



**CITY OF RATON, NEW MEXICO
RESOLUTION 2015 - 35
APPROVAL OF AUGUST 2015 FINANCIAL REPORT**

WHEREAS, the finances for the City of Raton have been prepared and reconciled through August 31, 2015 and

WHEREAS, said financial report was developed in accordance with requirements of the Local Government Division; and

WHEREAS, it is the majority opinion of this Governing Body that the prepared financial report is an accurate accounting of the City of Raton's activities as currently determined for fiscal year 2015-2016.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Governing Body of the Municipality of Raton, State of New Mexico, hereby approves the Financial Report for period ending August 31, 2015.

RESOLVED: In session this 22nd day of September 2015.

CITY OF RATON

Sandra Mantz, Mayor

ATTEST:

Tricia Garcia, City Clerk

GENERAL FUND FINANCIAL SUMMARY AS OF August 31, 2015

General Fund Beginning Cash 7/1/15:	\$ 1,500,227.71	
YTD Revenues	765,568.49	
YTD Expenses	(842,996.19)	
Net YTD Transfers IN/OUT	10,474.40	
August Accrual Adj	<u>12,385.39</u>	
 General Fund Ending Cash 8/31/15:	 \$ 1,445,659.80	
 Less Required 1/12th Reserve:	 (409,352.83)	
Less Bal of Designated Street Improvement GRT	(63,989.20)	(\$189,843.95 - \$48,346 Tiger Dr. Match – \$77,508.75 Maxwell Addition Chip Seal)
 AVAILABLE CASH	 \$ 972,317.77	

GROSS RECEIPTS RECAP YEAR TO DATE

Budgeted GF Gross Receipts FY16:	\$ 2,781,659.00
 Budgeted GRT thru 9/30/15	 695,414.75
Collected GRT thru 9/30/15	<u>746,269.85</u>
7.3129% Increase YTD per budget	50,855.10

Additional Notes: The monthly report now will include a new column to itemize the monthly accrued expenses since all financial reports are submitted to DFA on a cash basis. The Financial report also shows a variance of \$54.81 in the General Fund and Special Revenue accounts as a result of Special Revenue Expenses that were run on General Fund checks in error. As a result the City will issue a check from the Special Revenue to the General Fund and post a Journal Entry to correct this error. Gross Receipts collected year to date are showing a 7.3129% increase per budget. The City anticipates this increase to continue for the next several months due to several projects that will be completed by December. The City of Raton received Final Budget approval from DFA for FY16 and will now proceed with closing out the end of the fiscal year and loading the approved budget to the INCODE accounting software before September 30th. As noted last month the City's audit firm started test work the week of August 10th and finished the audit field work the week of August 31st. The earlier start date will insure adequate time to prepare the audit for timely submission to the State Auditor by December 15th.

Report Prepared by:
Michael Anne Antonucci
Treasurer 8/18/15

tax rate 7.9375%		STATE REPORT						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
SEP1	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%		STATE REPORT						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	112,647.97	136,714.51	22,925.25	5,728.88	91,705.37	369,721.98	(24,774.76)	344,947.22		
JUN	120,607.25	143,817.36	24,556.11	6,137.07	98,226.46	393,344.25	(25,182.32)	368,161.93		
	1,394,090.57	1,481,627.28	282,977.25	70,717.00	1,131,940.83	4,386,351.33	(294,706.29)	4,091,645.04		

tax rate effec 1-1-15		8.5208%		STATE REPORT						2015-2016
	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN	TOTAL		
JULY	124,268.01	150,361.44	25,231.66	6,304.95	100,931.27	407,097.33	(25,616.70)	381,480.63		
AUG	126,151.18	153,811.26	25,686.59	6,418.07	102,747.81	414,814.91	(25,629.74)	389,185.17		
SEP	139,104.55	169,154.58	28,315.40	7,070.91	113,268.43	456,913.87	(25,940.90)	430,972.97		
OCT								-		
NOV								-		
DEC								-		
JAN								-		
FEB								-		
MAR								-		
ARP								-		
MAY								-		
JUN								-		
	389,523.74	473,327.28	79,233.65	19,793.93	316,947.51	1,278,826.11	(77,187.34)	1,201,638.77		

