

**CITY OF LONGMONT**

**FINANCIAL STATEMENTS**

**Month Ending**

**August 31, 2022**

**(UNAUDITED)**

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of August 31, 2022**

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
<b>TAXES</b>						
General property taxes:						
Current	24,083,525	23,720,656	(362,869)	21,769,348	9.0%	98.5%
Prior years	-	(24,463)	(24,463)	(13,878)	76.3%	0.0%
General sales and use tax	43,271,000	26,963,961	(16,307,039)	23,967,350	12.5%	62.3%
Selected sales and use tax -						
Cigarette	160,000	53,075	(106,925)	88,041	-39.7%	33.2%
Franchise taxes:						
Gas	700,000	690,450	(9,550)	536,664	28.7%	98.6%
Cable Television	560,000	312,362	(247,638)	296,396	0.0%	55.8%
Telephone	134,365	81,584	(52,781)	88,657	-8.0%	60.7%
Electric	6,376,372	4,338,288	(2,038,084)	4,089,182	6.1%	68.0%
Telecommunications	6,461	6,373	(88)	8,272	-23.0%	98.6%
Water	542,014	361,344	(180,670)	318,267	13.5%	66.7%
Wastewater	631,956	421,304	(210,652)	419,008	0.5%	66.7%
	76,465,693	56,924,934	(19,540,759)	51,567,308	10.4%	74.4%
<b>LICENSES AND PERMITS</b>						
Business licenses and permits:						
Liquor	10,000	6,761	(3,240)	935	623.0%	67.6%
Marijuana	60,000	69,300	9,300	66,600	4.1%	0.0%
Business	5,000	3,997	(1,003)	2,890	38.3%	79.9%
Sales Tax	25,000	14,925	(10,075)	20,811	-28.3%	59.7%
Non-Business licenses and permits:						
Building	2,277,993	1,608,182	(669,811)	1,408,795	14.2%	70.6%
Wood burning	-	5	5	-	0.0%	0.0%
Contractor	132,000	93,939	(38,061)	94,050	-0.1%	71.2%
Parade / use of public places	8,950	7,437	(1,513)	5,905	26.0%	83.1%
	2,518,943	1,804,545	(714,397)	1,599,986	12.8%	71.6%
<b>INTERGOVERNMENTAL REVENUE</b>						
Federal revenue	462,538	39,326	(423,212)	9,151,668	-99.6%	8.5%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	151,540	17,743	(133,797)	46,376	-61.7%	0.0%
Non-grant state revenue	280,000	172,667	(107,333)	179,613	-3.9%	0.0%
Local government shared revenue:						
Shared Fines	75,000	32,746	(42,254)	35,256	-7.1%	43.7%
Hazmat Authority	30,000	12,104	(17,896)	13,555	-10.7%	40.3%
Longmont Housing Authority	474,058	329,830	(144,228)	203,881	61.8%	69.6%
Grants / School Resource Officer	341,406	354,862	13,456	194,091	82.8%	103.9%
	1,844,542	959,278	(885,264)	9,824,441	-90.2%	52.0%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of August 31, 2022**

(continued)

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
<b>CHARGES FOR SERVICE</b>						
<b>General government:</b>						
Zoning and hearing	50,000	74,600	24,600	91,701	-18.6%	149.2%
Disconnect Tag Fees	632,000	133,133	(498,867)	12,294	982.9%	21.1%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	100	212	112	60	253.3%	212.0%
Rebates	110,000	122,844	12,844	116,083	0.0%	111.7%
Payroll Fee	800	454	(346)	430	5.5%	56.7%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	65,000	47,945	(17,055)	44,320	8.2%	73.8%
Liquor Application Fee	28,000	23,925	(4,075)	8,975	166.6%	85.4%
Metro District Review Fees	-	-	-	-	0.0%	0.0%
Marijuana Modification Fee	5,000	-	(5,000)	-	0.0%	0.0%
<b>Public safety:</b>						
Criminal justice records	29,000	25,654	(3,346)	19,698	30.2%	88.5%
Extra duty officer reimbursement	-	117,001	117,001	1,622	7112.4%	0.0%
Fire inspection & fireworks fees	90,500	65,008	(25,493)	57,116	13.8%	71.8%
Offender registration/impound fees	15,500	8,435	(7,065)	10,412	-19.0%	54.4%
Emergency dispatch reimbursement	-	8,200	8,200	-	0.0%	0.0%
Elevator inspection	46,000	38,610	(7,390)	45,485	-15.1%	83.9%
<b>Highways and streets:</b>						
Work in right of way permit	2,000	3,385	1,385	2,259	0.0%	169.3%
Developer Participation	-	-	-	-	0.0%	0.0%
Plan check fees	539,637	721,802	182,165	431,269	67.4%	133.8%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	253,191	168,792	(84,399)	157,000	0.0%	66.7%
<b>Culture and Recreation:</b>						
Recreation center - all fees	1,601,912	1,041,442	(560,470)	754,277	38.1%	65.0%
Pool fees	467,457	338,060	(129,397)	341,371	-1.0%	72.3%
Arbor Day Tree Sales	-	7,730	7,730	12,010	-35.6%	0.0%
Reservoir fees	508,000	688,053	180,053	633,921	8.5%	135.4%
Activity fees	1,277,566	971,825	(305,741)	611,433	58.9%	76.1%
Facility use fees	308,608	222,394	(86,214)	252,239	-11.8%	72.1%
Concessions	44,837	2,930	(41,907)	3,924	-25.3%	6.5%
<b>Senior citizens:</b>						
Activity fees	200	94	(106)	83	13.3%	47.0%
Facility fees	17,000	1,655	(15,345)	-	0.0%	9.7%
<b>Administrative reimbursements:</b>						
Sanitation	582,222	388,152	(194,070)	474,642	-18.2%	66.7%
Golf	192,265	128,176	(64,089)	119,977	6.8%	66.7%
Electric	1,878,928	1,252,616	(626,312)	1,146,465	9.3%	66.7%
Telecommunications	485,082	323,392	(161,690)	172,115	0.0%	66.7%
Water	1,638,985	1,092,656	(546,329)	1,071,019	2.0%	66.7%
Sewer	1,015,728	677,152	(338,576)	656,869	3.1%	66.7%
Storm Drainage	624,734	416,488	(208,246)	466,118	-10.6%	66.7%
Airport	77,744	51,832	(25,912)	56,944	-9.0%	66.7%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	877,580	585,056	(292,524)	602,773	-2.9%	66.7%
Wedding	-	-	-	-	-	-
Museum	224,134	149,424	(74,710)	208,270	-28.3%	66.7%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	311,617	207,744	(103,873)	126,920	63.7%	66.7%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	302,915	201,944	(100,971)	201,910	0.0%	66.7%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	21,556	14,368	(7,188)	7,086	102.8%	66.7%
	14,445,798	10,323,183	(4,122,613)	8,919,092	15.7%	71.5%
<b>FINES AND FORFEITS</b>						
<b>Court:</b>						
Parking	94,000	77,023	(16,977)	62,308	23.6%	81.9%
Other court fines	515,000	190,303	(324,698)	247,495	-23.1%	37.0%
Court fine surcharge	50,000	19,360	(30,640)	24,261	-20.2%	38.7%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	4,520	(4,480)	5,220	-13.4%	50.2%
Court education fees	17,000	6,427	(10,573)	8,095	-20.6%	37.8%
Court costs reimbursements	80,000	30,910	(49,090)	39,519	-21.8%	38.6%
Probation & home detention monitoring fees	19,700	12,225	(7,475)	11,495	6.4%	62.1%
Code Enforcement Penalty	12,000	450	(11,550)	1,613	-72.1%	3.8%
Tree Mitigation Fine	189,955	114,820	(75,135)	165,380	0.0%	60.4%
Outstanding judgments/warrants	4,200	1,170	(3,030)	3,305	-64.6%	27.9%
<b>Library fines</b>	35,000	35,489	489	11,609	205.7%	101.4%
<b>False alarm fines</b>	6,000	7,200	1,200	6,250	15.2%	120.0%
<b>Weed cutting fines</b>	6,000	(988)	(6,988)	8,096	-112.2%	-16.5%
<b>Civil Penalty &amp; Nuisance fines</b>	-	18,495	18,495	9,826	88.2%	0.0%
<b>Other fines</b>	900	195	(705)	485	-59.8%	21.7%
	1,038,755	517,599	(521,156)	604,956	-14.4%	49.8%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of August 31, 2022**

(continued)

					%	
					<i>Increase</i>	
	2022	Variance	2021	(Decrease)	2022	
	YTD	from Final	YTD	From	as a % of	
Budget	Actual	Budget	Actual	Prior Year	Budget	
<b>INVESTMENT INCOME AND MISCELLANEOUS REVENUE</b>						
Investment income	100,000	205,617	105,617	103,202	99.2%	205.6%
Miscellaneous	88,933	81,469	(7,464)	103,056	-20.9%	91.6%
Pay phone commission						
Private grants/donations	350	17,325	16,975	5,448	218.0%	0.0%
Oil and gas royalties	539,461	-	(539,461)	-	0.0%	0.0%
	728,744	304,411	(424,332)	211,706	43.8%	41.8%
<b>OTHER FINANCING SOURCES</b>						
Transfers in:						
Electric Fund	52,358	52,565	207	-	0.0%	100.4%
Library Services Fund	20,500	-	(20,500)	-	0.0%	0.0%
Tree Planting	23,000	23,000	-	-	0.0%	100.0%
Rec Sponsorship	-	4,000	4,000	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Museum Services Fund	-	-	-	-	0.0%	0.0%
Museum Trust Fund	-	-	-	-	0.0%	0.0%
Judicial Wedding Fund	-	-	-	-	0.0%	0.0%
Sanitation Fund	6,822	9,311	2,489	-	0.0%	136.5%
Golf Fund	11,159	17,702	6,543	-	0.0%	158.6%
Telecommunications Fund	3,677	3,677	-	-	0.0%	100.0%
Water Fund	32,974	40,598	7,624	-	0.0%	123.1%
Sewer Fund	20,467	22,323	1,856	-	0.0%	109.1%
Storm Drainage Fund	20,467	21,297	830	-	0.0%	104.1%
Airport Fund	272	272	-	-	0.0%	100.0%
Workers Comp	137,421	86,280	(51,141)	86,280	0.0%	62.8%
Employee Benefit Fund	-	-	-	-	0.0%	0.0%
Self Insurance	-	-	-	-	0.0%	0.0%
Streets Fund	32,974	37,951	4,977	-	0.0%	115.1%
GID	-	-	-	-	0.0%	0.0%
Open Space Fund	-	-	-	-	0.0%	0.0%
Marijuana Tax Fund	450,000	450,000	-	-	0.0%	100.0%
Public Safety Fund	7,606	7,606	-	-	0.0%	100.0%
DDA Fund	-	-	-	-	0.0%	0.0%
Fleet Fund	9,845	15,002	5,157	-	0.0%	152.4%
Proceeds from Advance						
Total other financing sources	829,542	791,584	(37,958)	86,280	817.5%	95.4%
Total revenues and other sources (legal basis)	97,872,017	71,625,534	(26,246,483)	72,813,769	-1.6%	73.2%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
COMPARED TO BUDGET  
YTD as of August 31, 2022**

