



**CITY OF RATON, NEW MEXICO  
RESOLUTION 2022-16**

**APPROVAL OF FY 22 FEBRUARY FINANCIAL REPORTS**

**WHEREAS**, the finances for the City of Raton, have been prepared and reconciled through February 28, 2022;

**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 2021-2022.

**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 February 28, 2022.

**RESOLVED:** In session this 22<sup>nd</sup> day of March, 2022.

**CITY OF RATON**

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James Neil Segotta, Jr., Mayor

**ATTEST:**

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Michael Anne Antonucci, City Clerk

**GENERAL FUND FINANCIAL SUMMARY AS OF February 28, 2022**

General Fund Beginning Cash 7/1/21:	\$	2,761,531.46
YTD Revenues		3,909,096.27
YTD Expenses		(3,000,581.33)
Net YTD Transfers IN/OUT		(675,145.13)
Accrual Adj		78905.73
General Fund Ending Cash 2/28/22:	\$	3,073,807.00
Less Required 1/12th Reserve:		(432,076.67)
<b>AVAILABLE CASH 2/28/22</b>	<b>\$</b>	<b>2,641,730.33</b>

Ending Cash Balances for all other funds as of 2/28/22:

Special Revenue	3,483,169.97
Capital Projects	1,041,995.92
Debt Service	2,209,345.76
Solid Waste	370,912.44
Trust & Agency	13,322.46
Landfill Trust	509,251.29

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**GENERAL FUND GROSS RECEIPTS RECAP AS OF March 2022 (reflects January business activity including the new online sales tax)**

FY22 Budgeted General Fund GRT:	\$	2,644,243.00	
Budgeted GF GRT thru Mar 2022	\$	1,983,182.25	9/12=75%
Collected GF GRT thru Mar 2022	\$	<u>2,331,914.02</u>	YTD Actual 88.18 %
<b>13.18%</b> above YTD GF budget projection	\$	348,731.77	

The City of Raton has seen an increase in Gross Receipts revenues this fiscal year which is mainly attributed to construction projects, an opening up of the economy due to declining COVID cases and the new online sales tax but at the same time we are trying to be cautiously optimistic given the price escalations with recurring expenses for utilities, fuel, pool chemicals etc. We are also seeing an increase in bid prices on various projects including equipment and vehicle purchases in addition to supply chain issues that have increase delivery times as well. The next few months will be particularly challenging as we work to close out this fiscal year and develop expense projections for the new fiscal year budget.

