



**CITY OF RATON, NEW MEXICO
RESOLUTION 2019-04**

APPROVAL OF NOVEMBER 30, 2018 FINANCIAL REPORTS

WHEREAS, the finances for the City of Raton, have been prepared and reconciled through November 30, 2018;

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 2018-2019.

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 November 30, 2018.

RESOLVED: In session this 8th day of January 2019.

CITY OF RATON

James Neil Segotta, Jr., Mayor

ATTEST:

Michael Anne Antonucci, City Clerk

GENERAL FUND FINANCIAL SUMMARY AS OF NOVEMBER 30, 2018

General Fund Beginning Cash 7/1/18:	\$	2,291,406.74	
YTD Revenues		1,753,717.80	
YTD Expenses		(1,910,515.91)	
Net YTD Transfers IN/OUT		(34,872.50)	
Accrual Adj		(22,973.19)	
General Fund Ending Cash 11/30/18:	\$	2,076,762.94	
Less Required 1/12th Reserve:		(405,961.75)	
AVAILABLE CASH 11/30/2018	\$	1,670,801.19	

GROSS RECEIPTS RECAP AS OF DECEMBER 2018

FY19 Budgeted General Fund GRT:	\$	2,698,208.00	
Budgeted GRT thru December 2018	\$	1,349,104.00	6/12= 50.00%
Collected GRT thru December 2018	\$	<u>1,339,428.66</u>	Actual = 49.60%
	\$	(9,675.34)	-40% below budget projection

The City of Raton December Gross Receipts Tax Distribution, based on October sales, was down again causing the year to date collections to drop below the City's budget projection resulting in a budget deficit of \$9,675.34. The City of Raton is concerned that this downward trend may continue through the winter months which could result in an unknown General Fund deficit. As a result the City of Raton will review the General Fund budget to identify specific non-recurring expenses that can be delayed until later in the fiscal year or postponed and re-budgeted for FY 2020. The City of Raton should receive the first half of the property tax distribution in January which will improve the General Fund cash flow position. The City will also be anxiously awaiting the Small Cities Assistance Distribution which is usually received after the end of the legislative session. If the distribution is higher than what was budgeted, the additional funds could be used to offset the gross receipts deficit but if it is lower the City of Raton will have to take measures in the 4th Quarter to balance the budget. Just as a reminder, the City of Raton's new tax rate (8.2708%) will take effect January 1, 2019. The tax decrease is a result of the ballot question passed by voters in March 2018 and passage of Ordinance No. 997 to lower the Supplemental Municipal Gross Receipts Tax which is dedicated to water capital improvements. The 1% SMGRT (Ord. No. 666 effective July 1981) was also repealed as a result of the bonds being paid off in December. Both ordinances will take effect concurrently effective January 1, 2019 resulting in a ¼% tax decrease.

Report Prepared by:
Michael Anne Antonucci, City Clerk/Treasurer
12/19/2018

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
APR	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
JAN	131,457.62	159,580.83	26,660.26	6,663.80	106,641.81	431,004.32	(25,912.10)	405,092.22
FEB	116,228.59	141,609.57	23,660.88	5,914.53	94,644.86	382,058.43	(24,949.36)	357,109.07
MAR	118,450.85	143,504.00	24,001.05	5,998.53	96,006.01	387,960.44	(25,079.15)	362,881.29
APR	95,867.66	116,924.66	19,510.37	4,876.74	78,044.25	315,223.68	(23,485.88)	291,737.80
MAY	125,731.17	153,245.11	25,617.02	6,401.51	102,472.17	413,466.98	(25,674.08)	387,792.90
JUNE	92,916.25	113,499.65	18,926.63	4,729.76	75,707.99	305,780.28	(23,446.42)	282,333.86
	1,441,298.33	1,758,876.72	293,377.20	73,328.47	1,173,535.69	4,740,416.31	(302,578.13)	4,437,838.18

