



**CITY OF RATON, NEW MEXICO
RESOLUTION 2019-42**

**APPROVAL OF FY 19 END OF YEAR FINANCIAL REPORTS FOR CITY OF RATON,
RATON WATER WORKS AND RATON PUBLIC SERVICE**

WHEREAS, the finances for the City of Raton, Raton Water Works and Raton Public Service have been prepared and reconciled through June 30, 2019;

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 reports is an accurate accounting of the City of Raton and the Raton Utilities 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 Reports for period ending June 30, 2019 and respectfully requests approval from the Local Government Division of the Department of Finance and Administration.

RESOLVED: In session this 23rd day of July 2019.

**CITY COMMISSION
RATON, NEW MEXICO**

James Neil Segotta, Jr., Mayor

Linde' Schuster, Mayor Pro-Tem

Ron Chavez, Commissioner

Don Giacomo, Commissioner

Lori Chatterley, Commissioner

ATTEST:

Michael Anne Antonucci, City Treasurer

FINANCIAL SUMMARY AS OF JUNE 30, 2019

General Fund Beginning Cash 7/1/18:	\$	2,291,406.74
YTD Revenues		4,866,881.75
YTD Expenses		(4,326,315.84)
Net YTD Transfers IN/OUT		(65,979.65)
Accrual Adj		(7,799.46)
General Fund Ending Cash 6/30/19:	\$	2,758,193.54
Less Required 1/12th Reserve:		(413,989.17)
AVAILABLE CASH 6/30/2019	\$	2,344,204.37

Ending Cash Balances as of 6/30/19 for all other funds:

Special Revenue	2,064,070.82	(balance includes Library Bldg Fund CD's \$229,700)
Capital Projects	139,244.11	
Debt Service	1,530,689.95	
Solid Waste Enterprise	689,657.05	
Trust & Agency	11,534.91	
Landfill Trust	362,193.89	

GROSS RECEIPTS RECAP AS OF JULY 2019

FY20 Budgeted General Fund GRT:	\$	2,698,208.00	
Budgeted GRT thru July 2020	\$	220,353.58	1/12 = 8.33% (Projected)
Collected GRT thru July 2020	\$	<u>228,157.83</u>	Actual = <u>8.60%</u>
	\$	7,804.25	.30% above budget projection

The City of Raton battled declining gross receipts most of the fiscal year and ended the year 4.35% below General Fund GRT budget projections, however, the additional amount received in Small Cities Assistance was enough to cover the shortfall. In addition the City of Raton also minimized departmental expenses throughout the year resulting in General Fund revenues exceeding our operating expenses by 11% thus resulting in a positive net change in the General Fund cash balance at year end. The only outstanding grant reimbursements at year end were the Juvenile Justice Grant and the FHWA Depot Grant. These temporary transfers made at year end will be budgeted and reimbursed in FY20 once the reimbursements are received. The end of year financial report, final budget adjustment and final FY20 budget will be submitted to DFA by the July 31st deadline.

Report Prepared by:
Michael Anne Antonucci, City Clerk/Treasurer
7/22/19

tax rate 8.5208%

CITY OF RATON 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%

CITY OF RATON 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 effective 1/1/19 8.2708%

CITY OF RATON 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	20,993.08	5,248.04	83,972.67	338,965.98	(24,386.22)	314,579.76
JAN	119,369.41	144,918.74	24,196.44	6,046.36	96,787.65	391,318.60	(25,683.29)	365,635.31
FEB	110,328.88	133,830.17	22,331.97	5,582.20	88,912.64	336,411.80	(24,574.06)	311,837.74
MAR	105,137.22	128,203.06	21,426.42	5,353.30	65,063.57	325,183.47	(23,734.04)	301,449.43
APR	92,768.57	113,242.22	18,904.54	4,722.19	57,505.32	287,142.84	(22,737.28)	264,405.56
MAY	115,454.47	140,891.38	23,507.13	5,874.22	71,513.54	357,240.74	(24,367.87)	332,872.87
JUNE	104,370.18	127,404.29	21,270.69	5,317.31	64,120.95	322,483.42	(6,167.90)	316,315.52
	1,345,005.26	1,640,372.24	273,819.01	68,431.00	1,012,642.76	4,315,696.12	(277,590.53)	4,038,105.59

