



**CITY OF RATON, NEW MEXICO
RESOLUTION 2020-05**

APPROVAL OF FY20 2ND QUARTER FINANCIAL REPORTS

WHEREAS, the finances for the City of Raton, have been prepared and reconciled through December 31, 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 report is an accurate accounting of the City of Raton's activities as currently determined for fiscal year 2019-2020.

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, 2019.

RESOLVED: In session this 28th day of January 2020.

**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 Clerk

GENERAL FUND FINANCIAL SUMMARY AS OF DECEMBER 31, 2019

General Fund Beginning Cash 7/1/19:	\$	2,758,193.54
YTD Revenues		2,393,414.58
YTD Expenses		(2,411,829.11)
Net YTD Transfers IN/OUT		(97,944.38)
Accrual Adj		(108,272.93)

General Fund Ending Cash 12/31/19: \$ 2,533,561.70

Less Required 1/12th Reserve: (425,863.42)

AVAILABLE CASH 12/31/19 \$ 2,107,698.28

Ending Cash Balances for all other funds as of 12/31/2019:

Special Revenue	1,850,262.72
Capital Projects	278,909.53
Debt Service	1,917,352.16
Solid Waste	614,161.51
Trust & Agency	24,407.50
Landfill Trust	396,100.84

GROSS RECEIPTS RECAP AS OF JANUARY 2020

FY20 Budgeted General Fund GRT: \$ 2,644,243.00

Projected GRT thru January 2020 \$ 1,542,475.08 7/12 = 58.3%

Collected GRT thru January 2020 \$ 1,630,762.12 YTD Actual = 61.67%

\$ 101,555.85 3.37 % above YTD budget projection

Additional Notes:

The City's GRT Distribution showed a decline in revenues as we enter the winter months, however the City is still 3.37% above our year to date budget projections. The City is also anxiously awaiting the Small Cities Assistance which is usually distributed after the legislative session. Once this distribution is received the City will have a more accurate financial picture going into the final months of the fiscal year. Please note that there was a reconciling issue at month end because our payroll checks were run on December 31st in order to meet our direct deposit requirements, but the payroll expense did not post to the general ledger until January 2nd. This caused our Accounting System to be out of balance at month end but it corrected itself in January and cleared the appropriate line items. The 2nd Quarter Financial Report will be submitted to DFA for review and approval no later than January 31st.

Report Prepared by:

Michael Anne Antonucci, Treasurer

1/22/2020

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 1/1/20 8.5083%

CITY OF RATON STATE REPORT

2019-2020

	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
AUG	123,175.13	150,274.09	25,104.05	6,275.80	75,802.84	380,631.91	(44,638.33)	335,993.58
SEP	130,271.87	159,138.81	26,556.70	6,638.22	80,084.66	402,690.26	(43,420.01)	359,270.25
OCT	117,513.87	143,332.13	23,951.82	5,987.56	72,409.46	363,194.84	(43,084.74)	320,110.10
NOV	141,057.78	172,076.00	28,743.73	7,184.19	86,780.86	435,842.56	(43,891.46)	391,951.10
DEC	110,766.23	135,283.43	22,572.98	5,642.96	68,410.14	342,675.74	(42,504.99)	300,170.75
JAN	108,120.26	131,346.32	21,924.96	5,481.17	66,254.56	333,127.27	(42,336.24)	290,791.03
	849,766.12	1,036,507.04	173,072.55	43,263.42	522,883.54	2,625,492.67	(266,921.16)	2,358,571.51

Comparison (based on gross amount):

Total Gross YTD GRT Compared to last year for Jan

YTD Jan 2019	YTD Jan 2020	Inc./(Dec)	% Inc./(Dec)
2,687,233.85	2,625,492.67	(61,741.18)	-2.30% (reflects 1/4% Water tax reduction effec 1/1/19)

FY 20 GENERAL FUND BUDGET COMPARISON for Jan 2020

General Fund	YTD Budget	YTD Actual	Inc./(Dec)	%Inc./(Dec)
Budgeted GRT	7/12 =58.3%	61.67%		
2,644,243.00	1,542,475.08	1,630,762.12	88,287.04	3.37% above budget projections

