



**CITY OF RATON, NEW MEXICO
RESOLUTION 2018-02**

APPROVAL OF DECEMBER 31, 2017 FINANCIAL REPORTS

WHEREAS, the finances for the City of Raton, have been prepared and reconciled through December 31, 2017;

WHEREAS, said financial reports were 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 2017-2018.

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 December 31, 2017 and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

RESOLVED: In session this 9th day of January 2018.

**CITY COMMISSION
RATON, NEW MEXICO**

Sandra Mantz, Mayor

James Neil Segotta, Jr., Mayor Pro-tem

Commissioner Chavez

Commissioner Giacomo

Commissioner Schuster

ATTEST:

Michael Anne Antonucci, Interim City Clerk

GENERAL FUND FINANCIAL SUMMARY AS OF NOVEMBER 30, 2017

General Fund Beginning Cash 7/1/17:	\$	1,762,505.12
YTD Revenues		1,819,456.09
YTD Expenses		(1,826,731.46)
Net YTD Transfers IN/OUT		121,268.53
Accrual Adj		4,717.63

General Fund Ending Cash 11/30/17: \$ 1,881,215.91

Less Required 1/12th Reserve: (398,855.50)

AVAILABLE CASH 11/30/17 \$ 1,482,360.41

GROSS RECEIPTS RECAP AS OF DECEMBER 2017

FY18 Budgeted General Fund GRT: \$ 2,698,208.00

Budgeted GRT thru December 2017 \$ 1,349,104.00 6/12 = 50% of budget

Collected GRT thru December 2017 \$ 1,461,590.33 actual = 54% of budget

4 % Increase YTD per budget \$ 112,486.33

Additional Notes:

General Fund Gross receipts collected year to date is still 4% above the City's budgeted gross receipts tax projections for fiscal year 2018, however, If you look at the attached GRT comparisons you will see that total Gross Receipts Year to Date compared to last year is down over 5% which is mainly due to less construction this Fall. The City of Raton was able to anticipate during the budget process that Gross Receipts would decline due to less construction and as a result a 3% decrease was budgeted in Gross Receipts Tax Revenues for FY18. All accounts have been reconciled for November. Please note on the report that there was an Accounts Payable variance of \$339.97 in the General Fund and another in the Solid Waste Fund for \$18.12 related to Payroll State Withholding. The check was issued in December and the variance has been cleared up.

Report Prepared by:

Michael Anne Antonucci

Treasurer

12/20/17

tax rate 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	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

tax rate 8.5208%

STATE REPORT

2017-2018

	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN	TOTAL
JULY	119,353.25	145,930.57	24,319.08	6,079.33	97,277.09	392,959.32	(25,171.76)	367,787.56
AUG	121,105.80	149,562.44	24,677.75	6,168.66	98,713.09	400,227.74	(25,261.62)	374,966.12
SEP	147,841.85	180,595.81	30,133.44	7,532.51	120,537.10	486,640.71	(26,939.21)	459,701.50
OCT	126,077.40	153,741.02	25,694.69	6,420.93	102,782.74	414,716.78	(25,473.30)	389,243.48
NOV	133,794.16	163,389.80	27,263.92	6,814.94	109,060.52	440,323.34	(26,498.61)	413,824.73
DEC	112,473.73	137,293.26	22,912.11	5,727.23	91,648.06	370,054.29	(24,686.64)	345,367.65
	760,646.19	930,512.90	155,000.99	38,743.60	620,018.60	2,504,922.18	(154,031.14)	2,350,891.04

Comparison (based on gross amount:)

Total Gross YTD GRT Compared to last year December

YTD Dec 16	YTD Dec 17	Inc./(Dec)	% Inc./(Dec)
2,645,997.10	2,504,922.18	(141,074.92)	-5.33%

Total Gross YTD Raton Water Works GRT compared to last year December

YTD Dec 16	YTD Dec 17	Inc/(Dec)	% Inc/Dec
656,318.52	620,018.60	(36,299.92)	-5.53%

FY 18 GENERAL FUND BUDGET COMPARISON DEC

General Fund	YTD Budget	YTD Actual	Inc./(Dec)	% Inc./(Dec)
Budgeted GRT	6/12 = 50%	54.00%		
2,698,208.00	1,349,104.00	1,461,590.33	112,486.33	4.0000%

