

CITY OF RATON  
MUNICIPAL BUDGET RECAP SHEET  
2019-2020 FINAL BUDGET  
FISCAL YEAR 108

| FUND                                      | UNAUDITED<br>BEGINNING<br>CASH BALANCE<br>July 1, 2019 | BUDGETED<br>FUND<br>REVENUES | BUDGETED<br>FUND TRANSFERS |                  | BUDGETED<br>FUND<br>EXPENDITURE | PROJECTED<br>ENDING<br>CASH BALANCE<br>June 30, 2020 |
|---|--|------------------------------|----------------------------|------------------|---------------------------------|--|
|   |  |                              | IN                         | OUT              |                                 |  |
| <b>GENERAL FUND</b>                       |  |                              |                            |                  |                                 |  |
| 100 GENERAL FUND                          | 2,758,194  | 5,034,408                    | 116,187                    | 116,071          | 5,034,524                       | 2,758,194  |
| <b>SPECIAL REVENUE FUNDS</b>              |  |                              |                            |                  |                                 |  |
| 201 FIRE GRANTS                           | 113,779  | 20,804                       | -                          | -                | -                               | 0  |
| 202 FIRE - STATE                          | 338,327  | 420,670                      | -                          | 80,807           | 134,583                         | 0  |
| 203 RECREATION - (Swimming Pool)          | 213  | 212,539                      | -                          | -                | 678,190                         | (0)  |
| 204 LODGERS TAX - Promotional Fund        | 124,990  | 402,500                      | 102,500                    | -                | 314,752                         | 500  |
| 205 LODGERS TAX - Non-Promotional Fund    | 276,056  | 4,000                        | 240,000                    | 240,000          | 220,107                         | 87,383   |
| 206 LAW ENFORCEMENT                       | 549  | 27,900                       | -                          | -                | 305,340                         | 154,716  |
| 207 INSURANCE RESERVE FUND                | 88,298   | 1,187,499                    | -                          | 18,445           | 10,004                          | (0)  |
| 208 EMERGENCY MEDICAL                     | 25,923   | 19,653                       | -                          | -                | 1,187,499                       | 88,298   |
| 209 POLICE GRANTS/E911                    | -  | 200,000                      | -                          | -                | -                               | 0  |
| 210 LOCAL GOVT CORRECTION FEES            | 70,724   | 10,800                       | -                          | -                | 200,000                         | -  |
| 211 LIBRARY BLDG. FUND                    | 275,979  | 6,410                        | -                          | -                | 16,000                          | 65,524   |
| 213 LIBRARY GRANTS                        | 8  | 15,354                       | -                          | -                | 9,000                           | 273,389  |
| 216 ENVIRONMENTAL TAX (Pneumonia Inadill) | 114,150  | 70,455                       | -                          | 48,233           | 15,362                          | (0)  |
| 217 STREET IMP. 1/4% TAX                  | 557,237  | 344,480                      | -                          | 63,389           | 22,222                          | 114,150  |
| 218 REVOLVING LOAN FUND                   | 37,537   | 100                          | -                          | -                | 590,478                         | 247,850  |
| 219 POLICE NARCOTICS                      | 25,807   | 600                          | -                          | -                | 37,000                          | 637  |
| 222 JUVENILE JUSTICE GRANT                | -  | 174,079                      | -                          | -                | 26,298                          | 109  |
| 223 ARRA OJP GRANT                        | -  | 64,380                       | -                          | 7,365            | 166,714                         | -  |
| 224 ARRA CWSRF PROJECT                    | -  | -                            | -                          | -                | 64,380                          | -  |
| 229 SHULER LEDA GRANT                     | 14,494   | -                            | -                          | -                | -                               | -  |
| TOTAL SPECIAL REVENUE FUNDS               | 2,064,071  | 3,188,641                    | 362,500                    | 518,239          | 4,043,505                       | 1,053,468  |
| <b>CAPITAL OUTLAY FUNDS</b>               |  |                              |                            |                  |                                 |  |
| 300 AIRPORT                               | 114  | 796,932                      | 41,071                     | 16,589           | 821,413                         | 115  |
| 301 PARKS                                 | -  | -                            | -                          | -                | -                               | -  |