Tax Rate effective 1/1/19 8.2708%

CITY OF RATON STATE REPORT

2018-2019

	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN	TOTAL
JULY	118,860.98	145,056.26	24,218.31	6,053.52	73,141.02	367,330.09	(7,045.39)	360,284.70

Comparison (based on gross amount):

Total Gross YTD GRT Compared to last year for July

YTD July 2018	YTD July 2019	Inc./(Dec)	% Inc./(Dec)	
413,759.78	367,330.09	(46,429.69)	-11.22%	(reflects decline in GRT and 14% Water tax reduction effec 1/1/19)

FY 20 GENERAL FUND BUDGET COMPARISON for July

General Fund	YTD Budget	YTD Actual	Inc./(Dec)	%Inc./(Dec)
Budgeted GRT	1/12=8.3%	8.60%		
2,644,243.00	220,353.58	228,157.83	7,804.25	0.30%

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
 Year Ending June 30, 2019

FUND	CASH		BEGINNING		NET			ENDING	QS			TOTAL	BANK	INVEST	VAR
	CASH	INVEST	REVENUES	EXPENSES	TRF IN/OUT	ACCRUAL ADJ	CASH / INV	DEPOSIT	CHECK	OTHER					
100 General Fund	2,291,400.71	-	6,869,881.73	8,326,513.84	(65,979.63)	(5,799.46)	2,708,193.34	183,049.21	263,667.44	-	2,836,811.77	2,836,811.77	-	-	-
Special Revenue															
201 Fire Grant	63,731.62	-	208,009.21	(33,345.01)	-	(3,446.36)	113,779.26	-	80,597.61	-	174,376.87	174,376.87	-	-	-
202 Fire	135,638.13	-	511,489.12	(261,620.70)	(77,989.00)	(19,971)	338,126.68	-	10,084.33	-	348,211.03	348,211.03	-	-	-
203 Reclamation	966.77	-	193,679.97	(297,744.40)	162,499.83	(1,120.36)	212.78	3,417.00	3,482.41	-	278.19	278.19	-	-	-
204 Lodgers Tax Prime	60,076.75	-	432,862.80	(38,379.39)	(249,519.45)	-	124,969.59	-	27,362.41	-	152,332.00	152,332.00	-	-	-
205 Lodgers Tax Non-Prime	223,094.20	-	7,291.44	(62,739.32)	203,997.43	(12.63)	276,036.42	23,858.86	1,913.19	-	254,112.75	254,112.75	-	-	-
206 Law Enforcement	21,459.12	-	(28,272.53)	26,478.36	(22,364.69)	-	(68.71)	-	1,200.00	-	1,748.71	1,748.71	-	-	-
207 Insurance Reserve	54,237.42	-	1,959,216.15	(1,023,169.18)	-	-	88,296.59	63,603.07	-	-	24,695.32	24,695.32	-	-	-
208 Emergency Medical	13,394.92	-	26,776.48	(4,269.26)	-	21.99	25,923.14	-	846.32	-	26,769.66	26,769.66	-	-	-
209 Police Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210 Local Gov't. Corrections	62,090.27	-	(13,989.17)	4,433.00	-	-	78,724.44	-	-	-	78,724.44	78,724.44	-	-	-
211 Library Building	40,966.15	229,700.00	6,536.80	(2,118.00)	-	-	275,079.95	-	150.00	-	276,128.95	46,428.95	229,700.00	-	-
213 Library Grant	257.61	-	17,849.32	(2,800.99)	(4,699.33)	(349.93)	-	-	6,168.22	-	8,175.90	8,175.90	-	-	-
216 Environmental	76,344.21	-	70,551.20	(32,725.16)	-	-	114,150.25	-	-	-	114,150.25	114,150.25	-	-	-
217 Street Improvement	394,931.56	-	791,012.50	(417,006.93)	(11,300.38)	-	557,236.75	-	1,476.42	-	558,713.17	558,713.17	-	-	-
218 Rec. Loan	67,260.35	-	(2,236.49)	(1,000.00)	-	-	77,536.84	-	-	-	77,536.84	77,536.84	-	-	-
219 Police Money Seizures	26,058.23	-	574.98	(823.25)	-	-	25,807.98	-	-	-	25,807.98	25,807.98	-	-	-
220 Law Enforcement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221 Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
222 Juvenile Justice Grant	-	-	162,764.70	(60,248.44)	(2,516.26)	-	99.00	24,037.00	30,836.26	-	26,799.26	26,799.26	-	-	-
223 ARRA CDF Grant	-	-	41,734.18	(3,618.95)	9,884.77	-	9.09	9,884.77	53,618.95	-	43,734.18	43,734.18	-	-	-
224 ARRA CWSRF Project	-	-	9,937.46	-	(9,927.46)	-	-	-	-	-	-	-	-	-	-
