

GENERAL FUND FINANCIAL SUMMARY AS OF March 31, 2015

| | |
|-------------------------------------|------------------|
| General Fund Beginning Cash 7/1/14: | \$ 1,018,278.21 |
| YTD Revenues | 3,162,160.17 |
| YTD Expenses | (3,226,161.28) |
| Net YTD Transfers IN/OUT | <u>37,516.21</u> |
| General Fund Ending Cash 3/31/15: | \$ 991,793.31 |

| | |
|--|----------------------|
| Less Required 1/12th Reserve: | (382,539.67) |
| Less Designated Street Improvement GRT | (189,843.95) |
| AVAILABLE CASH | \$ 425,409.69 |

GROSS RECEIPTS RECAP YEAR TO DATE

Budgeted GF Gross Receipts FY15: \$ 2,781,659.00

| | |
|---|---------------------|
| Budgeted GRT thru 4/30/15 | 2,318,049.17 |
| Collected GRT thru 4/30/15 | <u>2,224,127.28</u> |
| -4.0518% Decrease YTD per budget | (\$93,921.89) |

STREET MAINTENANCE/REPAIR BALANCE

| | |
|--|---------------------|
| Solid Waste FY 14 Transfer for street maint/repair | \$100,000.00 |
| Solid Waste FY 15 Transfer for street maint/repair | \$100,000.00 |
| Amt spent YTD | <u>(192,735.41)</u> |
| Designated for Street Maint/Concrete Crushing | \$ 7,264.59 |

Additional Notes: The City of Raton is 9/12th into the current fiscal year which is 75% of the budget. All Departments are currently operating within budget and General Fund overall expenses are at 70.28%. The City of Raton has started the budget process for FY 2016. The current decline in Gross Receipts has caused us not to meet our gross receipts projections for this fiscal year due to projects that did not happen or were delayed but will be starting late Spring/early summer. As a result we are discussing budgeting approximately the same GRT revenue projection for the next fiscal year or possibly a lower projection to be conservative.

Report Prepared by:
Michael Anne Antonucci
Treasurer 4/16/15

| tax rate 7.9375% | | <u>STATE REPORT</u> | | | | | | 2012-2013 |
|------------------|--------------|---------------------|------------|-----------|--------------|--------------|--------------|--------------|
| | STATE | MUNI | INFRA | ENV | WATER | GROSS | ADMIN/LOAN | TOTAL |
| JULY | 107,946.64 | 109,753.82 | 21,962.06 | 5,482.63 | 87,848.10 | 332,993.25 | (23,815.10) | 309,178.15 |
| AUG | 127,773.49 | 129,907.47 | 26,009.03 | 6,486.42 | 104,038.53 | 394,214.94 | (24,983.31) | 369,231.63 |
| SEPI | 141,071.77 | 143,299.40 | 28,661.59 | 7,160.20 | 114,647.05 | 434,840.01 | (25,641.70) | 409,198.31 |
| OCT | 137,392.95 | 139,834.24 | 27,972.83 | 6,987.87 | 111,894.18 | 424,082.07 | (25,643.80) | 398,438.27 |
| NOV | 107,341.19 | 109,092.51 | 21,834.62 | 5,438.39 | 87,339.42 | 331,046.13 | (23,867.09) | 307,179.04 |
| DEC | 110,056.10 | 111,948.93 | 22,396.72 | 5,591.92 | 89,587.35 | 339,581.02 | (23,971.03) | 315,609.99 |
| JAN | 101,569.54 | 103,302.14 | 20,661.66 | 5,163.51 | 82,660.08 | 313,356.93 | (23,464.83) | 289,892.10 |
| FEB | 122,150.03 | 123,887.73 | 24,825.40 | 6,192.77 | 99,303.40 | 376,359.33 | (24,655.04) | 351,704.29 |
| MAR | 129,261.35 | 131,540.90 | 26,317.71 | 6,571.97 | 105,271.52 | 398,963.45 | (24,960.75) | 374,002.70 |
| APR | 106,459.21 | 108,284.85 | 21,660.65 | 5,412.55 | 86,643.90 | 328,461.16 | (23,764.82) | 304,696.34 |
| MAY | 111,986.61 | 113,927.54 | 22,792.27 | 5,694.30 | 91,172.28 | 345,573.00 | (24,086.78) | 321,486.22 |
| JUNI | 98,970.60 | 100,627.99 | 20,129.38 | 5,026.03 | 80,545.49 | 305,299.49 | (23,316.63) | 281,982.86 |
| | 1,401,979.48 | 1,425,407.52 | 285,223.92 | 71,208.56 | 1,140,951.30 | 4,324,770.78 | (292,170.88) | 4,032,599.90 |