| 302 SWIMMING POOL/REC CTR. 1/2% GRT       | 138,677  | 558,847                      | -                          | 316,359          | -                               | 317,606  |
| 305 NMSHTD MAP PROJECT                    | -  | 190,167                      | 63,389                     | -                | 253,556                         | -  |
| 308 HISTORIC BUILDINGS                    | -  | -                            | -                          | -                | -                               | -  |
| 311 NMED WATER PROJECTS FUND              | -  | -                            | -                          | -                | -                               | -  |
| 312 DEPOT IMPROVEMENT PROJECT             | 2  | 217,202                      | -                          | 1,943            | -                               | -  |
| 313 SANITATION PROJECT                    | -  | 631,401                      | -                          | -                | 215,261                         | (0)  |
| 356 FILTER PLANT PROJECT                  | 451  | 3,195,299                    | -                          | -                | 631,401                         | -  |
| TOTAL CAPITAL OUTLAY FUNDS                | 139,244  | 5,589,848                    | 104,460                    | 334,891          | 5,180,489                       | 318,172  |
| <b>DEBT SERVICE FUNDS</b>                 |  |                              |                            |                  |                                 |  |
| 401 NMFA LOAN - FIRE EQUIPMENT            | 1,381  | 1,600                        | 80,807                     | -                | 82,031                          | 1,757  |
| 404 NMED LANDFILL DEBT SERVICE            | -  | -                            | 1,586                      | -                | 1,586                           | -  |
| 405 WASTEWATER TREATMENT USDA LOAN        | 722,478  | 269,314                      | -                          | -                | 162,500                         | 829,292  |
| 411 NMFA POLICE VEHICLES                  | 2,317  | 300                          | 18,445                     | -                | 20,710                          | 352  |
| 412 NMFA SANITATION LOAN                  | 463,706  | 2,500                        | -                          | -                | 92,316                          | 373,800  |
| 413 NMFA AQUATIC CTR LOAN                 | 292,516  | 500                          | 288,859                    | -                | 288,859                         | 293,016  |
| 414 NMFA TRANSFER STATION LOAN            | 48,293   | 500                          | 48,233                     | -                | 48,233                          | 48,293   |
| TOTAL DEBT SERVICE FUNDS                  | 1,530,690  | 274,714                      | 437,930                    | -                | 696,235                         | 1,547,099  |
| <b>ENTERPRISE</b>                         |  |                              |                            |                  |                                 |  |
| 500 SOLID WASTE                           | 689,657  | 1,462,810                    | -                          | 102,276          | 1,527,666                       | 522,525  |
| <b>TRUST &amp; AGENCY</b>                 |  |                              |                            |                  |                                 |  |
| 700 CORRECTION FEES                       | -  | 6,000                        | -                          | -                | 6,000                           | -  |
| 705 GOVT GRT FUND                         | -  | 300,000                      | -                          | -                | 300,000                         | -  |
| 720 FIREWORKS FUND                        | 251  | 5,474                        | -                          | -                | 5,725                           | -  |
| 730 RWW GROSS RECEIPTS FUND               | -  | 879,750                      | -                          | -                | 879,750                         | -  |
| 725 CHARITY FUND                          | 10,986   | 300                          | -                          | -                | 11,286                          | -  |
| 750 EMPLOYEE COKE FUND                    | 299  | 110                          | -                          | -                | 409                             | -  |
| TOTAL TRUST & AGENCY FUNDS                | 11,536   | 1,191,634                    | -                          | -                | 1,203,170                       | -  |
| <b>LANDFILL TRUST ASSURANCE</b>           |  |                              |                            |                  |                                 |  |
| 800 LANDFILL TRUST ASSURANCE              | 362,194  | 1,500                        | 50,400                     | -                | -                               | 414,094  |
| <b>TOTAL</b>                              | <b>7,555,585</b>                                       | <b>16,743,555</b>            | <b>1,071,477</b>           | <b>1,071,477</b> | <b>17,685,589</b>               | <b>6,613,551</b>                                     |