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Month Ending November 2017

FUND	CASH		BEGINNING		NET		ENDING	OS			TOTAL	BANK	INVEST	VAR
	CASH	INVEST	REVENUES	EXPENSES	TRF IN/OUT	ACCRUAL ADJ		DEPOSIT	CHECK	OTHER				
100 General Fund	1,762,503.12	-	1,810,430.00	1,826,731.46	121,208.33	4,717.03	1,881,215.91	2,783.12	34,032.20	-	1,932,464.99	1,932,464.96	-	(319.97)
Special Revenues														
201 Fire Grant	103,828.24	-	55,302.50	72,007.11	-	(157.03)	64,855.87	-	32.09	-	64,888.56	64,888.56	-	-
202 Fire	108,569.03	-	103,908.45	198,034.37	(3,834.71)	(2.05)	12,651.03	-	247.13	-	12,898.18	12,898.18	-	-
203 Recreation	9,887.23	-	95,344.79	124,915.46	30,000.00	(1,772.55)	11,589.11	-	2,214.74	-	13,803.85	13,803.85	-	-
204 Lodgers Tax Promo	72,819.45	-	252,084.71	71,026.14	(190,982.07)	517.53	103,431.30	-	16,056.73	-	119,488.03	119,488.03	-	-
205 Lodgers Tax Non-Promo	146,083.62	-	880.94	41,379.71	111,483.28	708.97	217,641.10	16,056.73	6,456.79	-	208,841.16	208,841.16	-	-
206 Law Enforcement	3,609.35	-	26,166.48	7,051.98	102.52	(464.98)	29,231.35	-	-	-	29,231.35	29,231.35	-	-
207 Insurance Reserve	8,598.16	-	307,049.43	349,068.04	-	-	65,579.55	57,717.94	-	-	7,861.61	7,861.61	-	-
208 Emergency Medical	3,796.31	-	23,007.49	3,261.34	-	-	22,324.17	-	-	-	22,324.17	22,324.17	-	-
209 Police Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210 Local Gov't, Corrections	32,316.73	-	5,155.28	450.00	-	-	57,222.51	-	-	-	57,222.51	57,222.51	-	-
211 Library Building	39,990.65	229,700.00	1,200.17	150.00	-	-	270,800.82	-	-	-	41,190.82	229,700.00	-	-
213 Library Grant	-	-	12,666.07	1,653.72	(3,422.11)	-	7,590.24	-	497.64	-	8,087.88	8,087.88	-	-
216 Environmental	47,485.57	-	53,250.41	15,645.65	-	-	65,096.33	-	-	-	65,096.33	65,096.33	-	-
217 Street Improvement	263,852.53	-	32,307.30	143,378.68	-	-	193,471.61	-	-	-	66,699.40	66,699.40	-	-
218 Rec. Loan	66,412.42	-	280.98	-	-	-	26,549.49	-	-	-	26,549.49	26,549.49	-	-
219 Police Money Salaries	26,435.26	-	134.23	-	-	-	-	-	-	-	-	-	-	-
220 Law Enforcement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221 Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
222 Juvenile Justice Grant	-	-	18,109.03	28,532.37	-	-	10,577.28	-	-	-	10,577.28	10,577.28	-	-
223 ARRA OIP Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
224 ARRA CWSHF Project	-	-	30,000.00	-	(30,000.00)	-	-	-	-	-	-	-	-	-
229 NMEDDO Bluder Grant	101,237.36	-	12,505.51	117,426.32	14,333.10	-	10,743.65	-	58.00	-	10,801.65	10,801.65	-	-
Total ARF	1,855,123.91	229,700.00	1,441,218.21	1,167,174.89	(32,317.97)	3,498.57	1,236,654.83	72,774.67	25,563.72	-	1,187,843.88	958,143.88	229,700.00	-
Capital Project Funds														
300 Airport	319.75	-	237,119.14	114,745.00	(122,682.75)	-	11.14	-	114,745.00	-	114,756.14	114,756.14	-	-
301 Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302 Swimming Pool expansion tank work	123,357.50	-	297,700.28	5,914.60	(138,086.51)	-	277,125.67	-	-	-	277,125.67	277,125.67	-	-
305 NMEDOT Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
308 Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311 NMED Water Projects Fund	-	-	6,120.74	6,120.74	-	-	-	-	-	-	-	-	-	-
312 Depot Improvement Proj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
313 Sanitation Project	-	-	41,757.88	41,757.88	-	-	-	-	-	-	-	-	-	-
Total CPF	123,677.25	-	882,767.84	168,538.22	(268,769.26)	-	277,136.81	-	114,745.00	-	391,881.81	391,881.81	-	-
Debt Service Funds														
401 NMFA - Fire Equipment	3,678.07	-	22.59	1,834.71	3,834.71	-	3,700.66	-	-	-	3,700.66	3,700.66	-	-
402 NMFA - Street Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
403 NMFA - Welcome Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-
404 NMFA - Loader	-	-	-	69.95	69.95	-	-	-	-	-	-	-	-	-
405 USDA Loan - Wastewater Plant	935,124.96	-	110,793.90	-	-	-	1,045,908.86	-	-	-	1,045,908.86	1,045,908.86	-	-
406 NMFA - Rec Center	274,384.27	-	1,476.11	40,333.13	87,080.00	-	322,807.25	-	-	-	322,807.25	322,807.25	-	-
407 NMFA - Rec Center	232,738.48	-	1,241.30	51,046.50	51,006.51	-	233,939.65	-	-	-	233,939.65	233,939.65	-	-
408 NMFA - WTD 128	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409 ARRA CWSHF Debt Service	-	-	-	30,000.00	30,000.00	-	-	-	-	-	-	-	-	-
410 NMFA - WTD 255	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411 NMFA Police Vehicles	102.52	-	-	-	(102.52)	-	-	-	-	-	-	-	-	-
412 NMFA Sanitation Loan	126,989.59	-	730.28	5,841.01	47,242.50	-	169,121.36	-	-	-	169,121.36	169,121.36	-	-
Total DSP	1,573,217.89	-	114,254.84	121,125.30	219,131.15	-	1,776,477.78	-	-	-	1,776,477.78	1,776,477.78	-	-
Enterprise														
500 Solid Waste	543,674.98	-	623,888.95	584,685.47	(68,312.45)	3,496.11	519,884.12	-	16,442.74	-	536,446.86	536,446.98	-	(18.12)
Trust & Agency														
700 Correction Fees	-	-	2,302.00	2,302.00	-	-	-	-	-	-	-	-	-	-
720 Fireworks Fund	898.66	-	1,448.03	330.14	-	-	2,016.55	-	-	-	2,016.55	2,016.55	-	-
725 Charity Fund	4,630.29	-	5,189.57	-	-	-	9,819.86	-	-	-	9,819.86	9,819.86	-	-
730 RWW GRT Fund	-	-	528,370.54	528,370.54	-	-	-	-	-	-	-	-	-	-
750 Coke Fund	242.97	-	1.28	-	-	-	244.25	-	-	-	244.25	244.25	-	-
Total T&A	5,771.92	-	837,811.42	531,262.68	-	-	12,080.66	-	-	-	12,080.66	12,080.66	-	-
Landfill Trust Accounts														
800 Landfill Trust	253,724.84	-	1,362.73	-	21,868.90	-	276,027.58	-	-	-	276,027.58	276,027.58	-	-
TOTAL CITY FUNDS	5,317,695.91	229,700.00	4,819,995.49	4,489,378.82	8.88	(3,784.31)	5,977,797.69	76,557.79	218,983.66	-	6,112,223.56	5,882,881.65	229,700.00	(258.69)