| tax rate 7.9375% | | <u>STATE REPORT</u> | | | | | | 2013-2014 |
|------------------|--------------|---------------------|------------|-----------|--------------|--------------|--------------|--------------|
| | STATE | MUNI | INFRA | ENV | WATER | GROSS | ADMIN/LOAN | TOTAL |
| JULY | 111,699.94 | 113,629.26 | 22,734.98 | 5,680.57 | 90,942.09 | 344,686.84 | (24,069.45) | 320,617.39 |
| AUG | 118,129.72 | 120,209.39 | 24,049.39 | 6,006.17 | 96,205.89 | 364,600.56 | (24,343.97) | 340,256.59 |
| SEPI | 130,892.20 | 133,429.74 | 26,701.41 | 6,668.33 | 106,806.49 | 404,498.17 | (25,133.88) | 379,364.29 |
| OCT | 133,000.87 | 135,093.74 | 27,024.70 | 6,752.95 | 108,100.08 | 409,972.34 | (25,240.34) | 384,732.00 |
| NOV | 112,933.03 | 114,896.45 | 22,991.74 | 5,746.96 | 91,968.06 | 348,536.24 | (24,191.07) | 324,345.17 |
| DEC | 98,514.34 | 100,208.63 | 20,046.02 | 5,008.21 | 80,187.96 | 303,965.16 | (23,288.39) | 280,676.77 |
| JAN | 112,427.75 | 114,257.34 | 22,883.19 | 5,719.83 | 91,540.84 | 346,828.95 | (24,036.51) | 322,792.44 |
| FEB | 119,793.45 | 121,561.67 | 24,338.78 | 6,067.06 | 97,352.82 | 369,113.78 | (24,452.21) | 344,661.57 |
| MAR | 94,304.08 | 76,786.29 | 18,627.83 | 4,654.29 | 74,514.36 | 268,886.85 | (23,036.67) | 245,850.18 |
| APR | 97,800.27 | 99,255.06 | 19,896.58 | 4,973.66 | 79,588.52 | 301,514.09 | (23,212.98) | 278,301.11 |
| MAY | 124,703.84 | 126,810.83 | 25,387.61 | 6,343.86 | 101,563.38 | 384,809.52 | (24,958.71) | 359,850.81 |
| JUN | 97,147.05 | 98,798.87 | 19,766.72 | 4,937.19 | 79,071.48 | 299,721.31 | (23,193.87) | 276,527.44 |
| | 1,351,346.54 | 1,354,937.27 | 274,448.95 | 68,559.08 | 1,097,841.97 | 4,147,133.81 | (289,158.05) | 3,857,975.76 |

| tax rate effec 1-1-15 | | 8.5208% | <u>STATE REPORT</u> | | | | | | 2014-2015 |
|-----------------------|--------------|--------------|---------------------|-----------|------------|--------------|--------------|--------------|-----------|
| | STATE | MUNI | INFRA | ENV | WATER | GROSS | ADMIN/LOAN | TOTAL | |
| JULY | 120,206.94 | 122,084.63 | 24,422.44 | 6,103.87 | 97,691.69 | 370,509.57 | (24,474.09) | 346,035.48 | |
| AUG | 121,799.87 | 123,912.83 | 24,785.81 | 6,195.16 | 99,144.27 | 375,837.94 | (24,549.08) | 351,288.86 | |
| SEP | 119,370.35 | 121,403.57 | 24,302.62 | 6,073.53 | 97,216.94 | 368,367.01 | (24,483.77) | 343,883.24 | |
| OCT | 114,990.26 | 117,069.49 | 23,414.64 | 5,852.35 | 93,662.02 | 354,988.76 | (24,238.35) | 330,750.41 | |
| NOV | 123,525.83 | 106,225.20 | 24,448.05 | 6,109.58 | 97,789.41 | 383,096.47 | (24,998.40) | 358,098.07 | |
| DEC | 116,165.32 | 118,204.03 | 23,651.39 | 5,910.25 | 94,606.91 | 358,537.90 | (24,261.71) | 334,276.19 | |
| JAN | 106,443.25 | 107,949.89 | 21,590.71 | 5,396.01 | 86,365.72 | 327,745.58 | (23,726.13) | 304,019.45 | |
| FEB | 131,804.98 | 134,959.10 | 26,845.42 | 6,708.05 | 107,388.91 | 407,706.46 | (25,455.81) | 382,250.65 | |
| MAR | 101,277.39 | 122,829.41 | 20,618.20 | 5,152.63 | 82,475.37 | 332,353.00 | (24,084.90) | 308,268.10 | |
| ARP | 105,251.16 | 126,457.26 | 21,416.61 | 5,349.62 | 85,667.76 | 344,142.41 | (24,476.97) | 319,665.44 | |
| MAY | | | | | | | | - | |
| JUN | | | | | | | | - | |
| | 1,160,835.35 | 1,201,095.41 | 235,495.89 | 58,851.05 | 942,009.00 | 3,623,285.10 | (244,749.21) | 3,378,535.89 | |

Comparison (based on gross amount:)

Total YTD GRT Compared to last year

| YTD Apr 14 | YTD Apr 15 | Inc./(Dec) | % Inc./(Dec) |
|--------------|--------------|------------|--------------|
| 3,462,602.98 | 3,623,285.10 | 160,682.12 | 4.64% |

| FY 14-15 General Fund Budget | April | Inc./(Dec) | %Inc./(Dec) |
|------------------------------|---------------|--------------|----------------------|
| General Fund | 10/12 Actual | | |
| Budgeted GRT | 83.34% GF GRT | | |
| 2,781,659.00 | 2,318,049.17 | 2,224,127.28 | (93,921.89) -4.0518% |