Report Prepared by:  
Michael Anne Antonucci, Treasurer  
3/18/2022

### LODGERS TAX COMPARISON

MONTH	2017-2018		2018-2019				2019-2020				2020-2021				2021-2022				4 yr Avg Tot	5 yr Avg Tot
	Total	%	Total	%	Inc. / (Dec)	% Inc / (Dec)	Total	%	Inc. / (Dec)	% Inc / (Dec)	Total	%	Inc. / (Dec)	% Inc / (Dec)	Total	%	Inc. / (Dec)	% Inc / (Dec)		
July	46,701.24	10.63%	51,234.72	11.52%	4,533.48	9.71%	57,317.15	13.44%	6,082.43	11.87%	37,280.04	9.93%	(20,037.11)	-34.96%	64,415.05	16.18%	27,135.01	72.79%	11.42%	12.33%
August	86,088.86	19.60%	71,926.87	16.17%	(14,161.99)	-16.45%	76,011.61	17.83%	4,084.74	5.68%	43,036.59	11.47%	(32,975.02)	-43.38%	82,397.22	20.70%	39,360.63	91.46%	16.43%	17.25%
September	53,345.60	12.14%	49,489.50	11.12%	(3,856.10)	-7.23%	56,530.86	13.26%	7,041.36	14.23%	40,588.07	10.81%	(15,942.79)	-28.20%	64,537.62	16.21%	23,949.55	59.01%	11.86%	12.69%
QTR 1	186,135.70	42.37%	172,651.09	38.81%	(13,484.61)	-7.24%	189,859.62	44.53%	17,208.53	9.97%	120,904.70	32.22%	(68,954.92)	-36.32%	211,349.89	53.10%	90,445.19	74.81%	39.72%	42.27%
October	38,739.84	8.82%	41,063.43	9.23%	2,323.59	6.00%	44,136.79	10.35%	3,073.36	7.48%	39,193.31	10.44%	(4,943.48)	-11.20%	54,897.16	13.79%	15,703.85	40.07%	9.68%	10.46%
November	26,761.21	6.09%	37,107.48	8.34%	10,346.27	38.66%	35,572.60	8.34%	(1,534.88)	-4.14%	33,771.76	9.00%	(1,800.84)	-5.06%	39,706.46	9.98%	5,934.70	17.57%	7.90%	8.30%
December	25,027.92	5.70%	25,240.05	5.67%	212.13	0.85%	26,045.28	6.11%	805.23	3.19%	19,098.45	5.09%	(6,946.83)	-26.67%	33,569.03	8.43%	14,470.58	75.77%	5.66%	6.19%
QTR 2	90,528.97	20.61%	103,410.96	23.24%	12,881.99	14.23%	105,754.67	24.80%	2,343.71	2.27%	92,063.52	24.53%	(13,691.15)	-12.95%	128,172.65	32.20%	36,109.13	39.22%	23.24%	24.95%
January	26,425.37	6.02%	27,317.85	6.14%	892.48	3.38%	30,206.94	7.08%	2,889.09	10.58%	22,702.99	6.05%	(7,503.95)	-24.84%	34,411.36	8.65%	11,708.37	51.57%	6.33%	6.77%
February	19,752.15	4.50%	17,572.11	3.95%	(2,180.04)	-11.04%	19,834.21	4.65%	2,262.10	12.87%	16,547.66	4.41%	(3,286.55)	-16.57%	24,086.75	6.05%	7,539.09	45.56%	4.37%	4.69%
March	19,204.55	4.37%	25,006.86	5.62%	5,802.31	30.21%	15,112.80	3.54%	(9,894.06)	-39.57%	17,006.75	4.53%	1,893.95	12.53%	-	-	-	-	4.53%	3.66%
QTR 3	65,382.07	14.88%	69,896.82	15.71%	4,514.75	6.91%	65,153.95	15.28%	(4,742.87)	-6.79%	56,257.40	14.99%	(8,896.55)	-13.65%	58,498.11	14.70%	19,247.46	49.04%	15.23%	15.12%
April	33,834.35	7.70%	34,296.70	7.71%	462.35	1.37%	21,596.19	5.07%	(12,700.51)	-37.03%	31,536.24	8.40%	9,940.05	46.03%	-	-	-	-	7.19%	5.82%
May	24,673.29	5.62%	24,880.18	5.59%	206.89	0.84%	16,669.03	3.91%	(8,211.15)	-33.00%	29,159.60	7.77%	12,490.57	74.93%	-	-	-	-	5.66%	4.58%
June	38,753.53	8.82%	39,764.77	8.94%	1,011.24	2.61%	27,342.94	6.41%	(12,421.83)	-31.24%	45,382.73	12.09%	18,039.79	65.98%	-	-	-	-	8.97%	7.26%
QTR 4	97,261.17	22.14%	98,941.65	22.24%	1,680.48	1.73%	65,608.16	15.39%	(33,333.49)	-33.69%	106,078.57	28.26%	40,470.41	61.69%	-	0.00%	-	0.00%	21.82%	17.65%
<b>TOTAL</b>	<b>439,307.91</b>	<b>100.00%</b>	<b>444,900.52</b>	<b>100.00%</b>	<b>5,592.61</b>	<b>1.27%</b>	<b>426,376.40</b>	<b>100.00%</b>	<b>(18,524.12)</b>	<b>-4.16%</b>	<b>375,304.19</b>	<b>100.00%</b>	<b>(51,072.21)</b>	<b>-11.98%</b>	<b>398,020.65</b>	<b>100.00%</b>	<b>145,801.78</b>	<b>57.81%</b>	<b>100.00%</b>	<b>100.00%</b>