Comparison (based on gross amount:)

Total YTD GRT Compared to last year

YTD Sep 14	YTD Sep 15	Inc./(Dec)	% Inc./(Dec)
1,114,714.52	1,278,826.11	164,111.59	14.72%

FY 16-17 General Fund Budget September

General Fund	1/4	Actual	Inc./(Dec)	% Inc./(Dec)
Budgeted GRT	25.00%	GF GRT		
2,781,659.00	695,414.75	746,269.85	50,855.10	7.3129%

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
 Month Ending August 31, 2015
 1st QUARTER

FUND	CASH		BEGINNING		NET		ENDING		O/S				BANK	INVEST	VAR
	CASH	INVEST	REVENUES	EXPENSES	TSP IN/OUT	ACCRUAL ADJ	CASH /INV	DEPOSIT	CHECK	OTHER	TOTAL				
General Fund	1,500,227.71	-	765,568.49	842,996.19	10,474.40	12,385.10	1,445,659.80	10,075.49	45,563.66	-	1,481,147.97	1,481,093.16	-	54.81	
Special Revenues															
201 Fire Grant	70,563.99	-	595.00	7,934.54	(18,000.00)	978.60	46,202.65	-	2,722.85	-	48,925.50	48,925.50	-	-	
202 Fire	460,360.05	-	364,817.72	157,171.55	(82,031.00)	6,908.24	592,383.46	-	83,232.24	-	675,615.70	675,669.13	-	(53.43)	
203 Recreation	22,101.07	-	50,184.23	71,311.26	-	3,568.99	4,821.03	-	2,738.84	-	7,561.75	7,561.25	-	(1.38)	
204 Lodgers Tax Promo	87,421.25	-	104,775.35	15,281.56	(62,846.40)	-	114,068.64	-	-	-	114,068.64	114,068.64	-	-	
205 Lodgers Tax Non-Promo	57,705.40	-	19.79	32,088.60	43,987.10	1,303.41	70,037.13	-	949.64	-	71,876.77	71,876.77	-	-	
206 Law Enforcement	-	-	27,201.65	807.00	(20,664.00)	-	5,730.65	-	575.00	-	6,305.65	6,305.65	-	-	
207 Insurance Reserve	5,465.58	-	143,706.07	151,548.08	-	-	(376.43)	32,048.64	-	-	(32,425.07)	(32,425.07)	-	-	
208 Emergency Medical	-	-	702.92	2,969.11	18,000.00	-	15,733.79	-	84.00	-	15,817.79	15,817.79	-	-	
209 Police Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
210 Local Govt. Corrections	53,832.12	-	1,992.45	3,800.00	-	-	54,024.57	1,141.00	-	-	52,883.57	52,883.57	-	-	
211 Library Building	110,746.99	229,700.00	385.87	-	-	-	340,832.86	-	-	-	340,832.86	111,132.86	229,700.00	-	
213 Library Grant	-	-	-	2,779.01	-	392.96	(2,386.05)	-	497.64	-	(1,888.41)	(1,888.41)	-	-	
216 Environmental	218,760.89	-	12,786.15	13,745.93	-	-	217,801.11	-	434.08	-	218,235.19	218,235.19	-	-	
217 Street Improvement	260,033.95	-	26,723.58	15,660.08	(11,757.68)	-	239,339.77	-	-	-	239,339.77	239,339.77	-	-	
218 Rev. Loan	65,865.82	-	18.98	-	-	-	65,884.80	-	-	-	65,884.80	65,884.80	-	-	
219 Police Money Seizures	28,706.44	-	8.27	490.00	-	490.00	28,714.71	-	-	-	28,714.71	28,714.71	-	-	
220 Law Enforcement Block Grant	1,679.63	-	-	1,679.63	-	-	-	-	-	-	-	-	-	-	
221 Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
222 Juvenile Justice Grant	-	-	-	1,917.03	-	544.39	(1,372.64)	-	72.61	-	(1,300.03)	(1,300.03)	-	-	
223 ARRA OJP Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
224 ARRA CWSRF Project	-	-	30,000.00	-	(30,000.00)	-	-	-	-	-	-	-	-	-	
225 ARRA 2nd Street Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
226 ARRA Clayton Hwy Proj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
227 EMNRD Recycle Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