tax rate 8.5208%

STATE REPORT

2018-2019

	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN	TOTAL
JULY	125,791.55	153,393.10	25,633.23	6,405.65	102,536.25	413,759.78	(25,643.79)	388,115.99
AUG	120,778.84	147,466.72	24,606.36	6,150.21	98,424.44	397,426.57	(25,264.12)	372,162.45
SEP	114,509.07	139,946.52	23,338.45	5,833.53	93,357.08	376,984.65	(24,906.84)	352,077.81
OCT	111,918.25	136,726.41	22,809.75	5,700.71	91,243.48	368,398.60	(24,628.40)	343,770.20
NOV	121,686.52	148,489.75	24,800.95	6,197.28	99,205.17	400,379.67	(25,496.72)	374,882.95
DEC	102,892.30	125,859.88	20,993.09	5,248.04	83,972.67	338,965.98	(24,386.22)	314,579.76
	697,576.53	851,882.38	142,181.83	35,535.42	568,739.09	2,295,915.25	(150,326.09)	2,145,589.16

Comparison (based on gross amount):

Total Gross YTD GRT Compared to last year Dec

YTD Dec 17	YTD Dec 18	Inc./(Dec)	% Inc./(Dec)
2,504,922.18	2,295,915.25	(209,006.93)	-8.34%

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

YTD Dec 17	YTD Dec 18	Inc./(Dec)	% Inc./Dec
620,018.60	568,739.09	(51,279.51)	-8.27%

FY 19 GENERAL FUND BUDGET COMPARISON December

General Fund	YTD Budget	YTD Actual	Inc./(Dec)	%Inc./(Dec)
Budgeted GRT	6/12 =0.5%	49.60%		
	2,698,208.00	1,349,104.00	1,339,428.66	(9,675.34)
				-0.40%

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Month Ending November 30, 2018
2nd Quarter