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Period Ending December 31, 2019
2nd Quarter

FUND	CASH		BEGINNING		REVENUES	EXPENSES	NET TSF IN/OUT	ACCRRAL ADJ	ENDING CASH / INV	O/S DEPOSIT	O/S CHECK	OTHER	TOTAL	BANK	INVEST	VAR
	CASH	INVEST	CASH	INVEST												
100 General Fund	2,758,193.54	-	2,393,414.58	-	2,411,829.11	(97,944.38)	(108,272.93)	2,533,561.70	-	2,606.53	38,623.72	-	2,569,578.89	2,569,578.89	-	-
Special Revenue																
201 Fire Grant	113,779.26	-	38,441.25	-	38,259.58	-	859.82	114,820.75	-	-	5,210.87	-	120,031.62	120,031.62	-	-
202 Fire	338,326.68	-	288,380.26	-	353,748.01	(80,807.00)	78.96	192,230.89	-	-	4,099.19	-	196,330.08	196,330.08	-	-
203 Recreation	212.78	-	100,902.27	-	153,299.41	75,000.00	(5,465.52)	17,350.12	-	-	218.39	-	17,568.51	17,568.51	-	-
204 Lodgers Tax Promo	124,989.59	-	297,317.94	-	124,072.30	(173,424.45)	-	124,810.78	-	-	16,122.17	-	140,932.95	140,932.95	-	-
205 Lodgers Tax Non-Promo	276,056.42	-	3,037.03	-	130,220.87	144,253.37	(1,932.60)	291,193.35	15,627.17	-	4,051.01	-	279,617.19	279,617.19	-	-
206 Law Enforcement	548.71	-	27,874.68	-	2,997.00	(18,445.00)	-	6,981.39	-	-	1,198.00	-	8,179.39	8,179.39	-	-
207 Insurance Reserve	88,298.39	-	516,991.97	-	551,730.59	-	-	53,559.77	-	-	-	-	53,559.77	53,559.77	-	-
208 Emergency Medical	25,923.14	-	13,665.19	-	9,845.35	-	1,696.47	31,439.45	-	-	148.00	-	31,587.45	31,587.45	-	-
209 Police Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210 Local Gov't. Corrections	70,724.44	-	5,362.37	-	270.00	-	-	75,816.81	-	-	-	-	75,816.81	75,816.81	-	-
211 Library Building	46,278.95	229,700.00	3,921.04	-	300.00	-	-	279,599.99	-	150.00	-	-	279,749.99	50,049.99	229,700.00	-
213 Library Grant	7.68	-	1,191.06	-	284.14	-	-	914.60	-	-	-	-	914.60	914.60	-	-
215 Economic Development	-	-	111.84	-	5,758.89	40,000.00	(2,420.99)	31,931.96	-	-	-	-	31,931.96	31,931.96	-	-
216 Environmental	114,150.25	-	39,002.91	-	23,820.83	(26,795.60)	-	102,536.73	-	-	-	-	102,536.73	102,536.73	-	-
217 Street Improvement	557,236.75	-	331,864.89	-	447,163.13	-	8,768.64	450,707.15	-	-	-	-	450,707.15	450,707.15	-	-
218 Rev. Loan	37,536.84	-	119.21	-	29,674.86	-	-	7,981.19	-	-	-	-	7,981.19	7,981.19	-	-
219 Police Money Seizures	25,807.38	-	277.67	-	2,385.50	-	-	23,699.55	-	-	192.00	-	23,891.55	23,891.55	-	-
220 Law Enforcement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221 Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
222 Juvenile Justice Grant	-	-	89,772.52	-	81,250.00	-	-	8,522.52	-	-	-	-	8,522.52	8,522.52	-	-
223 ARRA OJP Grant	-	-	19,873.85	-	-	-	-	19,873.85	-	-	-	-	19,873.85	19,873.85	-	-
229 NMEDD Shuler Grant	14,493.56	-	1,798.31	-	-	-	-	16,291.87	-	-	-	-	16,291.87	16,291.87	-	-
Total SRF	1,834,370.82	229,700.00	1,779,906.26	-	1,955,080.46	(40,218.68)	1,584.78	1,850,262.72	15,627.17	31,389.63	-	-	1,866,025.18	1,636,325.18	229,700.00	-
Capital Project Funds																