228 Truck Fire Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total SRP	1,443,242.78	229,700.00	767,918.63	499,193.40	(143,311.50)	14,174.62	1,792,539.65	33,189.64	91,286.90	-	1,850,617.31	1,621,092.12	229,700.00	(54.81)	
Capital Project Funds															
100 Airport	69.11	-	-	-	-	-	69.11	-	-	-	69.11	69.11	-	-	
102 Swimming Pool	16,559.04	-	100,388.57	2,283.53	(34,832.00)	-	79,832.08	-	-	-	79,832.08	79,832.08	-	-	
105 NMDOT Projects	-	-	-	11,757.68	11,757.68	-	-	-	-	-	-	-	-	-	
108 Historic Buildings	3,718.38	-	-	-	-	-	3,718.38	-	-	-	3,718.38	3,718.38	-	-	
109 1/2% Capital Improvements	57,431.10	-	16.80	-	-	-	57,447.90	-	-	-	57,447.90	57,447.90	-	-	
1-1 NMED Water Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1-2 Depot Improvement Proj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1-3 Sanitation Project	-	-	-	18,252.00	-	18,252.00	-	-	-	-	-	-	-	-	
1-5 CDBG Paving Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total CPP	77,777.63	-	100,405.37	32,293.21	(23,074.32)	18,352.00	141,667.47	-	-	-	141,667.47	141,667.47	-	-	
Debt Service Funds															
401 NMFA - Fire Equipment	3,302.03	-	4.40	-	82,031.00	-	85,337.43	-	-	-	85,337.43	85,337.43	-	-	
402 NMFA - Street Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
403 NMFA - Welcome Center	57,956.76	-	71.76	-	8,384.90	-	66,413.42	-	-	-	66,413.42	66,413.42	-	-	
404 NMFA - Loader	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
405 USDA Loan - Wastewater Plant	754,857.21	-	42,548.95	-	-	-	797,406.14	21,192.78	-	-	776,213.36	776,213.36	-	-	
406 NMFA - Rec Center	262,913.90	-	307.45	-	34,832.00	-	298,053.35	-	-	-	298,053.35	298,053.35	-	-	
407 NMFA - Rec Center	231,783.37	-	330.27	-	-	-	232,113.64	-	-	-	232,113.64	232,113.64	-	-	
408 NMFA - WTB 125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
409 ARRA CWSRF Debt Service	-	-	-	30,000.00	30,000.00	-	-	-	-	-	-	-	-	-	
410 NMFA - WTB 255	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
411 NMFA Police Vehicles	5.97	-	1.70	-	20,664.00	-	20,671.67	-	-	-	20,671.67	20,671.67	-	-	
412 NMFA Sanitation Loan	124,135.45	-	152.00	-	18,751.94	-	143,039.48	-	-	-	143,039.48	143,039.48	-	-	
Total DSF	1,424,354.69	-	43,416.69	20,000.00	194,663.84	-	1,642,035.13	21,192.78	-	-	1,621,842.35	1,621,842.35	-	-	
Enterprises															
500 Solid Waste	587,261.74	-	242,438.92	217,683.02	(27,151.94)	3,343.07	598,208.77	-	10,681.65	-	598,890.42	598,890.42	-	-	
Trust & Agency															
700 Correction Fees	-	-	845.00	845.00	-	-	-	503.00	-	-	(503.00)	(503.00)	-	-	
720 Fireworks Fund	1,175.87	-	3,629.24	498.15	-	-	4,306.96	-	-	-	4,306.96	4,306.96	-	-	
725 Charity Fund	4,806.05	-	0.83	-	-	-	4,806.88	-	-	-	4,806.88	4,806.88	-	-	
790 Coke Fund	198.16	-	12.03	-	-	-	210.19	-	-	-	210.19	210.19	-	-	
Total T&A	6,180.98	-	4,487.10	1,343.15	-	-	9,324.83	503.00	-	-	8,821.03	8,821.03	-	-	
Landfill Trust Assurance															
800 Landfill Trust	151,204.86	-	1.86	-	8,400.00	-	159,606.92	-	-	-	159,606.92	159,606.92	-	-	
TOTAL CITY FUNDS	5,260,848.69	229,700.00	1,924,236.37	1,623,568.97	-	48,155.08	5,779,431.17	64,598.91	147,551.61	-	5,862,021.87	5,632,321.87	229,700.00	-	