FUND	CASH	BEGINNING		REVENUES	EXPENSES	NET TRF IN/OUT	ACCRUAL ADJ	ENDING CASH / INV	O/S DEPOSIT	O/S CHECK	OTHER	TOTAL	BANK	INVEST	VAR
		CASH	INVEST												
100 General Fund	2,791,406.74	-	-	1,753,717.86	1,900,913.91	(34,872.30)	(27,973.59)	2,076,262.94	1,804.74	14,430.03	-	2,007,348.25	2,007,348.25	-	-
Special Revenue															
201 Fire Grant	63,731.62	-	-	303,789.21	25,161.78	-	(2,626.99)	239,732.06	-	247.01	-	239,979.07	239,979.07	-	-
202 Fire	133,638.13	-	-	274,846.81	41,327.69	(7,389.00)	3,449.71	314,417.96	-	500.93	-	314,978.89	314,978.89	-	-
203 Recreation	906.77	-	-	86,937.89	130,730.10	61,643.83	(194.89)	18,565.29	-	125.80	-	18,689.06	18,689.06	-	-
204 Lodgers Tax Prmo	40,076.75	-	-	232,433.77	65,376.67	(130,265.00)	-	96,348.85	-	22,209.29	-	118,608.14	118,608.14	-	-
205 Lodgers Tax Non-Prmo	225,094.20	-	-	2,317.21	45,391.72	125,637.30	(1,720.43)	305,736.74	22,299.29	8,683.06	-	292,120.51	292,120.51	-	-
206 Law Enforcement	21,439.12	-	-	26,209.64	2,462.84	(20,710.00)	-	24,486.92	-	-	-	24,486.92	24,486.92	-	-
207 Insurance Reserve	54,257.42	-	-	422,142.84	423,910.40	-	-	52,489.80	-	-	-	52,489.80	52,489.80	-	-
208 Emergency Medical	13,394.92	-	-	18,254.38	3,943.83	-	-	27,306.47	-	160.00	-	27,666.47	27,666.47	-	-
209 Police Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210 Local Gov't. Corrections	62,090.27	-	-	4,533.66	4,433.00	-	-	62,188.93	-	-	-	62,188.93	62,188.93	-	-
211 Library Building	40,966.15	229,700.00	-	2,491.95	130.00	-	-	273,008.10	-	-	-	273,008.10	43,308.10	229,700.00	-
213 Library Grant	257.61	-	-	9,778.58	706.73	-	(249.93)	9,079.53	-	-	-	9,079.53	9,079.53	-	-
216 Environmental	76,344.21	-	-	30,961.19	17,972.56	-	(30.97)	89,463.80	-	-	-	89,463.80	89,463.80	-	-
217 Street Improvement	394,931.56	-	-	370,391.96	301,087.33	(11,963.89)	-	252,472.28	-	-	-	252,472.28	252,472.28	-	-
218 Rev- Loan	67,260.33	-	-	356.89	-	-	-	67,817.24	-	-	-	67,817.24	67,817.24	-	-
219 Police Money Returns	26,058.25	-	-	213.74	-	-	-	26,273.99	-	-	-	26,273.99	26,273.99	-	-
220 Law Enforcement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221 Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
222 Juvenile Justice Grant	-	-	-	28,409.26	19,750.00	-	-	8,719.26	-	250.00	-	8,969.26	8,969.26	-	-
223 ARRA OIP Grant	-	-	-	9,449.74	-	-	-	9,449.74	-	-	-	9,449.74	9,449.74	-	-
224 ARRA CWSRF Project	-	-	-	9,927.46	-	-	(9,927.46)	-	-	-	-	-	-	-	-
229 NMED Shoulder Grant	10,228.23	-	-	1,864.27	-	-	-	12,092.52	-	-	-	12,092.52	12,092.52	-	-
Total SMF	1,272,695.58	229,700.00	-	1,755,783.14	1,282,825.73	(84,074.62)	(1,211.58)	1,898,867.39	22,299.29	32,326.15	-	1,989,894.25	1,670,394.25	229,700.00	-
Capital Project Funds															
300 Airport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
