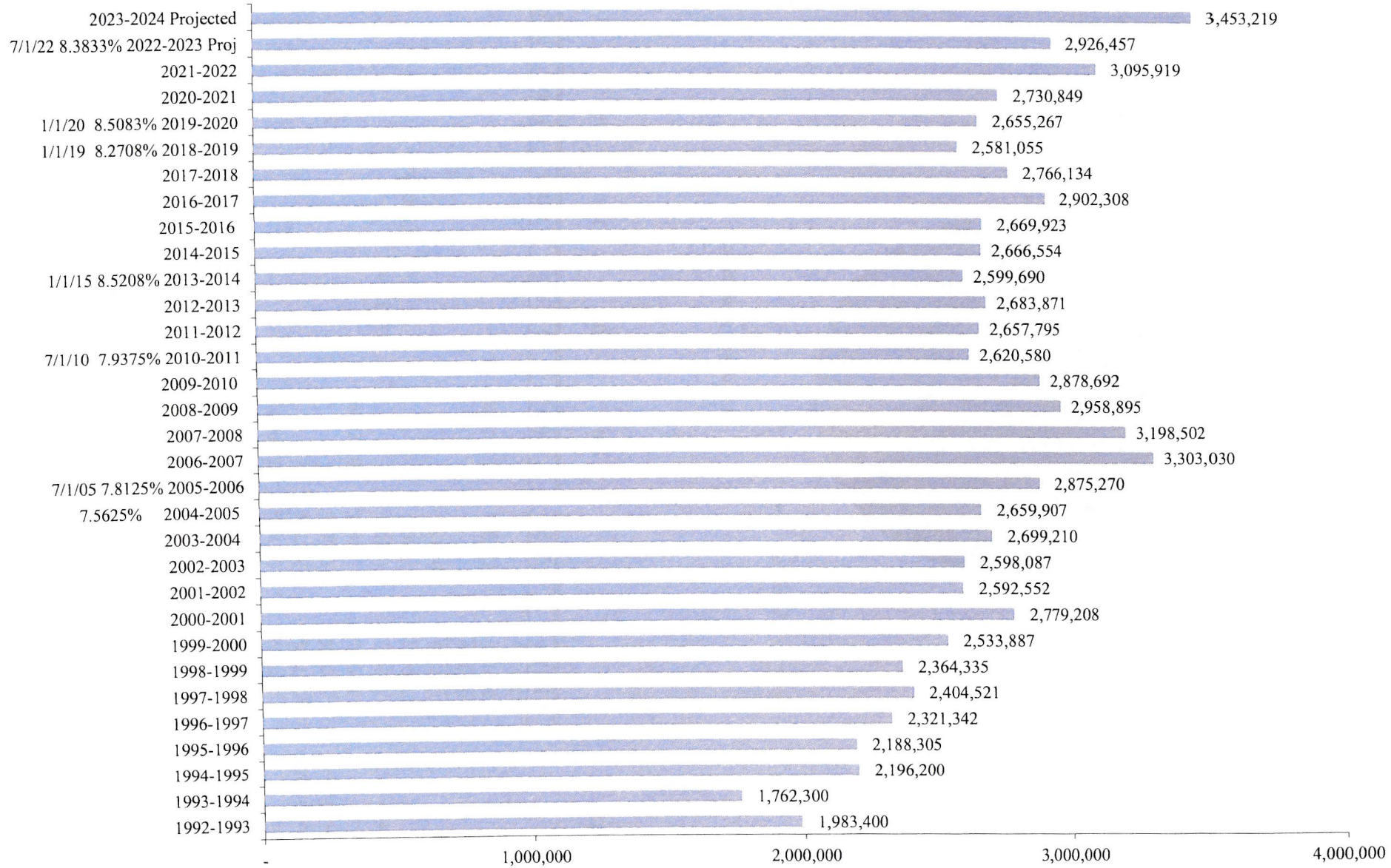
2023-2024 GENERAL FUND BUDGET EXPENSES BY DEPARTMENT INTERIM

<u>Department</u>	<u>Expenses</u>
Executive	1,020,608
Library	208,311
Public Works	590,004
Building Maint.	129,521
Zoning	299,908
Fire	1,515,006
Dispatch	423,977
Police	1,700,413
Airport	23,750
Legislative	47,740
Comm Facilities	112,483
Animal Control	114,077
Judicial	80,789
	<u><u>6,266,587</u></u>