300 Airport	114.12	-	621,692.36	-	635,864.60	14,058.12	-	0.00	-	-	-	-	0.00	-	-	-
301 Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302 Swimming Pool (separate bank acct)	138,677.10	-	301,185.06	-	5,884.84	(160,477.10)	-	273,500.22	-	-	-	-	273,500.22	273,500.22	-	-
305 NMDOT Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
308 Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Depot Improvement Proj	1.86	-	2,116.79	-	470.72	(1,942.66)	-	(294.73)	-	470.72	-	-	175.99	175.99	-	-
313 Sanitation Project	-	-	449.03	-	449.03	-	-	-	-	-	-	-	-	-	-	-
356 Filter Plant Project (separate bank acct)	451.03	-	1,951,751.72	-	1,946,498.71	-	-	5,704.04	-	-	-	-	5,704.04	5,704.04	-	-
Total CPF	139,244.11	-	2,877,194.96	-	2,589,167.90	(148,361.64)	-	278,909.53	470.72	-	-	-	279,380.25	279,380.25	-	-
Debt Service Funds																
401 NMFA - Fire Equipment	1,380.77	-	609.64	-	2,150.38	80,807.00	-	80,647.03	-	-	-	-	80,647.03	80,647.03	-	-
404 NMFA - NMED DS	-	-	-	-	1,584.80	1,584.80	-	-	-	-	-	-	-	-	-	-
405 USDA Loan - Wastewater Plant	722,477.89	-	128,447.63	-	-	-	-	850,925.52	-	-	-	-	850,925.52	850,925.52	-	-
406 NMFA - Rec Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
407 NMFA - Rec Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411 NMFA Police Vehicles	2,316.64	-	131.22	-	31.00	18,445.00	-	20,861.86	-	-	-	-	20,861.86	20,861.86	-	-
412 NMFA Sanitation Loan	463,706.31	-	-	-	4,607.78	-	-	459,098.53	-	-	-	-	459,098.53	459,098.53	-	-
413 NMFA Aquatic Center Loan	292,515.71	-	3,186.52	-	21,715.00	160,477.10	-	434,464.33	-	-	-	-	434,464.33	434,464.33	-	-
414 NMFA Transfer Station Loan	48,292.63	-	525.38	-	4,258.72	26,795.60	-	71,354.89	-	-	-	-	71,354.89	71,354.89	-	-
Total DSF	1,530,689.95	-	132,900.39	-	34,347.68	288,109.50	-	1,917,352.16	-	-	470.72	-	1,917,352.16	1,917,352.16	-	-
Enterprise																
500 Solid Waste	689,657.05	-	730,546.08	-	754,735.45	(30,984.80)	(20,321.37)	614,161.51	-	8,642.76	-	-	622,804.27	622,804.27	-	-
Trust & Agency																
700 Correction Fees	-	-	2,017.00	-	2,017.00	-	-	-	-	-	-	-	-	-	-	-
705 Govt GRT Fund	-	-	149,166.18	-	141,105.14	-	-	8,061.04	-	-	-	-	8,061.04	8,061.04	-	-
720 Fireworks Fund	250.68	-	4,531.51	-	606.22	-	-	4,175.97	-	-	-	-	4,175.97	4,175.97	-	-
725 Charity Fund	10,985.55	-	3,863.00	-	3,280.41	-	288.07	11,856.21	-	91.15	-	-	11,947.36	11,947.36	-	-
730 RWW GRT Fund	-	-	456,628.98	-	456,628.98	-	-	-	-	-	-	-	-	-	-	-
750 Coke Fund	298.68	-	15.60	-	-	-	-	314.28	-	-	-	-	314.28	314.28	-	-
Total T&A	11,534.91	-	616,222.27	-	603,637.75	-	288.07	24,407.50	-	91.15	-	-	24,498.65	24,498.65	-	-
Landfill Trust Assurance																
800 Landfill Trust	362,193.89	-	4,506.95	-	-	29,400.00	-	396,100.84	-	-	-	-	396,100.84	396,100.84	-	-
TOTAL CITY FUNDS	7,325,884.27	229,700.00	8,534,691.49	-	8,348,798.35	(0.00)	(126,721.45)	7,614,755.96	18,233.70	79,217.98	-	-	7,675,740.24	7,446,040.24	229,700.00	-