301 Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302 Swimming Pool (approx book cost)	130,877.43	-	-	241,339.93	6,548.80	(138,077.61)	-	227,599.99	-	-	-	227,599.99	227,599.99	-	-
305 NMEDOT Projects	36,433.03	-	-	130,464.48	198,769.21	11,963.89	-	91.21	-	56,539.21	-	56,630.42	56,630.42	-	-
308 Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
311 NMED Water Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Depot Improvement Proj	-	-	-	3,169.67	3,169.67	-	-	-	-	-	-	-	-	-	-
313 Reclamation Project	-	-	-	-	1,081.16	1,081.16	-	-	1,081.16	1,081.16	-	-	-	-	-
Total CPF	167,312.50	-	-	396,978.10	212,167.84	(124,432.56)	-	227,682.39	1,081.16	98,228.37	-	284,221.41	284,221.41	-	-
Debt Service Funds															
401 NMFA - Fire Equipment	4,054.72	-	-	615.12	3,042.75	77,080.00	-	79,616.09	-	-	-	79,616.09	79,616.09	-	-
404 NMFA - Loader	-	-	-	-	1,584.80	1,584.80	-	-	-	-	-	-	-	-	-
405 USDA Loan - Wastewater Plant	1,036,993.55	-	-	115,647.51	-	-	-	1,152,611.06	-	-	-	1,152,611.06	1,152,611.06	-	-
406 NMFA - Rec Center	297,602.43	-	-	2,334.49	31,814.10	87,080.00	-	355,202.82	-	-	-	355,202.82	355,202.82	-	-
407 NMFA - Rec Center	231,379.65	-	-	1,464.83	49,426.30	49,353.79	-	232,771.78	-	-	-	232,771.78	232,771.78	-	-
408 NMFA - WTD 128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409 ARRA CWSRF Debt Service	-	-	-	-	9,827.46	9,827.46	-	-	-	-	-	-	-	-	-
410 NMFA - WTD 255	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411 NMFA Police Vehicles	0.33	-	-	111.39	33.24	20,710.00	-	20,768.50	-	-	-	20,768.50	20,768.50	-	-
412 NMFA Sanitation Loan	627,787.41	-	-	1,018.67	-	(60,885.61)	-	577,920.47	-	-	-	577,920.47	577,920.47	-	-
Total DSF	2,197,818.11	-	-	121,162.85	95,848.85	195,799.43	-	2,418,896.74	-	-	-	2,418,896.74	2,418,896.74	-	-
Enterprise															
500 Solid Waste	615,798.27	-	-	619,825.17	627,281.99	26,619.65	2,212.66	637,363.86	-	8,394.45	-	645,658.31	645,658.31	-	-
Treat & Assess															
700 Connection Fees	-	-	-	1,759.00	1,759.00	-	-	-	-	-	-	-	-	-	-
705 Genl GRT Fund	-	-	-	120,080.03	120,080.03	-	-	-	-	-	-	-	-	-	-
720 Fireworks Fund	0.43	-	-	3,333.94	316.65	-	-	5,019.72	-	83.13	-	5,122.85	5,122.85	-	-
725 Charity Fund	8,171.41	-	-	2,540.67	142.40	-	-	10,569.68	-	142.40	-	10,712.08	10,712.08	-	-
750 RWW GRT Fund	-	-	-	484,766.42	484,766.42	-	-	-	-	-	-	-	-	-	-
750 Coke Fund	246.77	-	-	2.21	-	-	-	248.98	-	-	-	248.98	248.98	-	-
Total T&A	8,418.61	-	-	614,584.27	697,864.50	-	-	15,878.28	-	225.53	-	16,883.91	16,883.91	-	-
Landfill Treat Assessmt															
800 Landfill Treat	388,891.93	-	-	2,852.40	-	21,888.08	-	331,984.73	-	-	-	331,984.73	331,984.73	-	-
TOTAL CITY FUNDS	6,861,411.84	229,700.00	-	5,264,915.33	4,735,634.62	8.00	(21,973.11)	7,998,436.24	27,845.19	113,616.55	-	7,684,281.68	7,454,981.68	229,700.00	-