Projected
1/12 Reserve - 522,216



CITY OF RATON - GENERAL FUND GROSS RECEIPTS TAX COMPARISON



CITY OF RATON
 INTERIM BUDGET - PERSONNEL SCHEDULE
 2023-2024

Dept	Title	Salary	Rate	Hours	Annual	Longevity	* S. Leave 50%	Clothing	TOTAL	FICA	MED	RETIREMENT	INS	WC Assess	Work Comp	Retiree	TOTAL	FY 22-23	Inc/Dec
10	LEGISLATIVE				30,000				30,000	1,864	439		270	46	71	-	32,690	19,746	12,944.00
11	EXECUTIVE				436,737	3,900	1,500	2,800	444,937	27,594	6,459	47,057	55,914	74	994	8,166	591,195	428,507	162,687.69
12	JUDICIAL				56,394			400	56,794	3,523	826	3,239	108	19	129	608	65,245	63,720	1,525.00
13	BUILDING MAINT.				38,586	1,430			40,016	2,497	582	4,215	5,228	10	1,029	780	54,356	45,689	8,666.80
21	POLICE				1,108,023	8,730	7,048	26,900	1,150,701	2,748	16,701	126,926	77,155	148	22,458	25,799	1,422,635	1,337,200	85,434.94
22	FIRE				798,467	8,460	2,466	25,200	834,593	1,676	12,118	120,343	103,720	138	17,770	17,476	1,107,834	1,109,679	(1,845.00)
23	DISPATCH				274,809	2,930	2,379	5,400	285,518	17,398	4,075	27,842	37,800	56	601	5,311	378,600	357,119	21,481.20
31	PUBLIC WORKS				204,617	4,966	1,986		211,569	13,123	3,074	18,336	28,585	42	7,240	3,695	285,664	278,557	7,106.80
41	ANIMAL CONTROL				66,085			750	66,835	4,023	943	3,385	12,131	28	2,488	797	90,629	65,640	24,989.40
55	LIBRARY				106,539	4,810		1,200	112,549	6,999	1,639	11,147	20,795	56	350	2,087	155,621	185,201	(29,579.60)
60	PLANNING & ZONING/CODE ENFORCEMENT				100,230			800	101,030	6,266	1,467	10,827	23,907	18	228	2,021	145,764	143,719	2,045.40
65	COMMUNITY FACILITIES DIRECTOR (New Position)				71,500			400	71,900	4,459	1,044	7,723	12,131	9	224	1,319	98,809	86,442	12,367.20
	Total General Fund				3,220,486	35,226	15,379	63,450	3,334,541	87,711	48,323	373,317	365,613	635	53,358	66,740	4,429,043	4,121,219	307,823.83
203	RECREATION - FUND 203				137,988	1,430		400	139,818	8,674	2,033	4,755	15,968	79	2,462	888	174,676	171,422	3,254.20
204	WELCOME CENTER																		
215	ECONOMIC/COMMUNITY DEV				65,000					4,031	944	7,021	5,458	9	203	1,192	83,858	83,533	325.20
500	SOLID WASTE - FUND 500				577,560	5,492	869	400	584,321	36,249	8,492	41,458	57,007	147	28,194	8,947	764,815	749,987	14,828.41
	Total Other Funds				780,548	6,922	869	800	724,139	48,954	11,469	53,234	78,433	235	30,859	11,027	1,023,349	1,004,942	18,407.81
	Total Sal. & Ben.				4,001,034	42,148	16,248	64,250	4,058,680	136,665	59,792	426,551	444,046	870	84,217	77,767	5,452,392	5,126,161	326,231.64
	2022-2023				3,744,682	42,388	21,812	62,950	3,806,832	125,583	56,156	385,827	448,526	907	79,356	72,537	5,126,161		
	Increase/Decrease				256,352	(240)	(5,564)	1,300	251,848	11,082	3,636	40,724	(4,480)	(37)	4,861	5,230	326,231		
	% change				6.85%	-0.57%	100%	2.07%	6.62%	8.82%	6.47%	10.55%	-1.00%	-4.04%	6.13%	7.21%	6.36%		