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Period Ending December 31, 2019
2nd Quarter

GENERAL FUND		ORIGINAL		FINAL	6/12	ACTUAL	ACCRUAL	AMOUNT LESS	Favorable	6/12 = 50%
DEPARTMENT	BUDGET	ADJ	BUDGET	BUDGET	AMOUNT	ADJUSTMENT	ACCRUAL	(Unfavorable)		%
Revenues										
										of Budget
Municipal Taxes	2,131,802.00	-	2,131,802.00	1,065,901.00	931,951.07	-	931,951.07	(133,949.93)	43.72%	
State Shared Taxes	1,411,571.00	75,837.00	1,487,408.00	743,704.00	782,354.35	-	782,354.35	38,650.35	52.60%	
License & Permits	23,600.00	-	23,600.00	11,800.00	9,986.00	-	9,986.00	(1,814.00)	42.31%	
Charges for Services	655,566.00	-	655,566.00	327,783.00	332,521.36	-	332,521.36	4,738.36	50.72%	
Fines & Forfeitures	37,100.00	-	37,100.00	18,550.00	15,937.63	-	15,937.63	(2,612.37)	42.96%	
Miscellaneous Rev.	381,450.00	4,026.00	385,476.00	192,738.00	313,500.79	-	313,500.79	120,762.79	81.33%	
Grants	393,319.00	-	393,319.00	196,659.50	7,163.38	-	7,163.38	(189,496.12)	1.82%	
	<u>5,034,408.00</u>	<u>79,863.00</u>	<u>5,114,271.00</u>	<u>2,557,135.50</u>	<u>2,393,414.58</u>	<u>-</u>	<u>2,393,414.58</u>	<u>(163,720.92)</u>	<u>46.80%</u>	
Expenditures										
10 Legislative	29,796.00	-	29,796.00	14,898.00	14,233.05	(692.30)	14,925.35	664.95	47.77%	
11 Executive	786,306.00	11,000.00	797,306.00	398,653.00	398,395.80	(9,534.25)	407,930.05	257.20	49.97%	
12 Judicial	81,579.00	-	81,579.00	40,789.50	37,036.50	(2,065.78)	39,102.28	3,753.00	45.40%	
13 Building Maintenance	104,349.00	-	104,349.00	52,174.50	47,975.01	(1,612.12)	49,587.13	4,199.49	45.98%	
21 Police	1,407,659.00	336.00	1,407,995.00	703,997.50	744,379.27	(39,853.28)	784,232.55	(40,381.77)	52.87%	
22 Fire	1,266,222.00	3,450.00	1,269,672.00	634,836.00	645,085.65	(28,959.93)	674,045.58	(10,249.65)	50.81%	
23 Dispatch	325,075.00	-	325,075.00	162,537.50	155,552.34	(7,497.27)	163,049.61	6,985.16	47.85%	
31 Streets	503,174.00	263.00	503,437.00	251,718.50	130,211.78	(837.01)	131,048.79	121,506.72	25.86%	
41 Animal Control	58,067.00	16,322.00	74,389.00	37,194.50	41,990.90	(1,803.35)	43,794.25	(4,796.40)	56.45%	
50 Parks & Recreation	-	-	-	-	-	-	-	-	-	
55 Library	230,961.00	22.00	230,983.00	115,491.50	124,067.66	(4,377.38)	128,445.04	(8,576.16)	53.71%	
60 Zoning	123,687.00	48,470.00	172,157.00	86,078.50	22,383.60	-	22,383.60	63,694.90	13.00%	
65 Economic/Community Dev.	77,899.00	-	77,899.00	38,949.50	31,786.85	(11,321.64)	43,108.49	7,162.65	40.81%	
70 Airport	39,750.00	-	39,750.00	19,875.00	18,730.70	281.38	18,449.32	1,144.30	47.12%	
	<u>5,034,524.00</u>	<u>79,863.00</u>	<u>5,114,387.00</u>	<u>2,557,193.50</u>	<u>2,411,829.11</u>	<u>(108,272.93)</u>	<u>2,520,102.04</u>	<u>145,364.39</u>	<u>47.16%</u>	
Transfers In										
	116,187.00	40,471.00	156,658.00	78,329.00	47,702.74	-	47,702.74	30,626.26	30.45%	
Transfers Out										
	116,071.00	40,471.00	156,542.00	78,271.00	145,647.12	-	145,647.12	(67,376.12)	93.04%	
	<u>116.00</u>	<u>-</u>	<u>116.00</u>	<u>58.00</u>	<u>(97,944.38)</u>	<u>-</u>	<u>(97,944.38)</u>	<u>(36,749.86)</u>		
Net Change in General Fund										
	-	-	-	-	(116,358.91)	-	(224,631.84)	(55,106.39)		
Beginning Cash										
	2,758,193.54	-	2,758,193.54	2,758,193.54	2,758,193.54	-	2,758,193.54			
Investments										
	-	-	-	-	-	-	-			
Ending Cash										
	<u>2,758,193.54</u>	<u>-</u>	<u>2,758,193.54</u>	<u>2,758,193.54</u>	<u>2,641,834.63</u>	<u>-</u>	<u>2,533,561.70</u>			