GENERAL CASH FLOW

| | July | August | September | October | November | December | January | February | March | April | May | June | YEAR |
|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 2010-2011 | | | | | | | | | | | | | |
| Beg Cash | 931,340.57 | 721,118.58 | 606,054.74 | 589,724.38 | 680,550.06 | 568,266.22 | 589,579.21 | 741,897.47 | 775,929.78 | 758,497.98 | 852,987.15 | 813,506.18 | 931,340.57 |
| Revenues | 279,296.04 | 352,430.63 | 321,305.52 | 412,062.15 | 244,474.51 | 409,046.00 | 542,616.16 | 359,205.58 | 304,992.73 | 457,662.81 | 363,193.10 | 332,667.66 | 4,378,952.89 |
| Expenses | (489,518.03) | (402,111.52) | (335,558.11) | (320,636.08) | (356,758.35) | (461,228.36) | (359,410.49) | (322,174.57) | (348,929.18) | (326,173.64) | (350,800.05) | (494,630.81) | (4,567,929.19) |
| Transfers (net) | | (65,382.95) | (2,077.77) | (600.39) | - | 73,495.35 | (30,887.41) | (2,998.70) | 26,504.65 | (37,000.00) | (51,874.02) | (21,902.66) | (112,723.90) |
| Change | (210,221.99) | (115,063.84) | (16,330.36) | 90,825.68 | (112,283.84) | 21,312.99 | 152,318.26 | 34,032.31 | (17,431.80) | 94,489.17 | (39,480.97) | (183,865.81) | (301,700.20) |
| End Cash | 721,118.58 | 606,054.74 | 589,724.38 | 680,550.06 | 568,266.22 | 589,579.21 | 741,897.47 | 775,929.78 | 758,497.98 | 852,987.15 | 813,506.18 | 629,640.37 | 629,640.37 |
| 2011-2012 | | | | | | | | | | | | | |
| Beg Cash | 629,640.37 | 684,956.82 | 733,958.87 | 759,582.26 | 720,644.12 | 644,477.49 | 590,724.53 | 765,398.30 | 806,634.64 | 1,155,787.10 | 899,434.60 | 757,982.02 | 629,640.37 |
| Revenues | 447,443.93 | 334,279.71 | 342,114.30 | 285,214.43 | 281,087.00 | 382,487.92 | 521,370.84 | 334,780.12 | 669,289.76 | 154,814.86 | 337,854.82 | 384,375.99 | 4,475,113.68 |
| Expenses | (392,127.48) | (285,277.66) | (316,490.91) | (324,152.57) | (326,366.22) | (436,240.88) | (342,839.45) | (285,695.88) | (312,722.68) | (397,518.66) | (426,961.36) | (338,290.48) | (4,184,684.23) |
| Transfers (net) | | | | | (30,887.41) | (30,887.41) | (3,857.62) | (7,847.90) | (7,414.62) | (13,648.70) | (52,346.04) | (31,866.08) | (147,868.37) |
| Change | 55,316.45 | 49,002.05 | 25,623.39 | (38,938.14) | (76,166.63) | (53,752.96) | 174,673.77 | 41,236.34 | 349,152.46 | (256,352.50) | (141,452.58) | 14,219.43 | 142,561.08 |
| End Cash | 684,956.82 | 733,958.87 | 759,582.26 | 720,644.12 | 644,477.49 | 590,724.53 | 765,398.30 | 806,634.64 | 1,155,787.10 | 899,434.60 | 757,982.02 | 772,201.45 | 772,201.45 |
| 2012-2013 | | | | | | | | | | | | | |
| Beg Cash | 772,201.45 | 714,336.65 | 747,603.72 | 669,239.29 | 537,602.37 | 492,485.92 | 541,188.78 | 714,478.85 | 948,490.14 | 916,496.79 | 818,171.81 | 656,069.24 | 772,201.45 |
| Revenues | 295,294.14 | 418,398.90 | 304,795.36 | 332,157.66 | 318,291.49 | 397,966.86 | 497,637.14 | 564,286.34 | 296,211.24 | 281,994.20 | 298,687.08 | 381,984.70 | 4,387,705.11 |
| Expenses | (351,019.85) | (350,427.83) | (387,082.73) | (466,630.32) | (365,575.98) | (350,453.61) | (397,657.09) | (321,704.95) | (329,774.99) | (344,940.99) | (349,043.59) | (299,400.83) | (4,313,712.76) |