CITY OF RATON
 UNAUDITED FINANCIAL STATEMENT
 Month Ending August 31, 2015
 1st QUARTER

GENERAL FUND DEPARTMENT	ORIGINAL BUDGET	ADJ	FINAL BUDGET	2012 BUDGET	ACTUAL AMOUNT	ACCURAL ADJUSTMENT	AMOUNT LESS ACCURAL	Favorable (Unfavorable)	2/12=17% % of Budget
Revenues									
Municipal Taxes	2,188,866.00	-	2,188,866.00	364,811.00	279,358.21		279,358.21	(85,452.79)	12.76%
State Shared Taxes	1,485,252.00	-	1,485,252.00	247,542.00	254,485.94		254,485.94	6,943.94	17.13%
License & Permits	23,750.00	-	23,750.00	3,958.33	1,731.00		1,731.00	(2,227.33)	7.29%
Charges for Services	575,100.00	-	575,100.00	95,850.00	109,131.05		109,131.05	13,281.05	18.98%
Fines & Forfeitures	37,000.00	-	37,000.00	6,166.67	5,177.71		5,177.71	(988.96)	13.99%
Miscellaneous Rev.	129,905.43	-	129,905.43	21,650.91	79,869.73		79,869.73	58,218.83	61.48%
Grants	319,519.00	-	319,519.00	53,253.17	35,814.85		35,814.85	(17,438.32)	11.21%
	<u>4,759,392.43</u>	-	<u>4,759,392.43</u>	<u>793,232.07</u>	<u>765,568.49</u>		<u>765,568.49</u>	<u>(27,663.58)</u>	<u>16.09%</u>
Expenditures									
10 Legislative	32,001.00	-	32,001.00	5,333.50	3,299.75		3,299.75	2,033.75	10.31%
11 Executive	685,769.00	-	685,769.00	114,294.83	113,036.92	367.43	112,234.32	1,258.11	16.48%
12 Judicial	91,899.00	-	91,899.00	15,316.50	14,710.46		14,710.46	606.04	16.01%
13 Building Maintenance	166,545.00	-	166,545.00	27,757.50	26,740.51	309.72	26,530.54	1,017.19	16.06%
21 Police	1,425,133.00	-	1,425,133.00	237,522.17	235,706.46	1,637.52	234,048.94	1,815.71	16.54%
22 Fire	1,123,938.00	-	1,123,938.00	187,323.00	195,841.97	7,053.09	193,787.89	8,518.97	17.42%
23 Dispatch	335,300.00	-	335,300.00	55,883.33	54,222.61	7.99	54,214.62	1,669.32	16.17%
31 Streets	655,782.00	-	655,782.00	109,297.00	137,807.66	6,505.12	131,302.54	(8,510.66)	21.01%
41 Animal Control	73,449.00	-	73,449.00	12,241.50	10,834.67		10,834.67	1,406.83	14.75%
51 Parks & Recreation	-	-	-	-	-		-	-	-
55 Library	206,826.00	-	206,826.00	34,471.00	43,640.53	648.52	42,992.01	(9,169.53)	21.10%
60 Zoning	46,737.00	-	46,737.00	7,789.50	2,350.03	499.93	2,450.04	4,839.47	6.31%
65 Economic/Community Dev.	36,105.00	-	36,105.00	6,017.50	923.30		923.30	5,094.20	2.56%
71 Airport	32,750.00	-	32,750.00	5,458.33	3,281.72		3,281.72	2,176.61	10.02%
	<u>4,912,234.00</u>	-	<u>4,912,234.00</u>	<u>818,705.67</u>	<u>842,996.19</u>	<u>(12,385.36)</u>	<u>830,610.80</u>	<u>(24,293.52)</u>	<u>17.16%</u>
Transfers In									
	192,479.00	-	192,479.00	32,079.83	10,474.40		10,474.40	21,605.43	5.44%
Transfers Out									
	90,156.00	-	90,156.00	15,026.00	-		-	15,026.00	0.00%
	<u>102,323.00</u>	-	<u>102,323.00</u>	<u>17,053.83</u>	<u>10,474.40</u>	-	<u>10,474.40</u>	<u>36,631.43</u>	
Net Change in General Fund	(50,518.57)	-	(50,518.57)	(8,419.76)	(66,953.30)		(54,567.91)	(15,322.67)	
Beginning Cash									
	1,500,227.71	-	1,500,227.71	1,500,227.71	1,500,227.71		1,500,227.71		
Investments									
	-	-	-	-	-		-		
Ending Cash									
	1,449,709.14	-	1,449,709.14	1,491,807.95	1,433,274.41		1,445,659.80		