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Month Ending November 2017

<i>GENERAL FUND</i>	ORIGINAL		FINAL	5/12	ACTUAL	ACCRUAL	AMOUNT LESS	Favorable	5/12=41.0%
DEPARTMENT	BUDGET	ADJ	BUDGET	BUDGET	AMOUNT	ADJUSTMENT	ACCRUAL	(Unfavorable)	%
Revenues									of Budget
Municipal Taxes	2,144,885.00	-	2,144,885.00	893,702.08	736,252.75	-	726,252.75	(107,449.33)	33.86%
State Shared Taxes	1,441,114.00	-	1,441,114.00	600,464.17	657,423.36	-	657,423.36	56,959.39	45.62%
Licenses & Permits	24,450.00	-	24,450.00	10,187.50	7,864.00	-	7,864.00	(2,323.50)	32.16%
Charges for Services	590,162.00	-	590,162.00	245,900.83	291,536.62	-	291,536.62	45,635.79	49.41%
Fees & Forfeitures	32,000.00	-	32,000.00	13,333.33	10,971.01	-	10,971.01	(2,362.32)	34.28%
Miscellaneous Rev.	176,607.00	1,000.00	177,607.00	74,002.92	105,003.82	-	105,003.82	31,000.90	59.12%
Grants	247,255.00	-	247,255.00	103,231.25	20,364.33	-	20,364.33	(82,866.92)	8.22%
	<u>4,656,973.00</u>	<u>1,000.00</u>	<u>4,657,973.00</u>	<u>1,940,822.08</u>	<u>1,810,456.09</u>	<u>-</u>	<u>1,810,456.09</u>	<u>(121,365.99)</u>	<u>39.06%</u>
Expenditures									
10 Legislative	32,591.00	300.00	32,891.00	13,794.38	11,280.71	(100.00)	11,180.71	2,503.87	34.05%
11 Executive	692,108.00	-	692,108.00	288,378.33	289,510.01	911.68	288,598.33	(1,131.68)	41.83%
12 Judicial	94,090.00	-	94,090.00	39,204.17	37,012.52	(264.09)	36,748.43	2,191.65	39.34%
13 Building Maintenance	100,969.00	-	100,969.00	42,070.42	38,622.48	(398.17)	38,224.31	3,447.94	38.23%
21 Police	1,370,799.00	-	1,370,799.00	571,166.25	556,172.01	(2,037.87)	554,134.14	14,794.24	40.39%
22 Fire	1,164,981.00	-	1,164,981.00	485,408.75	476,134.66	(902.22)	475,232.44	9,274.09	40.87%
23 Dispatch	345,235.00	-	345,235.00	143,847.92	145,418.47	-	145,418.47	(1,570.55)	42.12%
31 Streets	589,961.00	-	589,961.00	245,817.08	157,726.58	(162.29)	157,564.29	108,090.50	23.35%
41 Animal Control	72,069.00	-	72,069.00	30,028.75	28,904.84	-	28,904.84	1,123.91	40.11%
50 Parks & Recreation	-	-	-	-	-	-	-	-	-
55 Library	214,465.00	1,000.00	215,465.00	89,777.08	95,129.54	(801.41)	94,328.13	(5,352.46)	44.15%
60 Zoning	56,614.00	-	56,614.00	23,589.17	359.49	(3.56)	355.93	23,229.68	0.63%
65 Economic/Community Dev.	5,734.00	12,500.00	18,234.00	7,597.50	1,377.00	-	1,377.00	6,220.50	7.55%
70 Airport	33,850.00	-	33,850.00	14,104.17	8,963.15	-	8,963.15	5,141.02	26.48%
	<u>4,773,466.00</u>	<u>13,800.00</u>	<u>4,787,266.00</u>	<u>1,994,694.17</u>	<u>1,826,731.46</u>	<u>(4,213.64)</u>	<u>1,822,517.82</u>	<u>167,962.71</u>	<u>38.16%</u>
Transfers In	412,028.00	-	412,028.00	171,678.33	162,743.33	-	162,743.33	8,934.80	39.50%
Transfers Out	263,192.00	(11,304.00)	251,888.00	114,373.33	41,475.00	-	41,475.00	72,898.33	15.11%
	<u>148,836.00</u>	<u>(11,304.00)</u>	<u>137,532.00</u>	<u>57,305.00</u>	<u>121,268.33</u>	<u>-</u>	<u>121,268.33</u>	<u>81,833.14</u>	
Net Change in General Fund	<u>32,343.00</u>	<u>(24,104.00)</u>	<u>8,239.00</u>	<u>3,432.92</u>	<u>113,993.16</u>	<u>-</u>	<u>118,710.79</u>	<u>128,429.85</u>	
Beginning Cash	1,762,505.12	-	1,762,505.12	1,762,505.12	1,762,505.12	-	1,762,505.12		
Investments	-	-	-	-	-	-	-		
Ending Cash	<u>1,794,848.12</u>	<u>(24,104.00)</u>	<u>1,770,744.12</u>	<u>1,765,938.04</u>	<u>1,876,498.28</u>	<u>-</u>	<u>1,881,215.91</u>		