| Transfers (net) | (2,139.09) | (34,704.00) | 3,922.94 | 2,835.94 | 2,168.04 | 1,189.61 | 73,310.02 | (8,570.10) | 1,570.40 | (35,378.19) | (111,746.26) | (12,167.01) | (119,707.70) |
| Change | (57,864.80) | 33,267.07 | (78,364.43) | (131,636.92) | (45,116.45) | 48,702.86 | 173,290.07 | 234,011.29 | (31,993.35) | (98,324.98) | (162,102.57) | 70,416.86 | (45,715.35) |
| End Cash | 714,336.65 | 747,603.72 | 669,239.29 | 537,602.37 | 492,485.92 | 541,188.78 | 714,478.85 | 948,490.14 | 916,496.79 | 818,171.81 | 656,069.24 | 726,486.10 | 726,486.10 |
| 2013-2014 | | | | | | | | | | | | | |
| Beg Cash | 726,486.10 | 910,478.41 | 606,010.74 | 611,188.21 | 428,980.51 | 547,536.50 | 567,826.41 | 709,148.25 | 887,312.22 | 1,159,894.08 | 1,040,982.23 | 947,503.92 | 726,486.10 |
| Revenues | 586,657.99 | 111,106.76 | 280,308.47 | 322,363.28 | 375,850.15 | 351,949.92 | 488,495.96 | 447,410.53 | 639,406.40 | 270,833.21 | 321,297.12 | 344,744.97 | 4,540,424.76 |
| Expenses | (372,065.69) | (420,812.82) | (379,963.52) | (477,303.63) | (259,625.82) | (333,386.15) | (349,232.65) | (270,911.71) | (348,783.45) | (308,481.53) | (414,775.43) | (286,700.27) | (4,222,042.67) |
| Transfers (net) | (30,599.99) | 5,238.39 | 104,832.52 | (27,267.35) | 2,331.66 | 1,726.14 | 2,058.53 | 1,665.15 | (18,041.09) | (81,263.53) | - | 12,729.59 | (26,589.98) |
| Change | 183,992.31 | (304,467.67) | 5,177.47 | (182,207.70) | 118,555.99 | 20,289.91 | 141,321.84 | 178,163.97 | 272,581.86 | (118,911.85) | (93,478.31) | 70,774.29 | 291,792.11 |
| End Cash | 910,478.41 | 606,010.74 | 611,188.21 | 428,980.51 | 547,536.50 | 567,826.41 | 709,148.25 | 887,312.22 | 1,159,894.08 | 1,040,982.23 | 947,503.92 | 1,018,278.21 | 1,018,278.21 |
| 2014-2015 | | | | | | | | | | | | | |
| Beg Cash | 1,018,278.21 | 978,924.07 | 1,044,769.44 | 1,100,922.52 | 684,304.66 | 679,923.97 | 672,889.61 | 810,549.41 | 981,224.12 | 991,793.31 | 991,793.31 | 991,793.31 | 1,018,278.21 |
| Revenues | 316,310.03 | 360,914.92 | 289,234.79 | 286,804.69 | 324,160.34 | 364,089.06 | 457,410.44 | 453,558.80 | 309,877.10 | - | - | - | 3,162,160.17 |
| Expenses | (359,491.82) | (300,356.47) | (308,837.15) | (671,297.29) | (330,609.37) | (348,268.59) | (322,045.68) | (284,384.59) | (300,870.32) | - | - | - | (3,226,161.28) |
| Transfers (net) | 3,827.65 | 5,286.92 | 75,755.44 | (32,125.26) | 2,068.34 | (22,854.83) | 2,295.04 | 1,700.50 | 1,562.41 | - | - | - | 37,516.21 |
| Change | (39,354.14) | 65,845.37 | 56,153.08 | (416,617.86) | (4,380.69) | (7,034.36) | 137,659.80 | 170,674.71 | 10,569.19 | - | - | - | (26,484.90) |
| End Cash | 978,924.07 | 1,044,769.44 | 1,100,922.52 | 684,304.66 | 679,923.97 | 672,889.61 | 810,549.41 | 981,224.12 | 991,793.31 | 991,793.31 | 991,793.31 | 991,793.31 | 991,793.31 |
| DFA 1/12th required | | | | | | | | | | | | | |
| 1/12th Reserve | 380,284 | 380,284 | 381,642 | 381,642 | 381,642 | 382,540 | 382,540 | 382,540 | 382,540 | 382,540 | 382,540 | 382,540 | 382,540 |
| Street Improvement | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 | 189,843.95 |
| Cash reserve | 408,796 | 474,642 | 529,436 | 112,818 | 108,438 | 100,506 | 238,166 | 408,840 | 419,410 | 419,410 | 419,410 | 419,410 | 419,410 |