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Month Ending August 31, 2015
1st QUARTER

FUND	REVENUES	2015				REVENUES	Favorable (Unfavorable)	2015				NET TRANSFER IN/OUT	Favorable (Unfavorable)
		ORIGINAL BUDGET	ADJ	FINAL BUDGET	2015 BUDGET			ORIGINAL BUDGET	ADJ	FINAL BUDGET	2015 BUDGET		
100	General Fund	4,759,392.00	-	4,759,392.00	753,231.00	765,568.49	(12,337.49)	102,323.00	-	102,323.00	17,053.83	10,474.40	(6,579.43)
Special Revenue													
201	Fire Grant	20,000.00	-	20,000.00	4,333.33	595.00	(3,738.33)	(18,000.00)	-	(18,000.00)	(3,000.00)	(18,000.00)	(15,000.00)
202	Fire	365,122.00	-	365,122.00	60,855.67	364,817.72	303,964.00	(82,032.00)	-	(82,032.00)	(13,672.00)	(82,032.00)	(68,359.00)
203	Recreation	227,359.00	-	227,359.00	37,895.17	50,184.23	12,291.00	60,000.00	-	60,000.00	10,000.00	-	(10,000.00)
204	Lodgers Tax Promo	530,750.00	-	530,750.00	55,125.00	104,775.35	49,650.35	(198,000.00)	-	(198,000.00)	(33,000.00)	(62,846.40)	(29,846.40)
205	Lodgers Tax Non-Promo	100.00	-	100.00	16.67	19.79	3.12	115,467.00	-	115,467.00	19,244.50	43,987.10	24,742.00
206	Law Enforcement	17,200.00	-	17,200.00	4,533.33	27,301.65	22,668.32	(20,664.00)	-	(20,664.00)	(3,444.00)	-	(17,220.00)
207	Insurance Reserve	940,328.00	-	940,328.00	156,721.33	147,706.07	(9,015.26)	-	-	-	3,000.00	18,000.00	15,000.00
208	Emergency Medical	30,310.00	-	30,310.00	5,051.67	702.92	(4,348.75)	18,000.00	-	18,000.00	3,000.00	-	-
209	Police Grants	198,700.00	-	198,700.00	33,116.67	-	(33,116.67)	-	-	-	-	-	-
210	Local Gov't. Corrections	10,100.00	-	10,100.00	1,683.33	1,992.45	309.12	-	-	-	-	-	-
211	Library Building	2,000.00	-	2,000.00	323.33	585.89	262.56	-	-	-	-	-	-
213	Library Grants	33,926.00	-	33,926.00	5,654.33	-	(5,654.33)	(150.00)	-	(150.00)	(25.00)	-	25.00
216	Environmental	74,130.00	-	74,130.00	12,355.00	12,786.15	431.15	-	-	-	-	-	-
217	Street Improvement	483,906.00	-	483,906.00	80,651.00	26,723.58	(53,927.42)	23,261.00	-	23,261.00	3,876.83	(11,757.68)	(15,634.51)
218	Rev. Loan	100.00	-	100.00	16.67	18.98	2.31	-	-	-	-	-	-
219	Police Money Seizures	50.00	-	50.00	8.33	8.27	(0.06)	-	-	-	-	-	-
220	Law Enforcement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-
221	Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-
222	Juvenile Justice Grant	131,834.00	-	131,834.00	21,972.35	-	(21,972.35)	(3,416.00)	-	(3,416.00)	(569.33)	-	569.33
223	ARRA CIP Grant	92,345.00	-	92,345.00	15,390.83	-	(15,390.83)	-	-	-	-	-	-
224	ARRA CWSRF	50,000.00	-	50,000.00	5,000.00	30,000.00	25,000.00	(30,000.00)	-	(30,000.00)	(5,000.00)	(30,000.00)	(25,000.00)
225	ARRA 3rd Street Project	-	-	-	-	-	-	-	-	-	-	-	-
226	ARRA Clayton Hwy Proj	-	-	-	-	-	-	-	-	-	-	-	-
227	EMNRD Recycle Grant	-	-	-	-	-	-	-	-	-	-	-	-
228	Track Fire Recovery	-	-	-	-	-	-	-	-	-	-	-	-
	Total SRP	3,004,260.00	-	3,004,260.00	506,710.00	767,918.03	261,208.03	(135,534.00)	-	(135,534.00)	(22,589.00)	(163,311.98)	(146,722.98)
Capital Project Funds													