**GAS TAX COMPARISON**

MONTH	207-2018		2018-2019		2019-2020		2020-2021		2021-2022		4 yr Avg Tot	5 yr Avg Tot								
	Total	%	Total	%	Total	%	Total	%	Total	%										
					Inc. / (Dec)	% Inc / (Dec)			Inc. / (Dec)	% Inc / (Dec)										
July	13,026.82	7.30%	20,216.62	8.27%	7,189.80	55.19%	21,625.05	8.61%	1,408.43	6.97%	14,758.74	6.02%	(6,866.31)	-31.75%	27,384.15	12.77%	12,625.41	85.55%	7.57%	8.56%
August	15,775.91	8.84%	22,189.95	9.08%	6,414.04	40.66%	22,712.15	9.04%	522.20	2.35%	25,279.91	10.31%	2,567.76	11.31%	28,814.82	13.44%	3,534.91	13.98%	9.35%	10.12%
September	16,726.40	9.37%	27,699.92	11.34%	10,973.52	65.61%	27,405.84	10.91%	(294.08)	-1.06%	27,002.20	11.01%	(403.64)	-1.47%	29,258.33	13.65%	2,256.13	8.36%	10.75%	11.30%
QTR 1	45,529.13	25.50%	70,106.49	28.69%	24,577.36	53.98%	71,743.04	28.57%	1,636.55	2.33%	67,040.85	27.33%	(4,702.19)	-6.55%	85,457.30	39.86%	18,416.45	27.47%	27.68%	29.98%
October	14,291.10	8.01%	19,445.35	7.96%	5,154.25	36.07%	25,862.18	10.30%	6,416.83	33.00%	22,524.10	9.18%	(3,338.08)	-12.91%	27,255.85	12.71%	4,731.75	21.01%	8.93%	9.65%
November	12,218.62	6.84%	22,693.93	9.29%	10,475.31	85.73%	19,537.60	7.78%	(3,156.33)	-13.91%	23,339.73	9.52%	3,802.13	19.46%	19,771.87	9.22%	(3,567.86)	-15.29%	8.46%	8.61%
December	13,692.29	7.67%	20,317.00	8.31%	6,624.71	48.38%	24,635.22	9.81%	4,318.22	21.25%	18,106.47	7.38%	(6,528.75)	-26.50%	18,867.86	8.80%	761.39	4.21%	8.35%	8.43%
QTR 2	40,202.01	22.52%	62,456.28	25.56%	22,254.27	55.36%	70,035.00	27.89%	7,578.72	12.13%	63,970.30	26.08%	(6,064.70)	-8.66%	65,895.58	30.73%	1,925.28	3.01%	25.74%	26.69%
January	14,848.03	8.32%	21,542.47	8.82%	6,694.44	45.09%	17,741.57	7.07%	(3,800.90)	-17.64%	18,645.23	7.60%	903.66	5.09%	21,909.41	10.22%	3,264.18	17.51%	7.92%	8.35%
February	14,438.40	8.09%	20,239.91	8.28%	5,801.51	40.18%	23,597.14	9.40%	3,357.23	16.59%	19,159.16	7.81%	(4,437.98)	-18.81%	22,815.77	10.64%	3,656.61	19.09%	8.42%	8.84%
March	10,893.06	6.10%	17,320.61	7.09%	6,427.55	59.01%	23,925.82	9.53%	6,605.21	38.13%	18,921.02	7.71%	(5,004.80)	-20.92%	18,322.97	8.55%	(598.05)	-3.16%	7.73%	7.88%
QTR 3	40,179.49	22.51%	59,102.99	24.19%	18,923.50	47.10%	65,264.53	25.99%	6,161.54	10.43%	56,725.41	23.13%	(8,539.12)	-13.08%	63,048.15	29.41%	6,322.74	11.15%	24.07%	25.08%
April	13,717.58	7.68%	15,605.34	6.39%	1,887.76	13.76%	15,489.58	6.17%	(115.76)	-0.74%	15,781.14	6.43%	291.56	1.88%	-				6.59%	5.34%
May	22,012.06	12.33%	19,762.88	8.09%	(2,249.18)	-10.22%	19,798.99	7.88%	36.11	0.18%	22,554.82	9.20%	2,755.83	13.92%	-				9.15%	7.42%
June	16,872.46	9.45%	17,335.78	7.09%	463.32	2.75%	8,784.98	3.50%	(8,550.80)	-49.32%	19,203.92	7.83%	10,418.94	118.60%	-				6.77%	5.49%
QTR 4	52,602.10	29.47%	52,704.00	21.57%	101.90	0.19%	44,073.55	17.55%	(8,630.45)	-16.38%	57,539.88	23.46%	13,466.33	30.55%	-	0.00%	-	0.00%	22.51%	18.25%
<b>TOTAL</b>	<b>178,512.73</b>	<b>100.00%</b>	<b>244,369.76</b>	<b>100.00%</b>	<b>65,857.03</b>	<b>36.89%</b>	<b>251,116.12</b>	<b>100.00%</b>	<b>6,746.36</b>	<b>2.76%</b>	<b>245,276.44</b>	<b>100.00%</b>	<b>(5,839.68)</b>	<b>-2.33%</b>	<b>214,401.03</b>	<b>100.00%</b>	<b>26,664.47</b>	<b>14.20%</b>	<b>100.00%</b>	<b>100.00%</b>

	Tax Rate	CITY OF RATON STATE REPORT							2018-2019
	effective 1/1/19	8.2708%	STATE	MUNI	INFRA	ENV	WATER*	GROSS	ADMIN/LOAN
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	

\*Water Supplemental GRT Reduced to .75% effec 1/1/19

	Tax Rate*	CITY OF RATON STATE REPORT							2019-2020
	effective 1/1/20	8.5083%	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN
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	
FEB	132,577.43	161,245.83	26,901.29	6,724.79	81,039.65	408,488.99	(43,654.15)	364,834.84	
MAR	127,531.96	132,006.64	22,013.47	5,503.20	66,695.03	353,750.30	(42,676.59)	311,073.71	
APR	85,980.11	121,406.23	17,542.01	4,385.58	52,848.98	282,162.91	(40,821.61)	241,341.30	
MAY	119,629.73	168,275.10	24,404.92	6,100.94	73,327.77	391,738.46	(32,510.97)	359,227.49	
JUNE	87,261.77	125,937.62	17,798.74	4,449.55	53,601.66	289,049.34	(32,158.77)	256,890.57	
	1,402,747.12	1,745,378.46	281,732.98	70,427.48	850,396.63	4,350,682.67	(458,743.25)	3,891,939.42	

\* Economic Development Tax (.2375%) effec 1/1/20

	Tax Rate	CITY OF RATON STATE REPORT							2020-2021
	effective 1/1/20	8.5083%	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN
JULY	123,823.61	171,712.27	25,263.98	6,315.50	78,524.21	405,639.57	(33,379.77)	372,259.80	
AUG	117,420.23	165,323.92	23,955.03	5,988.39	72,072.08	384,759.65	(32,980.14)	351,779.51	
SEP	118,625.19	167,665.71	24,197.51	6,048.95	72,888.88	389,426.24	(32,993.13)	356,433.11	
OCT	115,639.69	163,185.95	23,581.94	5,894.04	71,140.30	379,441.92	(32,967.34)	346,474.58	
NOV	124,335.03	175,264.59	25,305.68	6,326.23	76,137.88	407,369.41	(33,275.55)	374,093.86	
DEC	113,905.04	160,864.77	23,235.15	5,808.47	69,849.76	373,663.19	(32,839.88)	340,823.31	
JAN	94,924.88	134,095.60	19,362.84	4,840.15	58,275.78	311,499.25	(31,722.32)	279,776.93	
FEB	112,340.56	157,932.65	22,912.02	5,727.19	69,445.35	368,357.77	(32,611.87)	335,745.90	
MAR	97,253.79	159,838.59	991.27	241.06	59,681.78	318,006.49	(36,817.03)	281,189.46	
APR	95,501.46	153,216.80	607.64	151.72	56,658.58	306,136.20	(36,694.80)	269,441.40	
MAY	131,734.23	213,069.38	2,857.70	714.42	79,054.05	427,429.78	(40,266.10)	387,163.68	
JUNE	108,189.47	178,728.95	476.58	118.57	65,690.57	353,204.14	(38,787.93)	314,416.21	
	1,353,693.18	2,000,899.18	192,747.34	48,174.69	829,419.22	4,424,933.61	(415,335.86)	4,009,597.75	