229 NMD/ED Block Grant	10,228.25	-	4,263.31	-	-	-	14,493.56	-	-	-	14,493.56	14,493.56	-	-	-
Total SRF	1,272,695.58	229,700.00	6,811,518.21	2,984,635.94	(68,634.43)	(4,574.18)	2,964,070.82	124,826.78	218,158.34	-	2,157,408.46	1,927,708.46	229,700.00	-	-
Capital Project Funds															
300 Airport	-	-	414,589.12	(664,278.47)	49,803.47	-	114.12	33,177.62	360,370.15	-	327,366.65	327,366.65	-	-	-
301 Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302 Swimming Pool (expans bank acc)	130,877.45	-	343,955.24	(3,470.97)	(24,684.62)	-	138,677.10	-	-	-	138,677.10	138,677.10	-	-	-
305 NMDOT Projects	36,435.05	-	150,861.48	(207,118.91)	20,222.38	-	0.00	-	-	-	8.00	8.00	-	-	-
308 Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Depot Improvement Proj	-	-	5,179.19	(7,113.33)	1,343.00	-	1.86	-	-	-	1.86	1.86	-	-	-
313 Sanitation Project	-	-	-	(1,081.16)	1,081.16	-	-	-	-	-	-	-	-	-	-
336 Filter Plant Project (expans bank acc)	-	-	613,050.44	(612,379.41)	-	-	451.03	-	-	-	451.03	451.03	-	-	-
Total CPF	167,212.58	-	1,925,286.47	(1,886,248.25)	(451,834.61)	-	139,244.11	33,177.62	360,370.15	-	466,426.64	466,426.64	-	-	-
Debt Service Funds															
401 NMD/A - Fire Equipment	4,054.72	-	1,368.33	(2,031.30)	77,989.00	-	1,386.77	-	-	-	1,386.77	1,386.77	-	-	-
404 NMD/A - NMD/ED DS	-	-	-	(1,584.80)	(1,584.80)	-	-	-	-	-	-	-	-	-	-
405 USDA Loan - Wastewater Plant	1,036,993.35	-	280,486.94	(393,062.00)	-	-	722,477.89	-	-	-	722,477.89	722,477.89	-	-	-
406 NMD/A - Rec Centre	297,602.43	-	5,967.87	(494,344.37)	190,754.07	-	-	-	-	-	-	-	-	-	-
407 NMD/A - Rec Centre	231,379.05	-	3,775.68	(358,586.05)	323,436.72	-	(9.00)	-	-	-	(8.00)	(8.00)	-	-	-
409 ARRA CWSRF DS	-	-	-	(9,927.46)	9,927.46	-	-	-	-	-	-	-	-	-	-
411 NMD/A Police Vehicles	0.35	-	321.24	(26,709.35)	22,704.60	-	2,316.64	-	-	-	2,316.64	2,316.64	-	-	-
412 NMD/A Sanitation Loan	627,787.41	-	1,019.97	(14,214.10)	(30,885.61)	-	463,796.31	-	-	-	463,796.31	463,796.31	-	-	-
413 NMD/A Aquatics Center Loan	-	-	292,515.71	-	-	-	292,515.71	-	-	-	292,515.71	292,515.71	-	-	-
414 NMD/A Transfer Station Loan	-	-	48,292.63	-	-	-	48,292.63	-	-	-	48,292.63	48,292.63	-	-	-
Total DSF	2,197,818.11	-	633,767.29	(1,878,498.49)	878,965.64	-	1,530,689.95	-	-	-	1,530,689.95	1,530,689.95	-	-	-
Enterprises															
500 Solid Waste	615,798.27	-	1,519,769.94	(1,489,531.81)	(44,896.35)	(1,223.18)	689,657.85	132,795.79	66,888.93	-	624,242.19	624,242.19	-	-	-
Trust & Agency															
700 Corrections Trust	-	-	3,390.00	(3,390.00)	-	-	-	-	-	-	-	-	-	-	-
705 Gas CRT Fund	-	-	266,294.91	(266,294.91)	-	-	-	-	-	-	-	-	-	-	-
720 Fireworks Fund	0.43	-	3,632.96	(3,632.93)	-	-	296.48	60.00	-	-	196.48	196.48	-	-	-
725 Charity Fund	8,171.41	-	5,375.74	(2,561.60)	-	-	16,985.55	-	-	-	18,985.55	18,985.55	-	-	-
730 RWW CRT Fund	-	-	1,012,642.76	(1,012,642.76)	-	-	-	-	-	-	-	-	-	-	-
730 Coker Fund	246.77	-	91.99	-	-	-	298.08	-	-	-	298.08	298.08	-	-	-
Total T&A	8,418.61	-	1,299,486.32	(1,292,291.92)	-	-	11,834.91	68.00	-	-	11,474.91	11,474.91	-	-	-
Landfill Trust Assurance															
800 Landfill Trust	388,851.93	-	7,941.96	-	(46,286.96)	-	362,193.89	-	-	-	362,193.89	362,193.89	-	-	-
TOTAL CITY FUNDS	6,861,411.84	229,700.00	13,864,474.94	13,386,415.85	(8.00)	(11,808.66)	7,555,984.27	475,403.32	949,876.86	-	7,989,257.81	7,789,557.81	229,700.00	-	-