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Month Ending November 2017

FUND	REVENUES				5/12 BUDGET	REVENUES	Favorable (Unfavorable)	TRANSFERS				NET TRANSFER IN/OUT	Favorable (Unfavorable)
	ORIGINAL BUDGET	ADJ	FINAL BUDGET	5/12 BUDGET				ORIGINAL BUDGET	ADJ	FINAL BUDGET	5/12 BUDGET		
100 General Fund	4,656,973.00	-	4,656,973.00	1,940,405.42	1,819,456.89	(128,948.33)	148,826.00	(11,204.00)	137,532.00	87,385.00	121,268.53	63,963.53	
Special Revenue													
201 Fire Grant	16,000.00	20,101.00	36,101.00	15,042.08	33,792.36	18,350.28	-	-	-	-	-	-	
202 Fire	371,850.00	-	371,850.00	154,937.50	105,908.43	(49,029.05)	(82,032.00)	-	(82,032.00)	(34,180.00)	(3,834.71)	30,345.29	
203 Recreation	234,103.00	-	234,103.00	97,542.92	95,344.76	(2,198.13)	60,000.00	6,300.00	66,300.00	27,600.00	30,000.00	2,350.00	
204 Lodgers Tax Promo	360,750.00	-	360,750.00	190,312.50	252,984.71	161,772.21	(216,000.00)	-	(216,000.00)	(90,000.00)	(150,982.05)	(60,982.05)	
205 Lodgers Tax Non-Promo	100.00	-	100.00	41.67	800.94	839.27	161,000.00	-	161,000.00	67,083.33	111,485.28	44,401.95	
206 Law Enforcement	27,200.00	(1,200.00)	26,000.00	10,833.33	26,306.48	15,273.15	-	-	-	-	102.52	102.52	
207 Insurance Reserve	1,086,078.00	-	1,086,078.00	452,532.50	897,648.43	(55,483.07)	-	-	-	-	-	-	
208 Emergency Medical	19,037.00	-	19,037.00	7,932.08	23,007.49	15,075.41	-	-	-	-	-	-	
209 Police Grants	190,000.00	-	190,000.00	62,500.00	(62,500.00)	-	-	-	-	-	-	-	
210 Local Gov't. Corrections	10,100.00	-	10,100.00	4,208.33	5,155.78	947.45	-	-	-	-	-	-	
211 Library Building	2,000.00	-	2,000.00	833.33	1,380.17	426.84	-	-	-	-	-	-	
213 Library Grants	18,820.00	(134.00)	18,686.00	7,785.83	12,660.07	4,880.24	(3,423.00)	-	(3,423.00)	(1,426.25)	(3,423.11)	(1,995.86)	
216 Environmental	71,554.00	-	71,554.00	29,814.17	33,256.41	3,442.24	-	-	-	-	-	-	
217 Street Improvement	375,931.00	-	375,931.00	156,637.92	72,967.56	(83,640.16)	(50,000.00)	-	(50,000.00)	(20,833.33)	-	20,833.33	
218 Rev. Loan	100.00	-	100.00	41.67	796.98	746.31	-	-	-	-	-	-	
219 Police Money Services	50.00	-	50.00	20.83	114.23	93.40	-	-	-	-	-	-	
220 Law Enforcement (Hock Grant)	-	-	-	-	-	-	-	-	-	-	-	-	
221 Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-	
222 Juvenile Justice Grant	135,907.00	-	135,907.00	56,027.92	78,109.65	(17,518.27)	(7,954.00)	-	(7,954.00)	(3,314.17)	-	3,314.17	
223 AURA GIP Grant	27,682.00	-	27,682.00	11,534.17	(11,534.17)	-	29,098.00	-	29,098.00	12,124.17	-	(12,124.17)	
224 AURA CWSRF	30,000.00	-	30,000.00	12,500.00	30,000.00	17,500.00	(30,000.00)	-	(30,000.00)	(12,500.00)	(30,000.00)	(17,500.00)	
229 NMEDD Shelter Grant	12,500.00	-	12,500.00	5,208.33	12,933.33	7,385.18	20,000.00	-	20,000.00	8,333.33	(4,333.10)	5,999.77	
Total SRP	2,949,762.00	18,767.00	2,968,529.00	1,236,887.88	1,841,215.21	(95,671.87)	(119,311.88)	6,368.00	(112,951.88)	(47,862.92)	(32,317.97)	14,744.95	
Capital Project Funds													
300 Airport	1,158,501.00	157,826.00	1,316,327.00	548,469.58	257,119.14	(311,350.44)	(57,344.00)	11,204.00	(46,040.00)	(19,183.33)	(122,682.75)	(103,499.42)	