	Tax Rate	CITY OF RATON STATE REPORT							2021-2022
	effective 1/1/20	8.5083%	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN
JULY	103,995.76	173,204.70	414.57	102.93	63,815.83	341,533.79	(38,425.65)	303,108.14	
AUG	144,159.73	240,369.61	180.44	44.98	88,218.00	472,972.76	(42,688.65)	430,284.11	
SEP	162,473.21	266,870.71	1,708.44	426.79	99,709.18	531,188.33	(44,473.19)	486,715.14	
OCT	132,962.00	221,863.77	215.26	53.72	81,459.68	436,554.43	(41,824.96)	394,729.47	
NOV	137,209.79	227,310.43	729.53	182.26	83,870.57	449,302.58	(41,527.03)	407,775.55	
DEC	115,962.15	191,783.94	808.47	201.71	70,800.66	379,556.93	(39,512.44)	340,044.49	
JAN	151,721.47	252,231.85	846.65	211.29	92,929.48	497,940.74	(43,686.27)	454,254.47	
FEB	146,577.07	244,176.25	275.37	68.66	89,832.42	480,929.77	(42,975.96)	437,953.81	
MAR	128,799.29	207,141.46	230.70	57.56	76,183.22	412,412.23	(40,601.25)	371,810.98	

Comparison (based on gross amount):

Total Gross Year To Date GRT Compared to last year for Mar'

YTD Mar 2020	YTD Mar 2021	Inc./(Dec)	% Inc./(Dec)
2,614,517.43	4,002,391.56	1,387,874.13	53.08%

FY 22 GENERAL FUND BUDGET COMPARISON YTD MAR

General Fund	YTD Budget	YTD Actual	Inc./(Dec)	% Inc./(Dec)
Budgeted GRT	9/12 = 75%	88.18%		
2,644,243.00	1,983,182.25	2,331,914.02	348,731.77	13.18% ABOVE BUDGET PROJECTION

**TABLE OF ENACTMENT DATES - MUNICIPAL LOCAL OPTION GROSS RECEIPTS TAXES**  
 (To be updated every time an ordinance is enacted, amended or repealed.)

**MUNICIPALITY:** City of RATON, Colfax County  
**Tax Period:** 7/1/2022 through 12/31/2022

**MUNICIPAL CODE:** 09-102  
**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Type of Tax	Ordinance Number	Effective Date	Dedication	Sunset or Amendment Date (if applicable)	Rate
Municipal Gross Receipts 601		Pre HB479	General Fund		1.6750%
Municipal Gross Receipts 601	Ord 990	Pre HB479	General Fund	7/1/2033	0.2500%
Municipal Gross Receipts w/Referendum 602		Pre HB479	General Fund		0.1250%
Supplemental Municipal Gross Receipts 590	997	JAN. 2019	Bond Payment/Improvement of		0.7500%
Total Municipal Gross Receipts Tax Rate					2.8000%
County Gross Receipts Tax Rate					0.5833%
State Gross Receipts Tax Rate - 5.0000%					5.0000%
<b>Total Combined Rate of all Ordinances Including County and State Gross Receipts Tax Rates</b>					<b>8.3833%</b>