Operating Cash Reserve = End Cash less DFA 1/12th required cash reserve

CITY OF RATON
 UNAUDITED FINANCIAL STATEMENT
 Month of March 31, 2015
 QUARTER

| DEPARTMENT | GENERAL FUND | ORIGINAL BUDGET | ADJ | FINAL BUDGET | 9/12 BUDGET | ACTUAL AMOUNT | Favorable (Unfavorable) | 9/12=75% % of Budget |
|-----------------------------------|-------------------------|-----------------|-------------|--------------|--------------|---------------|-------------------------|----------------------|
| Revenues | | | | | | | | |
| | Municipal Taxes | 2,180,198.00 | - | 2,180,198.00 | 1,635,148.50 | 1,567,105.85 | (68,042.65) | 71.88% |
| | State Shared Taxes | 1,483,252.00 | - | 1,483,252.00 | 1,112,439.00 | 1,078,140.84 | (34,298.16) | 72.69% |
| | License & Permits | 23,800.00 | - | 23,800.00 | 17,850.00 | 15,544.00 | (2,306.00) | 65.31% |
| | Charges for Services | 628,600.00 | - | 628,600.00 | 471,450.00 | 426,012.61 | (45,437.39) | 67.77% |
| | Fines & Forfeitures | 37,000.00 | - | 37,000.00 | 16,806.59 | 16,806.59 | (0.00) | 45.42% |
| | Miscellaneous Rev. | 24,200.00 | 16,300.00 | 40,500.00 | 30,375.00 | 27,383.95 | (2,991.05) | 67.61% |
| | Grants | 288,250.00 | 10,769.00 | 299,019.00 | 202,139.25 | 31,166.33 | (170,972.92) | 11.56% |
| | | 4,655,800.00 | 27,069.00 | 4,682,869.00 | 3,497,151.75 | 3,162,161.17 | (334,997.58) | 67.82% |
| Expenditures | | | | | | | | |
| 10 | Legislative | 32,001.00 | - | 32,001.00 | 24,000.75 | 19,367.15 | 4,633.60 | 60.52% |
| 11 | Executive | 668,423.00 | - | 668,423.00 | 501,317.25 | 515,334.51 | (14,217.26) | 77.13% |
| 12 | Judicial | 91,814.00 | - | 91,814.00 | 68,860.50 | 65,444.46 | 3,416.04 | 71.28% |
| 13 | Building Maintenance | 139,461.00 | - | 139,461.00 | 104,595.75 | 103,070.60 | 1,525.15 | 73.91% |
| 21 | Police | 1,366,625.00 | 171,055.00 | 1,537,680.00 | 1,037,797.50 | 899,648.03 | 138,749.47 | 64.97% |
| 22 | Fire | 1,032,131.00 | 6,564.00 | 1,038,695.00 | 779,021.25 | 777,369.66 | 1,651.59 | 74.84% |
| 23 | Dispatch | 312,654.00 | 3,400.00 | 316,054.00 | 237,040.50 | 226,760.33 | 35,061.48 | 68.90% |
| 31 | Streets | 575,176.00 | - | 575,176.00 | 431,382.00 | 396,320.52 | 35,061.48 | 68.90% |
| 41 | Animal Control | 74,033.00 | - | 74,033.00 | 55,524.75 | 49,170.10 | 6,354.65 | 66.42% |
| 50 | Parks & Recreation | 203,003.00 | - | 203,003.00 | 152,252.25 | 149,232.72 | 3,019.53 | 73.51% |
| 55 | Library | 9,074.00 | - | 9,074.00 | 6,805.50 | 975.72 | 5,829.78 | 10.75% |
| 60 | Zoning | 18,562.00 | - | 18,562.00 | 13,921.50 | 13,798.44 | 12,544.06 | 74.9% |
| 65 | Economic/Community Dev. | 40,450.00 | - | 40,450.00 | 30,337.50 | 22,488.84 | 7,848.66 | 55.60% |
| 70 | Airport | 4,563,807.00 | 27,069.00 | 4,590,876.00 | 3,442,857.00 | 3,326,161.38 | 216,695.72 | 70.28% |
| Transfers In | | | | | | | | |
| | Transfers In | 173,673.00 | - | 173,673.00 | 130,254.75 | 127,516.21 | 2,738.54 | 73.42% |
| | | 246,066.00 | 64,302.00 | 310,368.00 | 232,926.00 | 90,000.00 | 142,926.00 | 28.98% |
| | | (72,393.00) | (64,302.00) | (136,695.00) | (102,671.25) | 37,316.21 | 145,664.54 | |
| Net Change in General Fund | | | | | | | | |
| | | - | (64,302.00) | (64,302.00) | (48,376.50) | (26,484.90) | 27,368.68 | |
| Recurring Cash Investments | | | | | | | | |
| | Recurring Cash | 1,018,278.21 | - | 1,018,278.21 | 1,018,278.21 | 1,018,278.21 | - | |
| | Investments | 1,018,278.21 | (64,302.00) | 953,976.21 | 969,901.71 | 991,799.31 | | |

CITY OF RATON
 UNAUDITED FINANCIAL STATEMENT
 Month ending March 31, 2015
 QUARTER

