



**CITY OF RATON, NEW MEXICO
RESOLUTION NO. 2023-44
FY23 End of Year Budget Adjustments**

WHEREAS, The City of Raton desires to complete and submit the proposed final adjustments for the 2022-2023 budget as shown on Attachment A; and

NOW, THEREFORE, BE IT RESOLVED that the governing body of the City of Raton hereby approves the attached adjusted budget and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

Done at Raton, New Mexico this 25th day of July, 2023.

CITY OF RATON

(SEAL)

James Neil Segotta, Jr., Mayor

ATTEST:

Desire'e Trujillo, City Clerk

EXHIBIT A
CITY OF RATON FY23 END OF YEAR BUDGET ADJUSTMENT
RES 2023-44

| FUND/DEPARTMENT | | FROM | TO | DIFFERENCE |
|---------------------------------------|--------------|------------|------------|------------|
| GENERAL FUND - FUND 100 | | | | |
| <i>Executive</i> | | | | |
| FICA | 100-11-42010 | 20,680.00 | 22,382.00 | 1,702.00 |
| Medicare Contributions | 100-11-42020 | 4,842.00 | 5,235.00 | 393.00 |
| PERA | 100-11-42030 | 33,097.00 | 33,400.00 | 303.00 |
| Workers Comp Assesment | 100-11-42080 | 64.00 | 66.00 | 2.00 |
| Office Expense | 100-11-46010 | 24,000.00 | 25,000.00 | 1,000.00 |
| Professional Services | 100-11-47035 | 31,600.00 | 31,000.00 | (600.00) |
| Property Tax Admin Fees | 100-11-47090 | 6,200.00 | 7,200.00 | 1,000.00 |
| Gross Receipts Tax Admin | 100-11-47095 | 90,000.00 | 95,000.00 | 5,000.00 |
| <i>Building Maintenance</i> | | | | |
| Salaries | 100-13-41020 | 32,105.00 | 35,000.00 | 2,895.00 |
| Medicare Contributions | 100-13-42020 | 482.00 | 490.00 | 8.00 |
| PERA | 100-13-42030 | 3,308.00 | 3,400.00 | 92.00 |
| Retiree Health | 100-13-42051 | 642.00 | 700.00 | 58.00 |
| Maint/Repair - Depot | 100-13-44014 | 2,500.00 | 2,340.00 | (160.00) |
| Equipment Maint/Repair | 100-13-44040 | 1,000.00 | - | (1,000.00) |
| <i>Police</i> | | | | |
| FICA | 100-21-42020 | 2,931.00 | 3,100.00 | 169.00 |
| PERA | 100-21-42030 | 120,617.00 | 125,000.00 | 4,383.00 |
| <i>Fire</i> | | | | |
| PERA | 100-22-42030 | 112,565.00 | 116,000.00 | 3,435.00 |
| Group Insurance | 100-22-42050 | 109,655.00 | 100,000.00 | (9,655.00) |
| Inland Marine Insurance | 100-22-47066 | 892.00 | - | (892.00) |
| Educational Incentives | 100-22-47213 | 1,200.00 | 1,202.00 | 2.00 |
| <i>Dispatch</i> | | | | |
| Salaries | 100-23-41020 | 193,747.00 | 200,000.00 | 6,253.00 |
| Overtime | 100-23-41050 | 65,000.00 | 58,747.00 | (6,253.00) |
| <i>Public Works</i> | | | | |
| FICA | 100-31-42010 | 12,801.00 | 11,000.00 | (1,801.00) |
| Clothing Allowance | 100-31-42055 | - | 100.00 | 100.00 |
| Street Maintenance | 100-31-46901 | 25,000.00 | 18,500.00 | (6,500.00) |
| Safety Incentive | 100-31-47211 | 1,750.00 | 2,450.00 | 700.00 |
| <i>Animal Control</i> | | | | |
| Salaries | 100-41-41020 | 61,173.00 | 64,000.00 | 2,827.00 |
| Overtime | 100-41-41050 | 1,000.00 | - | (1,000.00) |
| FICA Contributions | 100-41-42010 | 3,803.00 | 3,810.00 | 7.00 |
| PERA | 100-41-42030 | 2,868.00 | 2,900.00 | 32.00 |
| Equipment Maint/Repair | 100-41-44040 | 3,000.00 | 500.00 | (2,500.00) |
| <i>Library</i> | | | | |
| Books & Periodicals | 100-55-46080 | 9,200.00 | 9,210.00 | 10.00 |
| Liability Insurance | 100-55-47061 | 2,490.00 | 2,480.00 | (10.00) |
| <i>Zoning</i> | | | | |
| Retiree Health | 100-60-42051 | 2,036.00 | 2,034.00 | (2.00) |
| Workers Comp Assesment | 100-60-42080 | 18.00 | 20.00 | 2.00 |
| <i>Economic/Community Development</i> | | | | |
| Salaries | 100-65-41020 | 61,500.00 | 63,200.00 | 1,700.00 |
| PERA | 100-65-42030 | 6,336.00 | 6,500.00 | 164.00 |
| Retiree Health | 100-65-42051 | 1,135.00 | 1,271.00 | 136.00 |
| Film Liaison Expense | 100-65-47041 | 2,000.00 | - | (2,000.00) |
| | | | Net Change | - |
| TRANSFERS | | | | |
| Transfer In - Depot | 100-00-51312 | 34,335.00 | 127,638.00 | 93,303.00 |
| Transfer Out - JJAC | 100-00-52222 | - | 4,968.00 | 4,968.00 |
| Transfer Out - Senior Ctr proj | 100-00-52308 | - | 56,902.00 | 56,902.00 |