## 2019-2020 GENERAL FUND BUDGET REVENUES FINAL

### TAXES

|                    |                  |               |
|--------------------|------------------|---------------|
| Gross Receipts Tax | 2,644,243        | 52.52%        |
| Property Tax       | 670,372          | 13.32%        |
| Franchise Tax      | 202,450          | 4.02%         |
| Motor Vehicle Tax  | 13,000           | 0.26%         |
| Cigarette Tax      | -                | 0.00%         |
| Comp Tax           | 13,308           | 0.26%         |
| <b>Total Taxes</b> | <b>3,543,373</b> | <b>70.38%</b> |

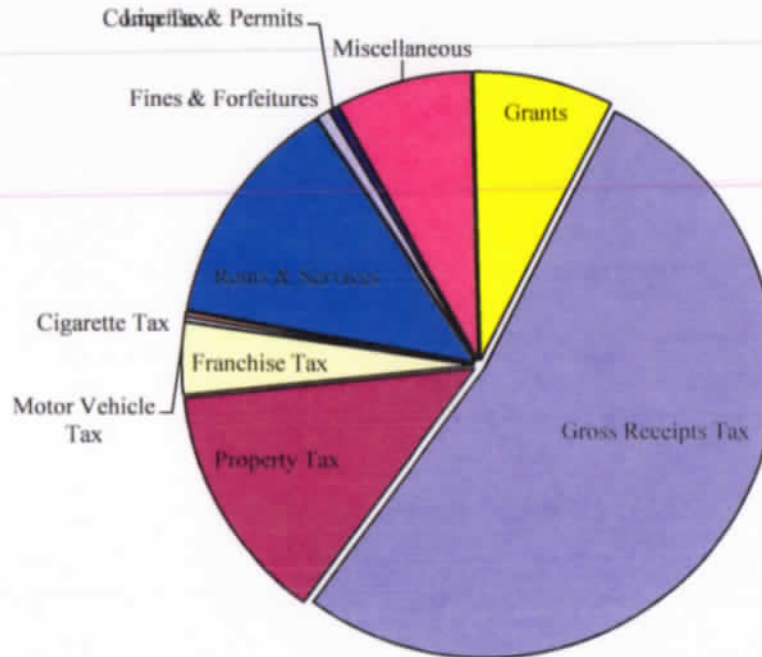
### FEES CHARGED

|                     |                |               |
|---------------------|----------------|---------------|
| Rents & Services    | 655,566        | 13.02%        |
| Fines & Forfeitures | 37,100         | 0.74%         |
| License & Permits   | 23,600         | 0.47%         |
| <b>Total Fees</b>   | <b>716,266</b> | <b>14.23%</b> |

### MISCELLANEOUS

|                    |                |               |
|--------------------|----------------|---------------|
| Miscellaneous      | 381,450        | 7.58%         |
| Grants             | 393,319        | 7.81%         |
| <b>Total Misc.</b> | <b>774,769</b> | <b>15.39%</b> |

|                       |                  |                |
|-----------------------|------------------|----------------|
| <b>Total Revenues</b> | <b>5,034,408</b> | <b>100.00%</b> |
|-----------------------|------------------|----------------|



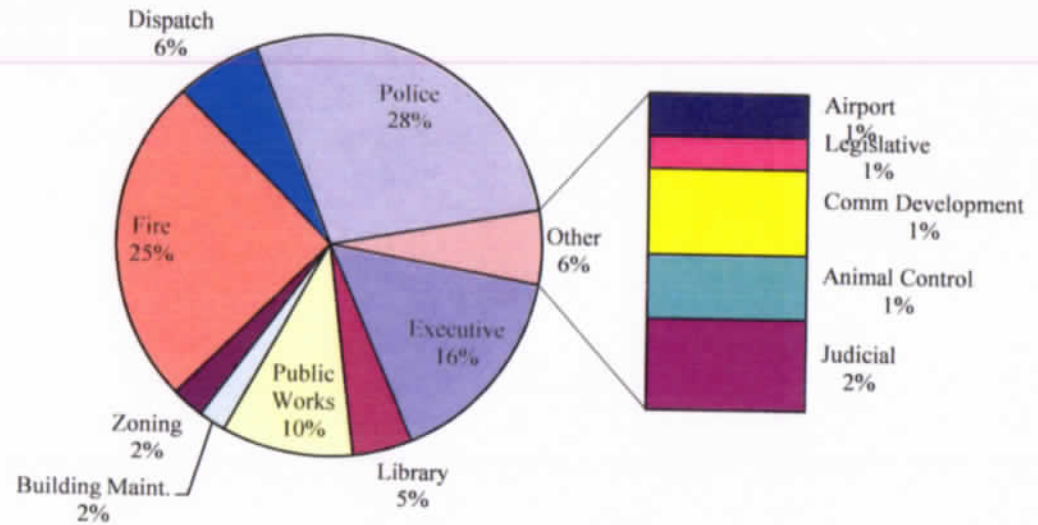
|                     |           |
|---------------------|-----------|
| Revenues            | 5,034,408 |
| Expenses            | 5,034,524 |
| Net Transfers       | 116       |
| <b>Rev Over Exp</b> | <b>-</b>  |