EXPENDITURE  
NORM=58.1%

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
<b>NON-DEPARTMENTAL</b>						
CITY COUNCIL	940,001	313,342	626,659	261,008	20.1%	33.3%
CITY ATTORNEY	1,589,875	947,430	642,445	876,166	8.1%	59.6%
MUNICIPAL COURT						
Courts	658,002	400,885	257,117	344,433	16.4%	60.9%
Probation	336,846	231,563	105,283	222,348	4.1%	68.7%
CITY MANAGER						
City Manager	2,207,570	1,257,784	949,786	971,382	29.5%	57.0%
General Fund Transfers	4,234,374	1,666,398	2,567,976	227,120	633.7%	39.4%
Non Departmental	1,606,167	501,620	1,104,547	423,285	18.5%	31.2%
Coronavirus Relief Funding	-	-	-	75,873	-100.0%	0.0%
Economic Development Contracts	1,577,934	183,242	1,394,692	205,728	-10.9%	11.6%
HUMAN RESOURCES	1,626,426	890,640	735,786	779,346	14.3%	54.8%
	14,777,195	6,392,904	8,384,291	4,386,689	45.7%	43.3%
<b>SHARED SERVICES</b>						
Purchasing	903,994	487,689	416,305	404,155	20.7%	53.9%
Enterprise Technology Services						
PC Replacements	508,334	13,191	495,143	210,120	-93.7%	2.6%
ETS Operations	2,241,685	1,404,750	836,935	1,370,888	2.5%	62.7%
ETS Applications	2,315,249	1,175,817	1,139,432	619,292	89.9%	50.8%
ETS Telephone	357,235	188,659	168,576	138,222	36.5%	52.8%
ETS CIS Support	252,888	163,798	-	157,903	3.7%	64.8%
Network Replacement	198,963	-	198,963	65,704	0.0%	0.0%
CJ System Replacement	2,092	63,033	-	66,768	-5.6%	0.0%
City Clerk	638,683	333,516	305,167	325,188	2.6%	52.2%
Election Voter Registration	239,809	19,631	220,178	20,026	-2.0%	8.2%
Recovery Office	213,047	86,095	126,952	86,242	-0.2%	40.4%
	7,871,979	3,936,179	3,907,651	3,464,508	13.6%	50.0%
<b>FINANCE</b>						
Finance Administration	471,841	207,882	263,959	172,585	20.5%	44.1%
Housing Authority	394,419	322,980	71,439	338,510	-4.6%	81.9%
Sales Tax	629,548	380,122	249,426	301,339	26.1%	60.4%
Treasury	361,128	194,979	166,149	229,119	-14.9%	54.0%
Information Desk	76,146	47,987	28,159	46,657	2.9%	63.0%
Accounting	1,241,551	761,391	480,160	818,914	-7.0%	61.3%
Budget	620,701	399,247	221,454	349,374	14.3%	64.3%
HATS Project	1,113,855	12,901	1,100,954	9,394	37.3%	0.0%
Risk	376,467	272,299	104,168	234,604	16.1%	72.3%
Wellness	91,847	55,002	36,845	48,190	14.1%	59.9%
Safety	170,373	111,096	59,277	100,184	10.9%	65.2%
Utility Billing	2,244,554	1,025,293	1,219,261	942,683	8.8%	45.7%
Mail Delivery	76,290	50,401	25,889	47,977	5.1%	66.1%
	7,868,720	3,841,580	4,027,140	3,639,530	5.6%	48.8%

(continued)

CITY OF LONGMONT, COLORADO  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**COMPARED TO BUDGET**  
**YTD as of August 31, 2022**

**EXPENDITURE**  
**NORM=58.1%**

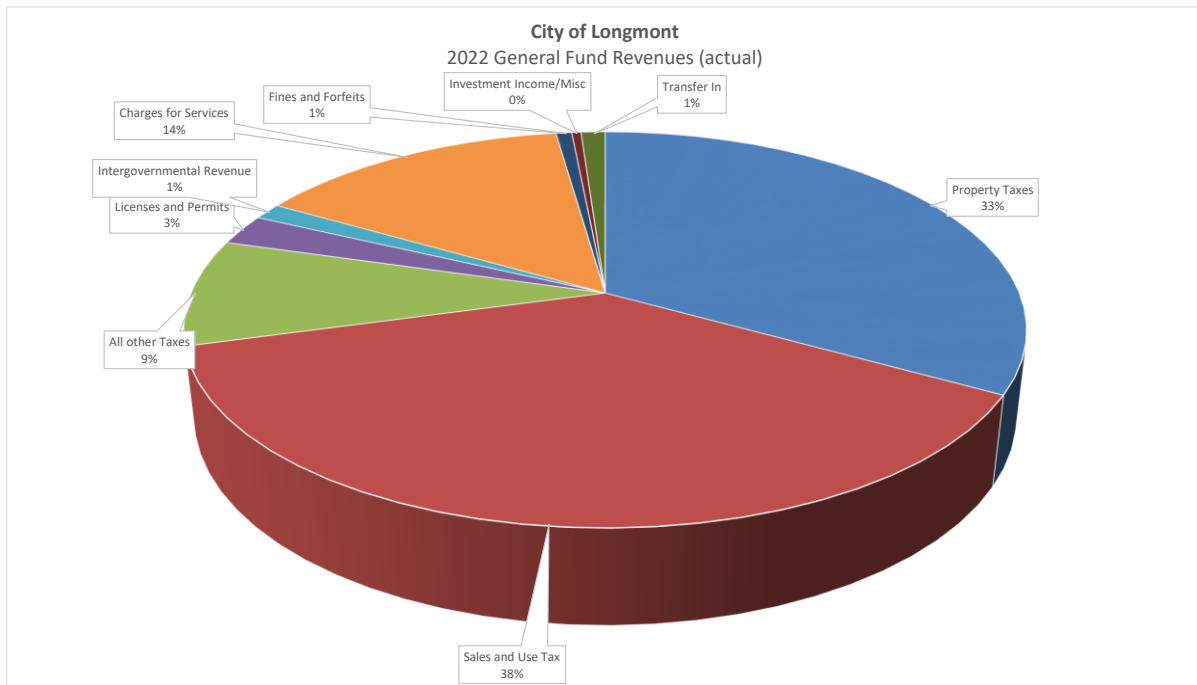
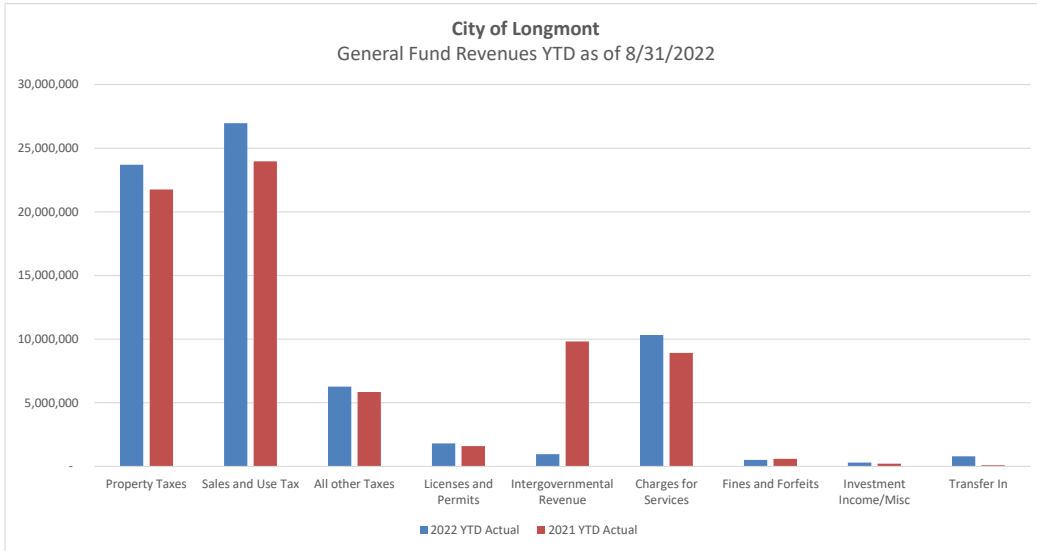
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
<b>PUBLIC SAFETY</b>						
Public Safety Chief	\$ 621,868	\$ 490,496	\$ 131,372	\$ 420,630	16.6%	78.9%
Patrol	12,709,472	8,200,505	4,508,967	7,785,407	5.3%	64.5%
Detectives	3,289,273	2,115,501	1,173,772	1,957,281	8.1%	64.3%
Special Enforcement Unit	1,128,714	221,749	906,965	264,033	-16.0%	19.6%
RV Tow and Disposal	12,100	-	12,100	1,905	-100.0%	0.0%
SWAT Team	788,417	340,372	448,045	439,035	-22.5%	43.2%
Animal Control	593,156	399,734	193,422	382,433	4.5%	67.4%
School Resources Officers	750,933	489,581	261,352	513,831	-4.7%	65.2%
Traffic Unit	1,476,911	711,267	765,644	782,153	-9.1%	48.2%
Special Operations	283,161	240,051	43,110	232,312	3.3%	84.8%
Fire Suppression	12,689,369	8,157,974	4,531,395	8,939,545	-8.7%	64.3%
Hazmat Team	166,320	145,768	20,552	139,809	4.3%	87.6%
Technical Rescue Team	59,162	29,811	29,351	12,987	129.5%	50.4%
Wild land Team	108,656	158,637	(49,981)	124,808	27.1%	146.0%
Fire Codes and Planning	484,786	296,958	187,828	391,659	-24.2%	61.3%
Fire Investigations	32,186	16,703	15,483	26,226	-36.3%	51.9%
Public Safety Outreach	127,551	81,755	45,796	71,240	14.8%	64.1%
Emergency Communication Center	2,256,383	1,221,837	1,034,546	1,192,376	2.5%	54.2%
Public Safety IT	853,345	633,487	219,858	559,198	13.3%	74.2%
Records Unit	698,933	320,842	378,091	344,004	-6.7%	45.9%
Click it or Ticket Grant	9,000	2,335	6,665	-	0.0%	0.0%
Public Safety Volunteers	29,334	19,633	9,701	19,948	-1.6%	66.9%
DUI Grant	19,062	7,274	11,788	5,391	34.9%	38.2%
Public Safety Support Services	863,946	522,324	341,622	492,838	6.0%	60.5%
Extra Duty	9,722	144,442	(134,720)	14,858	872.1%	1485.7%
Training and Personnel	1,334,976	1,013,003	321,973	676,981	49.6%	75.9%
Emergency Management	645,452	322,076	323,376	263,765	22.1%	49.9%
CHR Neighborhood Resources	6,859	179,978	(173,119)	-	0.0%	2624.0%
	42,049,047	26,484,093	15,564,954	26,054,653	1.6%	63.0%
<b>DEVELOPMENT SERVICES</b>						
Development Services	2,694,275	1,213,151	1,481,124	1,275,066	-4.9%	45.0%
Building Permits	-	-	-	77,753	0.0%	0.0%
Code Enforcement	774,315	419,228	355,087	382,565	9.6%	54.1%
Building Services	1,857,201	995,584	861,617	874,706	13.8%	53.6%
Parking	173,103	106,833	66,270	-	0.0%	61.7%
Redevelopment	4,671,140	2,581,029	2,090,111	2,234,782	15.5%	55.3%
	\$ 10,170,034	\$ 5,315,826	\$ 4,854,208	\$ 4,844,872	9.7%	52.3%