EXHIBIT A
CITY OF RATON FY23 END OF YEAR BUDGET ADJUSTMENT
RES 2023-44

SPECIAL REVENUE

FIRE GRANTS - 201

| | | | | |
|------------------------|--------------|-----------|-----------|------------|
| Overtime | 201-00-41050 | 16,000.00 | 17,000.00 | 1,000.00 |
| Equipment Maint/Repair | 201-00-44040 | 10,000.00 | 9,000.00 | (1,000.00) |

RECREATION FUND - 203

| | | | | |
|---------------------|--------------|------------|------------|------------|
| Salaries | 203-00-41020 | 136,303.00 | 140,000.00 | 3,697.00 |
| Concession Supplies | 203-00-47100 | 12,800.00 | 9,103.00 | (3,697.00) |

LODGERS TAX PROMO - 204

| | | | | |
|---------------------|--------------|------------|------------|----------|
| Lodgers Tax Revenue | 204-00-31300 | 500,000.00 | 506,000.00 | 6,000.00 |
| Misc Revenue | 204-00-36000 | 500.00 | 900.00 | 400.00 |
| Interest Income | 204-00-36030 | 2,000.00 | 1,600.00 | (400.00) |

| | | | | |
|--------------|--------------|-----------|-----------|----------|
| Salaries | 204-00-41020 | 30,000.00 | 32,300.00 | 2,300.00 |
| Workers Comp | 204-00-42080 | 20.00 | 120.00 | 100.00 |

| | | | | |
|--------------------------|--------------|------------|------------|----------|
| Transfer Out - Non Promo | 204-00-52205 | 300,000.00 | 303,600.00 | 3,600.00 |
|--------------------------|--------------|------------|------------|----------|

LODGERS TAX NON PROMO - 205

| | | | | |
|--------------------------|--------------|------------|------------|----------|
| Transfer In - Promo Fund | 205-00-51204 | 300,000.00 | 303,600.00 | 3,600.00 |
|--------------------------|--------------|------------|------------|----------|

ECONOMIC DEVELOPMENT FUND - 215

| | | | | |
|--------------------------|--------------|-----------|-----------|------------|
| Publications/Advertising | 215-00-47080 | 2,923.00 | 123.00 | (2,800.00) |
| GRT Admin Fee Expense | 215-00-47095 | 17,000.00 | 19,800.00 | 2,800.00 |

ENVIRONMENTAL GRT FUND - 216

| | | | | |
|---------------------------|--------------|----------|----------|------------|
| GRT Admin Fee expense | 216-00-47095 | 6,000.00 | 7,000.00 | 1,000.00 |
| Landfill Closure Expenses | 216-00-47096 | 1,000.00 | - | (1,000.00) |

JUVENILE JUSTICE GRANT - 222

| | | | | |
|----------------------------|--------------|---|----------|----------|
| Transfer In - General Fund | 222-00-51100 | - | 4,968.00 | 4,968.00 |
|----------------------------|--------------|---|----------|----------|

Temporary Transfer at YE to cover outstanding grant reimbursement. Amount also added to FY24 budget to reimburse General Fund once funds are received from CYFD for JJAC Reimb Request #12.