300	Airport	266,000.00	-	266,000.00	44,333.33	-	(44,333.33)	14,000.00	-	14,000.00	2,333.33	-	(2,333.33)
302	Swimming Pool	571,692.00	-	571,692.00	95,282.00	100,388.57	5,106.57	(329,154.00)	-	(329,154.00)	(54,859.00)	(34,832.00)	20,027.00
303	NMDOI Projects	489,455.00	-	489,455.00	81,575.83	-	(81,575.83)	(7,105.00)	-	(7,105.00)	(1,184.17)	11,757.68	12,941.85
308	Historic Buildings	304,500.00	-	304,500.00	50,750.00	-	(50,750.00)	(15,240.00)	-	(15,240.00)	(2,540.00)	-	-
309	14% Capital Improvements	-	-	-	-	16.80	16.80	(57,432.00)	-	(57,432.00)	(9,572.00)	-	9,572.00
311	NMEDI Water Projects Fund	316,230.00	-	316,230.00	52,705.00	-	(52,705.00)	(110,922.00)	-	(110,922.00)	(18,487.00)	-	18,487.00
312	Depot Improvement Proj	1,013,587.00	-	1,013,587.00	168,931.17	-	(168,931.17)	-	-	-	-	-	-
313	Sanitation Project	803,103.00	-	803,103.00	133,850.50	-	(133,850.50)	-	-	-	-	-	-
	Total CPF	3,764,567.00	-	3,764,567.00	627,427.83	109,405.37	(517,922.46)	(505,853.00)	-	(505,853.00)	(94,308.93)	(23,074.32)	58,694.51
Debt Service													
401	NMFA - Fire Equipment	-	-	-	-	4.40	4.40	82,032.00	-	82,032.00	13,672.00	82,031.00	68,359.00
402	NMFA - Street Improvement	-	-	-	-	-	-	-	-	-	-	8,384.90	(37.27)
403	NMFA - Welcome Center	150.00	-	150.00	25.00	71.76	46.76	50,533.00	-	50,533.00	8,422.17	-	-
404	NMFA - Louder	-	-	-	-	-	-	-	-	-	-	-	-
405	USDA Loan - Wastewater	255,414.00	-	255,414.00	42,569.00	42,548.93	(20.07)	208,928.00	-	208,928.00	34,821.33	34,832.00	10.67
406	NMFA - Rec Center	750.00	-	750.00	125.00	307.45	182.45	177,658.00	-	177,658.00	29,609.67	-	(29,609.67)
407	NMFA - Rec Center	750.00	-	750.00	125.00	330.27	205.27	10,000.00	-	10,000.00	1,666.67	-	(1,666.67)
408	NMFA - WTB	-	-	-	-	-	-	30,000.00	-	30,000.00	5,000.00	10,000.00	25,000.00
409	ARRA CWSRF Debt Service	-	-	-	-	-	-	100,922.00	-	100,922.00	16,820.33	-	(16,820.33)
410	NMFA - WTB 255	-	-	-	-	-	-	20,664.00	-	20,664.00	3,444.00	20,664.00	17,320.00
411	NMFA Police Vehicles	5.00	-	5.00	0.83	1.70	0.87	112,512.00	-	112,512.00	18,752.00	18,751.94	(0.06)
412	NMFA Sanitation Loan	800.00	-	800.00	133.33	152.09	18.76	-	-	-	-	194,663.94	62,455.67
	Total DSF	257,869.00	-	257,869.00	42,978.17	43,416.60	438.43	793,249.00	-	793,249.00	132,288.17	194,663.94	62,455.67
Enterprise													
500	Solid Waste	1,478,300.00	-	1,478,300.00	245,383.33	242,438.92	(2,944.41)	(204,585.00)	-	(204,585.00)	(50,764.17)	(27,151.94)	13,612.33
Trust & Agency													
700	Correction Fees	4,800.00	-	4,800.00	800.00	845.00	45.00	-	-	-	-	-	-
720	Firework Fund	2,500.00	-	2,500.00	416.67	3,629.24	3,212.57	-	-	-	-	-	-
725	Charity Fund	-	-	-	-	0.83	0.83	-	-	-	-	-	-
750	Coke Fund	100.00	-	100.00	16.67	17.05	(4.64)	-	-	-	-	-	-
	Total T&A	7,400.00	-	7,400.00	1,233.33	4,492.10	3,253.77	-	-	-	-	-	-
Landfill Trust Assurance													
800	Landfill Trust Assurance	-	-	-	-	1.86	1.86	50,400.00	-	50,400.00	8,400.00	8,400.00	-
	TOTAL CITY FUNDS	13,271,788.00	-	13,271,788.00	3,211,964.67	3,214,236.37	(2,271.70)	-	-	6.00	-	-	(2,540.00)