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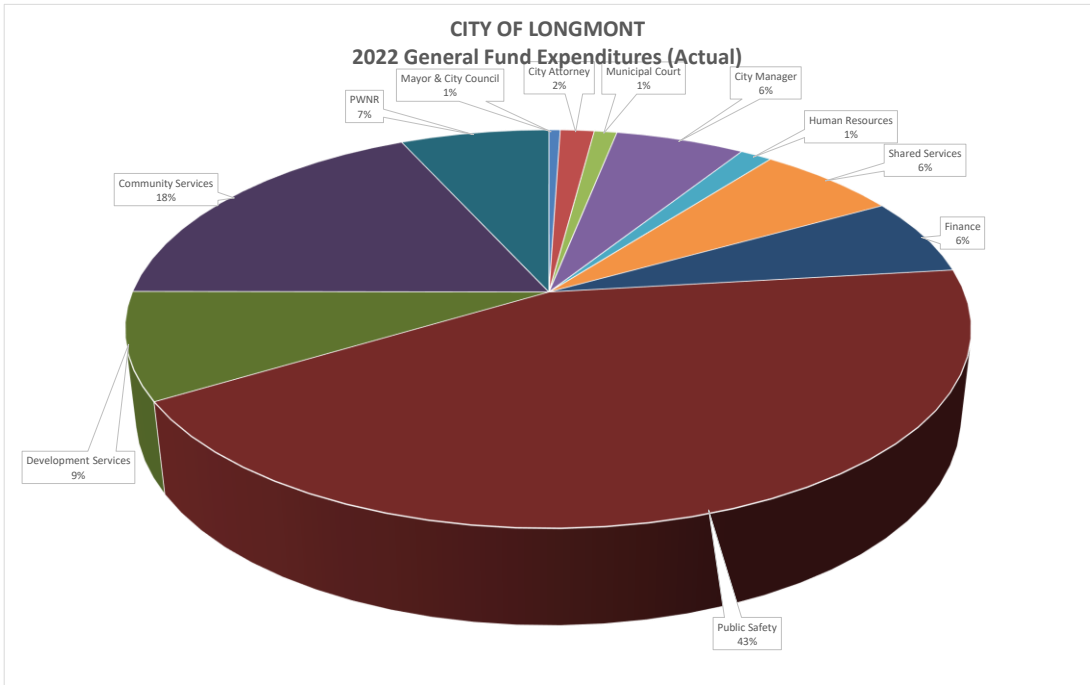
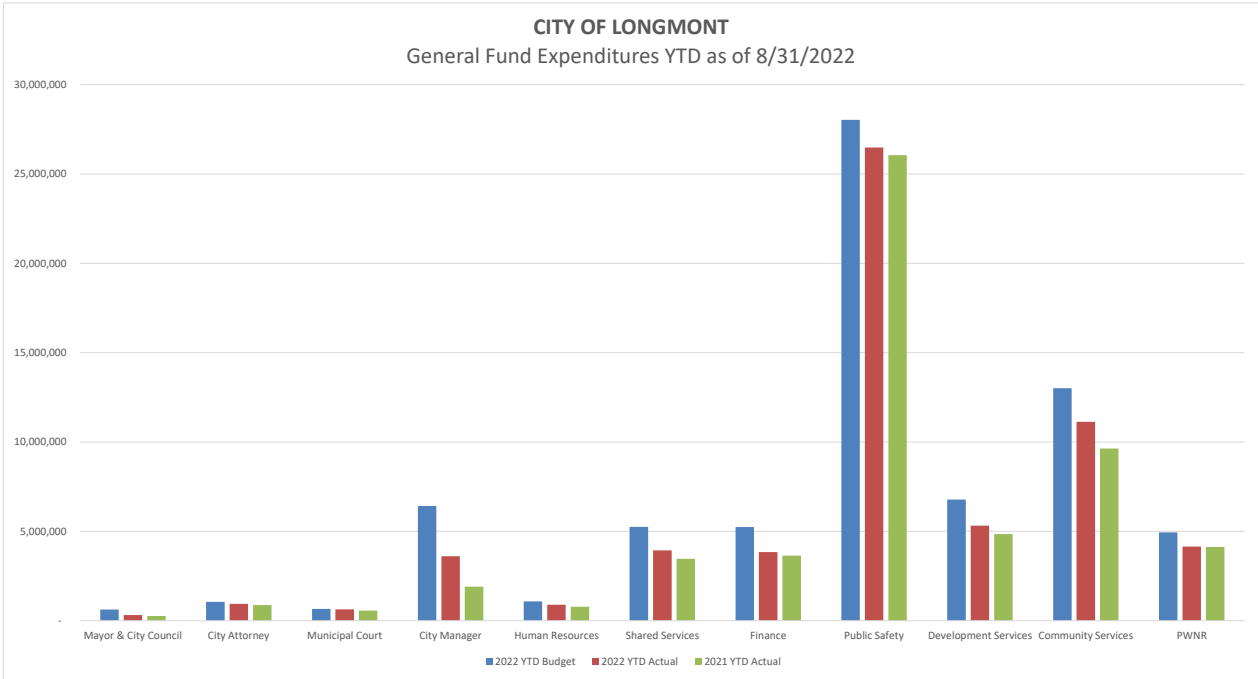
CITY OF LONGMONT, COLORADO  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**COMPARED TO BUDGET**  
**YTD as of August 31, 2022**

**EXPENDITURE**  
**NORM=58.1%**

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
<b>COMMUNITY SERVICES</b>						
Community Services Admin	\$ 1,989,978	\$ 1,220,674	\$ 769,304	\$ 1,261,775	-3.3%	61.3%
Outside Agencies	2,517,901	1,461,920	1,055,981	1,111,581	31.5%	58.1%
Mental Health Community Conversations	66,227	3,069	63,158	-	0.0%	0.0%
Recreation Administration	454,724	316,401	138,323	238,412	32.7%	69.6%
Recreation Aquatics	1,125,372	723,549	401,823	664,494	8.9%	64.3%
Recreation Athletics	440,091	303,961	136,130	255,526	19.0%	69.1%
Recreation Concessions	39,628	19,221	20,407	16,080	19.5%	48.5%
Recreation Community Events	150,877	141,970	8,907	14,677	867.3%	94.1%
Recreation General Programs	823,475	593,705	229,770	474,624	25.1%	72.1%
Recreation Special Needs	183,764	38,431	145,333	10,082	281.2%	20.9%
Recreation Outdoor Programs	30,865	8,383	22,482	3,429	144.5%	27.2%
Recreation Ice Rink	152,065	87,586	64,479	68,989	27.0%	57.6%
Recreation Sport Fields Mtce	300,343	226,584	73,759	215,478	5.2%	75.4%
Recreation Youth Programs	46,004	26,664	19,340	13,905	91.8%	58.0%
Recreation Center	1,560,264	1,082,767	477,497	918,280	17.9%	69.4%
CNR Administration	793,682	336,925	456,757	251,007	34.2%	42.5%
Neighborhood Resources	27,254	9,871	17,383	49,570	-80.1%	0.0%
Parking Enforcement	-	534	(534)	97,965	-99.5%	0.0%
CYF Administration	1,950,521	554,483	1,396,038	483,448	14.7%	28.4%
Library Administration	898,343	378,349	519,994	280,235	35.0%	42.1%
Library Adult Services	1,103,021	692,938	410,083	605,249	14.5%	62.8%
Library Children and Teens	565,389	382,623	182,766	323,527	18.3%	67.7%
Library Tech Services	951,756	562,830	388,926	481,154	17.0%	59.1%
Library Circulation	840,949	570,369	270,580	536,683	6.3%	67.8%
Museum Administration	974,827	599,748	375,079	558,249	7.4%	61.5%
Museum Auditorium	364,002	128,453	235,549	128,127	0.3%	35.3%
Senior Services Administration	1,173,295	624,905	548,390	561,604	11.3%	53.3%
Longmont Housing Authority	-	35,489	(35,489)	6,772	424.0%	0.0%
	<b>19,524,617</b>	<b>11,132,402</b>	<b>8,392,215</b>	<b>9,630,922</b>	<b>15.6%</b>	<b>57.0%</b>
<b>PUBLIC WORKS NATURAL RESOURCES</b>						
PWNR Engineering and Tech Svcs	1,043,961	493,052	550,909	499,420	-1.3%	47.2%
PWNR Business Services	229,493	93,451	136,042	70,059	33.4%	40.7%
PWNR Facilities Operations	-	-	-	-	0.0%	0.0%
PWNR Facilities Maintenance	-	3,456	(3,456)	3,456	0.0%	0.0%
PWNR Parks Maintenance	2,120,719	1,440,134	680,585	1,422,038	1.3%	67.9%
PWNR Muni Grounds Maintenance	320,496	216,223	104,273	217,083	-0.4%	67.5%
PWNR ROW Maintenance	610,082	345,862	264,220	350,055	-1.2%	56.7%
PWNR Graffiti Removal	72,256	44,644	27,612	33,980	31.4%	61.8%
PWNR Regulatory Compliance	-	-	-	-	0.0%	0.0%
PWNR Parks Administration	983,709	362,932	620,777	272,073	33.4%	36.9%
PWNR Parks Resource Management	196,601	58,095	138,506	119,158	-51.2%	29.5%
PWNR Parks Development Improvement	217,007	142,198	74,809	138,880	2.4%	65.5%
PWNR EAB & Forestry Maintenance	1,131,574	674,818	456,756	728,193	-7.3%	59.6%
PWNR Union Reservoir	480,487	278,785	201,702	274,426	1.6%	58.0%
	<b>7,406,385</b>	<b>4,153,650</b>	<b>3,252,735</b>	<b>4,128,821</b>	<b>0.6%</b>	<b>56.1%</b>
<b>Total Expenditures</b>	<b>\$ 109,667,977</b>	<b>61,256,634</b>	<b>\$ 48,383,196</b>	<b>56,149,995</b>	<b>9.1%</b>	<b>55.9%</b>
Net Change in Fund Balance	(11,795,960)	10,368,900		16,663,798		
FUND BALANCE, January 1	30,669,251	24,412,228		41,725,591		
<b>FUND BALANCES, August 31</b>	<b>18,873,291</b>	<b>34,781,128</b>		<b>58,389,389</b>		







PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND  
 PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS  
 BEGINNING PROJECTS THROUGH August 2022