| FUND | REVENUES | ORIGINAL BUDGET | ADJ | FINAL BUDGET | 9/12 BUDGET | REVENUES | Favorable (Unfavorable) | TRANSFER IN | Favorable (Unfavorable) | |
|---------------------------------|-----------------------------|-----------------|-------------|---------------|--------------|--------------|-------------------------|-------------|-------------------------|--|
| 100 | General Fund | 4,635,800.00 | 27,062.00 | 4,662,862.00 | 3,497,151.75 | 3,162,160.17 | (334,991.58) | 127,516.21 | (2,138.54) | |
| Special Revenue | | | | | | | | | | |
| 201 | Fire Grant | 87,400.00 | - | 87,400.00 | 65,500.00 | 38,506.25 | (27,043.75) | - | - | |
| 202 | Fire | 349,500.00 | 111,734.00 | 461,234.00 | 345,925.50 | 461,075.02 | 115,149.52 | - | - | |
| 203 | Recreation | 223,600.00 | - | 223,600.00 | 167,066.75 | 165,004.42 | (2,702.33) | 55,000.00 | 1,387.00 | |
| 204 | Lodgers Tax Promo | 330,750.00 | - | 330,750.00 | 248,062.50 | 260,758.78 | 12,696.28 | - | - | |
| 205 | Lodgers Tax Non-Promo | 100.00 | - | 100.00 | 75.00 | 29.16 | (45.84) | - | - | |
| 206 | Law Enforcement | 26,650.00 | - | 26,650.00 | 19,987.50 | 26,007.79 | 6,020.29 | 156,341.61 | 7,841.61 | |
| 207 | Insurance Reserve | 852,238.00 | - | 852,238.00 | 639,178.50 | 677,274.35 | 38,095.85 | - | - | |
| 208 | Emergency Medical | 34,020.00 | 9,320.25 | 43,340.25 | 32,505.19 | 35,140.57 | 2,644.38 | - | - | |
| 209 | Police Grants | 10,100.00 | - | 10,100.00 | 7,575.00 | 6,448.09 | (1,126.91) | - | - | |
| 210 | Local Govt. Connections | 3,500.00 | - | 3,500.00 | 2,625.00 | 1,176.68 | (1,448.32) | - | - | |
| 211 | Library Building | 26,362.00 | - | 26,362.00 | 19,771.50 | 11,041.12 | (8,730.38) | - | - | |
| 213 | Library Grants | 109,698.00 | - | 109,698.00 | 82,273.50 | 53,661.69 | (28,611.81) | - | - | |
| 216 | Environmental | 209,035.00 | - | 209,035.00 | 338,050.00 | 133,218.98 | (224,811.02) | - | - | |
| 217 | Street Improvement | 100.00 | 268,365.00 | 268,465.00 | 75.00 | 36.89 | (38.11) | 16,156.00 | (12,117.00) | |
| 218 | Rev. Loan | 100.00 | - | 100.00 | 75.00 | 17.25 | (57.75) | - | - | |
| 219 | Police Money Seizures | 100.00 | - | 100.00 | - | - | - | - | - | |
| 220 | Law Enforcement Block Grant | 114,988.00 | - | 114,988.00 | 86,241.00 | 96,321.81 | 10,280.81 | - | - | |
| 221 | Juvenile Justice Grant | 107,066.00 | (42,392.80) | 64,673.20 | 48,504.90 | 36,919.61 | (11,585.29) | - | - | |
| 223 | ARRA OIP Grant | 7,050.00 | - | 7,050.00 | 5,287.50 | 7,048.12 | 1,760.62 | - | - | |
| 224 | ARRA CWSRF | - | - | - | - | - | - | - | - | |
| 225 | ARRA 2nd Street Project | - | - | - | - | - | - | - | - | |
| 226 | ARRA Clayton Hwy Proj | - | - | - | - | - | - | - | - | |
| 227 | EMNRD Recycle Grant | - | - | - | - | - | - | - | - | |
| 228 | Truck Fire Recovery | - | - | - | - | - | - | - | - | |
| Total SRP | | | | | | | | | | |
| | | 2,492,266.00 | 347,026.45 | 2,839,292.45 | 2,129,469.34 | 2,009,845.58 | (119,573.76) | 209,484.00 | (2,888.39) | |
| Capital Project Funds | | | | | | | | | | |
| 300 | Airport | 687,975.00 | - | 687,975.00 | 515,981.23 | 12,975.00 | (503,006.23) | - | - | |
| 302 | Swimming Pool | 281,697.00 | 145,038.00 | 426,735.00 | 320,051.25 | 3,718.38 | (112,531.62) | - | - | |
| 303 | NMDDOT Projects | 155,000.00 | - | 155,000.00 | 220,888.50 | 214,501.97 | 13,613.47 | 48,346.00 | (36,259.50) | |
| 308 | Historic Buildings | 294,518.00 | - | 294,518.00 | 322,257.00 | 115,893.62 | (206,363.38) | 35,000.00 | (39,686.50) | |
| 309 | 1/4% Capital Improvements | 429,676.00 | - | 429,676.00 | 889,847.25 | 138,892.97 | (750,954.28) | - | - | |
| 311 | NMED Water Projects Fund | 1,186,463.00 | - | 1,186,463.00 | 615,216.00 | 18,440.00 | (956,776.00) | - | - | |
| 312 | Depot Improvement Proj | 820,288.00 | - | 820,288.00 | 524,421.94 | 524,421.94 | - | 35,000.00 | (132,196.00) | |
| 313 | Sanitation Project | 3,855,617.00 | 145,038.00 | 4,000,655.00 | 3,000,491.23 | 524,421.94 | (2,476,069.31) | 82,031.00 | 20,507.75 | |
| Total CPP | | | | | | | | | | |
| | | 687,975.00 | 145,038.00 | 833,013.00 | 515,981.23 | 12,975.00 | (315,031.77) | 37,861.92 | (110.58) | |
| Debt Service | | | | | | | | | | |
| 401 | NMFA - Fire Equipment | 150.00 | - | 150.00 | 112.50 | 272.73 | 160.23 | - | - | |
| 402 | NMFA - Street Improvement | - | - | - | - | 5.07 | 5.07 | - | - | |
| 403 | NMFA - Welcome Center | - | - | - | - | - | - | - | - | |
| 404 | NMFA - Loader | - | - | - | - | - | - | - | - | |
| 405 | USDA Loan - Wastewater | 255,414.00 | - | 255,414.00 | 191,560.50 | 191,183.33 | (377.17) | 156,744.00 | 42.00 | |
| 406 | NMFA - Res Center | 750.00 | - | 750.00 | 562.50 | 1,162.25 | 599.75 | 54,047.72 | (81,075.28) | |
| 407 | NMFA - Res Center | 750.00 | - | 750.00 | 562.50 | 1,273.73 | 711.23 | - | - | |
| 408 | NMFA - WB | - | - | - | - | - | - | - | - | |
| 409 | ARRA CWSRF Debt Service | - | - | - | - | - | - | - | - | |
| 410 | NMFA - WB 255 | - | - | - | - | - | - | - | - | |
| 411 | NMFA Police Vehicles | - | - | - | - | - | - | - | - | |
| 412 | NMFA Sanitation Loan | - | - | - | - | - | - | - | - | |
| Total DSF | | | | | | | | | | |
| | | 257,064.00 | - | 257,064.00 | 192,798.00 | 194,475.96 | 1,677.96 | 82,031.00 | 20,507.75 | |
| Enterprise | | | | | | | | | | |
| 500 | Solid Waste | 1,540,800.00 | - | 1,540,800.00 | 1,155,600.00 | 1,116,736.02 | (38,863.98) | - | - | |
| Trust & Agency | | | | | | | | | | |
| 700 | Correction Fees | 4,800.00 | - | 4,800.00 | 3,600.00 | 2,937.00 | (663.00) | - | - | |
| 720 | Firework Fund | 2,500.00 | - | 2,500.00 | 1,875.00 | 3,360.00 | 1,485.00 | - | - | |
| 725 | Charity Fund | 100.00 | - | 100.00 | 75.00 | 2,942.00 | 2,942.00 | - | - | |
| 750 | Coke Fund | 7,400.00 | - | 7,400.00 | 5,550.00 | 9,296.18 | 3,746.18 | - | - | |
| Total T&A | | | | | | | | | | |
| | | 12,788,947.00 | 519,134.45 | 13,308,081.45 | 9,981,060.34 | 7,916,984.85 | (2,964,074.49) | 37,800.00 | (271,889.93) | |
| Landfill Trust Assurance | | | | | | | | | | |
| 800 | Landfill Trust Assurance * | - | - | - | - | - | - | 852,956.32 | (135,067.00) | |
| TOTAL CITY FUNDS | | | | | | | | | | |
| | | 12,788,947.00 | 519,134.45 | 13,308,081.45 | 9,981,060.34 | 7,916,984.85 | (2,964,074.49) | 852,956.32 | (135,067.00) | |

