



**CITY OF RATON, NEW MEXICO  
RESOLUTION 2017-32**

**APPROVAL OF MAY 31, 2017 FINANCIAL REPORT**

**WHEREAS**, the finances for the City of Raton, have been prepared and reconciled through May 31, 2017; 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 2016-2017.

**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 May 31, 2017.

**RESOLVED:** In session this 27th day of June 2017.

**CITY OF RATON**

\_\_\_\_\_  
Sandra Mantz, Mayor

**ATTEST:**

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Tricia Mascarenas, City Clerk

**GENERAL FUND FINANCIAL SUMMARY AS OF May 31, 2017**

General Fund Beginning Cash 7/1/16:	\$ 1,386,716.75
YTD Revenues	4,358,890.72
YTD Expenses	(4,056,146.60)
Net YTD Transfers IN/OUT	(231,608.85)
Accrual Adj	(3,314.89)
General Fund Ending Cash 5/31/17:	\$ 1,454,537.13

Less Required 1/12th Reserve: (399,181.66)

**AVAILABLE CASH 5/31/17 \$ 1,055,355.47**

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**GROSS RECEIPTS RECAP AS OF JUNE 2017**

Budgeted GF Gross Receipts FY17: \$ 2,781,659.00

Budgeted GRT thru June 2017 \$ 2,781,659.00 12/12 = 100% of budget

Collected GRT thru June 2017 \$ 2,916,659.00 actual = 104.80%

**4.800 % Increase** YTD per budget \$ 135,000.00

**Additional Notes:**

The final GRT check for FY17 was good leaving us with a 4.80% increase above budget for the fiscal year. This helps us cover the previous year's GRT deficit and also cover the shortfall in the Small Cities Assistance this year. The City budgeted a 3% decline in GRT for the next fiscal year due to less construction and will monitor the GRT closely to make sure that we are meeting our projected budget. City departments have done a good job monitoring their department expenditures this year and as a result General Fund expenditures are 7% below budget. The only other significant revenue to be collected will be one final property tax check from Colfax County in June. Lodgers Tax revenues year to date have also exceeded our projections and it is anticipated that with gas prices remaining relatively low that travel will be steady and revenues will remain strong during the summer month.

Report Prepared by:

Michael Anne Antonucci

Treasurer

06/21/2017

tax rate effec 1-1-15		8.5208%		STATE REPORT				2014-2015	
	STATE	MUNI	INFRA	ENV	WATER	GROSS	DMIN/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 8.5208%		STATE REPORT				2015-2016		
	STATE	MUNI	INFRA	ENV	WATER	GROSS	DMIN/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	112,004.94	136,383.33	22,773.80	5,683.59	91,094.07	367,939.73	(24,285.82)	343,653.91
NOV	105,527.65	128,401.56	21,484.59	5,364.37	85,941.82	346,719.99	(23,890.93)	322,829.06
DEC	101,197.71	123,106.03	20,592.11	5,138.04	82,384.16	332,418.05	(23,624.46)	308,793.59
JAN	97,883.43	118,836.39	19,846.07	4,953.44	79,389.41	320,908.74	(23,401.37)	297,507.37
FEB	167,855.74	204,812.19	34,214.54	8,546.70	136,858.85	552,288.02	(30,128.63)	522,159.39
MAR	99,848.25	121,783.32	20,308.93	5,065.99	81,240.08	328,246.57	(23,992.58)	304,253.99
ARP	95,264.25	116,202.42	19,385.62	4,840.00	77,557.22	313,249.51	(23,844.81)	289,404.70
MAY	119,770.94	145,830.64	24,390.13	6,095.01	97,562.49	393,649.21	(25,282.67)	368,366.54
JUN	103,721.43	126,317.16	21,119.60	5,279.62	84,478.95	340,916.76	(24,268.07)	316,648.69
	1,392,598.08	1,695,000.32	283,349.04	70,760.69	1,133,454.56	4,575,162.69	(299,906.68)	4,275,256.01