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures		Unexpended Balance
		Budget Carryforward	2022	Allocations to Other Projects	2022		Prior	2022	
<b>INCENTIVES AND DEBT PAYMENTS</b>									
	DDA Building Permits	\$ 78,777	\$ 7,000	\$ -	\$ -	\$ 331,804	\$ 410,581	\$ 2,006	\$ 4,994
	Neighborhood Improvement Program	1,220,000	50,000	-	(38,654)	1,015,486	1,015,486	5,115	210,745
	Economic Development Incentives	516,402	54,847	-	-	6,300	517,983	-	59,566
	Bond issuance expense	608,922	-	-	-	(303,881)	300,212	-	4,829
	Debt Service - Principal	38,500,240	1,035,000	-	-	14,990	38,515,230	-	1,035,000
	Debt Service - Interest	28,367,254	1,002,550	-	-	(912,241)	27,455,014	501,275	501,275
	Fiscal Charges	73,085	1,111	-	-	(2,305)	70,780	250	861
	<b>SUBTOTAL</b>	<b>69,364,680</b>	<b>2,150,508</b>	<b>-</b>	<b>-</b>	<b>(903,987)</b>	<b>68,285,286</b>	<b>508,645</b>	<b>1,817,271</b>
<b>PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)</b>									
DTR035	Downtown/City Center Lighting Improvements	-	105,000	-	-	-	-	10,039	94,961
PBF001	Municipal Building Roof Improvements	6,073,949	23,000	(225,000)	-	(1,539,991)	3,862,395	17,366	452,196
PBF002	ADA Facility Improvements	2,537,101	136,250	-	-	(134,647)	1,943,279	235,204	360,221
PBF02B	Municipal Facilities ADA Improvements - Parks	501,661	31,664	-	-	-	144,666	20,460	368,199
PBF037	Fire Stations-Heat & Exhaust	1,535,489	40,000	-	-	(83,426)	1,344,325	27,705	120,034
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	-	-	72,000	2,170,504	1,549,451	7,482,887
PBF080	Municipal Building Boilers	1,696,748	282,441	-	-	(394,881)	1,210,184	69,185	304,938
PBF082	Municipal Buildings HVAC	6,584,182	666,631	225,000	-	(612,194)	5,803,424	85,605	974,590
PBF091	Callahan House Improvements	60,059	180,000	-	-	-	-	-	240,059
PBF109	Parking Lot Rehabilitation	1,444,058	98,980	-	-	(255,011)	1,039,118	33,808	215,101
PBF119	Municipal Buildings Carpet	2,291,332	419,362	-	-	(410,730)	1,755,024	255,498	289,441
PBF145	Specialized Equipment Replacement	2,982,420	511,720	-	-	(231,381)	2,374,453	169,370	718,935
PBF153	Museum Auditorium	5,557,269	-	-	-	(1,627,882)	3,929,387	-	-
PBF160	Municipal Buildings Auto Door Gate	100,000	35,000	-	-	(25,885)	44,115	-	65,000
PBF163	Municipal Buildings Keyless Entry	43,000	20,000	-	-	(10,220)	2,780	-	50,000
PBF165	Municipal Buildings Emergency Generator	335,187	1,063,500	-	-	(32,086)	145,514	-	1,221,087
PBF171	Memorial Building Facility Renovation	40,900	-	-	-	-	40,900	-	-
PBF178	Council Chambers Remodel	534,826	-	-	-	-	534,768	-	58
PBF181	UPS Repair/Replacement	305,714	35,000	-	-	(96,868)	184,546	17,818	41,482
PBF185	Rec Center Facility Imprvmt	253,365	-	-	-	(2,464)	249,896	-	1,005
PBF186	Rec Center Fitness Imprvmt	9,200	407,788	-	-	-	-	-	416,988
PBF189	Municipal Buildings Exterior Maintenance	179,300	25,000	-	-	(36,114)	143,186	-	25,000
PBF190	Municipal Buildings Interior Maintenance	256,324	20,000	-	-	(48,090)	159,119	11,020	58,095
PBF200	Civic Center Rehabilitation	11,156,798	-	-	-	2,793,658	10,762,667	363,876	2,823,913
PBF201	Safety and Justice Rehabilitation	2,991,660	-	-	-	-	186,573	323,344	2,481,743
PBF202	Library Rehabilitation	2,120,530	-	-	-	-	54,584	-	2,065,946
PBF204	Sunset Campus Expansion	40,000	115,000	-	-	(25,709)	12,491	1,007	115,793
PBF205	Facilities Condition Assessments and Rehab	2,455,000	-	-	-	-	-	-	2,455,000
PBF207	Museum Collection Storage Facility	901,750	-	-	-	(849,041)	49,697	-	3,012
PBF216	Firehouse Arts Center Facility Improvements	60,600	61,105	-	-	-	-	-	121,705
PBF218	Public Building Efficiency Improvements	94,852	-	-	-	-	-	-	94,852
PBF224	Museum Entry Concrete Replacement	101,000	-	-	-	-	-	-	101,000
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	-	115,750	98,654	1,264,195
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	-	-	8,918	3,091,482
PRO056	Park Bldg Rehab Replace	484,459	-	-	-	5,488	489,947	-	-
PRO083	Primary and Secondary Greenway Connection	361,200	-	-	-	-	11,036	61,689	288,475
PRO090	Sunset Irrigation System	854,800	-	-	-	-	-	6,676	848,124
PRO102	Swimming and Wading Pool Improvements	7,078,174	547,208	-	-	(526,208)	5,715,961	263,764	1,119,449
PRO113	Park Irrigation Pumps	1,440,250	75,000	-	-	38,390	1,440,037	64,767	48,837
PRO121	Parks Ponds Dredging	264,345	-	-	-	(131)	154,414	-	109,801
PRO134	Centennial Pool Renovation	941,428	-	-	-	(941,428)	-	-	-
PRO136	Parks Bridge Replacement	763,671	-	-	-	(460,842)	300,067	-	2,762
PRO143	Garden Acres Park Renewal	-	-	-	-	193,255	193,255	-	0
PRO147	Kensington Park Rehab	612,389	20,000	-	-	-	-	595	631,794
PRO149	Bohn Farm Pocket Park	-	240,000	-	-	-	-	-	240,000
PRO186	Sport Court Reconstruction	2,836,707	-	-	-	(453,500)	1,976,646	4,863	401,698
PRO192	Park Greenway Misc Asset Renewal	-	-	-	-	87,160	87,160	-	-
PRO197	Golf Irrigation Rehabilitation & Replacement	290,400	-	-	-	-	-	-	290,400
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	-	-	-	269,278
PRO204	Pollinator Gardens	30,250	47,500	-	-	-	10,536	2,865	64,349
PRO208	Wayfinding Signage Project	-	50,000	-	-	-	-	-	50,000
TRP128	County Rd 26 Imp - County Line to Union	110,000	-	-	-	(673)	109,327	-	-
TRP131	1st & Main Transit Station Area Imp	2,900,000	3,700,000	-	-	857,121	-	51,593	7,405,528
WTR173	Raw Water Irrigation Planning and Construction	-	91,500	-	-	-	-	-	91,500
	Public Safety Radios	6,102,446	-	-	-	(2,856,626)	3,245,820	-	-
	Capital expenses not allocated to projects	513,810	-	-	-	(513,810)	-	-	-
	Salary expenses not allocated to projects	254,789	134,613	-	-	(43,185)	211,604	77,143	57,470
	<b>SUBTOTAL</b>	<b>95,062,513</b>	<b>9,183,262</b>	<b>-</b>	<b>-</b>	<b>(8,165,951)</b>	<b>52,209,157</b>	<b>3,832,286</b>	<b>40,038,381</b>
<b>CAPITAL PROJECTS FUND TOTAL</b>									
		<b>\$ 164,427,193</b>	<b>\$ 11,333,770</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(9,069,938)</b>	<b>\$ 120,494,444</b>	<b>\$ 4,340,932</b>	<b>\$ 41,855,653</b>

City of Longmont  
Balance Sheet  
Public Improvement Bond Fund 501

	2022	2021
<b>ASSETS</b>		
Equity in pooled cash & cash equivalents	(717,274)	(298,429)
Cash and cash equivalents	-	-
Receivables (net of allowance for uncollectibles):		
Accounts	-	-
Taxes	-	-
Miscellaneous	-	-
Grants	-	-
Loans	-	-
Accrued interest	-	-
Prepaid items	-	-
Restricted assets:		
2019 Sales and Use Tax Bond Cash	22,480,634	25,432,793
<b>Total assets</b>	<b>21,763,361</b>	<b>25,134,363</b>
<b>LIABILITIES</b>		
Accounts payable	86,224	377,309
Construction contracts payable	-	-
Accrued liabilities	-	-
<b>Total liabilities</b>	<b>86,224</b>	<b>377,309</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue-other	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	21,677,137	24,757,054
Unassigned	-	-
<b>Total fund balances</b>	<b>21,677,137</b>	<b>24,757,054</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>21,763,361</b>	<b>25,134,363</b>

**City of Longmont**  
**Public Improvement Bond Fund**  
**Statement of Revenues and Expenses**  
**Budget to Actual**

	2022 Final Budget	2022 Actual	2022 Variance from Final Budget	2021 Final Budget	2021 Actual	2021 Variance from Final Budget
<b>REVENUES</b>						
Investment income	134,724	90,550	(44,174)	129,325	39,618	(89,707)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	<b>134,724</b>	<b>90,550</b>	<b>(44,174)</b>	<b>129,325</b>	<b>39,618</b>	<b>(89,707)</b>
<b>EXPENDITURES</b>						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	139,553	77,888	61,665	129,325	72,848	56,477
PBF074, Fire Station #6 Replacement	-	-	-	-	194,785	(194,785)
PBF073, Fire Station #2 Replacement/Renovation	7,289,496	1,548,082	5,741,414	7,993,073	267,876	7,725,197
PBF200, Civic Center Rehab	3,162,800	363,876	2,798,924	4,804,676	1,368,315	3,436,361
PBF201, Safety and Justice Rehab	2,805,087	322,599	2,482,488	2,991,660	-	2,991,660
PBF202, Library Rehab	2,065,946	-	2,065,946	2,065,946	-	2,065,946
PBF205, Facilities Condition Assessments and Rehab	2,455,000	-	2,455,000	2,455,000	-	2,455,000
PRO024, Ute Creek Maintenance Facility	1,362,850	98,654	1,264,196	1,382,834	20,031	1,362,804
PRO027, Twin Peaks Irrigation System	3,100,400	8,918	3,091,482	3,100,400	-	3,100,400
PRO090, Sunset Irrigation System	854,800	6,676	848,124	854,800	-	854,800
PRO134, Centennial Pool Renovation	-	-	-	-	-	-
PRO197, Golf Irrigation Rehabilitation & Replacement	290,400	-	290,400	290,400	-	290,400
<b>Total Expenditures</b>	<b>23,526,332</b>	<b>2,426,694</b>	<b>21,099,638</b>	<b>26,072,943</b>	<b>1,923,854</b>	<b>24,149,089</b>
Excess of revenues over (under) expenditures	(23,391,608)	(2,336,144)	21,055,464	(25,943,618)	(1,884,236)	24,059,382
Net changes in fund balance	(23,391,608)	(2,336,144)	21,055,464	(25,943,618)	(1,884,236)	24,059,382
<b>FUND BALANCE, January 1</b>	<b>698,931</b>	<b>24,013,281</b>	<b>(23,314,350)</b>	<b>26,641,291</b>	<b>26,641,291</b>	<b>-</b>
<b>FUND BALANCES, August 31</b>	<b>(22,692,677)</b>	<b>21,677,137</b>	<b>(2,258,886)</b>	<b>697,673</b>	<b>24,757,055</b>	<b>24,059,382</b>