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
March 31, 2015
QUARTER

| FUND | EXPENDITURES | ORIGINAL BUDGET | | ADJ | 9/12 BUDGET | | EXPENSE | Favorable (Unfavorable) | | TRANSFER OUT | Favorable (Unfavorable) |
|------|-----------------------------|-----------------|--------------|---------------|---------------|--------------|--------------|-------------------------|--------------|--------------|-------------------------|
| | | BUDGET | BUDGET | | BUDGET | BUDGET | | | | | |
| 100 | General Fund | 4,562,407.00 | 27,069.00 | 4,594,476.00 | 3,442,857.00 | 3,226,161.28 | 216,695.72 | - | 99,000.00 | 142,926.00 | |
| | Social Revenue | - | - | - | - | - | - | - | - | - | |
| 201 | Fire Grant | 87,400.00 | - | 87,400.00 | 65,550.00 | 25,188.45 | 40,361.55 | - | - | - | |
| 202 | Fire | 267,469.00 | 472,271.00 | 739,740.00 | 554,805.00 | 229,144.61 | 325,144.61 | - | 82,031.00 | (20,507.75) | |
| 203 | Juvenile Recreation | 293,836.00 | - | 293,836.00 | 220,377.00 | 228,334.39 | (7,957.39) | - | - | - | |
| 204 | Lodgers Tax 3% | 180,000.00 | 3,767.00 | 183,767.00 | 137,825.25 | 74,814.79 | 63,010.46 | - | 198,000.00 | (7,841.61) | |
| 205 | Lodgers Tax 2% | 116,571.00 | - | 116,571.00 | 87,428.25 | 40,305.71 | 47,122.54 | - | 82,630.00 | (3,405.63) | |
| 206 | Law Enforcement | 24,589.00 | - | 24,589.00 | 18,441.75 | 20,048.21 | (1,606.46) | - | 20,665.00 | (5,165.25) | |
| 207 | Insurance Reserve | 839,579.00 | - | 839,579.00 | 629,684.25 | 662,605.50 | (32,971.25) | - | - | - | |
| 208 | Emergency Medical | 36,789.00 | 9,320.25 | 46,109.25 | 34,581.94 | 35,246.12 | (664.18) | - | - | - | |
| 209 | Police Grants | 10,000.00 | - | 10,000.00 | 7,500.00 | 12,392.75 | (4,892.75) | - | - | - | |
| 210 | Local Govt. Corrections | 21,000.00 | - | 21,000.00 | 19,500.00 | 24,874.04 | (5,374.04) | - | - | - | |
| 211 | Library Building | 25,772.00 | 5,000.00 | 30,772.00 | 19,329.00 | 10,945.33 | 8,383.67 | - | - | - | |
| 213 | Library Grants | 186,924.00 | - | 186,924.00 | 140,193.00 | 95,439.67 | 44,753.33 | - | - | - | |
| 216 | Environmental | 44,980.00 | 359,521.00 | 404,501.00 | 303,375.75 | 84,956.32 | 218,419.43 | - | - | - | |
| 217 | Street Improvement | 35,628.00 | - | 35,628.00 | 26,721.00 | 6,369.44 | 20,351.56 | - | - | - | |
| 218 | Rev. Loan | - | - | - | - | - | - | - | - | - | |
| 219 | Police Money Seizures | - | - | - | - | - | - | - | - | - | |
| 220 | Law Enforcement Block Grant | - | - | - | - | - | - | - | - | - | |
| 221 | Region IV Grant | - | - | - | - | - | - | - | - | - | |
| 222 | Juvenile Justice Grant | 72,000.00 | - | 72,000.00 | 54,000.00 | 52,624.25 | 1,375.75 | - | - | - | |
| 223 | ARRA OIP Grant | 94,000.00 | (42,392.80) | 51,607.20 | 38,705.40 | 35,816.48 | 2,888.92 | - | - | - | |
| 224 | ARRA CSWRP Project | - | - | - | - | - | - | - | - | - | |
| 225 | ARRA 2nd Street Project | - | - | - | - | - | - | - | - | - | |
| 226 | ARRA Clayton Hwy Proj | - | - | - | - | - | - | - | - | - | |
| 227 | EMNRD Recycle Grant | - | - | - | - | - | - | - | - | - | |
| 228 | Track Fire Recovery | - | - | - | - | - | - | - | - | - | |
| | Total SRP | 2,279,537.00 | 864,486.45 | 3,144,023.45 | 2,358,017.59 | 1,639,621.84 | 718,395.75 | - | 390,376.00 | (98,680.86) | |
| | Campal Project Funds | - | - | - | - | - | - | - | - | - | |
| 300 | Airport | 750,000.00 | 2,585.00 | 752,585.00 | 564,438.75 | 2,385.00 | 561,853.75 | - | - | - | |