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
 Period Ending December 31, 2019
 2nd Quarter

FUND	REVENUES						Favorable (Unfavorable)	TRANSFERS				NET TRANSFER	
	ORIGINAL BUDGET	ADJ	FINAL BUDGET	6/12 BUDGET	REVENUES	6/12 BUDGET		ORIGINAL BUDGET	ADJ	FINAL BUDGET	6/12 BUDGET	IN/OUT	Favorable (Unfavorable)
100 General Fund	5,034,408.00	79,863.00	5,114,271.00	2,557,135.50	2,393,414.58	(163,720.92)	116.00	-	116.00	58.00	(97,944.38)	(98,002.38)	
Special Revenue													
201 Fire Grant	20,804.00	28,646.00	49,450.00	24,725.00	38,441.25	13,716.25	-	-	-	-	-	-	
202 Fire	420,670.00	-	420,670.00	210,335.00	288,380.26	78,045.26	(80,807.00)	-	(80,807.00)	(40,403.50)	(80,807.00)	(40,403.50) =	
203 Recreation	212,539.00	1,075.00	213,614.00	106,807.00	100,902.27	(5,904.73)	102,500.00	-	102,500.00	51,250.00	75,000.00	23,750.00	
204 Lodgers Tax Promo	402,500.00	-	402,500.00	201,250.00	297,317.94	96,067.94	(220,000.00)	-	(220,000.00)	(110,000.00)	(173,424.45)	(63,424.45) *	
205 Lodgers Tax Non-Promo	4,000.00	-	4,000.00	2,000.00	3,037.03	1,037.03	180,000.00	-	180,000.00	90,000.00	144,253.37	54,253.37	
206 Law Enforcement	27,900.00	-	27,900.00	13,950.00	27,874.68	13,924.68	(18,445.00)	-	(18,445.00)	(9,222.50)	(18,445.00)	(9,222.50)	
207 Insurance Reserve	1,187,499.00	-	1,187,499.00	593,749.50	516,991.97	(76,757.53)	-	-	-	-	-	-	
208 Emergency Medical	19,653.00	518.00	20,171.00	10,085.50	13,665.19	3,579.69	-	-	-	-	-	-	
209 Police Grants	200,000.00	-	200,000.00	100,000.00	-	(100,000.00)	-	-	-	-	-	-	
210 Local Govt. Corrections	10,800.00	-	10,800.00	5,400.00	5,362.37	(37.63)	-	-	-	-	-	-	
211 Library Building	6,410.00	-	6,410.00	3,205.00	3,921.04	716.04	-	-	-	-	-	-	
213 Library Grants	15,354.00	1,894.00	17,248.00	8,624.00	1,191.06	(7,432.94)	-	-	-	-	-	-	
215 Economic Development	-	80,650.00	80,650.00	40,325.00	111.84	(40,213.16)	-	-	-	-	-	-	
216 Environmental	70,455.00	-	70,455.00	35,227.50	39,002.91	3,775.41	(48,233.00)	-	(48,233.00)	(24,116.50)	(26,795.60)	(2,679.10) *	
217 Street Improvement	344,880.00	276,810.00	621,290.00	310,645.00	331,864.89	21,219.89	(63,389.00)	-	(63,389.00)	(31,694.50)	-	31,694.50 *	
218 Rev. Loan	100.00	-	100.00	50.00	119.21	69.21	-	-	-	-	-	-	
219 Police Money Seizures	600.00	-	600.00	300.00	277.67	(22.33)	-	-	-	-	-	-	
220 Law Enforcement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	
221 Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-	
222 Juvenile Justice Grant	174,079.00	-	174,079.00	87,039.50	89,772.52	2,733.02	(7,365.00)	-	(7,365.00)	(3,682.50)	-	3,682.50	
223 ARRA OJP Grant	64,380.00	-	64,380.00	32,190.00	19,873.85	(12,316.15)	-	-	-	-	-	-	
229 NMEDD Shuler Grant	6,418.00	-	6,418.00	3,209.00	1,798.31	(1,410.69)	-	-	-	-	-	-	
Total SRF	3,188,641.00	389,593.00	3,578,234.00	1,789,117.00	1,779,906.26	(9,210.74)	(155,739.00)	-	(155,739.00)	(77,869.50)	(40,218.68)	(2,349.18)	
Capital Project Funds													