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Year Ending June 30, 2019

GENERAL FUND DEPARTMENT	ORIGINAL BUDGET	ADJ	FINAL BUDGET	2012 BUDGET	ACTUAL AMOUNT	ACCRUAL ADJUSTMENT	AMOUNT LESS ACCRUAL	Favorable (Unfavorable)	12/12=100% %
Revenues									of Budget
Municipal Taxes	2,127,390.00	-	2,127,390.00	2,127,390.00	2,104,360.50	-	2,104,360.50	(23,029.50)	98.92%
State Shared Taxes	1,440,114.00	-	1,440,114.00	1,440,114.00	1,367,863.09	-	1,367,863.09	(72,250.91)	94.96%
License & Permits	23,600.00	-	23,600.00	23,600.00	24,258.00	-	24,258.00	658.00	102.79%
Charges for Services	681,566.00	-	681,566.00	681,566.00	653,946.39	-	653,946.39	(27,619.61)	95.94%
Fees & Fundraising	31,700.00	-	31,700.00	31,700.00	40,643.70	-	40,643.70	8,943.70	128.21%
Miscellaneous Rev.	180,854.00	47,954.00	228,808.00	228,808.00	265,491.46	-	265,491.46	36,683.46	116.03%
Grants	243,319.00	190,276.00	433,595.00	433,595.00	410,758.11	-	410,758.11	(22,836.89)	94.73%
	<u>4,728,543.00</u>	<u>238,230.00</u>	<u>4,966,773.00</u>	<u>4,966,773.00</u>	<u>4,866,881.75</u>	<u>-</u>	<u>4,866,881.75</u>	<u>(99,891.25)</u>	<u>97.99%</u>
Expenditures									
10 Legislative	36,346.00	1,250.00	27,596.00	27,596.00	27,220.14	-	27,220.14	375.86	98.64%
11 Executive	718,483.00	29,750.00	748,233.00	748,233.00	707,152.30	-	707,152.30	(41,080.70)	94.51%
12 Judicial	92,873.00	-	92,873.00	92,873.00	84,153.10	(243,663)	84,396.76	8,719.90	90.61%
13 Building Maintenance	100,112.00	4,500.00	104,612.00	104,612.00	92,310.52	(499,786)	92,771.30	(12,301.48)	88.24%
21 Police	1,434,201.00	2,576.00	1,436,777.00	1,436,777.00	1,304,181.43	(8,341,133)	1,313,124.60	(12,595.55)	90.77%
22 Fire	1,300,842.00	-	1,300,842.00	1,300,842.00	976,375.36	(2,427,831)	978,803.19	(324,466.64)	75.31%
23 Dispatch	367,426.00	(100.00)	367,326.00	367,326.00	333,619.87	-	333,619.87	(33,706.13)	90.82%
31 Streets	450,504.00	57,954.00	508,458.00	508,458.00	443,794.29	(7,077,511)	450,851.80	(64,663.71)	87.28%
41 Animal Control	66,387.00	10,174.00	76,561.00	76,561.00	74,984.34	(96,044)	74,984.38	1,672.66	97.82%
50 Parks & Recreation	-	-	-	-	-	-	-	-	-
55 Library	223,312.00	1,350.00	225,662.00	225,662.00	213,822.79	(107,81)	215,714.92	9,839.21	95.64%
60 Zoning	99,221.00	(61,100.00)	38,121.00	38,121.00	3,819.72	-	3,819.72	(54,301.28)	10.02%
65 Economic/Community Dev.	18,084.00	88,375.00	106,459.00	106,459.00	41,244.76	(11,521,044)	29,923.12	(65,214.24)	28.74%
70 Airport	33,750.00	600.00	34,350.00	34,350.00	21,733.20	-	21,733.20	(12,616.80)	63.27%
	<u>4,831,541.00</u>	<u>156,229.00</u>	<u>4,987,770.00</u>	<u>4,987,770.00</u>	<u>4,526,315.94</u>	<u>(7,799,466)</u>	<u>4,334,115.30</u>	<u>(641,334.16)</u>	<u>87.09%</u>
Transfers In	95,018.00	-	95,018.00	95,018.00	95,016.39	-	95,016.39	1.41	100.00%
Transfers Out	398,030.00	(212,371.00)	185,659.00	185,479.00	160,996.24	-	160,996.24	(24,482.76)	86.80%
	<u>(303,012.00)</u>	<u>212,371.00</u>	<u>(90,461.00)</u>	<u>(90,461.00)</u>	<u>(65,979.65)</u>	<u>-</u>	<u>(65,979.65)</u>	<u>24,484.17</u>	
Net Change in General Fund	<u>(406,050.00)</u>	<u>314,472.00</u>	<u>(91,578.00)</u>	<u>(91,578.00)</u>	<u>474,586.26</u>	<u>-</u>	<u>466,786.80</u>	<u>566,147.08</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>1,885,356.74</u>	<u>314,472.00</u>	<u>2,199,848.74</u>	<u>2,199,848.74</u>	<u>2,361,993.00</u>	<u>-</u>	<u>2,358,193.54</u>		