301 Parks	-	-	-	-	-	-	7,280.00	-	7,280.00	3,033.33	-	(3,033.33)	
302 Swimming Pool	554,847.00	35,000.00	589,847.00	245,769.58	297,706.28	51,999.70	(321,781.00)	(6,360.00)	(328,141.00)	(220,892.08)	(138,086.51)	82,805.57	
305 NMDCOT Projects	150,000.00	-	150,000.00	62,500.00	(62,500.00)	-	50,000.00	-	50,000.00	20,833.33	-	-	
308 Historic Buildings	26,768.00	-	26,768.00	11,153.33	-	(11,153.33)	-	-	-	-	-	-	
311 NMED Water Projects Fund	56,370.00	-	56,370.00	23,487.50	6,126.74	(17,360.76)	-	-	-	-	-	-	
312 Depot Improvement Proj	226,136.00	-	226,136.00	94,223.33	(94,223.33)	-	-	-	-	-	-	-	
313 Sanitation Project	779,069.00	-	779,069.00	324,612.08	41,757.88	(282,834.20)	-	-	-	-	-	-	
Total CPF	2,951,691.00	192,826.00	3,144,517.00	1,318,215.42	582,767.84	(727,448.38)	(523,845.00)	4,944.00	(518,901.00)	(216,208.75)	(208,768.26)	(23,727.18)	
Debt Service													
401 NMFA - Fire Equipment	200.00	-	200.00	83.33	22.36	(60.74)	82,032.00	-	82,032.00	54,180.00	3,834.71	(30,345.29)	
402 NMFA - Street Improvement	-	-	-	-	-	-	-	-	-	-	-	-	
403 NMFA - Welcome Center	-	-	-	-	-	-	-	-	-	-	-	-	
404 NMFA - Landfill DS	-	-	-	-	-	-	-	-	-	-	-	-	
405 USDA Loan - Wastewater	255,414.00	-	255,414.00	106,422.50	110,783.90	4,361.40	1,586.00	-	1,586.00	660.83	69.95	(590.88)	
406 NMFA - Rec Center	750.00	-	750.00	312.50	1,476.11	1,163.61	340,688.00	-	340,688.00	144,453.33	87,080.00	(57,373.33)	
407 NMFA - Rec Center	750.00	-	750.00	312.50	1,341.10	928.66	177,093.00	-	177,093.00	73,788.75	51,006.51	(22,782.24)	
408 NMFA - WTB	-	-	-	-	-	-	-	-	-	-	-	-	
409 AURA CWSRF Debt Service	-	-	-	-	-	-	30,000.00	-	30,000.00	12,500.00	30,000.00	17,500.00	
410 NMFA - WTB 255	-	-	-	-	-	-	-	-	-	-	-	-	
411 NMFA Police Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	
412 NMFA Sanitation Loan	800.00	-	800.00	333.33	733.28	396.95	113,383.00	-	113,383.00	47,242.92	(102.52)	(102.52)	
Total DSF	257,914.00	-	257,914.00	187,464.17	114,254.84	6,789.87	750,782.00	-	750,782.00	312,825.83	219,131.15	(93,694.68)	
Enterprise													
500 Solid Waste	1,478,308.00	-	1,478,308.00	615,938.33	623,488.95	7,538.62	(286,862.00)	-	(286,862.00)	(127,839.17)	(68,312.45)	59,546.72	
Trust & Agency													
700 Correction Fees	4,800.00	-	4,800.00	2,000.00	2,502.00	502.00	-	-	-	-	-	-	
720 Firework Fund	4,317.00	-	4,317.00	1,798.75	1,448.03	(350.72)	-	-	-	-	-	-	
725 Charity Fund	-	-	-	-	5,189.57	5,189.57	-	-	-	-	-	-	
730 RWW GRT Fund	-	1,030,000.00	1,030,000.00	429,166.67	328,376.54	99,203.87	-	-	-	-	-	-	
750 Coke Fund	100.00	-	100.00	41.67	1.28	(40.39)	-	-	-	-	-	-	
Total T&A	9,217.00	1,030,000.00	1,039,317.00	433,887.88	597,511.42	164,584.34	-	-	-	-	-	-	
Landfill Trust Accounts													
800 Landfill Trust Accounts *	-	-	-	-	1,362.74	1,302.74	58,488.00	-	58,488.00	21,000.00	21,000.00	-	
TOTAL CITY FUNDS	12,383,857.00	1,241,593.00	13,545,450.00	5,643,937.50	4,819,995.49	(823,244.75)	-	-	58,488.00	21,000.00	21,000.00	-	