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Month Ending August 31, 2015
1st QUARTER

FUND	EXPENDITURES	ORIGINAL		FINAL		2015		Favorable (Unfavorable)
		BUDGET	ADJ	BUDGET	BUDGET	EXPENSE		
100	General Fund	4,912,234.00	-	4,912,234.00	818,705.67	842,996.19		(24,290.52)
Special Revenue								
201	Fire Grant	78,564.00	-	78,564.00	13,094.00	7,914.54		5,159.46
202	Fire	743,450.00	-	743,450.00	123,908.33	157,171.55		(33,263.22)
203	Juvenile Recreation	309,460.00	-	309,460.00	51,576.67	71,311.26		(19,734.59)
204	Lodgers Tax 3%	176,000.00	-	176,000.00	29,333.33	15,281.56		14,051.77
205	Lodgers Tax 2%	155,544.00	-	155,544.00	25,924.00	32,088.50		(6,164.50)
206	Law Enforcement	6,536.00	-	6,536.00	1,089.33	807.00		282.33
207	Insurance Reserve	945,794.00	-	945,794.00	157,632.33	153,548.08		4,084.25
208	Emergency Medical	48,210.00	-	48,210.00	8,051.67	2,969.13		5,082.54
209	Police Grants	198,700.00	-	198,700.00	33,116.67	-		33,116.67
210	Local Gov. Corrections	16,000.00	-	16,000.00	2,666.67	1,800.00		866.67
211	Library Building	67,500.00	-	67,500.00	11,250.00	-		11,250.00
213	Library Grants	33,776.00	-	33,776.00	5,629.33	2,779.01		2,850.32
216	Environmental	277,500.00	-	277,500.00	46,250.00	13,745.93		32,504.07
217	Street Improvement	436,608.00	406,521.00	843,129.00	140,523.50	35,660.08		104,861.42
218	Rev. Loan	-	-	-	-	-		-
219	Police Money Seizures	20,050.00	-	20,050.00	3,341.67	480.00		2,861.67
220	Law Enforcement Block Grant	1,680.00	1,327.00	3,007.00	501.17	1,679.63		(1,178.46)
221	Region IV Grant	-	-	-	-	-		-
222	Juvenile Justice Grant	128,418.00	-	128,418.00	21,403.00	1,917.03		19,485.97
223	ARRA OHP Grant	92,345.00	(42,792.80)	49,552.20	8,325.37	-		8,325.37
224	ARRA CSWRF Project	-	-	-	-	-		-
225	ARRA 2nd Street Project	-	-	-	-	-		-
226	ARRA Clayton Hwy Proj	-	-	-	-	-		-
227	EMNRD Recycle Grant	-	-	-	-	-		-
228	Track Fire Recovery	-	-	-	-	-		-
	Total SRP	3,736,235.00	365,455.20	4,101,690.20	683,615.63	499,193.48		184,421.63
Capital Project Funds								
300	Airport	280,000.00	2,585.00	282,585.00	47,097.50	-		47,097.50