CITY OF RAYON
UNAUDITED FINANCIAL STATEMENT
Year Ending June 30, 2015

FUND	REVENUES	ADJ	FINAL BUDGET	1212 BUDGET	REVENUES (Encumberable)	1212 BUDGET	FINAL BUDGET	1212 BUDGET	NET TRANSFER IN/OUT	Favorable (Unfavorable)
100	General Fund	6,738,543.00	6,738,573.00	6,738,573.00	6,866,081.78	6,906,711.00	6,906,711.00	6,906,711.00	(65,978.65)	34,881.35
201	Fire Grant	37,500.00	37,500.00	37,500.00	208,839.23	217,506.00	217,506.00	217,506.00	(77,986.00)	4,043.00
202	Fire	371,850.00	139,640.00	311,490.00	511,490.12	311,490.00	311,490.00	311,490.00	102,500.00	(81.77)
203	Recreation	237,003.00	237,003.00	237,003.00	195,630.19	237,003.00	237,003.00	237,003.00	(249,519.45)	3,482.55
204	Lodgers Tax Procs	401,500.00	57,600.00	459,100.00	432,882.88	459,100.00	459,100.00	459,100.00	265,997.45	(3,480.55)
205	Lodgers Tax Non-Procs	1,500.00	5,800.00	7,300.00	7,291.44	7,300.00	7,300.00	7,300.00	(23,784.60)	0.60
206	Law Enforcement	26,000.00	2,945.00	28,945.00	38,272.55	28,945.00	28,945.00	28,945.00		
207	Insurance Reserve	1,139,831.00	1,800.00	1,131,031.00	1,999,216.13	1,131,031.00	1,131,031.00	1,131,031.00		
208	Emergency Medical	22,487.00	2,810.00	25,217.00	26,778.49	25,217.00	25,217.00	25,217.00		
209	Police Grants	10,000.00	90,000.00	200,000.00	(200,000.00)	200,000.00	200,000.00	200,000.00		
210	Local Gov's. Corrections	3,840.00	3,070.00	6,910.00	11,089.17	6,910.00	6,910.00	6,910.00		
211	Library Building	24,031.00	(99,000)	17,862.00	17,869.52	17,862.00	17,862.00	17,862.00		
216	Environmental	70,872.00	2,600.00	73,472.00	70,311.20	73,472.00	73,472.00	73,472.00		
217	Street Improvement	465,911.00	412,200.00	1,108,111.00	291,012.90	1,108,111.00	1,108,111.00	1,108,111.00		
218	Bus Loans	100.00	640.00	740.00	1,276.89	740.00	740.00	740.00		
219	Police Money Services	50.00	590.00	600.00	574.36	600.00	600.00	600.00		
220	Law Enforcement Truck Grant	-	-	-	(23,621)	-	-	-		
221	Regional TV Grant	-	-	-	(7,417.30)	-	-	-		
222	Juvenile Justice Grant	-	-	-	162,264.39	-	-	-		
223	ADRA OIP Grant	-	(3,184.00)	43,733.00	43,734.18	43,733.00	43,733.00	43,733.00		
224	ADRA CWSRF	10,000.00	-	10,000.00	9,927.46	10,000.00	10,000.00	10,000.00		
229	NAEP/2010 Student Grants	5,250.00	1,218.00	6,418.00	4,259.31	6,418.00	6,418.00	6,418.00		
	Total MFY	3,415,486.00	877,186.00	4,292,672.00	3,611,819.31	4,292,672.00	4,292,672.00	4,292,672.00		
Capital Projects Funds										
300	Asphalt	1,503,971.00	(91,666.00)	1,411,407.00	614,586.12	1,411,407.00	1,411,407.00	1,411,407.00		
301	Parks	554,817.00	4,000.00	558,817.00	545,951.24	558,817.00	558,817.00	558,817.00		