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2018 through June 30, 2018

Municipality or County	Location Code	Rate	Municipality or County	Location Code	Rate
BERNALILLO			DE BACA		
Albuquerque	02-100	7.5000%	Fort Sumner	27-104	8.0000%
Edgewood (Bernalillo)	02-334	7.8750%	Remainder of County	27-027	6.6875%
ATSD Property/Nineteen Pueblos of NM (1) ^{a,c}	02-905	7.5000%	DOÑA ANA		
ATSD Property/Nineteen Pueblos of NM (2) ^{a,c}	02-906	7.5000%	Anthony	07-507	7.7500%
Laguna Pueblo (2)	02-952	6.4375%	Downtown TIDD - Las Cruces	07-132	8.3125%
Los Ranchos de Albuquerque	02-200	7.4375%	Hatch	07-204	7.8125%
Lower Petroglyphs TID District ^d	02-420	7.5000%	Las Cruces	07-105	8.2125%
Mesa Del Sol TID District 1	02-605	7.5000%	Mesilla	07-303	8.1875%
Rio Rancho (Bernalillo)	02-647	8.0000%	Sunland Park	07-416	8.4375%
Sandia Pueblo (1)	02-901	6.4375%	Remainder of County	07-007	6.7500%
Sandia Pueblo (2)	02-902	6.4375%	EDDY^e		
State Fairgrounds	02-555	6.4375%	Artesia ^f	03-205	7.8958%
Santolina TID District 1	02-621	6.4375%	Carlsbad ^g	03-108	7.6458%
Santolina TID District 2	02-622	6.4375%	Hope ^h	03-304	6.8333%
Santolina TID District 3	02-623	6.4375%	Lovins ⁱ	03-403	7.0208%
Santolina TID District 4	02-624	6.4375%	Remainder of County ^j	03-003	5.9583%
Santolina TID District 5	02-625	6.4375%	GRANT		
Santolina TID District 6	02-626	6.4375%	Bayard	08-205	7.6250%
Santolina TID District 7	02-627	6.4375%	Hurley	08-404	7.6250%
Santolina TID District 8	02-628	6.4375%	Santa Clara	08-305	7.6250%
Santolina TID District 9	02-629	6.4375%	Silver City	08-107	8.0000%
Santolina TID District 10	02-630	6.4375%	Remainder of County	08-008	6.5625%
Santolina TID District 11	02-631	6.4375%	GUADALUPE		
Santolina TID District 12	02-632	6.4375%	Santa Rosa	24-108	8.0000%
Santolina TID District 13	02-633	6.4375%	Vaughn	24-207	8.2500%
Santolina TID District 14	02-634	6.4375%	Remainder of County	24-024	6.4375%
Santolina TID District 15	02-635	6.4375%	HARDING		
Santolina TID District 16	02-636	6.4375%	Mosquero (Harding)	31-208	6.9375%
Santolina TID District 17	02-637	6.4375%	Roy	31-109	7.3125%
Santolina TID District 18	02-638	6.4375%	Remainder of County	31-031	6.1250%
Santolina TID District 19	02-639	6.4375%	HIDALGO		
Santolina TID District 20	02-640	6.4375%	Lordsburg	23-110	7.7500%
Upper Petroglyphs TID District 1	02-607	6.4375%	Virden	23-209	6.9875%
Upper Petroglyphs TID District 2	02-608	6.4375%	Remainder of County	23-023	6.1875%
Upper Petroglyphs TID District 3	02-609	6.4375%	LEA		
Upper Petroglyphs TID District 4	02-610	6.4375%	Eunice	06-210	7.3125%
Upper Petroglyphs TID District 5	02-611	6.4375%	Hobbs	06-111	6.8125%
Upper Petroglyphs TID District 6	02-612	6.4375%	Jal	06-306	7.0625%
Upper Petroglyphs TID District 7	02-613	6.4375%	Livingston	06-405	7.2500%
Upper Petroglyphs TID District 8	02-614	6.4375%	Lovington Industrial Park	06-158	5.5000%
Upper Petroglyphs TID District 9	02-615	6.4375%	Tatum	06-500	6.8125%
Village of Tijeras ^k	02-318	7.8750%	Remainder of County	06-006	5.5000%
Winrock Town Center TID District 1	02-035	7.5000%	LINCOLN		
Winrock Town Center TID District 2	02-036	7.5000%	Borito Lake - Alamoarbo ^l	26-508	5.5000%
Remainder of County	02-002	6.4375%	Capitan	26-211	6.8125%
CATRON			Carrizozo	26-307	7.0000%
Pueblo of Acoma (1)	28-923	5.6875%	Corona	26-406	6.9375%
Pueblo of Acoma (2)	28-924	5.6875%	Ruidoso	26-112	8.4375%
Reserve	28-130	7.3750%	Ruidoso Downs	26-501	7.4375%
Remainder of County	28-028	5.6875%	Remainder of County	26-026	5.5000%
CHAVES^m			LOS ALAMOS		
Dexter ⁿ	04-201	7.3958%	City and County	32-032	7.3125%
Higamant ^o	04-300	7.5833%	LUINA		
Lake Arthur ^p	04-400	8.8958%	Columbus	19-212	7.9375%
Roswell ^q	04-101	7.8333%	Deming	19-113	8.2500%
Remainder of County ^r	04-004	6.5208%	Remainder of County	19-019	6.8750%
COBOLA			MCPHLEY		
Grants	33-227	8.1250%	Geilup	13-114	8.3125%
Millan	33-131	7.7900%	Pueblo of Zuni (1)	13-901	6.7500%
Laguna Pueblo (2)	33-902	6.8125%	Pueblo of Zuni (2)	13-902	6.7500%
Pueblo of Acoma (1)	33-909	6.8125%	Remainder of County	13-013	6.7500%
Pueblo of Acoma (2)	33-910	6.8125%	MCRA		
Pueblo of Zuni (1)	33-911	6.8125%	Wilson Mound	30-115	7.6875%
Pueblo of Zuni (2)	33-912	6.8125%	Remainder of County	30-030	6.6875%
Remainder of County	33-033	6.8125%	OTERO		
COLFAX			Alamoarbo	15-116	8.0000%
Angel Fire	09-600	7.7708%	Alamoarbo Land ^s	15-322	6.3125%
Cimarron	09-401	7.7708%	Cloudbroft	15-213	7.7500%
Eagle Nest	09-509	7.5208%	Tularosa	15-308	7.7500%
Maxwell	09-202	6.4583%	Remainder of County	15-015	6.3125%
Raton	09-102	8.5208%	QUAY		
Springer	09-301	7.7708%	House	10-407	8.0000%
Remainder of County	09-009	6.0633%	Logan	10-309	8.3750%
CURRY			San Jon	10-214	8.3750%
Clovis	05-103	8.1875%	Tucuman ^t	10-117	8.3750%
Clovis Airport	05-154	6.1250%	Remainder of County	10-010	6.6875%
Grady	05-203	6.9375%	STATE GROSS RECEIPTS TAX RATE = 5.125% COMPENSATING TAX RATE ON PROPERTY = 5.125% COMPENSATING TAX RATE ON SERVICES = 5.00%		
Metz	05-402	7.7500%			
Texico	05-302	7.9625%			
Remainder of County	05-005	6.1250%			