300 Airport	796,932.00	-	796,932.00	398,466.00	621,692.36	223,226.36	24,482.00	-	24,482.00	12,241.00	14,058.12	1,817.12	
301 Parks	-	-	-	-	-	-	-	-	-	-	-	-	
302 Swimming Pool	558,847.00	-	558,847.00	279,423.50	301,185.06	21,761.56	(316,359.00)	-	(316,359.00)	(158,179.50)	(160,477.10)	(2,297.60)	
305 NMDOT Projects	190,167.00	-	190,167.00	95,083.50	-	(95,083.50)	63,389.00	-	63,389.00	31,694.50	-	-	
308 Historic Buildings	-	47,430.00	47,430.00	23,715.00	-	(23,715.00)	-	-	-	-	-	-	
312 Depot Improvement Proj	217,202.00	-	217,202.00	108,601.00	2,116.79	(106,484.21)	(1,943.00)	-	(1,943.00)	(971.50)	(1,942.66)	(971.16)	
313 Sanitation Project	631,401.00	-	631,401.00	315,700.50	449.03	(315,251.47)	-	-	-	-	-	-	
356 Filter Plant Project	3,195,299.00	-	3,195,299.00	1,597,649.50	1,951,751.72	354,102.22	-	-	-	-	-	-	
Total CPF	5,889,848.00	47,430.00	5,637,278.00	2,818,639.00	2,877,194.96	58,555.96	(230,431.00)	-	(230,431.00)	(115,215.50)	(148,361.64)	(1,451.64)	
Debt Service													
401 NMFA - Fire Equipment	1,600.00	-	1,600.00	800.00	609.64	(190.36)	80,807.00	-	80,807.00	40,403.50	80,807.00	40,403.50	
404 NMFA - NMED DS	-	-	-	-	-	-	1,586.00	-	1,586.00	793.00	1,584.80	791.80	
405 USDA Loan - Wastewater Plant	269,314.00	(15,771.00)	253,543.00	126,771.50	128,447.63	1,676.13	-	-	-	-	-	-	
406 NMFA - Rec Center	-	-	-	-	-	-	-	-	-	-	-	-	
407 NMFA - Rec Center	-	-	-	-	-	-	-	-	-	-	-	-	
411 NMFA Police Vehicles	300.00	-	300.00	150.00	131.22	(18.78)	18,445.00	-	18,445.00	9,222.50	18,445.00	9,222.50 #REF!	
412 NMFA Sanitation Loan	2,500.00	-	2,500.00	1,250.00	-	(1,250.00)	-	-	-	-	-	-	
413 NMFA Aquatic Center Loan	500.00	-	500.00	250.00	3,186.52	2,936.52	288,859.00	-	288,859.00	144,429.50	160,477.10	16,047.60	
414 NMFA Transfer Station Loan	500.00	-	500.00	250.00	525.38	275.38	(48,233.00)	-	(48,233.00)	(24,116.50)	26,795.60	2,679.10	
Total DSF	274,714.00	(15,771.00)	258,943.00	129,471.50	132,900.39	3,428.89	437,930.00	-	437,930.00	218,965.00	288,109.50	69,144.50	
Enterprise													
500 Solid Waste	1,462,810.00	1,000.00	1,463,810.00	731,905.00	730,546.08	(1,358.92)	(102,276.00)	-	(102,276.00)	(51,138.00)	(30,984.80)	20,153.20	
Trust & Agency													
700 Correction Fees	6,000.00	-	6,000.00	3,000.00	2,017.00	(983.00)	-	-	-	-	-	-	
705 Govt GRT Fund	300,000.00	-	300,000.00	150,000.00	149,166.18	(833.82)	-	-	-	-	-	-	
720 Firework Fund	5,474.00	-	5,474.00	2,737.00	4,531.51	1,794.51	-	-	-	-	-	-	
725 Charity Fund	300.00	-	300.00	150.00	3,863.00	3,713.00	-	-	-	-	-	-	
730 RWW GRT Fund	879,750.00	-	879,750.00	439,875.00	456,628.98	16,753.98	-	-	-	-	-	-	
750 Coke Fund	110.00	-	110.00	55.00	13.60	(39.40)	-	-	-	-	-	-	
Total T&A	1,191,634.00	-	1,191,634.00	595,817.00	616,222.27	20,405.27	-	-	-	-	-	-	
Landfill Trust Assurance													
800 Landfill Trust Assurance *	1,500.00	5,500.00	7,000.00	3,500.00	4,506.95	1,006.95	50,400.00	-	50,400.00	25,200.00	29,400.00	4,200.00	
TOTAL CITY FUNDS	16,743,555.00	507,615.00	17,251,170.00	8,625,585.00	8,534,691.49	(90,893.51)	-	-	-	-	(0.00)	-	