tax rate 8.5208%		STATE REPORT				2016-2017		
	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN	TOTAL
JULY	117,986.45	143,903.59	24,033.01	6,008.48	96,132.69	388,064.31	(25,161.36)	362,902.95
AUG	136,741.89	166,736.29	27,868.57	6,966.45	111,474.36	449,787.56	(26,325.98)	423,461.58
SEP	155,854.50	187,232.96	31,759.73	7,939.40	127,039.97	509,826.56	(27,451.35)	482,375.21
OCT	122,524.55	149,356.92	24,952.23	6,238.02	99,809.08	402,880.80	(25,708.29)	377,172.51
NOV	135,081.74	164,740.14	27,510.43	6,876.96	110,042.92	444,252.19	(26,407.06)	417,845.13
DEC	137,225.48	167,198.69	27,954.75	6,987.26	111,819.50	451,185.68	(26,037.74)	425,147.94
JAN	117,518.98	143,236.82	23,901.03	5,974.80	95,605.58	386,237.21	(25,226.27)	361,010.94
FEB	141,340.75	171,833.50	28,701.41	7,174.60	114,806.33	463,856.59	(26,546.06)	437,310.53
MAR	108,900.81	131,407.06	21,934.75	5,483.30	87,739.21	355,465.13	(24,416.95)	331,048.18
APR	110,198.86	134,571.06	22,448.15	5,611.53	89,792.80	362,622.40	(24,516.73)	338,105.67
MAY	113,075.15	137,833.83	23,029.44	5,756.07	92,118.40	371,812.89	(24,788.24)	347,024.65
JUN	117,899.54	143,621.33	23,984.78	5,995.42	95,940.88	387,441.95	(25,062.45)	362,379.50
	1,514,348.70	1,841,672.19	308,078.28	77,012.29	1,232,321.72	4,973,433.27	(307,648.48)	4,665,784.79

Comparison (based on gross amount):

Total Gross YTD GRT Compared to last year July - June

YTD June 16	YTD June 17	Inc./Dec	% Inc./Dec
4,575,162.69	4,973,433.27	398,270.58	8.71%

Total Gross YTD Raton Water Works GRT compared to last year July - June

YTD June 16	YTD June 17	Inc/Dec	% Inc/Dec
1,133,454.56	1,232,321.72	98,867.16	8.72%

FY 17 GENERAL FUND BUDGET COMPARISON JULY-JUNE

General Fund	YTD Budget	Actual	Inc./Dec	%Inc./Dec
Budgeted GRT	12/12=100%	104.80%		
	2,781,659.00	2,781,659.00	2,916,659.00	135,000.00
				4.8000%



**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
**Month Ending May 31, 2017**  
**4th QUARTER**

GENERAL FUND		ORIGINAL		FINAL	11/12	ACTUAL	ACCRUAL	AMOUNT LESS	Favorable	11/12=91.66%
DEPARTMENT		BUDGET	ADJ	BUDGET	BUDGET	AMOUNT	ADJUSTMENT	ACCRUAL	(Unfavorable)	%
<b>Revenues</b>										
Municipal Taxes		2,191,852.00	-	2,191,852.00	2,009,197.67	1,961,856.42		1,961,856.42	(87,341.23)	89.51%
State Shared Taxes		1,485,252.00	-	1,485,252.00	1,361,481.00	1,418,447.37		1,418,447.37	36,966.37	95.50%
License & Permits		23,750.00	-	23,750.00	21,773.83	23,299.50		23,299.50	1,528.67	98.10%
Charges for Services		574,100.00	-	574,100.00	526,258.33	593,338.10		593,538.10	67,279.77	103.39%
Fines & Forfeitures		32,000.00	-	32,000.00	29,333.33	21,384.92		23,384.92	(5,948.41)	73.08%