**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
**Month Ending February 28, 2022**

FUND	CASH		BEGINNING		NET		ENDING		O/S DEPOSIT	O/S CHECK	OTHER	TOTAL	BANK	INVEST	VAR
	CASH	INVEST	REVENUES	EXPENSES	TSF IN/OUT	ACCRUAL ADJ	CASH/INV								
100	<b>General Fund</b>		2,761,531.46	-	3,909,096.27	3,000,581.33	(675,145.13)	28,905.73	3,073,807.00	2,821.13	76,371.77	-	3,147,357.64	3,147,357.64	-
<b>Special Revenue</b>															
201	Fire Grant		169,016.24	-	25,549.36	13,186.66	-	1,060.86	182,439.80	-	1,634.08	-	184,073.88	184,073.88	-
202	Fire Protection Fund		410,921.78	-	422,616.06	72,212.04	-	13,331.95	774,657.75	-	54.24	-	774,711.99	774,711.99	-
203	Recreation		8,063.19	-	157,411.61	175,296.76	50,000.00	5,859.36	46,037.40	-	4,138.88	-	50,176.28	50,176.28	-
204	Lodgers Tax Promo		217,361.58	-	399,701.05	122,851.83	(238,718.23)	-	255,492.57	172.62	21,649.55	-	276,969.50	276,969.50	-
205	Lodgers Tax Non-Promo		132,883.99	-	279.45	91,862.72	198,982.30	2,283.41	242,566.43	14,357.89	4,745.89	-	232,954.43	232,954.43	-
206	Law Enforcement		5,071.64	-	24,806.48	5,512.84	(20,693.82)	-	3,671.46	-	-	-	3,671.46	3,671.46	-
207	Insurance Reserve		86,956.63	-	579,226.08	628,635.81	-	-	37,546.90	14,097.11	-	-	23,449.79	23,449.79	-
208	Emergency Medical		44,221.62	-	16,902.96	10,072.46	-	611.18	51,663.30	-	142.72	-	51,806.02	51,806.02	-
209	Police Grants		-	-	70,000.00	104,000.00	34,000.00	-	-	-	-	-	-	-	-
210	Local Govt. Corrections		85,301.42	-	4,680.95	190.00	-	-	89,792.37	-	-	-	89,792.37	89,792.37	-
211	Library Building		51,989.76	229,783.52	656.44	15,807.86	-	-	266,621.86	-	-	-	266,621.86	36,838.34	229,783.52
213	Library Grant		-	-	32,092.08	21,661.14	5,000.00	-	15,430.94	-	15,385.93	-	30,816.87	30,816.87	-
215	Economic Development		194,825.26	-	206,174.13	102,685.83	-	1,260.21	299,573.77	-	3,630.21	-	303,203.98	303,203.98	-
216	Environmental		121,235.93	-	68,808.52	3,730.32	(32,155.04)	-	154,159.09	-	-	-	154,159.09	154,159.09	-
217	Street Improvement		271,972.64	-	331,273.55	145,052.79	(24,902.66)	-	433,290.74	-	87,390.70	-	520,681.44	520,681.44	-
218	Rev. Loan		22,931.99	-	5,972.70	-	-	-	28,904.69	100.00	-	-	28,804.69	28,804.69	-
219	Police Money Seizures		-	-	-	-	-	-	-	-	-	-	-	-	-
221	Region IV Grant		-	-	-	-	-	-	-	-	-	-	-	-	-
222	Juvenile Justice Grant		-	-	89,680.50	53,365.00	-	-	36,315.50	-	75.00	-	36,390.50	36,390.50	-
223	ARRA OJP Grant		-	-	-	-	-	-	-	-	-	-	-	-	-
229	NMIEDD Shuler Grant		17,957.15	-	1,250.52	-	-	-	19,207.67	-	-	-	19,207.67	19,207.67	-
230	CARE'S ACT Local Relief Fund		-	-	-	-	-	-	-	-	-	-	-	-	-
231	American Rescue Act		-	-	731,797.73	201,000.00	-	15,000.00	545,797.73	-	-	-	545,797.73	545,797.73	-
	<b>Total SRF</b>		<b>1,840,710.82</b>	<b>229,783.52</b>	<b>3,168,880.17</b>	<b>1,767,124.06</b>	<b>(28,487.45)</b>	<b>39,406.97</b>	<b>3,483,169.97</b>	<b>28,727.62</b>	<b>138,847.20</b>	<b>-</b>	<b>3,593,289.55</b>	<b>3,363,506.03</b>	<b>229,783.52</b>
<b>Capital Project Funds</b>															
300	Airport		10.75	-	435,355.28	445,374.32	79,420.44	-	69,412.15	-	-	-	69,412.15	69,412.15	-
301	Parks		-	-	-	-	-	-	-	-	-	-	-	-	-
302	Swimming Pool <i>(separate bank acct)</i>		485,745.15	-	446,703.23	24,247.00	(188,194.32)	-	720,007.06	-	-	-	720,007.06	720,007.06	-
305	NMDOT Projects		5,317.59	-	225,245.90	4,148.16	-	-	226,415.33	-	-	-	226,415.33	226,415.33	-