302	Swimming Pool	150,000.00	500.00	150,500.00	138,461.44	150,500.00	150,500.00	150,500.00		
305	NOE/OT Projects	225,368.00	(80,204.00)	145,164.00	179,000.00	145,164.00	145,164.00	145,164.00		
308	Home Buildings	830,204.00	-	830,204.00	613,010.44	830,204.00	830,204.00	830,204.00		
312	Dept Improvement Prog	-	-	-	-	-	-	-		
313	Sanitation Project	3,503,881.00	3,503,881.00	7,007,762.00	6,119,350.56	7,007,762.00	7,007,762.00	7,007,762.00		
316	Floor Plant Project	-	-	-	-	-	-	-		
	Total CPF	3,263,472.00	3,316,511.00	6,579,918.00	5,279,356.27	6,579,918.00	6,579,918.00	6,579,918.00		
Debt Service										
401	NAIPA - Fire Equipments	200.00	1,400.00	1,600.00	1,548.55	1,600.00	1,600.00	1,600.00		
404	NAIPA - NAEP/125	-	-	-	(231.45)	-	-	-		
405	USDA Loans - Wastewater Plant	255,414.00	13,900.00	269,314.00	280,486.94	269,314.00	269,314.00	269,314.00		
406	NAIPA - Bus Center	790.00	5,239.00	6,029.00	5,967.87	6,029.00	6,029.00	6,029.00		
407	NAIPA - Bus Center	790.00	3,026.00	3,776.00	3,776.58	3,776.00	3,776.00	3,776.00		
409	ADRA CWSRF / DS	-	-	-	-	-	-	-		
411	NAIPA Police Vehicles	-	300.00	300.00	321.24	300.00	300.00	300.00		
412	NAIPA Sanitation Loans	800.00	250.00	1,050.00	1,018.67	1,050.00	1,050.00	1,050.00		
413	NAIPA Aquatic Center Loans	-	292,817.00	292,817.00	292,817.00	292,817.00	292,817.00	292,817.00		
414	NAIPA Transfer Station Loans	-	48,264.00	48,264.00	48,262.63	48,264.00	48,264.00	48,264.00		
	Total DSF	257,914.00	364,926.00	622,844.00	633,787.29	622,844.00	622,844.00	622,844.00		
Enterprise										
500	Solid Waste	1,495,406.00	9,510.00	1,504,916.00	1,519,365.94	1,504,916.00	1,504,916.00	1,504,916.00		
700	Correction Fees	4,800.00	390.00	5,190.00	5,190.00	5,190.00	5,190.00	5,190.00		
705	Govt CRT Fund	50,000.00	250,000.00	300,000.00	266,294.91	300,000.00	300,000.00	300,000.00		
720	Fireworks Fund	3,000.00	-	3,000.00	3,133.90	3,000.00	3,000.00	3,000.00		
725	Charity Fund	-	4,350.00	4,350.00	4,355.74	4,350.00	4,350.00	4,350.00		
730	R/W CRT Fund	1,173,000.00	-	1,173,000.00	1,012,642.76	1,173,000.00	1,173,000.00	1,173,000.00		
750	Coke Fund	102.00	10.00	112.00	111.91	112.00	112.00	112.00		
	Total EA	1,236,308.00	257,410.00	1,493,718.00	1,299,608.22	1,493,718.00	1,493,718.00	1,493,718.00		
Landfill Trust Accounts										
800	Landfill Trust Accounts	14,395,653.00	5,683,767.00	19,479,420.00	13,864,644.94	19,479,420.00	19,479,420.00	19,479,420.00		
	TOTAL CITY FUNDS	14,395,653.00	5,683,767.00	19,479,420.00	13,864,644.94	19,479,420.00	19,479,420.00	19,479,420.00		