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Month Ending November 30, 2018
2nd Quarter

DEPARTMENT	GENERAL FUND	ORIGINAL BUDGET	ADJ	FINAL BUDGET	5/12 BUDGET	ACTUAL AMOUNT	ACCRUAL ADJUSTMENT	AMOUNT LESS ACCRUAL	Favorable (Unfavorable)	5/12- 41.7%
									(Unfavorable)	%
										of Budget
Revenues										
Municipal Taxes		2,127,390.00	-	2,127,390.00	886,412.50	602,182.15		662,182.15	(224,230.35)	31.13%
State Shared Taxes		1,440,114.00	-	1,440,114.00	600,047.50	602,772.91		602,772.91	2,725.41	41.80%
Licenses & Permits		23,600.00	-	23,600.00	9,833.33	9,250.00		9,250.00	(883.33)	39.19%
Charges for Services		681,566.00	-	681,566.00	283,985.83	274,809.16		274,809.16	(9,176.67)	40.13%
Fees & Fundraising		31,700.00	-	31,700.00	13,208.33	12,242.17		12,242.17	(966.16)	38.62%
Miscellaneous Rev		180,854.00	40,000.00	220,854.00	92,022.50	176,167.64		176,167.64	84,145.14	79.77%
Grants		243,319.00	-	243,319.00	101,382.92	16,233.77		16,233.77	(85,149.15)	6.67%
		<u>4,728,543.00</u>	<u>40,000.00</u>	<u>4,768,543.00</u>	<u>1,986,892.92</u>	<u>1,753,717.80</u>	<u>-</u>	<u>1,753,717.80</u>	<u>(233,175.12)</u>	<u>36.78%</u>
Expenditures										
10 Legislative		26,346.00	-	26,346.00	10,977.50	12,026.56		12,026.56	(1,049.06)	45.65%
11 Executive		718,483.00	6,000.00	724,483.00	301,867.92	326,816.64	775.90	326,541.14	(24,948.72)	45.11%
12 Judicial		92,871.00	-	92,871.00	38,697.08	42,594.77	(215.66)	42,808.43	(3,897.69)	45.80%
13 Building Maintenance		100,112.00	4,500.00	104,612.00	43,588.33	39,371.41	(415.32)	39,786.94	4,216.92	37.64%
21 Police		1,434,201.00	-	1,434,201.00	597,583.75	579,623.89	(13,190.96)	594,816.87	17,957.86	40.41%
22 Fire		1,200,842.00	-	1,200,842.00	300,350.83	444,154.08	(2,226.43)	446,380.53	36,196.75	36.99%
23 Dispatch		367,426.00	-	367,426.00	133,094.17	167,165.43		167,165.43	(14,071.26)	45.50%
31 Streets		490,504.00	40,000.00	490,504.00	204,376.67	163,390.96	(5,474.92)	168,865.88	40,983.71	33.31%
41 Animal Control		66,387.00	-	66,387.00	27,661.25	28,934.22	(96.94)	29,030.26	(1,272.97)	43.58%
50 Parks & Recreation		-	-	-	-	-	-	-	-	-
55 Library		223,312.00	-	223,312.00	93,046.67	96,283.98	163.24	98,120.74	(5,237.31)	44.01%
60 Zoning		99,221.00	(10,500.00)	88,721.00	36,967.08	805.32	-	805.32	36,161.76	0.91%
63 Economic/Community Dev		18,084.00	-	18,084.00	7,333.00	1,377.00	-	1,377.00	6,138.00	7.61%
70 Airport		33,750.00	-	33,750.00	14,662.50	3,969.65	707.65	5,764.00	8,092.85	17.60%
		<u>4,831,541.00</u>	<u>40,000.00</u>	<u>4,871,541.00</u>	<u>2,029,808.75</u>	<u>1,910,313.91</u>	<u>(12,673.19)</u>	<u>1,933,480.10</u>	<u>119,292.84</u>	<u>39.32%</u>
Transfers In		95,018.00	-	95,018.00	39,390.83	25,127.50		25,127.50	14,463.33	26.44%
Transfers Out		398,050.00	-	398,050.00	165,854.17	60,000.00		60,000.00	105,854.17	15.07%
		<u>(303,032.00)</u>	<u>-</u>	<u>(303,032.00)</u>	<u>(126,463.33)</u>	<u>(34,872.50)</u>	<u>-</u>	<u>(34,872.50)</u>	<u>126,317.50</u>	
Net Change in General Fund		<u>(406,030.00)</u>	<u>-</u>	<u>(406,030.00)</u>	<u>(169,179.17)</u>	<u>(191,670.61)</u>	<u>-</u>	<u>(214,643.80)</u>	<u>6,435.22</u>	
Beginning Cash		2,291,406.74	-	2,291,406.74	2,291,406.74	2,291,406.74		2,291,406.74		
Investments		-	-	-	-	-		-		
Ending Cash		<u>1,885,376.74</u>	<u>-</u>	<u>1,885,376.74</u>	<u>2,122,227.57</u>	<u>2,099,736.13</u>	<u>-</u>	<u>2,076,762.94</u>		