307	Economic Development Bldg		-	-	-	-	-	-	-	-	-	-	-	-	-
308	Historic Buildings		-	-	-	12,397.07	-	12,397.07	-	-	-	-	-	-	-
311	Water Capital Projects		-	-	-	19,386.20	-	(19,386.20)	-	19,386.20	-	-	-	-	-
312	Depot Improvement Proj		1,467.23	-	47,884.58	50,759.10	46,460.62	-	45,053.33	-	-	-	45,053.33	45,053.33	-
313	Sanitation Project		205,562.96	-	83.94	330,033.53	100,000.00	-	(24,386.63)	-	-	-	(24,386.63)	(24,386.63)	-
356	Filter Plant Proj <i>(separate bank acct)</i>		-	-	-	-	-	-	-	-	-	-	-	-	-
357	CDBG Project <i>(separate bank acct)</i>		15,113.41	-	26,874.11	542,009.30	524,902.66	-	24,880.88	-	-	-	24,880.88	24,880.88	-
	<b>Total CPF</b>		<b>713,217.09</b>	<b>-</b>	<b>1,182,147.04</b>	<b>1,428,354.68</b>	<b>562,589.40</b>	<b>12,397.07</b>	<b>1,041,995.92</b>	<b>-</b>	<b>19,386.20</b>	<b>-</b>	<b>1,061,382.12</b>	<b>1,061,382.12</b>	<b>-</b>
<b>Debt Service Funds</b>															
401	NMFA - Fire Equipment		-	-	-	-	-	-	-	-	-	-	-	-	-
404	NMFA - NMIED DS		-	-	-	1,584.80	1,584.80	-	-	-	-	-	-	-	-
405	USDA Loan - Wastewater Plant		951,882.30	-	170,654.09	-	-	-	1,122,536.39	-	-	-	1,122,536.39	1,122,536.39	-
407	NMFA - Rec Center (refunded)		-	-	-	-	-	-	-	-	-	-	-	-	-
411	NMFA Police Vehicles		6.87	-	0.31	20,701.00	20,693.82	-	-	-	-	-	-	-	-
412	NMFA Sanitation Loan		278,746.33	-	-	-	-	-	278,746.33	-	-	-	278,746.33	278,746.33	-
413	NMFA Aquatic Center Loan		393,134.74	-	2,565.04	23,645.75	188,194.32	-	560,248.35	-	-	-	560,248.35	560,248.35	-
414	NMFA Transfer Station Loan		65,836.24	-	426.74	4,745.43	32,155.04	-	93,672.59	-	-	-	93,672.59	93,672.59	-
415	USDA Filter Plant Debt Service		79,737.84	-	50,674.67	38,032.00	-	-	92,380.51	-	-	-	92,380.51	92,380.51	-
416	NMFA - Cimarron Pump Proj		-	-	61,761.59	-	-	-	61,761.59	-	-	-	61,761.59	61,761.59	-
	<b>Total DSF</b>		<b>1,769,344.32</b>	<b>-</b>	<b>286,082.44</b>	<b>88,708.98</b>	<b>242,627.98</b>	<b>-</b>	<b>2,209,345.76</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,209,345.76</b>	<b>2,209,345.76</b>	<b>-</b>
<b>Enterprise</b>															
500	Solid Waste		501,243.29	-	968,743.17	992,213.10	(135,184.80)	28,323.88	370,912.44	-	15,350.79	-	386,263.23	386,263.23	-
<b>Trust &amp; Agency</b>															
700	Correction Fees		-	-	2,151.00	2,151.00	-	-	-	-	-	-	-	-	-
705	Govt GRT Fund		-	-	198,891.85	198,886.84	-	-	5.01	-	-	-	5.01	5.01	-
720	Fireworks Fund		48.76	-	5,658.11	-	-	-	5,706.87	-	-	-	5,706.87	5,706.87	-
725	Charity Fund		7,566.13	-	882.88	1,156.40	-	-	7,292.61	-	-	-	7,292.61	7,292.61	-
730	RWW GRT Fund		-	-	670,635.82	670,635.82	-	-	-	87,362.61	-	-	87,362.61	87,362.61	-
750	Coke Fund		317.51	-	0.46	-	-	-	317.97	-	-	-	317.97	317.97	-
	<b>Total T&amp;A</b>		<b>7,932.40</b>	<b>-</b>	<b>878,220.12</b>	<b>872,830.06</b>	<b>-</b>	<b>-</b>	<b>13,322.46</b>	<b>-</b>	<b>87,362.61</b>	<b>-</b>	<b>100,685.07</b>	<b>100,685.07</b>	<b>-</b>
<b>Landfill Trust Assurance</b>															
800	Landfill Trust		475,084.06	-	567.23	-	33,600.00	-	509,251.29	-	-	-	509,251.29	509,251.29	-
	<b>TOTAL CITY FUNDS</b>		<b>8,069,063.44</b>	<b>229,783.52</b>	<b>10,393,736.44</b>	<b>8,149,812.21</b>	<b>-</b>	<b>159,933.65</b>	<b>10,701,804.84</b>	<b>31,548.75</b>	<b>337,318.57</b>	<b>-</b>	<b>11,007,574.66</b>	<b>10,777,791.14</b>	<b>229,783.52</b>