CITY OF RATON
UNAUDITED FINANCIAL STATEMENT
Period Ending December 31, 2019
2nd Quarter

FUND	EXPENDITURES	ORIGINAL BUDGET	ADJ	FINAL BUDGET	6/12 BUDGET	EXPENSE	Favorable (Unfavorable)
100	General Fund	5,034,524.00	79,863.00	5,114,387.00	2,557,193.50	2,411,829.11	145,364.39
Special Revenue							
201	Fire Grant	134,583.00	28,646.00	163,229.00	81,614.50	38,259.58	43,354.92
202	Fire	678,190.00	-	678,190.00	339,095.00	353,748.01	(14,653.01)
203	Juvenile Recreation	314,752.00	2,925.00	317,677.00	158,838.50	153,299.41	5,539.09
204	Lodgers Tax 3%	220,107.00	30,000.00	250,107.00	125,053.50	124,072.30	981.20
205	Lodgers Tax 2%	305,340.00	26,200.00	331,540.00	165,770.00	130,220.87	35,549.13
206	Law Enforcement	10,004.00	-	10,004.00	5,002.00	2,997.00	2,005.00
207	Insurance Reserve	1,187,499.00	-	1,187,499.00	593,749.50	551,730.59	42,018.91
208	Emergency Medical	45,576.00	518.00	46,094.00	23,047.00	9,845.35	13,201.65
209	Police Grants	200,000.00	-	200,000.00	100,000.00	-	100,000.00
210	Local Govt. Corrections	16,000.00	-	16,000.00	8,000.00	270.00	7,730.00
211	Library Building	9,000.00	-	9,000.00	4,500.00	300.00	4,200.00
213	Library Grants	15,362.00	1,894.00	17,256.00	8,628.00	284.14	8,343.86
215	Economic Development	-	80,650.00	80,650.00	40,325.00	5,758.89	34,566.11
216	Environmental	22,222.00	10,000.00	32,222.00	16,111.00	23,820.83	(7,709.83)
217	Street Improvement	590,478.00	265,863.00	856,341.00	428,170.50	447,163.13	(18,992.63)
218	Rev. Loan	37,000.00	-	37,000.00	18,500.00	29,674.86	(11,174.86)
219	Police Money Seizures	26,298.00	-	26,298.00	13,149.00	2,385.50	10,763.50
220	Law Enforcement Block Grant	-	-	-	-	-	-
221	Region IV Grant	-	-	-	-	-	-
222	Juvenile Justice Grant	166,714.00	-	166,714.00	83,357.00	81,250.00	2,107.00
223	ARRA OJP Grant	64,380.00	-	64,380.00	32,190.00	-	32,190.00
229	NMIEDD Shuler Grant	-	-	-	-	-	-
Total SRF		4,043,505.00	-	4,490,201.00	2,245,100.50	1,955,080.46	290,020.04
Capital Project Funds							
300	Airport	821,413.00	-	821,413.00	410,706.50	635,864.60	(225,158.10)