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Month Ending November 30, 2018
2nd Quarter

FUND	REVENUES	ORIGINAL		FINAL		REVENUES	Favorable (Unfavorable)	TRANSFERS		FINAL	5/12	NET TRANSFER	
		BUDGET	ADJ	BUDGET	BUDGET			ORIGINAL BUDGET	ADJ			BUDGET	BUDGET
100	General Fund	4,728,543.00	40,000.00	4,768,543.00	1,986,892.92	1,785,717.88	(233,175.12)	(303,032.00)	-	(303,032.00)	(126,263.33)	(24,872.59)	91,398.83
Special Revenue													
201	Fire Grant	37,500.00	171,790.00	209,290.00	87,204.17	303,789.21	116,585.04	-	-	-	-	-	-
202	Fire	371,850.00	-	371,850.00	154,937.50	274,846.81	119,909.31	(82,032.00)	-	(82,032.00)	(34,180.00)	(77,989.00)	(43,809.00)
203	Recreation	237,903.00	-	237,903.00	99,126.25	80,937.59	(12,188.66)	78,000.00	2,500.00	80,500.00	33,541.67	61,643.83	28,102.16
204	Lodgers Tax Promo	401,500.00	-	401,500.00	167,291.67	252,433.77	85,142.10	(240,000.00)	20,000.00	(220,000.00)	(91,666.67)	(150,765.00)	(59,098.33)
205	Lodgers Tax Non-Promo	1,500.00	-	1,500.00	625.00	2,317.21	1,692.21	205,000.00	(28,522.00)	176,478.00	73,532.50	125,637.50	52,105.00
206	Law Enforcement	26,000.00	-	26,000.00	10,833.33	26,208.64	15,367.31	(20,710.00)	-	(20,710.00)	(8,629.17)	(20,710.00)	(12,080.83)
207	Insurance Reserve	1,129,521.00	-	1,129,521.00	470,633.73	422,142.84	(48,490.91)	-	-	-	-	-	-
208	Emergency Medical	22,407.00	-	22,407.00	9,336.23	18,254.38	8,918.13	-	-	-	-	-	-
209	Police Grants	150,000.00	-	150,000.00	62,500.00	-	(62,500.00)	-	-	-	-	-	-
210	Local Gov't. Corrections	10,100.00	-	10,100.00	4,208.33	4,555.66	345.33	-	-	-	-	-	-
211	Library Building	3,840.00	-	3,840.00	1,600.00	2,491.95	891.95	-	-	-	-	-	-
213	Library Grants	24,031.00	-	24,031.00	10,012.92	9,738.38	(234.34)	(4,660.00)	-	(4,660.00)	(1,941.67)	-	1,941.67
216	Environmental	70,872.00	-	70,872.00	29,530.00	30,961.18	1,431.18	-	-	-	-	-	-
217	Street Improvement	695,931.00	25,000.00	720,931.00	300,387.92	370,591.96	70,204.04	-	(16,478.00)	(16,478.00)	(6,805.83)	(11,963.89)	(3,098.06)
218	Rev. Loan	100.00	-	100.00	41.67	556.89	515.22	-	-	-	-	-	-
219	Police Money Seizures	50.00	-	50.00	20.83	215.74	194.91	-	-	-	-	-	-
220	Law Enforcement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-
221	Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-
222	Juvenile Justice Grant	170,182.00	-	170,182.00	70,909.17	28,409.26	(42,499.91)	(9,882.00)	-	(9,882.00)	(4,117.50)	-	4,117.50
223	ARRA OIP Grant	46,919.00	-	46,919.00	19,549.38	9,449.74	(10,099.84)	12,099.00	-	12,099.00	3,041.25	-	(5,041.25)
224	ARRA CWSRF	10,000.00	-	10,000.00	4,166.67	9,927.46	5,760.79	(10,000.00)	-	(10,000.00)	(4,166.67)	(9,927.46)	(5,760.79)
229	NMIDD Shoulder Grant	5,200.00	-	5,200.00	2,166.67	1,864.27	(302.40)	-	-	-	-	-	-
	Total SRF	3,415,486.00	196,790.00	3,612,196.00	1,585,881.67	1,755,783.14	258,781.47	(72,185.00)	(22,500.00)	(94,685.00)	(39,452.00)	(84,074.02)	(44,621.94)
Capital Project Funds													