**CITY OF LONGMONT  
STREETS SYSTEMS FUND  
STATEMENT OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Original Budget	Final Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>							
Taxes	20,549,097	20,549,097	12,765,644	(7,783,453)	11,447,897	11.5%	62.1%
Licenses and permits	15,000	15,000	81,830	66,830	72,004	13.6%	545.5%
Developer/owner participation	-	330,305	344,235	13,930	927	37034.3%	0.0%
Intergovernmental	12,900,326	16,043,565	2,674,110	(13,369,455)	2,599,957	2.9%	16.7%
Investment income	42,255	42,255	87,968	45,713	67,239	30.8%	208.2%
Miscellaneous	10,000	10,000	13,207	3,207	15,053	-12.3%	132.1%
<b>Total revenues</b>	<b>33,516,678</b>	<b>36,990,222</b>	<b>15,966,994</b>	<b>(21,023,228)</b>	<b>14,203,077</b>	<b>12.4%</b>	<b>43.2%</b>
<b>EXPENDITURES</b>							
Highways and streets	12,120,938	13,293,173	6,532,672	6,760,501	5,808,847	12.5%	49.1%
Capital Outlay	22,616,894	36,007,353	5,927,840	30,079,513	4,356,776	36.1%	16.5%
<b>Total Expenditures</b>	<b>34,737,832</b>	<b>49,300,526</b>	<b>12,460,512</b>	<b>36,840,014</b>	<b>10,165,623</b>	<b>22.6%</b>	<b>25.3%</b>
Excess of revenues over (under) expenditures	(1,221,154)	(12,310,304)	3,506,482	15,816,786	4,037,454		
<b>OTHER FINANCING USES</b>							
Transfers out							
General fund	(178,207)	(178,207)	(131,455)	46,752	(157,000)	0.0%	73.8%
<b>Total other financing sources (uses)</b>	<b>(178,207)</b>	<b>(178,207)</b>	<b>(131,455)</b>	<b>46,752</b>	<b>(157,000)</b>	<b>0.0%</b>	<b>73.8%</b>
Net changes in fund balance	(1,399,361)	(12,488,511)	3,375,027	15,863,538	3,880,454		
<b>FUND BALANCE, January 1</b>	<b>21,889,679</b>	<b>21,889,679</b>	<b>21,889,679</b>	<b>-</b>	<b>15,503,712</b>		
<b>FUND BALANCES, August 31</b>	<b>20,490,318</b>	<b>9,401,168</b>	<b>25,264,706</b>	<b>15,863,538</b>	<b>19,384,166</b>		

**CITY OF LONGMONT  
PUBLIC SAFETY FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Taxes	14,824,110	9,255,300	(5,568,810)	8,223,857	12.5%	62.4%
Intergovernmental	1,889,864	708,709	(1,181,155)	1,254,933	-43.5%	37.5%
Charges for service	20,150	25,053	4,903	13,559	84.8%	124.3%
Investment income	15,000	37,309	22,309	30,484	22.4%	248.7%
Miscellaneous	-	1,216	1,216	10,568	-88.5%	0.0%
<b>Total revenues</b>	<b>16,749,124</b>	<b>10,027,587</b>	<b>(6,721,537)</b>	<b>9,533,401</b>	<b>5.2%</b>	<b>59.9%</b>
<b>EXPENDITURES</b>						
Current:						
Public Safety	17,223,376	9,694,617	7,528,759	9,260,159	4.7%	56.3%
Capital Outlay	3,082,577	70,489	3,012,088	295,731	-76.2%	2.3%
<b>Total expenditures</b>	<b>20,305,953</b>	<b>9,765,106</b>	<b>10,540,847</b>	<b>9,555,890</b>	<b>2.2%</b>	<b>48.1%</b>
Excess of revenues over (under) expenditures	(3,556,829)	262,481	3,819,310	(22,489)		
<b>OTHER FINANCING (USES)</b>						
Transfers in						
General Fund	20,000	-	(20,000)	-		
Transfers out						
Art in Public Places fund	(14,643)	(391)	14,252	(5)	-	
General Fund	-	-	-	-	0.0%	0.0%
Other funds	(7,606)	(7,606)	-	-	-	
<b>Total other financing (uses)</b>	<b>(2,249)</b>	<b>(7,997)</b>	<b>(5,748)</b>	<b>(5)</b>		
Net changes in fund balance	(3,559,078)	254,484	3,813,562	(22,494)		
<b>FUND BALANCE, January 1</b>	<b>11,403,828</b>	<b>11,403,828</b>	<b>-</b>	<b>8,923,547</b>		
<b>FUND BALANCES, August 31</b>	<b>7,844,750</b>	<b>11,658,312</b>	<b>3,813,562</b>	<b>8,901,053</b>		

CITY OF LONGMONT  
PARK IMPROVEMENT FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of August 31, 2022

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Licenses and permits	1,448,900	2,020,367	571,467	1,195,344	69.0%	139.4%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	69,841	75,583	5,742	69,489	8.8%	108.2%
<b>Total revenues</b>	<b>2,203,565</b>	<b>2,780,774</b>	<b>577,209</b>	<b>1,264,833</b>	<b>119.9%</b>	<b>126.2%</b>
<b>EXPENDITURES</b>						
Culture and recreation	-	-	-	500	0.0%	0.0%
Capital Outlay	8,095,701	832	8,094,869	861,501	-99.9%	0.0%
<b>Total Expenditures</b>	<b>8,095,701</b>	<b>832</b>	<b>8,094,869</b>	<b>862,001</b>	<b>-99.9%</b>	<b>0.0%</b>
Excess of revenues over (under) expenditures	(5,892,136)	2,779,942	8,672,078	402,832	590.1%	-47.2%
<b>OTHER FINANCING (USES)</b>						
Transfer out	(60,096)	-	60,096	(434)	0.0%	0.0%
<b>Total other financing (uses)</b>	<b>(60,096)</b>	<b>-</b>	<b>60,096</b>	<b>(434)</b>	<b>0.0%</b>	<b>0.0%</b>
Net change in fund balance	(5,952,232)	2,779,942	8,732,174	402,398		
<b>FUND BALANCE, January 1</b>	<b>20,776,949</b>	<b>20,776,949</b>	<b>-</b>	<b>19,562,748</b>	<b>6.2%</b>	
<b>FUND BALANCES, August 31</b>	<b>14,824,717</b>	<b>23,556,891</b>	<b>8,732,174</b>	<b>19,965,146</b>	<b>18.0%</b>	

**CITY OF LONGMONT  
 CONSERVATION TRUST FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of August 31, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Intergovernmental	950,000	638,478	(311,522)	617,339	3.4%	67.2%
Investment income	12,040	23,465	11,425	21,370	9.8%	194.9%
Total revenues	962,040	661,943	(300,097)	638,709	3.6%	68.8%
<b>EXPENDITURES</b>						
Culture and recreation	261,802	150,611	111,191	108,328	39.0%	57.5%
Capital Outlay	5,381,249	42,926	5,338,323	68,482	-37.3%	0.8%
Total Expenditures	5,643,051	193,537	5,449,514	176,810	9.5%	3.4%
Net change in fund balance	(4,681,011)	468,406	5,149,417	461,899	1.4%	-10.0%
<b>FUND BALANCE, January 1</b>	6,599,154	6,599,154	-	5,706,942		
<b>FUND BALANCES, August 31</b>	1,918,143	7,067,560	5,149,417	6,168,842		



**CITY OF LONGMONT  
OPEN SPACE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Taxes	5,111,762	3,191,465	(1,920,297)	2,835,804	12.5%	62.4%
Intergovernmental	-	-	-	93,515	0.0%	0.0%
Investment income	110,465	53,055	(57,410)	19,635	170.2%	48.0%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	2,496,366	2,446,366	1,850,238	34.9%	4992.7%
<b>Total revenues</b>	<b>5,272,227</b>	<b>5,740,886</b>	<b>468,659</b>	<b>4,799,192</b>	<b>19.6%</b>	<b>108.9%</b>
<b>EXPENDITURES</b>						
Current:						
Culture and Recreation	1,514,865	881,426	633,439	645,388	36.6%	58.2%
Capital Outlay	7,145,798	443,742	6,702,056	197,549	124.6%	6.2%
Debt Service:						
Bond principal retired	1,445,000	-	1,445,000	-	0.0%	0.0%
Interest and fiscal charges	926,350	463,175	463,175	488,293	0.0%	50.0%
<b>Total expenditures</b>	<b>11,032,013</b>	<b>1,788,343</b>	<b>9,243,670</b>	<b>1,331,231</b>	<b>34.3%</b>	<b>16.2%</b>
Excess of revenues (under) expenditures	(5,759,786)	3,952,542	9,712,328	3,467,960	14.0%	-68.6%
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in						
Transfers out						
Art in public places fund	(8,500)	-	8,500	(904)	0.0%	0.0%
General Fund	(43,149)	(28,768)	14,381	-	0.0%	66.7%
<b>Total other financing sources (uses)</b>	<b>(51,649)</b>	<b>(28,768)</b>	<b>22,881</b>	<b>(904)</b>	<b>0.0%</b>	<b>55.7%</b>
Net changes in fund balance	(5,811,435)	3,923,774	9,735,209	3,467,057		
<b>FUND BALANCE, January 1</b>	<b>10,656,163</b>	<b>10,656,163</b>	<b>-</b>	<b>6,114,357</b>		
<b>FUND BALANCES, August 31</b>	<b>4,844,728</b>	<b>14,579,937</b>	<b>9,735,209</b>	<b>9,581,414</b>		

**CITY OF LONGMONT  
 LODGERS TAX FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of August 31, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Taxes	300,000	308,789	8,789	225,563	36.9%	102.9%
Investment income	-	627	627	371	68.8%	
Total revenues	300,000	309,416	9,416	225,935	36.9%	103.1%
<b>EXPENDITURES</b>						
Culture and recreation	509,940	434,940	75,000	100,000	0.0%	85.3%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	509,940	434,940	75,000	100,000		85.3%
Excess of revenues over (under) expenditures	(209,940)	(125,524)	84,416	125,935	-199.7%	0.0%
<b>OTHER FINANCING (USES)</b>						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(209,940)	(125,524)	84,416	125,935		
<b>FUND BALANCE, January 1</b>	256,400	256,400	-	47,601	438.6%	
<b>FUND BALANCES, August 31</b>	46,460	130,876	84,416	173,536	-24.6%	

**CITY OF LONGMONT**  
**COMBINING STATEMENT OF NET POSITION**  
**NON MAJOR ENTERPRISE FUNDS**  
**YTD as of August 31, 2022**

	Sanitation	Golf	Airport	TOTALS
<b>ASSETS</b>				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,417,737	\$ 4,380,751	\$ 1,232,971	\$ 13,031,459
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,209,922	-	32,176	1,242,098
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	6,916	4,099	1,054	12,069
Prepaid expenses	-	-	-	-
<b>Total current assets</b>	<b>11,637,728</b>	<b>4,384,850</b>	<b>1,266,201</b>	<b>17,288,779</b>
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	9,006,348	241,948	530,356	9,778,652
Buildings	2,129,653	1,931,139	257,376	4,318,168
Improvements (other than buildings)	850,427	8,424,505	7,536,138	16,811,070
Equipment	3,217,606	169,572	90,519	3,477,697
<b>Total property and equipment</b>	<b>15,759,268</b>	<b>11,889,626</b>	<b>8,563,128</b>	<b>36,212,022</b>
Less - accumulated depreciation	4,174,961	8,992,477	5,568,354	18,735,792
<b>Net property and equipment</b>	<b>11,584,307</b>	<b>2,897,149</b>	<b>2,994,774</b>	<b>17,476,230</b>
<b>Total assets</b>	<b>23,222,035</b>	<b>7,281,999</b>	<b>4,260,975</b>	<b>34,765,009</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Related to OPEB	147,245	39,749	5,297	192,291
City Contributions Subsequent to the Measurement Date	251,010	67,926	9,054	327,990
Investment Earnings less than Expected	-	-	-	-
Actual experience less than expected experience	-	-	-	-
<b>Total deferred outflows of resources</b>	<b>\$ 398,255</b>	<b>\$ 107,675</b>	<b>\$ 14,351</b>	<b>\$ 520,281</b>
<b>Total assets and deferred outflows of resources</b>	<b>23,620,290</b>	<b>7,389,675</b>	<b>4,275,326</b>	<b>35,285,291</b>