Miscellaneous Rev		51,700.00	44,357.00	96,057.00	88,052.25	106,618.40		106,618.40	18,566.15	110.99%
Grants		246,160.00	2,630.00	248,790.00	228,057.30	231,746.31		231,746.91	3,688.51	93.15%
		<u>4,604,814.00</u>	<u>46,987.00</u>	<u>4,651,801.00</u>	<u>4,264,153.92</u>	<u>4,358,893.72</u>		<u>4,358,893.72</u>	<u>94,739.80</u>	<u>93.70%</u>
<b>Expenditures</b>										
10 Legislative		26,101.00	-	26,101.00	23,925.92	21,770.5		21,770.51	2,155.41	83.41%
11 Executive		695,155.00	-	695,155.00	637,225.42	643,987.42	(109,811)	644,097.23	(6,762.00)	92.64%
12 Judicial		94,967.00	2,630.00	97,597.00	89,461.92	80,633.47		80,633.47	8,830.45	82.62%
13 Building Maintenance		162,843.00	-	162,843.00	149,271.75	135,974.47	(165,554)	136,339.80	13,298.28	83.50%
21 Police		1,319,101.00	33,797.00	1,354,898.00	1,241,983.83	1,202,738.89	(8,936.88)	1,211,695.77	59,230.94	88.77%
22 Fire		1,144,341.00	6,714.00	1,151,055.00	1,055,131.75	1,023,911.56	378.20	1,023,333.30	51,222.19	88.95%
23 Dispatch		343,075.00	1,595.00	344,670.00	315,947.50	323,313.04		323,313.04	(7,365.54)	93.80%
31 Streets		551,759.00	20,080.00	571,759.00	524,111.42	522,441.54	4,907.10	517,534.44	201,670.88	56.39%
41 Animal Control		74,733.00	-	74,733.00	68,503.25	59,858.31	23.10	59,835.23	8,046.92	80.10%
50 Parks & Recreation		-	-	-	-	-		-	-	-
53 Library		211,871.00	250.00	212,121.00	194,444.25	193,122.85	3,422.73	191,700.12	1,321.49	91.04%
60 Zoning		45,621.00	-	45,621.00	41,819.25	19,756.21		19,756.23	22,063.02	43.31%
65 Economic/Community Dev.		21,027.00	-	21,027.00	19,274.75	3,920.79		3,929.79	15,344.96	18.69%
70 Airport		32,850.00	-	32,850.00	30,111.50	24,688.20	(834.00)	25,522.56	5,424.00	75.16%
		<u>4,723,444.00</u>	<u>66,986.00</u>	<u>4,790,430.00</u>	<u>4,391,227.50</u>	<u>4,056,146.60</u>	<u>(3,314.89)</u>	<u>4,059,461.49</u>	<u>355,080.90</u>	<u>84.67%</u>
<b>Transfers In</b>		363,940.00	416,637.00	780,577.00	715,524.92	112,835.26		112,835.24	602,693.68	14.46%
<b>Transfers Out</b>		110,935.00	417,314.00	528,249.00	484,224.25	344,444.09		344,444.09	139,784.16	65.20%
		<u>253,005.00</u>	<u>(677.00)</u>	<u>252,328.00</u>	<u>231,300.67</u>	<u>(231,608.83)</u>		<u>(231,608.85)</u>	<u>742,477.84</u>	
<b>Net Change in General Fund</b>		<u>134,375.00</u>	<u>(20,676.00)</u>	<u>113,699.00</u>	<u>104,224.08</u>	<u>71,135.27</u>		<u>67,820.18</u>	<u>1,172,298.54</u>	
<b>Beginning Cash</b>		1,386,716.75	-	1,386,716.75	1,386,716.75	1,386,716.75		1,386,716.75		
<b>Investments</b>		-	-	-	-	-		-		
<b>Ending Cash</b>		<u>1,521,091.75</u>	<u>(20,676.00)</u>	<u>1,500,415.75</u>	<u>1,490,940.83</u>	<u>1,457,852.02</u>		<u>1,454,537.13</u>		