NET TRANSFER IN/OUT
Favorable (Unfavorable)

TRANSFERS ORIGINAL BUDGET ADJ FINAL BUDGET 1212 BUDGET

REVENUES (Encumberable)

ORIGINAL BUDGET ADJ FINAL BUDGET 1212 BUDGET

REVENUES (Encumberable)

NET TRANSFER IN/OUT Favorable (Unfavorable)

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
 Year Ending June 30, 2019

FUND	EXPENDITURES	ORIGINAL	ADJ	FINAL	1202		Favorable
		BUDGET		BUDGET	BUDGET	EXPENSE	(Unfavorable)
100	General Fund	4,831,541.00	136,329.00	4,967,870.00	4,967,870.00	4,326,315.84	641,554.16
Special Revenue							
201	Fire Grant	101,232.00	200,436.00	301,668.00	301,668.00	155,343.01	146,324.99
202	Fire	445,456.00	139,640.00	585,096.00	585,096.00	230,620.70	354,475.30
203	Juvenile Recreation	316,810.00	2,500.00	519,310.00	519,310.00	297,744.40	21,565.60
204	Lodgers Tax 7%	196,107.00	20,000.00	216,107.00	216,107.00	138,370.39	77,736.61
205	Lodgers Tax 2%	213,803.00	36,719.00	252,584.00	252,584.00	162,719.32	89,864.68
206	Law Enforcement	26,749.00	300.00	27,049.00	27,049.00	26,478.36	570.64
207	Insurance Reserve	1,183,778.00	-	1,183,778.00	1,183,778.00	1,025,169.18	158,608.82
208	Emergency Medical	35,802.00	2,810.00	38,612.00	38,612.00	14,209.26	24,402.74
209	Police Grants	150,000.00	50,000.00	200,000.00	200,000.00	-	200,000.00
210	Local Gov't. Construction	16,000.00	-	16,000.00	16,000.00	4,453.00	11,547.00
211	Library Building	9,000.00	500.00	9,500.00	9,500.00	1,218.60	8,281.40
213	Library Grants	19,629.00	(89.00)	19,540.00	19,540.00	12,800.99	6,739.01
216	Environmental	42,300.00	800.00	43,300.00	43,300.00	32,725.16	10,574.84
217	Street Improvement	817,220.00	490,463.00	1,307,683.00	1,307,683.00	617,006.93	690,676.07
218	Rev Loan	-	68,000.00	68,000.00	68,000.00	11,000.00	57,000.00
219	Police Money Seizures	26,108.00	550.00	26,658.00	26,658.00	825.25	25,832.75
220	Law Enforcement Block Grant	-	-	-	-	-	-
221	Region IV Grant	-	-	-	-	-	-
222	Juvenile Justice Grant	160,300.00	-	160,300.00	160,300.00	160,248.44	51.56
223	ARRA CDF Grant	99,018.00	(3,396.00)	95,622.00	95,622.00	33,618.93	3.05
224	ARRA CWSRF Project	-	-	-	-	-	-
229	NMEDI Shuar Grant	-	-	-	-	-	-
	Total SRF	3,821,580.00	-	4,828,815.00	4,828,815.00	2,984,635.54	1,844,179.46
Capital Project Funds							