**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
**Month Ending February 28, 2022**

<b>GENERAL FUND</b>		<b>ORIGINAL</b>		<b>FINAL</b>	<b>8/12</b>	<b>ACTUAL</b>	<b>ACCRUAL</b>	<b>AMOUNT LESS</b>	<b>Favorable</b>	<b>8/12 = 66.66%</b>
<b>DEPARTMENT</b>	<b>BUDGET</b>	<b>ADJ</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>ADJUSTMENT</b>	<b>ACCRUAL</b>	<b>(Unfavorable)</b>	<b>%</b>	
									<b>of Budget</b>	
<b>Revenues</b>										
Municipal Taxes	2,142,609.00	-	2,142,609.00	1,428,406.00	1,633,491.88	-	1,633,491.88	205,085.88	76.24%	
State Shared Taxes	1,561,571.00	-	1,561,571.00	1,041,047.33	1,130,494.20	-	1,130,494.20	89,446.87	72.39%	
License & Permits	62,100.00	-	62,100.00	41,400.00	24,063.00	-	24,063.00	(17,337.00)	38.75%	
Charges for Services	635,566.00	-	635,566.00	423,710.67	360,421.04	-	360,421.04	(63,289.63)	56.71%	
Fines & Forfeitures	37,100.00	-	37,100.00	24,733.33	21,610.11	-	21,610.11	(3,123.22)	58.25%	
Miscellaneous Rev.	480,879.00	55,060.00	535,939.00	357,292.67	347,969.51	-	347,969.51	(9,323.16)	64.93%	
Grants	276,641.00	-	276,641.00	184,427.33	391,046.53	-	391,046.53	206,619.20	141.36%	
	5,196,466.00	55,060.00	5,251,526.00	3,501,017.33	3,909,096.27	-	3,909,096.27	408,078.94	74.44%	
<b>Expenditures</b>										
10 Legislative	29,781.00	-	29,781.00	19,854.00	18,708.11	-	18,708.11	1,145.89	62.82%	
11 Executive	760,297.00	45,550.00	805,847.00	537,231.33	579,595.63	-	579,595.63	(42,364.30)	71.92%	
12 Judicial	77,818.00	-	77,818.00	51,878.67	45,641.22	-	45,641.22	6,237.45	58.65%	
13 Building Maintenance	189,479.00	100.00	189,579.00	126,386.00	72,408.31	-	72,408.31	53,977.69	38.19%	
21 Police	1,509,982.00	(1,350.00)	1,508,632.00	1,005,754.67	867,850.05	-	867,850.05	137,904.62	57.53%	
22 Fire	1,219,754.00	-	1,219,754.00	813,169.33	747,036.63	-	747,036.63	66,132.70	61.24%	
23 Dispatch	357,729.00	1,300.00	359,029.00	239,352.67	221,362.95	-	221,362.95	17,989.72	61.66%	
31 Streets	475,492.00	-	475,492.00	316,994.67	174,574.67	-	174,574.67	142,420.00	36.71%	
41 Animal Control	59,477.00	9,400.00	68,877.00	45,918.00	25,277.52	-	25,277.52	20,640.48	36.70%	
50 Parks & Recreation	-	-	-	-	-	-	-	-	-	
55 Library	238,385.00	-	238,385.00	158,923.33	159,322.86	-	159,322.86	(399.53)	66.83%	
60 Zoning	91,866.00	5,000.00	96,866.00	64,577.33	40,650.70	-	40,650.70	23,926.63	41.97%	
65 Community Facilities Dev	91,050.00	60.00	91,110.00	60,740.00	38,848.35	-	38,848.35	21,891.65	42.64%	
70 Airport	23,750.00	-	23,750.00	15,833.33	9,304.33	-	9,304.33	6,529.00	39.18%	
	5,124,860.00	60,060.00	5,184,920.00	3,456,613.33	3,000,581.33	78,905.73	2,921,675.60	456,032.00	57.87%	
<b>Transfers In</b>	117,021.00	784,421.00	901,442.00	600,961.33	39,735.93	-	39,735.93	561,225.40	4.41%	
<b>Transfers Out</b>	340,242.00	553,179.00	893,421.00	595,614.00	714,881.06	-	714,881.06	(119,267.06)	80.02%	
	(223,221.00)	231,242.00	8,021.00	5,347.33	(675,145.13)	-	(675,145.13)	441,958.34		
<b>Net Change in General Fund</b>	(151,615.00)	226,242.00	74,627.00	49,751.33	233,369.81		312,275.54	1,306,069.28		
<b>Beginning Cash</b>	2,761,531.46	-	2,761,531.46	2,761,531.46	2,761,531.46		2,761,531.46			
<b>Investments</b>	-	-	-	-	-		-			
<b>Ending Cash</b>	2,609,916.46	226,242.00	2,836,158.46	2,811,282.79	2,994,901.27		3,073,807.00			