GROSS RECEIPTS TAX RATE SCHEDULE

Effective January 1, 2018 through June 30, 2018

Municipality or County	Location Code	Rate
RIO ARriba		
Chama*	17-118	8.5625%
Espanola (Rio Arriba)*	17-215	8.9375%
Espanola/Ohkay Owingath Pueblo (1) ^a	17-943	8.9375%
Espanola/Ohkay Owingath Pueblo (2) ^a	17-944	8.9375%
Espanola/Santa Clara Grant (1) ^a	17-903	8.9375%
Espanola/Santa Clara Grant (2) ^a	17-904	8.9375%
Jicarilla Apache Nation (1)*	17-931	6.8750%
Jicarilla Apache Nation (2)*	17-932	6.8750%
Ohkay Owingath Pueblo (1)*	17-941	6.8750%
Ohkay Owingath Pueblo (2)*	17-942	6.8750%
Pueblo de San Ildefonso (1)*	17-975	6.8750%
Pueblo de San Ildefonso (2)*	17-976	6.8750%
Santa Clara Pueblo (1)*	17-901	6.8750%
Santa Clara Pueblo (2)*	17-902	6.8750%
Remainder of County*	17-017	6.8750%
ROOSEVELT		
Cañon	11-408	7.1250%
Dora	11-310	7.3750%
Elida	11-216	8.0000%
Floyd	11-502	7.1250%
Portales	11-119	8.1875%
Remainder of County	11-011	6.6250%
SANDOVAL		
Bernalillo (City)	29-120	7.0625%
Cornales	29-504	7.5625%
Cuba	29-311	8.1875%
Edgewood (Sandoval)	29-335	7.0625%
Jemez Springs	29-217	7.3125%
Jicarilla Apache Nation (1)	29-931	6.2500%
Jicarilla Apache Nation (2)	29-932	6.2500%
Laguna Pueblo (2)	29-922	6.2500%
Pueblo de Cochiti (1)	29-971	6.2500%
Pueblo de Cochiti (2)	29-972	6.2500%
Rio Rancho (Sandoval)	29-524	7.4375%
Pueblo de San Ildefonso (1)	29-975	6.2500%
Pueblo de San Ildefonso (2)	29-976	6.2500%
San Ysidro	29-409	6.7500%
Sandia Pueblo (1)	29-911	6.2500%
Sandia Pueblo (2)	29-912	6.2500%
Santa Ana Pueblo (1)	29-961	6.2500%
Santa Ana Pueblo (2)	29-962	6.2500%
Stonegate Communities TIDD	29-038	7.4375%
Kewa Pueblo (1)	29-973	6.2500%
Kewa Pueblo (2)	29-974	6.2500%
Village at Rio Rancho TIDD	29-525	7.4375%
Remainder of County	29-029	6.2500%
SAN JUAN		
Aztec	16-218	8.0000%
Bloomfield	16-312	8.1875%
Farmington	16-121	7.6250%
Kirtland ^b	16-323	6.6250%
Valley Water and Sanitation District	16-321	6.8125%
Valley Water and Sanitation District (Town of Kirtland) ^b	16-322	6.8750%
Remainder of County	16-016	6.5625%
SAN MIGUEL		
Las Vegas	12-122	8.3958%
Mosquero (San Miguel)	12-418	7.3958%
Pecos	12-313	7.7708%
Remainder of County	12-012	6.8333%