**CITY OF LONGMONT**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**YTD as of August 31, 2022**

	Sanitation	Golf	Airport	TOTALS
<b>LIABILITIES AND NET POSITION</b>				
<b>Current liabilities:</b>				
Payable from current assets:				
Accounts payable	\$ 7,495	\$ 56,138	\$ 1,068	\$ 64,701
Construction contracts payable	-	-	-	-
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Accrued sick and vacation - current portion	38,639	13,687	-	52,326
Total unrestricted liabilities	-	-	-	-
Advances from other funds - current portion	-	-	-	-
<b>Total current liabilities</b>	<b>46,134</b>	<b>69,825</b>	<b>1,068</b>	<b>117,027</b>
<b>Long-term liabilities:</b>				
Advances from other funds			-	-
Bonds payable			-	-
Less portion due in one year			-	-
Loan payable			-	-
Long-term construction liability			-	-
Net other post employment benefit obligation	379,539	104,102	13,750	497,391
Net Pension Liability	110,490	29,827	3,975	144,292
Accrued sick and vacation	218,952	77,561	-	296,513
Advances from other funds	-	199,672	-	199,672
<b>Net long-term liabilities</b>	<b>708,981</b>	<b>411,162</b>	<b>17,725</b>	<b>1,137,868</b>
<b>Total liabilities</b>	<b>755,115</b>	<b>480,987</b>	<b>18,793</b>	<b>1,254,895</b>
<b>Deferred inflows of resources:</b>				
Related to pension	485,178	130,974	17,455	633,607
Related to OPEB	24,351	6,574	877	31,802
<b>Total deferred inflows of resources</b>	<b>509,529</b>	<b>137,548</b>	<b>18,331</b>	<b>665,408</b>
<b>Net position:</b>				
Net investment in capital assets	11,584,307	2,897,149	2,994,774	17,476,230
Unrestricted	10,771,339	3,873,991	1,243,428	15,888,758
<b>Total net position</b>	<b>22,355,646</b>	<b>6,771,140</b>	<b>4,238,202</b>	<b>33,364,988</b>
<b>Total liabilities and net position</b>	<b>\$ 23,620,290</b>	<b>\$ 7,389,675</b>	<b>\$ 4,275,326</b>	<b>\$ 35,285,291</b>

**CITY OF LONGMONT  
ELECTRIC ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	78,061,671	54,012,973	(24,048,698)	51,863,767	4.1%	69.2%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	55,026	(24,974)	38,336	43.5%	68.8%
Miscellaneous	66,000	19,641	(46,359)	42,414	-53.7%	29.8%
Aid to underground installation	4,824,200	2,014,726	(2,809,474)	1,727,599	16.6%	41.8%
Other sales	77,500	84,473	6,973	64,252	31.5%	109.0%
<b>Total revenues</b>	<b>83,109,371</b>	<b>56,186,840</b>	<b>(26,922,531)</b>	<b>53,736,368</b>	<b>4.56%</b>	<b>67.6%</b>
<b>EXPENSES</b>						
Administration	7,281,177	3,544,847	3,736,330	3,300,105	7.4%	48.7%
Power purchased	54,525,043	38,180,840	16,344,203	35,918,892	6.3%	70.0%
Distribution	10,083,927	5,421,470	4,662,457	5,239,706	3.5%	53.8%
Franchise fee	6,376,372	4,338,288	2,038,084	4,089,182	6.1%	68.0%
Transfers out	455,878	237,576	218,302	-	0.0%	52.1%
<b>Total operations</b>	<b>78,722,397</b>	<b>51,723,022</b>	<b>26,999,375</b>	<b>48,547,885</b>	<b>6.5%</b>	<b>65.7%</b>
Capital outlay	17,620,359	1,925,514	15,694,845	1,032,960	86.4%	10.9%
<b>Total expenses</b>	<b>96,342,756</b>	<b>53,648,536</b>	<b>42,694,220</b>	<b>49,580,845</b>	<b>8.2%</b>	<b>55.7%</b>
<b>Excess of revenues over expenses</b>	<b>(13,233,385)</b>	<b>2,538,304</b>	<b>15,771,689</b>	<b>4,155,523</b>		

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	1,925,514
Capitalized salaries and expenses	-
Capitalized interest	-
Capital contributions	-
	<b>1,925,514</b>
Less: Depreciation	-
Vehicle transfers	-
	-
<b>Net income (GAAP basis)</b>	<b>4,463,818</b>

**CITY OF LONGMONT  
BROADBAND ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	19,547,368	11,024,452	(8,522,916)	11,853,999	-7.0%	56.4%
Intergovernmental	773,162	1,147,960	374,798	15,398	0.0%	
Investment income	5,000	26,079	21,079	23,466	11.1%	521.6%
Miscellaneous	10,000	319,459	309,459	40,646	686.0%	3194.6%
Aid to underground installation	484,000	4,914	(479,086)	5,608	0.0%	1.0%
<b>Total revenues</b>	<b>20,819,530</b>	<b>12,522,864</b>	<b>(8,296,666)</b>	<b>11,939,117</b>	<b>4.9%</b>	<b>60.1%</b>
<b>EXPENSES</b>						
Administration	6,059,119	3,680,146	2,378,973	2,770,324	32.8%	60.7%
Distribution	4,248,197	2,576,007	1,672,190	2,593,210	-0.7%	60.6%
Franchise fee	6,461	6,373	88	8,272	-23.0%	0.0%
Transfers out	16,291	7,902.00	8,389	-	0.0%	0.0%
<b>Total operations</b>	<b>10,330,068</b>	<b>6,270,428</b>	<b>4,059,640</b>	<b>5,371,806</b>	<b>16.7%</b>	<b>60.7%</b>
Debt service	4,456,001	510,500	3,945,501	586,950	0.0%	11.5%
Capital outlay	6,908,750	2,426,200	4,482,550	1,899,231	27.7%	35.1%
<b>Total expenses</b>	<b>21,694,819</b>	<b>9,207,128</b>	<b>12,487,691</b>	<b>7,857,986</b>	<b>17.2%</b>	<b>42.4%</b>
<b>Excess of revenues (under) expenses</b>	<b>(875,289)</b>	<b>3,315,736</b>	<b>4,191,025</b>	<b>4,081,132</b>		

**RECONCILIATION TO NET (LOSS) (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	2,426,200
Capitalized salaries and expenses	-
	2,426,200
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
<b>Net (loss) (GAAP basis)</b>	<b>5,741,936</b>

**CITY OF LONGMONT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
YTD as of August 31, 2022**

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
<b>ASSETS</b>							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 17,997,647	\$ 131,119,860	\$ 13,589,869	\$ 9,836,694	\$ 13,031,459	\$ 185,575,529	\$ 36,738,515
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	12,791,933	3,233,650	1,794,794	41,621	1,242,098	19,104,096	45,358
Intergovernmental receivable	-	1,801,558	549,841	1,667,967	3,153	4,022,519	-
Loans receivable	1,472	22,139	-	-	-	23,611	-
Interest receivable	22,298	147,700	13,329	7,269	12,069	202,665	57,200
Inventory of materials and supplies	-	-	-	-	-	-	8,206,745
Advance to other funds, current portion	-	-	-	82,500	-	82,500	18,372,424
Prepaid expenses	11,055	-	-	-	-	11,055	6,000
<b>Total unrestricted current assets</b>	<b>30,824,405</b>	<b>136,324,907</b>	<b>15,947,833</b>	<b>11,636,051</b>	<b>17,288,779</b>	<b>212,021,976</b>	<b>63,426,242</b>
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	4,967,520	55,537,911	6,074,998	2,689,035	-	69,269,464	-
Interest receivable	-	-	6,056	2,097	-	8,153	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	2,577,190
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	(88,536,666)	343,296	381	-	(88,192,989)	-
Cash and cash equivalents	-	-	(75,513)	1,183,267	-	1,107,754	-
Interest receivable	1,949	-	1,871	975	-	4,795	-
<b>Total restricted current assets</b>	<b>4,969,469</b>	<b>(32,998,755)</b>	<b>6,350,708</b>	<b>3,875,755</b>	<b>-</b>	<b>(17,802,823)</b>	<b>2,577,190</b>
<b>Total current assets</b>	<b>35,793,874</b>	<b>103,326,152</b>	<b>22,298,541</b>	<b>15,511,806</b>	<b>17,288,779</b>	<b>194,219,152</b>	<b>66,003,432</b>
Noncurrent assets:							
Loan receivable-component unit	-	-	-	-	-	-	146,000
Capital assets:							
Land and water rights	1,609,104	213,928,615	2,012,093	16,309,133	1,826,435	235,685,380	333,200
Buildings	4,861,109	32,502,471	42,773,353	2,035,323	4,318,168	86,490,424	1,755,965
Improvements (other than buildings)	186,695,855	207,329,208	155,509,393	82,525,154	16,811,070	648,870,680	3,087,845
Equipment	8,166,049	2,661,555	4,046,802	284,917	3,477,697	18,637,020	51,646,396
Construction in progress	71,635	77,302,453	9,558,468	35,413,804	9,778,652	132,125,012	1,313,003
<b>Total capital assets</b>	<b>201,403,752</b>	<b>533,724,302</b>	<b>213,900,109</b>	<b>136,568,331</b>	<b>36,212,022</b>	<b>1,121,808,516</b>	<b>58,136,409</b>
Less - accumulated depreciation	79,127,321	89,307,793	73,519,124	29,827,265	18,735,792	290,517,295	39,032,015
<b>Net capital assets</b>	<b>122,276,431</b>	<b>444,416,509</b>	<b>140,380,985</b>	<b>106,741,066</b>	<b>17,476,230</b>	<b>831,291,221</b>	<b>19,104,394</b>
<b>Total noncurrent assets</b>	<b>122,276,431</b>	<b>444,416,509</b>	<b>140,380,985</b>	<b>106,741,066</b>	<b>17,476,230</b>	<b>831,291,221</b>	<b>19,250,394</b>
<b>Total assets</b>	<b>158,070,305</b>	<b>547,742,661</b>	<b>162,679,526</b>	<b>122,252,872</b>	<b>34,765,009</b>	<b>1,025,510,373</b>	<b>85,253,826</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>							
Related to OPEB	736,056	345,426	238,454	116,450	192,291	1,628,678	152,210
Related to Bond Refunding	-	-	177,913	-	-	177,913	-
City Contributions Subsequent to the Measurement Date	1,252,925	588,683	406,201	198,534	327,990	2,774,333	141,689
Actual experience less than expected experience	-	-	-	-	-	-	-
<b>Total deferred outflows of resources</b>	<b>1,988,981</b>	<b>934,109</b>	<b>822,568</b>	<b>314,984</b>	<b>520,281</b>	<b>4,580,925</b>	<b>293,899</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 160,059,286</b>	<b>\$ 548,676,770</b>	<b>\$ 163,502,095</b>	<b>\$ 122,567,856</b>	<b>\$ 35,285,290</b>	<b>\$ 1,030,091,298</b>	<b>\$ 85,547,725</b>