300	Airport	1,503,074.00	1.00	1,503,074.00	626,280.83	-	(626,280.83)	315,951.00	-	315,951.00	131,646.25	-	(131,646.25)
301	Parks	-	-	-	-	-	-	-	-	-	-	-	-
302	Swimming Pool	554,847.00	-	554,847.00	231,186.25	241,339.95	10,153.70	(515,965.00)	(2,500.00)	(518,465.00)	(216,027.08)	(138,077.61)	77,949.47
305	NMDDOT Projects	150,000.00	-	150,000.00	62,500.00	150,461.48	87,961.48	-	25,000.00	25,000.00	10,416.67	11,963.89	-
308	Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
311	NMIDD Water Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-
312	Deport Improvement Proj	225,368.00	-	225,368.00	93,903.33	5,168.67	(88,734.66)	-	-	-	-	-	-
313	Sanitation Project	830,204.00	-	830,204.00	345,918.33	-	(345,918.33)	-	-	-	-	1,081.16	1,081.16
	Total CPF	3,263,492.00	1.00	3,263,492.00	1,359,788.75	396,978.10	(962,818.65)	(200,014.00)	22,500.00	(177,514.00)	(73,964.17)	(124,432.56)	(52,015.62)
Debt Service													
401	NMFA - Fire Equipment	200.00	-	200.00	83.33	615.12	531.79	82,032.00	-	82,032.00	34,180.00	77,989.00	43,809.00
404	NMFA - Landfill DS	-	-	-	-	-	-	1,586.00	-	1,586.00	660.83	1,584.80	921.97
405	USDA Loan - Wastewater	255,414.00	-	255,414.00	106,422.50	115,617.53	9,195.03	-	-	-	-	-	-
406	NMFA - Rac Center	790.00	-	790.00	312.50	2,334.49	2,021.99	334,111.00	-	334,111.00	139,212.92	87,989.00	(52,132.92)
407	NMFA - Rac Center	790.00	-	790.00	312.50	1,464.85	1,152.35	173,854.00	-	173,854.00	72,439.17	49,353.78	(23,085.39)
408	NMFA - WTD	-	-	-	-	-	-	-	-	-	-	-	-
409	ARRA CWSRF Debt Service	-	-	-	-	-	-	10,000.00	-	10,000.00	4,166.67	9,927.46	5,760.79
410	NMFA - WTD 255	-	-	-	-	-	-	-	-	-	-	-	-
411	NMFA Police Vehicles	-	-	-	-	111.39	111.39	20,710.00	-	20,710.00	8,629.17	20,710.00	12,080.83
412	NMFA Sanitation Loan	800.00	-	800.00	333.33	1,018.67	685.34	98,000.00	(50,886.00)	47,114.00	19,630.83	(50,885.01)	(70,516.44)
	Total DSF	257,914.00	-	257,914.00	107,464.17	121,162.85	13,697.88	728,293.00	(50,886.00)	669,407.00	278,919.58	195,759.43	(83,168.15)
Enterprise													
500	Solid Waste	1,499,388.00	-	1,499,388.00	624,788.33	619,925.17	(4,783.16)	(195,462.00)	50,886.00	(144,576.00)	(60,240.00)	26,619.65	86,859.65
Trust & Agency													
700	Correction Fees	4,800.00	-	4,800.00	2,000.00	1,759.00	(241.00)	-	-	-	-	-	-
705	Govt GRT Fund	50,000.00	250,000.00	300,000.00	125,000.00	120,080.03	(4,919.97)	-	-	-	-	-	-
720	Firework Fund	3,000.00	-	3,000.00	1,250.00	5,555.94	4,105.94	-	-	-	-	-	-
725	Charity Fund	-	-	-	-	2,540.67	2,540.67	-	-	-	-	-	-
730	RWW GRT Fund	1,173,000.00	-	1,173,000.00	488,750.00	484,766.42	(3,983.58)	-	-	-	-	-	-
750	Coke Fund	100.00	-	100.00	41.67	2.21	(39.46)	-	-	-	-	-	-
	Total T&A	1,230,988.00	250,000.00	1,480,988.00	617,041.67	614,584.27	(2,537.49)	-	-	-	-	-	-
Landfill Trust Assurance													
800	Landfill Trust Assurance *	-	-	-	-	2,852.80	2,852.80	50,400.00	-	50,400.00	21,000.00	21,000.00	-
	TOTAL CITY FUNDS	14,395,555.00	486,791.00	14,882,346.00	6,288,977.58	5,264,915.33	(928,914.97)	-	-	-	-	6.88	-