Municipality or County	Location Code	Rate
SANTA FE		
Edgewood (Santa Fe) ^c	01-320	8.1875%
Espanola (Santa Fe) ^c	01-226	9.0625%
Espanola/Santa Clara Grant (1) ^a	01-903	9.0625%
Espanola/Santa Clara Grant (2) ^a	01-904	9.0625%
Kewa Pueblo (1)*	01-973	7.1250%
Kewa Pueblo (2)*	01-974	7.1250%
Nambe Pueblo (1)*	01-961	7.1250%
Nambe Pueblo (2)*	01-962	7.1250%
Pojoaque Pueblo (1)*	01-961	7.1250%
Pojoaque Pueblo (2)*	01-962	7.1250%
Pueblo de Cochiti (1)*	01-971	7.1250%
Pueblo de Cochiti (2)*	01-972	7.1250%
Pueblo de San Ildefonso (1)*	01-975	7.1250%
Pueblo de San Ildefonso (2)*	01-976	7.1250%
Santa Clara Pueblo (1)*	01-901	7.1250%
Santa Clara Pueblo (2)*	01-902	7.1250%
Santa Fe (city) ^d	01-123	8.4375%
Santa Fe Indian School/Nineteen Pueblos of NM (1) ^{a,c}	01-907	8.4375%
Santa Fe Indian School/Nineteen Pueblos of NM (2) ^{a,c}	01-908	8.4375%
Pueblo of Tesuque (1)*	01-963	7.1250%
Pueblo of Tesuque (2)*	01-964	7.1250%
Remainder of County*	01-001	7.1250%
SIERRA		
Elephant Butte	21-319	8.1875%
Truth or Consequences	21-124	8.5000%
Truth or Consequences Airport	21-164	6.9375%
Williamsburg	21-220	8.1875%
Remainder of County	21-021	6.9375%
SOCORRO		
Mogdalena*	25-221	7.3125%
Pueblo of Acoma (1)*	25-933	6.3750%
Pueblo of Acoma (2)*	25-934	6.3750%
Socorro (city) ^e	25-125	7.4375%
Socorro Industrial Park ^f	25-162	6.3750%
Remainder of County*	25-025	6.3750%
TACOS		
El Prado Water and Sanitation District	20-415	7.9625%
El Prado Water and Sanitation District ^b	20-425	8.7500%
El Valle de Los Ranchos Water & Sanitation District	20-419	7.9625%
El Valle de Los Ranchos Water & Sanitation District ^b	20-429	8.7500%
Picuris Pueblo (1)	20-917	7.3125%
Picuris Pueblo (2)	20-918	7.3125%
Questa	20-222	8.3750%
Questa Airport	20-160	7.3125%
Red River	20-317	8.6250%
Tacos (city)	20-126	8.9000%
Tacos Airport	20-163	7.3125%
Tacos Pueblo (1)	20-913	7.3125%
Tacos Pueblo (2)	20-914	7.3125%
Tacos/Tacos Pueblo (1) ^a	20-915	8.5000%
Tacos/Tacos Pueblo (2) ^a	20-916	8.5000%
Tacos Ski Valley	20-414	9.2500%
Tacos Ski Valley TIDD	20-430	9.2500%
Remainder of County	20-020	7.3125%
TORRANCE		
Encino	22-410	7.3125%
Estancia	22-803	8.1875%
Moriarty	22-223	7.9875%
Mountainair	22-127	7.9375%
Willard	22-314	7.9625%
Remainder of County	22-022	6.7500%
UNION		
Clayton	18-128	7.9750%
Des Moines	18-224	7.5000%
Folsom	18-411	7.5000%
Granville	18-315	7.5000%
Remainder of County	18-018	6.0625%
VALENCIA		
Belen	14-129	8.3125%
Bosque Farms	14-505	8.1875%
Laguna Pueblo (2)	14-902	6.8750%
Los Lunas	14-316	8.3125%
Parilla	14-412	7.9375%
Rio Communities	14-037	7.4375%
Remainder of County	14-014	6.8750%

NOTE KEY

(1) Sales to tribal entities or members
 (2) Sales to tribal non-members by tribal non-members

^a Businesses located on Pueblo land within the city limits.
^b Businesses located within the water district and the city limits.
^c Property owned by the 19 Pueblos of NM.
^d Land owned by Alamosa outside Alamosa boundaries.
^e Indicates rate change due to enactment/expiration of local option taxes and/or change in the state gross receipts tax rate.

NOTE: See the listing of Special Location Codes used to report certain gross receipts tax deductions in the CRS-1 Form Instructions located in the current CRS-1 Filer's Kit at www.tsnmexico.gov/forms-publications.aspx.

STATE GROSS RECEIPTS TAX RATE = 5.125%
 COMPENSATING TAX RATE ON PROPERTY = 5.125%
 COMPENSATING TAX RATE ON SERVICES = 5.00%