	Electric and			Storm	Other		Internal Service
	Broadband	Water	Sewer	Drainage	Enterprise	TOTALS	Funds
<b>LIABILITIES AND NET POSITION</b>							
<b>Current liabilities:</b>							
Payable from current assets:							
Accounts payable	\$ 5,818,602	\$ 149,012	\$ 152,171	\$ 28,160	\$ 64,701	\$ 6,212,646	\$ 164,604
Construction contracts payable	-	217,580	28,924	219,467	-	465,971	-
Accrued liabilities	442,609	10,000	-	-	-	452,609	-
Due to other funds	-	-	-	-	-	-	5,724,508
Accrued sick and vacation - current portion	185,798	106,203	60,537	31,141	52,326	436,004	27,822
Unearned revenue	1,030,309	-	-	-	-	1,030,309	-
Advances from other funds - current portion	-	-	-	3,600,000	-	3,600,000	-
Loans payable - current portion	-	1,210,679	-	-	-	1,210,679	-
Claims payable - current portion	-	-	-	-	-	-	581,322
Customer deposits	917,849	35,045	-	8,590	-	961,484	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
<b>Total current liabilities</b>							
(payable from current assets)	8,395,167	1,728,519	241,632	3,887,358	117,027	14,369,702	6,498,256
Payable from restricted assets:							
Accounts payable	-	525	-	8,161	-	8,686	-
Construction contracts payable	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-
Accrued interest	85,083	560,909	190,479	61,786	-	898,257	-
Bonds payable - current portion	3,435,000	2,440,000	1,385,000	1,705,000	-	8,965,000	-
<b>Total current liabilities</b>							
(payable from restricted assets)	3,520,083	3,001,434	1,575,479	1,774,947	-	9,871,943	-
<b>Total current liabilities</b>	11,915,250	4,729,953	1,817,111	5,662,305	117,027	24,241,646	6,498,256
<b>Long-term liabilities:</b>							
Loan payable	-	1,291,592	-	-	-	1,291,592	-
Long-term construction liability	-	182,148	-	-	-	182,148	-
Claims payable	-	-	-	-	-	-	1,336,307
Accrued sick and vacation	1,052,853	601,815	343,042	176,468	296,513	2,470,691	157,656
Net other post employment benefit obligation	1,894,035	892,699	616,329	298,356	497,391	4,198,810	277,944
Net Pension Liability	552,322	259,202	178,933	87,383	144,292	1,222,132	81,630
Advances from other funds	-	-	290,862	494,406	199,672	984,941	-
Premium on bonds	-	11,314,364	2,794,790	-	-	14,109,154	-
Bonds payable	28,757,561	74,210,000	35,545,000	20,664,837	-	159,177,398	-
<b>Net long-term liabilities</b>	32,256,771	88,751,820	39,768,956	21,721,450	1,137,868	183,636,865	1,853,537
<b>Total liabilities</b>	44,172,021	93,481,773	41,586,067	27,383,755	1,254,895	207,878,511	8,351,792
<b>Deferred inflows of resources:</b>							
Related to Pension	2,425,346	1,138,201	785,724	383,710	633,607	5,366,588	358,448
Related to OPEB	121,736	57,128	39,437	19,259	31,802	269,361	17,991
<b>Total Deferred inflows of resources</b>	2,547,082	1,195,329	825,161	402,969	665,408	5,635,949	376,439
<b>Net position:</b>							
Net Investment in capital assets	90,083,870	367,304,510	103,689,844	85,335,410	17,476,230	663,889,864	19,104,394
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	4,967,520	55,537,911	6,074,998	2,689,035	-	69,269,464	-
Restricted for workers' compensation	-	-	-	-	-	-	2,577,190
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	18,288,794	31,157,247	11,326,025	6,756,687	15,888,758	83,417,511	55,137,909
<b>Total net position</b>	113,340,184	453,999,668	121,090,867	94,781,132	33,364,988	816,576,839	76,819,493
<b>Total liabilities and net position</b>	\$ 160,059,287	\$ 548,676,770	\$ 163,502,095	\$ 122,567,856	\$ 35,285,291	1,030,091,299	\$ 85,547,725



**CITY OF LONGMONT  
WATER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Final Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	26,905,696	17,316,012	(9,589,684)	15,027,098	15.2%	64.4%
Development fee surcharge	321,300	520,810	199,510	331,660	57.0%	162.1%
Intergovernmental	1,228,307	(3,582)	(1,231,889)	89,508	-104.0%	0.0%
Investment income - operating	66,900	387,414	320,514	223,825	73.1%	579.1%
Miscellaneous	195,000	771,404	576,404	458,333	68.3%	395.6%
Transfer in	2,889,727	2,889,727	-	-	0.0%	100.0%
<b>Total revenues</b>	<b>31,606,930</b>	<b>21,881,785</b>	<b>(9,725,145)</b>	<b>16,130,424</b>	<b>35.7%</b>	<b>69.2%</b>
<b>EXPENSES</b>						
Administration	6,012,118	3,141,111	2,871,007	3,389,385	-7.3%	52.2%
Water resources	4,337,037	4,419,051	(82,014)	2,635,363	67.7%	101.9%
Transmission/distribution	3,183,165	2,038,408	1,144,757	1,617,366	26.0%	64.0%
Treatment plant	3,756,468	2,526,815	1,229,653	2,302,190	9.8%	67.3%
Transfer out	443,886	150,670	293,216	10,743	1302.5%	33.9%
<b>Total operations</b>	<b>17,732,674</b>	<b>12,276,055</b>	<b>5,456,619</b>	<b>9,955,047</b>	<b>23.3%</b>	<b>69.2%</b>
Debt service	6,810,281	2,604,941	4,205,340	1,288,847	102.1%	38.3%
Capital outlay	92,166,310	6,020,682	86,145,628	38,193,915	-84.2%	6.5%
<b>Total expenses</b>	<b>116,709,265</b>	<b>20,901,678</b>	<b>95,807,587</b>	<b>49,437,809</b>	<b>-57.7%</b>	<b>17.9%</b>
<b>Excess of revenue (under) expenses</b>	<b>(85,102,335)</b>	<b>980,106</b>	<b>86,082,441</b>	<b>(33,307,385)</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		6,020,682				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		6,020,682				
Principal retired		-				
		6,020,682				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
<b>Net (loss) (GAAP basis)</b>		<b>7,000,788</b>				

**CITY OF LONGMONT  
WATER SYSTEM CONSTRUCTION RESERVE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Licenses and permits	1,577,700	2,417,663	839,963	1,722,363	40.4%	153.2%
Investment income	23,400	76,869	53,469	129,672	-40.7%	328.5%
<b>Total revenues</b>	<b>1,601,100</b>	<b>2,494,532</b>	<b>893,432</b>	<b>1,852,035</b>	<b>34.7%</b>	<b>155.8%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	-	5,428	(5,428)	450,195	0.0%	0.0%
Capital Outlay	18,876,780	491,595	18,385,185	11,982,508	-95.9%	2.6%
<b>Total Expenditures</b>	<b>18,876,780</b>	<b>497,023</b>	<b>18,379,757</b>	<b>12,432,703</b>	<b>-96.0%</b>	<b>2.6%</b>
Excess of revenues over expenditures	(17,275,680)	1,997,509	19,273,189	(10,580,668)	-118.9%	-11.6%
<b>OTHER FINANCING (USES)</b>						
Transfer out	(3,063,544)	(2,890,217)	173,327	(1,249)	0.0%	94.3%
Net change in fund balance	(20,339,224)	(892,708)	19,446,516	(10,581,917)		
<b>FUND BALANCE, January 1</b>	<b>23,900,742</b>	<b>23,900,742</b>	<b>-</b>	<b>36,182,248</b>		
<b>FUND BALANCES, August 31</b>	<b>3,561,518</b>	<b>23,008,034</b>	<b>19,446,516</b>	<b>25,600,331</b>		

**CITY OF LONGMONT  
WATER ACQUISITION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	1,231,728	3,184,902	1,953,174	1,228,367	0.0%	258.6%
Investment income	1,200	12,482	11,282	22,466	-44.4%	1040.2%
<b>Total revenues</b>	<b>1,232,928</b>	<b>3,197,384</b>	<b>1,964,456</b>	<b>1,250,833</b>	<b>155.6%</b>	<b>259.3%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	1,415,395	895,747	519,648	-	0.0%	63.3%
Capital Outlay	1,503,000	1,469,393	33,607	5,576,813	0.0%	0.0%
<b>Total Expenditures</b>	<b>2,918,395</b>	<b>2,365,140</b>	<b>553,255</b>	<b>5,576,813</b>	<b>-57.6%</b>	<b>81.0%</b>
Net change in fund balance	(1,685,467)	832,244	2,517,711	(4,325,980)		
<b>FUND BALANCE, January 1</b>	<b>2,814,968</b>	<b>2,814,968</b>	<b>-</b>	<b>5,946,945</b>		
<b>FUND BALANCES, August 31</b>	<b>1,129,501</b>	<b>3,647,212</b>	<b>2,517,711</b>	<b>1,620,965</b>		

**CITY OF LONGMONT  
 RAW WATER STORAGE RESERVE FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of August 31, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Investment income	-	92	92	1,584	-94.2%	0.0%
<b>EXPENDITURES</b>						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	23,291	-	23,291	415,000	0.0%	0.0%
<b>Total Expenditures</b>	23,291	-	23,291	415,000	0.0%	0.0%
Net change in fund balance	(23,291)	92	23,383	(413,416)		
<b>FUND BALANCE, January 1</b>	27,255	27,255	-	440,843		
<b>FUND BALANCES, August 31</b>	3,964	27,347	23,383	27,427		

**CITY OF LONGMONT  
SEWER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	15,795,900	10,592,100	(5,203,800)	10,499,474	0.9%	67.1%
Intergovernmental	0	(49,983)	(49,983)	(34,893)	0.0%	0.0%
Investment income	38,000	63,540	25,540	57,883	9.8%	167.2%
Miscellaneous	3,000	56,091	53,091	39,048	43.6%	1869.7%
Transfers in	464,588	464,588	0	0	0.0%	100.0%
<b>Total revenues</b>	<b>16,301,488</b>	<b>11,126,336</b>	<b>(5,175,152)</b>	<b>10,561,512</b>	<b>5.3%</b>	<b>68.3%</b>
<b>EXPENSES</b>						
Administration	4,133,755	2,283,591	1,850,164	2,247,305	1.6%	55.2%
Sewer collection system	1,628,567	854,448	774,119	799,003	6.9%	52.5%
Sewer disposal plant	4,714,387	2,953,528	1,760,859	2,755,881	7.2%	62.6%
Transfers out	137,074	53,424	83,650	2,226	0.0%	39.0%
<b>Total operations</b>	<b>10,613,783</b>	<b>6,144,991</b>	<b>4,468,792</b>	<b>5,804,415</b>	<b>5.9%</b>	<b>57.9%</b>
Debt service	3,309,575	722,288	2,587,287	764,913	-5.6%	21.8%
Capital outlay	11,023,311	1,192,839	9,830,472	759,610	57.0%	10.8%
<b>Total expenses</b>	<b>24,946,669</b>	<b>8,060,118</b>	<b>16,886,551</b>	<b>7,328,938</b>	<b>10.0%</b>	<b>32.3%</b>
<b>Excess of revenues over (under) expenses</b>	<b>(8,645,181)</b>	<b>3,066,218</b>	<b>11,711,399</b>	<b>3,232,574</b>		

**RECONCILIATION TO NET (LOSS) (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	1,192,839
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,192,839
Principal retired	-
	1,192,839
Less: Depreciation	0
Vehicle transfers	-
	0
<b>Net (loss) (GAAP basis)</b>	<b>4,259,057</b>