**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
**Month Ending May 31, 2017**  
**4th QUARTER**

FUND	EXPENDITURES	ORIGINAL BUDGET	ADJ	FINAL BUDGET	11/12 BUDGET	EXPENSE	Favorable (Unfavorable)
100	General Fund	4,723,444.00	44,196.00	4,767,640.00	4,370,254.17	4,056,146.60	314,167.57
<b>Special Revenue</b>							
201	Ftu Grant	135,452.00	88,265.00	223,717.00	203,073.92	141,048.82	63,425.10
202	Ftu	450,961.00	100,000.00	550,961.00	503,072.38	374,517.24	230,530.34
203	Juvenile Recreation	314,407.00	10,000.00	324,407.00	297,373.08	284,042.54	13,330.54
204	Lodgers Tax 3%	176,000.00	4,100.00	180,100.00	165,091.67	123,758.11	39,333.56
205	Lodgers Tax 2%	161,107.00	20,891.00	181,998.00	166,831.50	114,313.39	52,416.11
206	Law Enforcement	10,544.00	-	10,544.00	9,665.33	6,916.33	2,749.00
207	Insurance Reserv	1,034,361.00	-	1,034,361.00	948,164.25	841,883.40	106,280.85
208	Emergency Medical	15,550.00	1,816.00	17,366.00	34,270.30	30,674.17	3,596.33
209	Police Grants	162,740.00	-	162,740.00	149,128.33	12,740.00	136,438.33
210	Local Govt. Corrections	16,000.00	-	16,000.00	14,666.67	11,677.32	2,989.17
211	Library Building	2,500.00	6,500.00	9,000.00	8,250.00	3,731.88	4,518.12
213	Library Grants	24,107.00	206.00	24,313.00	22,286.92	16,381.62	5,905.30
216	Environmental	258,228.00	149,529.00	407,757.00	373,777.25	353,963.60	17,811.65
217	Street Improvement	637,004.00	-	637,004.00	583,920.33	342,914.67	241,005.66
218	Rev. Loan	-	-	-	-	-	-
219	Police Money Seizures	20,050.00	-	20,050.00	18,379.17	7,847.25	10,531.92
220	Law Enforcement Block Grant	-	-	-	-	-	-
221	Region IV Grant	-	-	-	-	-	-
222	Juvenile Justice Grant	130,780.00	6,445.00	137,225.00	125,789.58	84,177.67	41,611.91
223	ARRA OJP Grant	56,147.00	-	56,147.00	51,468.08	-	51,468.08
224	ARRA CWSRF Project	-	-	-	-	-	-
227	DMRDD Recycle Grant	-	-	-	-	-	-
229	NBDEO Sholar Grant	100,000.00	-	100,000.00	91,666.67	2,371.93	89,094.72
	<b>Total SRP</b>	<b>3,725,938.00</b>	<b>411,327.00</b>	<b>4,137,265.00</b>	<b>3,770,900.83</b>	<b>2,657,864.14</b>	<b>1,113,836.69</b>
<b>Capital Project Funds</b>							
300	Airport	712,000.00	676.00	712,676.00	653,286.33	220,701.02	432,585.31
301	Parks	50,000.00	-	50,000.00	45,833.33	-	45,833.33
302	Swimming Pool	28,559.00	-	28,559.00	26,179.08	12,661.01	13,518.07
305	NMDOT Projects	-	-	-	-	-	-
308	Historic Buildings	-	-	-	-	-	-
311	Water Projects Fund	208,628.00	-	208,628.00	191,242.33	139,761.54	31,480.74
312	Depot Improvement Proj	576,292.00	-	576,292.00	528,267.67	350,156.20	178,111.47
313	Sanitation Project	787,794.00	-	787,794.00	722,144.50	11,167.73	710,976.71
	<b>Total CPF</b>	<b>2,363,273.00</b>	<b>676.00</b>	<b>2,363,949.00</b>	<b>2,166,953.25</b>	<b>754,447.61</b>	<b>1,412,505.64</b>
<b>Debt Service</b>							
401	NMFA - Fire Equipment	82,032.00	-	82,032.00	75,195.00	82,031.00	(6,835.00)
402	NMFA - Street Improvement	-	-	-	-	-	-
403	NMFA - Welcome Center	50,434.00	-	50,434.00	46,231.17	98,270.70	(52,039.53)
404	NMFA - Landfill DS	1,586.00	-	1,586.00	1,453.83	-	1,453.83
405	USDA Loan - Wastewater	167,800.00	-	167,800.00	153,815.67	167,644.73	(13,828.00)
406	NMFA - Rec Center	352,802.00	-	352,802.00	323,401.83	352,801.58	(29,399.75)
407	NMFA - Rec Center	174,977.00	-	174,977.00	160,395.58	174,977.00	(14,581.42)
408	NMFA - WTB	10,000.00	2,041.00	12,041.00	11,037.58	12,040.56	(1,002.98)
409	ARRA CWSRF DS	30,000.00	-	30,000.00	27,303.00	30,000.00	(2,500.00)
410	NMFA - WTB 255	100,922.00	-	100,922.00	92,511.83	91,493.24	1,016.39
411	NMFA Police Vehicles	20,665.00	-	20,665.00	18,942.92	20,664.46	(1,721.54)
412	NMFA Sanitation Loan	113,047.00	-	113,047.00	103,625.42	113,046.32	(9,419.90)
	<b>Total DSF</b>	<b>1,104,265.00</b>	<b>2,041.00</b>	<b>1,106,306.00</b>	<b>1,014,113.83</b>	<b>1,142,971.58</b>	<b>(128,857.76)</b>
<b>Enterprise</b>							
500	Solid Waste	1,393,685.00	102,500.00	1,496,185.00	1,371,502.92	1,209,684.32	161,818.68
<b>Trust &amp; Agency</b>							
700	Correction Fees	4,800.00	-	4,800.00	4,403.00	4,829.00	(429.00)
720	Firework Fund	3,171.00	-	3,171.00	2,905.75	3,217.62	(310.87)
725	Charity Fund	4,304.00	-	4,304.00	3,943.33	3,296.46	648.87
750	Coke Fund	335.00	-	335.00	307.08	-	307.08
	<b>Total T&amp;A</b>	<b>12,610.00</b>	<b>-</b>	<b>12,610.00</b>	<b>11,559.17</b>	<b>11,343.08</b>	<b>216.09</b>
<b>Landfill Trust Assurance</b>							
800	Landfill Trust Assurance	-	-	-	-	-	-
	<b>TOTAL CITY FUNDS</b>	<b>13,323,215.00</b>	<b>569,650.00</b>	<b>13,892,865.00</b>	<b>12,705,284.17</b>	<b>9,822,457.34</b>	<b>2,872,826.81</b>