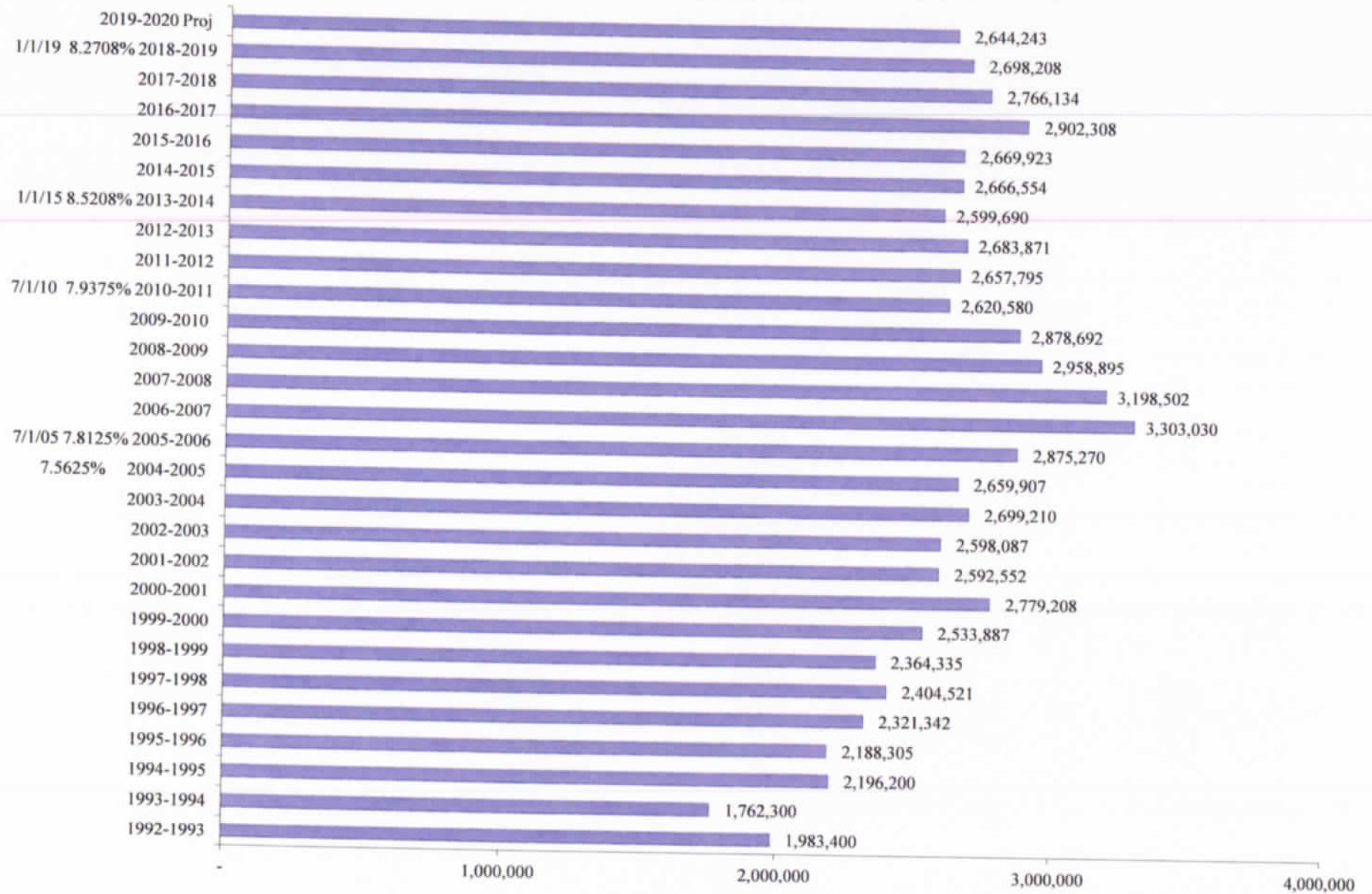
## 2019-2020 GENERAL FUND BUDGET EXPENSES BY DEPARTMENT FINAL

| <u>Department</u> | <u>Expenses</u>  |
|-------------------|------------------|
| Executive         | 786,306          |
| Library           | 230,961          |
| Public Works      | 503,174          |
| Building Maint.   | 104,349          |
| Zoning            | 123,687          |
| Fire              | 1,266,222        |
| Dispatch          | 325,075          |
| Police            | 1,407,659        |
| Airport           | 39,750           |
| Legislative       | 29,796           |
| Comm Development  | 77,899           |
| Animal Control    | 58,067           |
| Judicial          | 81,579           |
|                   | <b>5,034,524</b> |