**CITY OF LONGMONT**  
**STORM DRAINAGE ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of August 31, 2022**

	Final Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	7,568,500	5,660,377	(1,908,123)	4,992,069	13.4%	74.8%
Plant investment fee	156,945	253,653	96,708	141,611	79.1%	161.6%
Intergovernmental	-	(379,576)	(379,576)	(3,107)	12116.8%	0.0%
Investment income	-	44,213	44,213	36,259	21.9%	0.0%
Miscellaneous	32,000	137,089	105,089	199,505	-31.3%	428.4%
<b>Total revenues</b>	<b>7,757,445</b>	<b>5,715,756</b>	<b>(2,041,689)</b>	<b>5,366,337</b>	<b>6.5%</b>	<b>73.7%</b>
<b>EXPENSES</b>						
Administration	2,162,042	1,309,340	852,702	1,247,896	4.9%	60.6%
Engineering	978,284	483,421	494,863	479,224	0.9%	49.4%
Maintenance	1,424,973	801,773	623,200	661,826	21.1%	56.3%
Transfers out	56,839	39,432	17,407	177	22178.0%	69.4%
<b>Total operations</b>	<b>4,622,138</b>	<b>2,633,966</b>	<b>1,988,172</b>	<b>2,389,123</b>	<b>10.2%</b>	<b>57.0%</b>
Debt service	2,620,103	370,719	2,249,384	407,519	0.0%	14.1%
Capital outlay	4,911,330	435,255	4,476,075	2,047,475	-78.7%	8.9%
<b>Total expenses</b>	<b>12,153,571</b>	<b>3,439,940</b>	<b>8,713,631</b>	<b>4,844,116</b>	<b>-29.0%</b>	<b>28.3%</b>
<b>Excess of revenues (under) expenses</b>	<b>(4,396,126)</b>	<b>2,275,816</b>	<b>6,671,942</b>	<b>522,221</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		435,255				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		435,255				
Principal retired		-				
		435,255				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
<b>Net (loss) (GAAP basis)</b>		<b>2,711,071</b>				

**CITY OF LONGMONT**  
**ELECTRIC COMMUNITY INVESTMENT FEE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of August 31, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Licenses and permits	786,698	404,119	(382,579)	258,917	56.1%	51.4%
Investment income	60,000	17,146	(42,854)	18,703	-8.3%	28.6%
Total revenues	846,698	421,265	(425,433)	277,620	51.7%	49.8%
<b>EXPENDITURES</b>						
Municipal utility systems	124,108	31,497	92,611	56,653	-44.4%	25.4%
Capital Outlay	3,618,163	318,962	3,299,201	204,113	56.3%	8.8%
Total Expenditures	3,742,271	350,459	3,391,812	260,766	34.4%	9.4%
Excess of revenues over expenditures	(2,895,573)	70,806	2,966,379	16,854	320.1%	-2.4%
<b>OTHER FINANCING (USES)</b>						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(2,895,573)	70,806	2,966,379	16,854		
<b>FUND BALANCE, January 1</b>	5,041,000	5,041,000	-	5,194,088		
<b>FUND BALANCES, August 31</b>	2,145,427	5,111,806	2,966,379	5,210,942		

**CITY OF LONGMONT  
SEWER CONSTRUCTION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Licenses and permits	788,600	1,108,115	319,515	723,460	53.2%	140.5%
Developer participation	-	32,436	32,436	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,100	39,982	1,882	43,447	-8.0%	104.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
<b>Total revenues</b>	<b>826,700</b>	<b>1,180,533</b>	<b>353,833</b>	<b>766,907</b>	<b>53.9%</b>	<b>142.8%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	-	10,938	(10,938)	-	0.0%	0.0%
Capital Outlay	7,315,615	600,710	6,714,905	74,482	0.0%	0.0%
<b>Total Expenditures</b>	<b>7,315,615</b>	<b>611,648</b>	<b>6,703,967</b>	<b>74,482</b>	<b>0.0%</b>	<b>8.4%</b>
Excess of revenues over expenditures	(6,488,915)	568,885	7,057,800	692,425	-17.8%	-8.8%
<b>OTHER FINANCING (USES)</b>						
Transfer out						
Sewer Fund	(464,588)	(464,588)	-	-	0.0%	100.0%
Art in public places fund	(38,657)	(2,756)	35,901	-	0.0%	0.0%
<b>Total other financing (uses)</b>	<b>(503,245)</b>	<b>(467,344)</b>	<b>35,901</b>	<b>-</b>	<b>0.0%</b>	<b>92.9%</b>
<b>Net change in fund balance</b>	<b>(6,992,160)</b>	<b>101,541</b>	<b>7,093,701</b>	<b>692,425</b>		
<b>FUND BALANCE, January 1</b>	<b>12,046,530</b>	<b>12,046,530</b>	<b>-</b>	<b>11,744,654</b>		
<b>FUND BALANCES, August 31</b>	<b>5,054,370</b>	<b>12,148,071</b>	<b>7,093,701</b>	<b>12,437,079</b>		



CITY OF LONGMONT  
SANITATION ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of August 31, 2022

	2022 YTD	Variance From Budget	2021 YTD	% Increase (Decrease)	2022 Actual as a % of Budget
	Budget	Actual	Budget	Actual	of Budget
<b>REVENUES</b>					
Charges for services	8,678,000	6,361,017	(2,316,983)	6,245,858	73.3%
Intergovernmental	-	1,518	1,518	0	0.0%
Investment income	21,294	23,427	2,133	18,452	110.0%
Miscellaneous	1,000	36,230	35,230	2,663,531	-98.6%
<b>Total revenues</b>	<b>8,700,294</b>	<b>6,422,192</b>	<b>(2,278,102)</b>	<b>8,927,841</b>	<b>-28.1%</b>
<b>EXPENSES</b>					
Administration	1,038,794	463,006	575,788	446,502	44.6%
Landfill operations	30,000	-	30,000	-	0.0%
Trash removal	4,396,461	2,831,075	1,565,386	3,007,717	64.4%
Special trash pickup	1,017,157	570,333	446,824	478,202	56.1%
Curbside recycling	2,015,689	999,136	1,016,553	1,152,651	49.6%
Transfers out	193,186	120,559	72,627	0	62.4%
<b>Total operations</b>	<b>8,691,287</b>	<b>4,984,109</b>	<b>3,707,178</b>	<b>5,085,072</b>	<b>-2.0%</b>
Capital outlay	2,810,645	16,749	2,793,896	0	0.6%
<b>Total expenses</b>	<b>11,501,932</b>	<b>5,000,858</b>	<b>6,501,074</b>	<b>5,085,072</b>	<b>-1.7%</b>
<b>Excess of revenues over (under) expenses</b>	<b>(2,801,638)</b>	<b>1,421,334</b>	<b>4,222,972</b>	<b>3,842,769</b>	
<b>RECONCILIATION TO NET INCOME (GAAP BASIS)</b>					
Add: Additions to plant and equipment					
Capital outlay		16,749			
Less: Depreciation		0			
<b>Net Income (GAAP basis)</b>		<b>1,438,083</b>			

**CITY OF LONGMONT  
GOLF ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	2,838,159	2,959,913	121,754	2,692,807	9.9%	104.3%
Investment income	6,015	12,287	6,272	9,351	31.4%	204.3%
Miscellaneous	-	22	22	439	-95.0%	0.0%
<b>Total revenues</b>	<b>2,844,174</b>	<b>2,972,222</b>	<b>128,048</b>	<b>2,702,597</b>	<b>10.0%</b>	<b>104.5%</b>
<b>EXPENSES</b>						
Administration	414,042	241,683	172,359	226,338	6.8%	58.4%
Course maintenance/development	2,662,148	1,734,029	928,119	1,445,736	19.9%	65.1%
Transfers out	24,816	18,695	6,121	188	0.0%	75.3%
<b>Total operations</b>	<b>3,101,006</b>	<b>1,994,407</b>	<b>1,106,599</b>	<b>1,672,262</b>	<b>19.3%</b>	<b>64.3%</b>
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	953,380	114,651	838,729	120,837	-5.1%	12.0%
<b>Total expenses</b>	<b>4,187,530</b>	<b>2,109,058</b>	<b>2,078,472</b>	<b>1,793,099</b>	<b>17.6%</b>	<b>50.4%</b>
<b>Excess of revenues over expenses</b>	<b>(1,343,356)</b>	<b>863,164</b>	<b>2,206,520</b>	<b>909,498</b>	<b>-5.1%</b>	

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	114,651
Principal payments capital leases	-
Gain on sale of assets	-
	114,651
Less: Depreciation	-
<b>Net income (GAAP basis)</b>	<b>977,815</b>

**CITY OF LONGMONT  
AIRPORT ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	<b>Budget</b>	<b>2022 Actual</b>	<b>Variance From Budget</b>	<b>2021 YTD Actual</b>	<b>% Increase (Decrease)</b>	<b>2022 Actual as a % of Budget</b>
<b>REVENUES</b>						
Charges for services	533,382	403,090	(130,292)	367,212	10%	75.6%
Intergovernmental	477,000	8,995	(468,005)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	4,122	4,122	3,432	20%	0.0%
Miscellaneous	6,750	9,278	2,528	4,634	100%	137.5%
<b>Total revenues</b>	<b>1,017,132</b>	<b>425,485</b>	<b>(591,647)</b>	<b>375,278</b>	<b>13%</b>	<b>41.8%</b>
<b>EXPENSES</b>						
Administration	381,655	162,636	219,019	173,363	-6%	42.6%
Maintenance	193,136	81,186	111,950	154,398	-47%	42.0%
Transfers out	272	272	-	(3,727)	-	0.0%
<b>Total operations</b>	<b>575,063</b>	<b>244,094</b>	<b>330,969</b>	<b>324,034</b>	<b>(0)</b>	<b>42.4%</b>
Capital outlay	828,243	9,994	818,249	37,588	-73%	0.0%
<b>Total expenses</b>	<b>1,403,306</b>	<b>254,088</b>	<b>1,149,218</b>	<b>361,622</b>	<b>-30%</b>	<b>18.1%</b>
<b>Excess of revenue over (under) expenses</b>	<b>(386,174)</b>	<b>171,397</b>	<b>557,571</b>	<b>13,656</b>		

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Capital outlay	9,994
	9,994
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
<b>Net income (GAAP basis)</b>	<b>181,391</b>

**CITY OF LONGMONT  
FLEET INTERNAL SERVICE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of August 31, 2022**

	Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)
<b>REVENUES</b>					
Charges for services	-	-	-	5,510,817	-100.0%
Investment income	99,910	54,772	(45,138)	74,657	-26.6%
Miscellaneous	11,327,954	7,292,874	(4,035,080)	1,815,192	301.8%
<b>Total revenues</b>	<b>11,427,864</b>	<b>7,347,646</b>	<b>(4,080,218)</b>	<b>7,400,666</b>	<b>-0.7%</b>
<b>EXPENSES</b>					
Operations:					
Personal services	1,815,386	1,052,035	763,351	1,031,885	2.0%
Operating & maintenance	2,874,950	1,828,537	1,046,413	1,288,200	41.9%
Transfers out	15,002	15,002	-	-	0.0%
<b>Total operations</b>	<b>4,705,338</b>	<b>2,895,574</b>	<b>1,809,764</b>	<b>2,320,085</b>	<b>24.8%</b>
Capital outlay	10,047,895	3,705,896	6,341,999	2,811,811	31.8%
<b>Total expenses</b>	<b>14,753,233</b>	<b>6,601,470</b>	<b>8,151,763</b>	<b>5,131,896</b>	<b>28.6%</b>
<b>Excess of revenues (under) expenses</b>	<b>(3,325,369)</b>	<b>746,176</b>	<b>4,071,545</b>	<b>2,268,770</b>	

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	3,705,896
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	<b>3,705,896</b>
Less: Depreciation	-
Loss on the disposal of assets	-
	-
<b>Net income (GAAP basis)</b>	<b>4,452,072</b>