**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
**Month Ending February 28, 2022**

FUND	EXPENDITURES	ORIGINAL		FINAL		8/12		Favorable (Unfavorable)
		BUDGET	ADJ	BUDGET	BUDGET	EXPENSE		
100	General Fund	5,124,860.00	60,060.00	5,184,920.00	3,456,613.33	3,000,581.33		456,032.00
<b>Special Revenue</b>								
201	Fire Grant	1,280,016.00	25,575.00	1,305,591.00	870,394.00	13,186.66		857,207.34
202	Fire	849,630.00	(15,577.00)	834,053.00	556,035.33	72,212.04		483,823.29
203	Juvenile Recreation	354,398.00	-	354,398.00	236,265.33	175,296.76		60,968.57
204	Lodgers Tax 3%	242,281.00	-	242,281.00	161,520.67	122,851.83		38,668.84
205	Lodgers Tax 2%	238,416.00	70,000.00	308,416.00	205,610.67	91,862.72		113,747.95
206	Law Enforcement	9,269.00	10.00	9,279.00	6,186.00	5,512.84		673.16
207	Insurance Reserve	1,187,499.00	-	1,187,499.00	791,666.00	628,635.81		163,030.19
208	Emergency Medical	65,203.00	-	65,203.00	43,468.67	10,072.46		33,396.21
209	Police Grants	70,000.00	34,000.00	104,000.00	69,333.33	104,000.00		(34,666.67)
210	Local Gov't. Corrections	16,000.00	-	16,000.00	10,666.67	190.00		10,476.67
211	Library Building	129,000.00	-	129,000.00	86,000.00	15,807.86		70,192.14
213	Library Grants	46,899.00	34,379.00	81,278.00	54,185.33	21,661.14		32,324.19
215	Economic Development	196,032.00	70,000.00	266,032.00	177,354.67	102,685.83		74,668.84
216	Environmental	22,223.00	-	22,223.00	14,815.33	3,730.32		11,085.01
217	Street Improvement	219,667.00	40,000.00	259,667.00	173,111.33	145,052.79		28,058.54
218	Rev. Loan	7,326.00	-	7,326.00	4,884.00	-		4,884.00
219	Police Money Seizures	-	-	-	-	-		-
221	Region IV Grant	-	-	-	-	-		-
222	Juvenile Justice Grant	118,650.00	54,228.00	172,878.00	115,252.00	53,365.00		61,887.00
223	ARRA OJP Grant	-	-	-	-	-		-
229	NMIEDD Shuler Grant	-	-	-	-	-		-
230	CARES ACT Local Relief Fund	-	-	-	-	-		-
231	American Rescue Act	731,317.00	-	731,317.00	487,544.67	201,000.00		286,544.67
<b>Total SRF</b>		<b>5,783,826.00</b>	<b>-</b>	<b>6,096,441.00</b>	<b>4,064,294.00</b>	<b>1,767,124.06</b>		<b>2,297,169.94</b>
<b>Capital Project Funds</b>								
300	Airport	817,832.00	608,884.00	1,426,716.00	951,144.00	445,374.32		505,769.68
301	Parks	-	-	-	-	-		-
302	Swimming Pool	63,559.00	24,000.00	87,559.00	58,372.67	24,247.00		34,125.67
305	NMDOT Projects	362,508.00	2,800,000.00	3,162,508.00	2,108,338.67	4,148.16		2,104,190.51
307	Economic Development Bldg	700,000.00	-	700,000.00	466,666.67	-		466,666.67
308	Historic Buildings	165,000.00	12,400.00	177,400.00	118,266.67	12,397.07		105,869.60
311	Water Capital Projects	-	1,000,000.00	1,000,000.00	666,666.67	19,386.20		647,280.47
312	Depot Improvement Proj	195,618.00	-	195,618.00	130,412.00	50,759.10		79,652.90
313	Sanitation Project	205,563.00	150,000.00	355,563.00	237,042.00	330,033.53		(92,991.53)
356	Filter Plant Project	-	-	-	-	-		-
357	CDBG Project	894,875.00	(6,807.00)	888,068.00	592,045.33	542,009.30		50,036.03
<b>Total CPF</b>		<b>3,404,955.00</b>	<b>4,588,477.00</b>	<b>7,993,432.00</b>	<b>5,328,954.67</b>	<b>1,428,354.68</b>		<b>3,900,599.99</b>
<b>Debt Service</b>								
401	NMFA - Fire Equipment	-	-	-	-	-		-
404	NMFA - NMED DS	1,586.00	-	1,586.00	1,057.33	1,584.80		(527.47)
405	USDA Loan - Wastewater Plant	141,800.00	-	141,800.00	94,533.33	-		94,533.33
407	NMFA - Rec Center	-	-	-	-	-		-
411	NMFA Police Vehicles	20,710.00	-	20,710.00	13,806.67	20,701.00		(6,894.33)
412	NMFA Sanitation Loan	93,152.00	-	93,152.00	62,101.33	-		62,101.33
413	NMFA Aquatic Center Loan	282,292.00	-	282,292.00	188,194.67	23,645.75		164,548.92
414	NMFA Transfer Station Loan	48,232.00	-	48,232.00	32,154.67	4,745.43		27,409.24
415	USDA Filter Plant Debt Service	57,048.00	-	57,048.00	38,032.00	38,032.00		-
416	NMFA Cimarron Pump Proj	-	-	14,534.00	9,689.33	-		-
<b>Total DSF</b>		<b>644,820.00</b>	<b>-</b>	<b>659,354.00</b>	<b>439,569.33</b>	<b>88,708.98</b>		<b>341,171.02</b>
<b>Enterprise</b>								
500	Solid Waste	1,431,878.00	863.00	1,432,741.00	955,160.67	992,213.10		(37,052.43)
<b>Trust &amp; Agency</b>								
700	Correction Fees	6,000.00	-	6,000.00	4,000.00	2,151.00		1,849.00
705	Govt GRT Fund	300,000.00	-	300,000.00	200,000.00	198,886.84		1,113.16
720	Firework Fund	2,649.00	3,139.00	5,788.00	3,858.67	-		3,858.67
725	Charity Fund	7,666.00	-	7,666.00	5,110.67	1,156.40		3,954.27
730	RWW GRT Fund	879,750.00	-	879,750.00	586,500.00	670,635.82		(84,135.82)
750	Coke Fund	409.00	-	409.00	272.67	-		272.67
<b>Total T&amp;A</b>		<b>1,196,474.00</b>	<b>3,139.00</b>	<b>1,199,613.00</b>	<b>799,742.00</b>	<b>872,830.06</b>		<b>(73,088.06)</b>
<b>Landfill Trust Assurance</b>								
800	Landfill Trust Assurance	-	-	-	-	-		-
<b>TOTAL CITY FUNDS</b>		<b>17,586,813.00</b>	<b>4,652,539.00</b>	<b>22,566,501.00</b>	<b>15,044,334.00</b>	<b>8,149,812.21</b>		<b>6,884,832.46</b>