302	Swimming Pool	28,559.00	-	28,559.00	4,759.83	2,283.53		2,476.30
305	NMDOT Projects	482,350.00	230,885.00	713,235.00	118,872.50	11,737.68		107,134.82
308	Historic Buildings	292,978.00	49,500.00	342,478.00	57,079.67	-		57,079.67
309	1/4% Capital Improvements	-	2,623.00	2,623.00	437.17	-		437.17
311	Water Projects Fund	205,308.00	-	205,308.00	34,218.00	-		34,218.00
312	Depot Improvement Proj	1,011,587.00	-	1,011,587.00	168,931.17	-		168,931.17
313	Sanitation Project	801,103.00	-	801,103.00	133,850.50	18,252.00		115,598.50
	Total CPF	3,105,885.00	285,593.00	3,391,478.00	565,246.33	32,193.21		332,953.12
Debt Service								
401	NMFA - Fire Equipment	82,032.00	-	82,032.00	13,672.00	-		13,672.00
402	NMFA - Street Improvement	-	-	-	-	-		-
403	NMFA - Welcome Center	50,533.00	-	50,533.00	8,422.17	-		8,422.17
404	NMFA - Loader	-	-	-	-	-		-
405	USDA Loan - Wastewater	169,800.00	-	169,800.00	28,300.00	-		28,300.00
406	NMFA - Rec Center	208,928.00	-	208,928.00	34,821.33	-		34,821.33
407	NMFA - Rec Center	177,658.00	-	177,658.00	29,609.67	-		29,609.67
408	NMFA - WTB	10,000.00	-	10,000.00	1,666.67	-		1,666.67
409	ARRA CSWRF DS	30,000.00	-	30,000.00	5,000.00	30,000.00		(25,000.00)
410	NMFA - WTB 251	100,922.00	-	100,922.00	16,820.33	-		16,820.33
411	NMFA Police Vehicles	20,664.00	-	20,664.00	3,444.00	-		3,444.00
412	NMFA Sanitation Loan	112,512.00	-	112,512.00	18,752.00	-		18,752.00
	Total DSF	963,049.00	-	963,049.00	169,588.17	30,000.00		130,588.17
Enterprise								
501	Solid Waste	1,354,585.00	68,880.00	1,423,465.00	237,244.17	217,883.02		19,561.15
Trust & Agency								
700	Correction Fees	4,800.00	-	4,800.00	800.00	845.00		(45.00)
720	Firework Fund	3,676.00	-	3,676.00	612.67	498.15		1,145.52
725	Charity Fund	4,806.00	-	4,806.00	801.00	-		801.00
750	Coke Fund	298.00	-	298.00	49.67	-		49.67
	Total T&A	13,580.00	-	13,580.00	2,263.33	1,343.15		920.18
Landfill Trust Assurance								
800	Landfill Trust Assurance	-	-	-	-	-		-
TOTAL CITY FUNDS		14,085,565.00	715,928.20	14,801,493.20	2,467,582.70	1,623,508.37		844,073.73