300	Airport	1,819,024.00	(333,333.00)	1,485,691.00	1,485,691.00	664,278.67	821,412.33
301	Parks	-	-	-	-	-	-
302	Swimming Pool	63,539.00	150.00	63,689.00	63,689.00	13,470.97	50,218.03
305	NMEDI Projects	186,435.00	25,500.00	211,935.00	211,935.00	207,118.91	4,816.09
308	Historic Buildings	-	-	-	-	-	-
312	Depot Improvement Proj	225,368.00	-	225,368.00	225,368.00	7,111.33	218,256.67
313	Sanitation Project	830,204.00	(78,322.00)	751,882.00	751,882.00	1,081.16	750,800.84
356	Filter Plant Project	-	3,503,881.00	3,503,881.00	3,503,881.00	617,579.41	2,886,301.59
	Total CPF	3,124,590.00	3,117,876.00	6,242,466.00	6,242,466.00	1,586,248.25	4,736,225.75
Debt Service							
401	NMFA - Fire Equipment	82,032.00	-	82,032.00	82,032.00	82,031.50	0.50
404	NMFA - NMEDI DR	1,586.00	-	1,586.00	1,586.00	1,584.80	1.20
405	USDA Loan - Wastewater Plant	164,600.00	430,515.00	595,115.00	595,115.00	595,002.00	112.40
406	NMFA - Race Center	334,111.00	160,234.00	494,345.00	494,345.00	494,344.37	0.63
407	NMFA - Race Center	173,834.00	184,713.00	358,547.00	358,547.00	358,386.05	0.95
409	ARRA CWSRF DR	10,000.00	-	10,000.00	10,000.00	9,927.46	72.54
411	NMFA Police Vehicles	20,710.00	-	20,710.00	20,710.00	20,709.55	0.45
412	NMFA Sanitation Loan	98,000.00	16,215.00	114,215.00	114,215.00	114,214.16	0.84
415	NMFA Aquatic Center Loan	-	-	-	-	-	-
414	NMFA Transfer Station Loan	-	-	-	-	-	-
	Total DSF	884,892.00	991,697.00	1,876,590.00	1,876,590.00	1,876,488.45	101.55
Enterprise							
500	Solid Waste	1,416,585.00	171,133.00	1,587,718.00	1,587,718.00	1,488,931.81	108,786.19
Trust & Agency							
700	Correction Fees	4,800.00	590.00	5,390.00	5,390.00	3,390.00	2,000.00
705	Gas CRT Fund	50,000.00	250,000.00	300,000.00	300,000.00	266,294.91	33,705.09
720	Firework Fund	3,000.00	2,474.00	5,474.00	5,474.00	5,402.65	71.35
725	Charity Fund	8,171.00	4,330.00	12,521.00	12,521.00	2,501.00	9,999.80
730	BWW CRT Fund	1,173,000.00	-	1,173,000.00	1,173,000.00	1,012,642.76	160,357.24
750	Coke Fund	343.00	10.00	353.00	353.00	353.00	-
	Total T&A	1,239,314.00	257,434.00	1,496,738.00	1,496,738.00	1,292,291.92	204,446.08
Landfill Trust Assurance							
800	Landfill Trust Assurance	-	-	-	-	-	-
	TOTAL CITY FUNDS	15,318,583.00	4,674,459.00	21,000,197.00	21,000,197.00	13,396,415.85	7,613,781.15