CAPITAL PROJECTS

SWIM POOL/REC CTR FUND - 302

| | | | | |
|---------------|--------------|-----------|-----------|----------|
| GRT Admin Fee | 302-00-47095 | 40,000.00 | 43,000.00 | 3,000.00 |
|---------------|--------------|-----------|-----------|----------|

ECONOMIC DEVELOPMENT - 307

| | | | | |
|-----------------|--------------|---|--------|--------|
| Interest Income | 307-00-36030 | - | 285.00 | 285.00 |
|-----------------|--------------|---|--------|--------|

| | | | | |
|-----------|--------------|---|--------|--------|
| Bank Fees | 307-00-47111 | - | 331.43 | 331.43 |
|-----------|--------------|---|--------|--------|

Utilize reserve balance funds to cover the bank fees in excess of interest earned. Greenhouse project is also complete and temporary transfer was refunded to General fund before end of year

EXHIBIT A
CITY OF RATON FY23 END OF YEAR BUDGET ADJUSTMENT
RES 2023-44

BUILDINGS - 308

| | | | | |
|--|--------------|---|-----------|-----------|
| Transfer In - General Fund | 308-00-51100 | - | 56,902.00 | 56,902.00 |
| <i>Temporary Transfer at YE to cover pending ALTSD Grant Reimbursement. Amount also added to FY24 budget to reimburse General Fund once funds are received from ALTSD for grant reimbursement for Senior Kitchen project</i> | | | | |

DEPOT IMPROVEMENT PROJECT - 312

| | | | | |
|---|--------------|------------|------------|--------------|
| Interest Income | 312-00-36030 | - | 127.00 | 127.00 |
| Federal Grant | 312-00-37650 | 143,198.00 | 113,222.00 | (29,976.00) |
| C.O. - Depot Improvements | 312-00-48011 | 143,198.00 | 20,046.00 | (123,152.00) |
| Transfer Out - General Fund | 312-00-52100 | 34,335.00 | 127,638.00 | 93,303.00 |
| <i>To reimburse General Fund for Temporary Transfers made for Depot FHWA Project and EV Charging Station. FHWA Project is complete but pending grant closeout and final reimbursement</i> | | | | |

WASTEWATER TREATMENT USDA - FUND 405

| | | | | |
|--------------------------------------|--------------|------------|------------|-----------|
| Revenue Bonds - Reserve | 405-00-36001 | 16,751.00 | 17,635.00 | 884.00 |
| Revenue Bonds - Accrued Interest P&I | 405-00-36002 | 221,792.00 | 236,578.00 | 14,786.00 |
| Bank Fees | 405-00-47111 | - | 1,713.00 | 1,713.00 |

NMFA AQUATIC CTR LOAN - 413

| | | | | |
|----------------------|--------------|-----------|-----------|------------|
| NMFA Loan Interest | 413-00-49020 | 43,649.00 | 41,304.00 | (2,345.00) |
| NMFA Loan Admin Fees | 413-00-49051 | - | 2,345.00 | 2,345.00 |

NMFA TRANSFER STATION - 414

| | | | | |
|--------------------|--------------|----------|----------|----------|
| NMFA Loan Interest | 414-00-49020 | 8,891.00 | 8,370.00 | (521.00) |
| NMFA Admin Fee | 414-00-49051 | - | 521.00 | 521.00 |

FILTER PLANT USDA LOAN - 415

| | | | | |
|------------------|--------------|-----------|-----------|------------|
| Bank Fees | 415-00-47111 | - | 1,205.00 | 1,205.00 |
| Loan - Principal | 415-00-49010 | 34,062.00 | 32,820.00 | (1,242.00) |
| Loan - Interest | 415-00-49020 | 22,987.00 | 24,229.00 | 1,242.00 |

SANITATION FUND - 500

| | | | | |
|---------------------------|--------------|-----------|-----------|------------|
| Overtime | 500-00-41050 | 20,000.00 | 27,000.00 | 7,000.00 |
| Workers Comp | 500-00-42080 | 148.00 | 152.00 | 4.00 |
| Vehicle Operating Expense | 500-00-47009 | 61,000.00 | 56,000.00 | (5,000.00) |

TRUST & AGENCY

| | | | | |
|----------------------|--------------|------------|------------|----------|
| Govt GRT Revenue | 705-00-36000 | 300,000.00 | 302,440.00 | 2,440.00 |
| Govt GRT/SWH Expense | 705-00-47999 | 300,000.00 | 302,440.00 | 2,440.00 |