**Projected**  
**1/12 Reserve - 419,544**



### CITY OF RATON - GENERAL FUND GROSS RECEIPTS TAX COMPARISON



**Budget Changes made to GF Revenue 19-20**

| <u>TAXES</u>                | <u>Interim</u>   | <u>Final</u>     | <u>changes</u> |   |
|-----------------------------|------------------|------------------|----------------|---|
| Gross Receipts Tax          | 2,644,243        | 2,644,243        | -              |   |
| Property Tax                | 670,372          | 670,372          | -              |   |
| Franchise Tax               | 188,000          | 202,450          | (14,450)       |   |
| Motor Vehicle Tax           | 13,000           | 13,000           | -              |   |
| Comp Tax                    | 13,308           | 13,308           | -              |   |
| <b>Total Taxes</b>          | <b>3,528,923</b> | <b>3,543,373</b> |                |   |
| <b><u>FEES CHARGED</u></b>  |                  |                  |                |   |
| Rents & Services            | 685,566          | 655,566          | (30,000)       | Ambulance revenue was reduced slightly to reflect average of past 2 years |
| Fines & Forfeitures         | 37,100           | 37,100           | -              |   |
| License & Permits           | 23,600           | 23,600           | -              |   |
| <b>Total Fees</b>           | <b>746,266</b>   | <b>716,266</b>   |                |   |
| <b><u>MISCELLANEOUS</u></b> |                  |                  |                |   |
| Miscellaneous               | 118,450          | 381,450          | 263,000        | Adjusted to reflect RWW Residual Payment                                  |
| Grants                      | 443,319          | 393,319          | 50,000         | Reduced projected amount of Small Cities Assistance for FY20.             |
| <b>Total Misc.</b>          | <b>561,769</b>   | <b>774,769</b>   |                |   |
| <b>Total Revenues</b>       | <b>4,836,958</b> | <b>5,034,408</b> | 197,450        |   |

37100

**Changes made to GF Expenses**

| <u>Department</u>    | <u>Interim</u>   | <u>Final</u>     | <u>Changes</u>   |
|----------------------|------------------|------------------|--|
|                      | <u>Expenses</u>  | <u>Expenses</u>  |  |
| Executive            | 731,169          | 786,306          | 55,137 Increased budget for IT equipment upgrades and for FT Admin Asst Position in Clerks Office  |
| Library              | 229,307          | 230,961          | 1,654 Added line item for OT when Asst. Librarian works as backup to head librarian  |
| Public Works         | 488,174          | 503,174          | 15,000 Increase for painting the N & S Underpasses and fencing at Soccer Field & Gabrielle Elec. Box   |
| Building Maint.      | 101,415          | 104,349          | 2,934 Increased Property Insurance 10%   |
| Zoning               | 88,721           | 123,687          | 34,966 Increased abatement expense   |
| Fire                 | 1,263,518        | 1,266,222        | 2,704 Updated group insurance costs, uniform expenses and added line item to pay medical director  |
| Dispatch             | 325,075          | 325,075          | -  |
| Police               | 1,337,328        | 1,407,659        | 70,331 Budgeted for a fully outfitted police vehicle and increased costs Police Department Liability Coverage  |
| Airport              | 33,750           | 39,750           | 6,000 Increase Utility line item   |
| Legislative          | 27,496           | 29,796           | 2,300 Increase office expense and travel line items slightly   |
| Community Dev        | 81,072           | 77,899           | (3,173)  |
| Animal Control       | 60,311           | 58,067           | (2,244) Animal Control Officer retired a month earlier than budgeted for.  |
| Judicial             | 81,579           | 81,579           | -  |
|                      | <b>4,848,915</b> | <b>5,034,524</b> | 185,609  |
| <b>Transfers</b>     |                  |                  |  |
| IN                   | 90,290           | 116,187          | 25,897 budgeted for reimb to GF for Temp Transfers made at YE for JJAC 7,365, Airport Proj \$16589 & Depot \$1,943   |
| OUT                  | 78,333           | 116,071          | 37,738 Budgeted for Airport Matching Funds for Taxiway A and PLASI Proj  |
| <b>Revenues</b>      | <b>4,836,958</b> | <b>5,034,408</b> |  |
| <b>Expenses</b>      | <b>4,848,915</b> | <b>5,034,524</b> | Utilizing Residual payment from RWW for non-recurring expenses in the budget (ie. Police Vehicle, Public Works Truck, Server Upgrades, LED Lighting upgrades & Garage Door replacement at warehouse) |
| <b>Net Transfers</b> | <b>11,957</b>    | <b>116</b>       |  |
| <b>Rev Over Exp</b>  | <b>-</b>         | <b>-</b>         |  |