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Month Ending November 30, 2018
2nd Quarter

FUND	EXPENDITURES	ORIGINAL		FINAL		5/12	EXPENSE	Favorable (Unfavorable)
		BUDGET	ADJ	BUDGET	BUDGET			
100	General Fund	4,831,541.00	40,000.00	4,871,541.00	2,829,808.75	1,910,515.91	119,292.84	
Special Revenue								
201	Fire Grant	101,232.00	171,790.00	273,022.00	113,759.17	25,161.78	88,597.39	
202	Fire	445,436.00	-	445,436.00	183,606.67	41,527.69	144,078.98	
203	Juvenile Recreation	316,810.00	2,500.00	319,310.00	133,045.83	130,730.10	2,315.73	
204	Loggers Tax 3%	196,107.00	20,000.00	216,107.00	90,044.58	45,376.67	24,667.91	
205	Loggers Tax 2%	215,865.00	-	215,865.00	89,943.75	45,591.72	44,352.03	
206	Law Enforcement	26,749.00	-	26,749.00	11,143.42	2,402.84	8,682.98	
207	Insurance Reserve	1,183,778.00	-	1,183,778.00	493,240.83	423,910.46	69,330.37	
208	Emergency Medical	33,802.00	-	33,802.00	14,917.50	3,942.83	10,974.67	
209	Police Grants	150,000.00	-	150,000.00	62,500.00	-	62,500.00	
210	Local Gov's Contributions	16,000.00	-	16,000.00	6,666.67	4,455.00	2,211.67	
211	Library Building	9,000.00	-	9,000.00	3,750.00	150.00	3,600.00	
213	Library Grants	19,629.00	-	19,629.00	8,178.75	706.73	7,472.02	
216	Environmental	42,300.00	-	42,300.00	17,708.33	17,972.36	(264.23)	
217	Street Improvement	817,226.00	47,561.00	864,787.00	360,327.92	301,087.35	(140,759.43)	
218	Rev. Loan	-	-	-	-	-	-	
219	Police Money Seizures	26,108.00	-	26,108.00	10,878.33	-	10,878.33	
220	Law Enforcement Block Grant	-	-	-	-	-	-	
221	Region IV Grant	-	-	-	-	-	-	
222	Juvenile Justice Grant	160,300.00	-	160,300.00	66,791.67	19,750.00	47,041.67	
223	ARRA CIP Grant	59,018.00	-	59,018.00	24,590.83	-	24,590.83	
224	ARRA CWSRF Project	-	-	-	-	-	-	
229	NMDCO Shelter Grant	-	-	-	-	-	-	
	Total SRP	3,821,588.00	-	4,063,431.00	1,693,896.25	1,282,825.73	410,270.52	
Capital Project Funds								
300	Airport	1,819,024.00	1.00	1,819,025.00	757,927.08	-	757,927.08	
301	Parks	-	-	-	-	-	-	
302	Swimming Pool	63,559.00	-	63,559.00	26,482.92	6,548.80	19,934.12	
305	NMDCO Projects	186,435.00	25,000.00	211,435.00	88,097.92	198,769.21	(110,671.29)	
308	Historic Buildings	-	-	-	-	-	-	
311	Water Projects Fund	-	-	-	-	-	-	
312	Depot Improvement Proj	225,368.00	-	225,368.00	93,903.33	3,168.67	88,734.66	
313	Sanitation Project	830,204.00	-	830,204.00	345,918.33	1,081.16	344,237.17	
	Total CPF	3,124,596.00	25,001.00	3,149,597.00	1,312,329.58	212,167.84	1,098,161.74	
Debt Service								
401	NMFA - Fire Equipment	82,032.00	-	82,032.00	34,180.00	3,042.75	31,137.25	
404	NMFA - Landfill DS	1,586.00	-	1,586.00	660.83	1,584.80	(923.97)	
405	USDA Loan - Wastewater	164,609.00	-	164,609.00	68,583.33	-	68,583.33	
406	NMFA - Rec Center	334,111.00	-	334,111.00	139,212.92	31,818.10	107,398.82	
407	NMFA - Rec Center	173,854.00	-	173,854.00	72,439.17	85,426.50	23,012.67	
408	NMFA - WTD	-	-	-	-	-	-	
409	ARRA CWSRF DS	10,000.00	-	10,000.00	4,166.67	9,927.46	(5,760.79)	
410	NMFA - WTD 255	-	-	-	-	-	-	
411	NMFA Police Vehicles	20,710.00	-	20,710.00	8,629.17	33.24	8,575.93	
412	NMFA Sanitation Loan	98,000.00	-	98,000.00	40,833.33	-	40,833.33	
	Total DSF	864,893.00	-	864,893.00	368,785.42	95,848.85	272,856.57	
Enterprise								
500	Solid Waste	1,416,585.00	71,133.00	1,487,718.00	619,882.50	627,284.95	(7,319.49)	
Trust & Agency								
700	Correction Fees	4,800.00	-	4,800.00	2,000.00	1,759.00	241.00	
705	Govt GRT Fund	50,000.00	250,000.00	300,000.00	125,000.00	120,080.03	4,919.97	
720	Firework Fund	3,000.00	-	3,000.00	1,250.00	316.65	933.35	
725	Charity Fund	8,171.00	-	8,171.00	3,804.58	142.40	3,262.18	
730	RWW GRT Fund	1,173,000.00	-	1,173,000.00	488,750.00	484,766.42	3,983.58	
750	Coke Fund	343.00	-	343.00	142.92	-	142.92	
	Total T&A	1,239,314.00	250,000.00	1,489,314.00	628,547.50	607,064.58	13,483.00	
Landfill Trust Assurance								
800	Landfill Trust Assurance	-	-	-	-	-	-	
	TOTAL CITY FUNDS	15,318,563.00	286,124.00	15,946,688.00	6,644,376.80	4,735,624.82	1,988,745.18	