| 302 | Swimming Pool | 21,545.00 | - | 21,545.00 | 16,158.75 | 4,985.28 | 11,173.47 | - | - | - | |
| 305 | NMADOT Projects | 281,697.00 | 193,384.00 | 475,081.00 | 356,310.75 | 356,310.75 | - | - | - | - | |
| 308 | Historic Buildings | 155,000.00 | - | 155,000.00 | 116,250.00 | - | 116,250.00 | - | - | - | |
| 309 | 14% Capital Improvements | 5,000.00 | - | 5,000.00 | 3,750.00 | 4,577.83 | (827.83) | - | - | - | |
| 311 | Water Projects Fund | 321,202.00 | - | 321,202.00 | 240,901.50 | 115,893.62 | 125,007.88 | - | 389,100.00 | 81,053.28 | |
| 312 | Depot Improvement Proj | 1,172,938.00 | - | 1,172,938.00 | 879,703.50 | 126,251.36 | 793,452.14 | - | 108,474.00 | 81,355.50 | |
| 313 | Sanitation Project | 820,288.00 | - | 820,288.00 | 615,216.00 | 18,440.00 | 596,776.00 | - | - | - | |
| | Total CFP | 3,527,670.00 | 195,969.00 | 3,723,639.00 | 2,792,729.25 | 272,733.09 | 2,519,966.16 | - | 497,574.00 | 162,388.78 | |
| | Debt Services | - | - | - | - | - | - | - | - | - | |
| 401 | NMFA - Fire Equipment | 82,031.00 | - | 82,031.00 | 61,523.25 | 5,681.85 | 55,841.40 | - | - | - | |
| 402 | NMFA - Street Improvement | - | - | - | - | - | - | - | - | - | |
| 403 | NMFA - Welfare Center | 50,630.00 | - | 50,630.00 | 37,972.50 | 3,754.15 | 34,218.35 | - | - | - | |
| 404 | NMFA - Leader | - | - | - | - | - | - | - | - | - | |
| 405 | USDA Loan - Wastewater | 171,900.00 | - | 171,900.00 | 128,925.00 | - | 128,925.00 | - | - | - | |
| 406 | NMFA - Rec Center | 208,936.00 | - | 208,936.00 | 156,702.00 | 104,176.12 | 104,176.12 | - | - | - | |
| 407 | NMFA - Rec Center | 180,164.00 | - | 180,164.00 | 135,123.00 | 55,082.00 | 80,041.00 | - | - | - | |
| 408 | NMFA - WTB | 7,332.00 | - | 7,332.00 | 5,514.00 | - | 5,514.00 | - | - | - | |
| 409 | ARRA CSWRP DS | 7,050.00 | - | 7,050.00 | 5,287.50 | 7,048.12 | (1,760.62) | - | - | - | |
| 410 | NMFA - WTB 255 | 101,122.00 | - | 101,122.00 | 75,841.50 | - | 75,841.50 | - | - | - | |
| 411 | NMFA Police Vehicles | 20,665.00 | - | 20,665.00 | 15,498.75 | 239.02 | 15,259.73 | - | - | - | |
| 412 | NMFA Sanitation Loan | 111,924.00 | - | 111,924.00 | 83,943.00 | 6,861.13 | 77,081.87 | - | - | - | |
| | Total DSF | 941,774.00 | - | 941,774.00 | 706,330.50 | 131,192.15 | 575,138.35 | - | - | - | |
| | Enterprise | - | - | - | - | - | - | - | - | - | |
| 500 | Solid Waste | 1,213,760.00 | 47,880.00 | 1,261,640.00 | 946,230.00 | 965,549.59 | 40,680.41 | - | 303,997.00 | 6,256.01 | |
| | Trusts & Agreements | - | - | - | - | - | - | - | - | - | |
| 700 | Correction Fees | 4,800.00 | - | 4,800.00 | 3,600.00 | 2,937.00 | 663.00 | - | - | - | |
| 720 | Firework Fund | 2,500.00 | - | 2,500.00 | 1,875.00 | 1,967.00 | 1,678.93 | - | - | - | |
| 725 | Charity Fund | 5,176.00 | - | 5,176.00 | 3,882.00 | 3,136.47 | 745.53 | - | - | - | |
| 750 | Coke Fund | 1,208.00 | - | 1,208.00 | 906.00 | 983.00 | (77.00) | - | - | - | |
| | Total T&A | 13,684.00 | - | 13,684.00 | 10,263.00 | 7,252.54 | 3,010.46 | - | - | - | |
| | Landfill Trust Assurance | - | - | - | - | - | - | - | - | - | |
| 800 | Landfill Trust Assurance | 12,539,832.00 | 1,135,404.45 | 13,675,236.45 | 10,256,427.34 | 6,182,510.49 | 4,073,161.85 | - | 1,438,013.00 | 272,889.93 | |
| | TOTAL CITY FUNDS | 12,539,832.00 | 1,135,404.45 | 13,675,236.45 | 10,256,427.34 | 6,182,510.49 | 4,073,161.85 | - | 1,438,013.00 | 272,889.93 | |