301	Parks	-	-	-	-	-	-
302	Swimming Pool	63,559.00	-	63,559.00	31,779.50	5,884.84	25,894.66
305	NMDOT Projects	253,556.00	-	253,556.00	126,778.00	-	126,778.00
308	Historic Buildings	-	47,430.00	47,430.00	23,715.00	-	23,715.00
312	Depot Improvement Proj	215,261.00	-	215,261.00	107,630.50	470.72	107,159.78
313	Sanitation Project	631,401.00	-	631,401.00	315,700.50	449.03	315,251.47
356	Filter Plant Project	3,195,299.00	-	3,195,299.00	1,597,649.50	1,946,498.71	(348,849.21)
Total CPF		5,180,489.00	47,430.00	5,227,919.00	2,613,959.50	2,589,167.90	24,791.60
Debt Service							
401	NMFA - Fire Equipment	82,031.00	-	82,031.00	41,015.50	2,150.38	38,865.12
404	NMFA - NMED DS	1,586.00	-	1,586.00	793.00	1,584.80	(791.80)
405	USDA Loan - Wastewater Plant	162,500.00	(26,800.00)	135,700.00	67,850.00	-	67,850.00
406	NMFA - Rec Center	-	-	-	-	-	-
407	NMFA - Rec Center	-	-	-	-	-	-
411	NMFA Police Vehicles	20,710.00	-	20,710.00	10,355.00	31.00	10,324.00
412	NMFA Sanitation Loan	92,316.00	-	92,316.00	46,158.00	4,607.78	41,550.22
413	NMFA Aquatic Center Loan	288,859.00	-	288,859.00	144,429.50	21,715.00	122,714.50
414	NMFA Transfer Station Loan	48,233.00	-	48,233.00	24,116.50	4,258.72	19,857.78
Total DSF		696,235.00	(26,800.00)	669,435.00	334,717.50	34,347.68	300,369.82
Enterprise							
500	Solid Waste	1,527,666.00	863.00	1,528,529.00	764,264.50	754,735.45	9,529.05
Trust & Agency							
700	Correction Fees	6,000.00	-	6,000.00	3,000.00	2,017.00	983.00
705	Govt GRT Fund	300,000.00	-	300,000.00	150,000.00	141,105.14	8,894.86
720	Firework Fund	5,725.00	-	5,725.00	2,862.50	606.22	2,256.28
725	Charity Fund	11,286.00	-	11,286.00	5,643.00	3,280.41	2,362.59
730	RWW GRT Fund	879,750.00	-	879,750.00	439,875.00	456,628.98	(16,753.98)
750	Coke Fund	409.00	-	409.00	204.50	-	204.50
Total T&A		1,203,170.00	-	1,203,170.00	601,585.00	603,637.75	(2,052.75)
Landfill Trust Assurance							
800	Landfill Trust Assurance	-	-	-	-	-	-
TOTAL CITY FUNDS		17,685,589.00	101,356.00	18,233,641.00	9,116,820.50	8,348,798.35	768,022.15