

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

September 30, 2022

(UNAUDITED)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of September 30, 2022**

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
TAXES						
General property taxes:						
Current	24,083,525	23,844,684	(238,841)	21,956,140	8.6%	99.0%
Prior years	-	(20,999)	(20,999)	(16,327)	28.6%	0.0%
General sales and use tax	43,271,000	30,705,841	(12,565,159)	28,084,426	9.3%	71.0%
Selected sales and use tax -						
Cigarette	160,000	53,075	(106,925)	112,147	-52.7%	33.2%
Franchise taxes:						
Gas	700,000	740,498	40,498	570,131	29.9%	105.8%
Cable Television	560,000	312,362	(247,638)	296,396	0.0%	55.8%
Telephone	134,365	90,009	(44,356)	96,282	-6.5%	67.0%
Electric	6,376,372	4,976,396	(1,399,976)	4,703,165	5.8%	78.0%
Telecommunications	6,461	6,370	(91)	8,170	-22.0%	98.6%
Water	542,014	406,512	(135,502)	358,983	13.2%	75.0%
Wastewater	631,956	473,967	(157,989)	471,357	0.6%	75.0%
	76,465,693	61,588,716	(14,876,977)	56,640,869	8.7%	80.5%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	7,673	(2,327)	991	674.1%	76.7%
Marijuana	60,000	69,300	9,300	66,600	4.1%	0.0%
Business	5,000	4,057	(943)	2,890	40.4%	81.1%
Sales Tax	25,000	16,675	(8,325)	22,611	-26.3%	66.7%
Non-Business licenses and permits:						
Building	2,277,993	2,189,411	(88,582)	1,509,946	45.0%	96.1%
Wood burning	-	5	5	408	0.0%	0.0%
Contractor	132,000	106,089	(25,911)	104,000	2.0%	80.4%
Parade / use of public places	8,950	8,110	(840)	6,196	30.9%	90.6%
	2,518,943	2,401,320	(117,622)	1,713,643	40.1%	95.3%
INTERGOVERNMENTAL REVENUE						
Federal revenue	462,538	56,864	(405,674)	9,178,711	-99.4%	12.3%
State shared revenue:						
Severance tax	30,000	266,712	236,712	62,422	0.0%	889.0%
Grants	151,540	19,067	(132,473)	57,641	-66.9%	0.0%
Non-grant state revenue	280,000	235,363	(44,637)	180,116	30.7%	0.0%
Local government shared revenue:						
Shared Fines	75,000	48,563	(26,437)	38,245	27.0%	64.8%
Hazmat Authority	30,000	12,104	(17,896)	13,555	-10.7%	40.3%
Longmont Housing Authority	474,058	389,436	(84,622)	203,881	91.0%	82.1%
Metro Football Stadium District	-	980,481	980,481	-	0.0%	0.0%
Grants / School Resource Officer	341,406	386,400	44,994	186,675	107.0%	113.2%
	1,844,542	2,394,990	550,448	9,921,246	-75.9%	129.8%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of September 30, 2022**

(continued)

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	50,000	79,330	29,330	92,581	-14.3%	158.7%
Disconnect Tag Fees	632,000	184,415	(447,585)	33,096	457.2%	29.2%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	100	222	122	70	217.1%	222.0%
Rebates	110,000	122,844	12,844	116,083	0.0%	111.7%
Payroll Fee	800	504	(296)	488	3.3%	63.0%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	65,000	52,956	(12,044)	48,562	9.0%	81.5%
Liquor Application Fee	28,000	27,935	(65)	10,550	164.8%	99.8%
Metro District Review Fees	-	-	-	-	0.0%	0.0%
Marijuana Modification Fee	5,000	-	(5,000)	-	0.0%	0.0%
Public safety:						
Criminal justice records	29,000	29,505	505	24,252	21.7%	101.7%
Extra duty officer reimbursement	-	117,001	117,001	31,494	271.5%	0.0%
Fire inspection & fireworks fees	100,500	70,412	(30,089)	60,645	16.1%	70.1%
Offender registration/impound fees	15,500	9,700	(5,800)	12,257	-20.9%	62.6%
Emergency dispatch reimbursement	-	8,200	8,200	-	0.0%	0.0%
Elevator inspection	46,000	40,220	(5,780)	48,705	-17.4%	87.4%
Highways and streets:						
Work in right of way permit	2,000	4,933	2,933	2,259	0.0%	246.7%
Developer Participation	-	-	-	-	0.0%	0.0%
Plan check fees	539,637	770,547	230,910	649,427	18.7%	142.8%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	253,191	189,891	(63,300)	188,400	0.0%	75.0%
Culture and Recreation:						
Recreation center - all fees	1,601,912	1,135,571	(466,341)	825,733	37.5%	70.9%
Pool fees	467,457	359,291	(108,166)	366,325	-1.9%	76.9%
Arbor Day Tree Sales	-	7,745	7,745	12,400	-35.7%	0.0%
Reservoir fees	508,000	742,306	234,306	691,075	7.4%	146.1%
Activity fees	1,277,566	1,072,234	(205,332)	681,810	57.3%	83.9%
Facility use fees	308,608	250,536	(58,072)	289,812	-13.6%	81.2%
Concessions	44,837	7,658	(37,179)	5,204	47.2%	17.1%
Senior citizens:						
Activity fees	200	95	(105)	83	14.5%	47.5%
Facility fees	17,000	1,755	(15,245)	-	0.0%	10.3%
Administrative reimbursements:						
Sanitation	582,222	436,671	(145,551)	535,398	-18.4%	75.0%
Golf	192,265	144,198	(48,067)	133,986	7.6%	75.0%
Electric	1,878,928	1,409,193	(469,735)	1,289,448	9.3%	75.0%
Telecommunications	485,082	363,816	(121,266)	206,538	0.0%	75.0%
Water	1,638,985	1,229,238	(409,747)	1,205,085	2.0%	75.0%
Sewer	1,015,728	761,796	(253,932)	738,615	3.1%	75.0%
Storm Drainage	624,734	468,549	(156,185)	521,388	-10.1%	75.0%
Airport	77,744	58,311	(19,433)	64,926	-10.2%	75.0%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	877,580	658,188	(219,392)	680,940	-3.3%	75.0%
Wedding	-	-	-	-	-	-
Museum	224,134	168,102	(56,032)	234,480	-28.3%	75.0%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	311,617	233,712	(77,905)	141,183	65.5%	75.0%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	302,915	227,187	(75,728)	227,403	-0.1%	75.0%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	21,556	16,164	(5,392)	7,941	103.6%	75.0%
	14,455,798	11,460,931	(2,994,865)	10,178,281	12.6%	79.3%
FINES AND FORFEITS						
Court:						
Parking	94,000	86,116	(7,884)	69,974	23.1%	91.6%
Other court fines	515,000	210,155	(304,846)	285,395	-26.4%	40.8%
Court fine surcharge	50,000	21,390	(28,610)	28,186	-24.1%	42.8%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	4,700	(4,300)	5,310	-11.5%	52.2%
Court education fees	17,000	7,117	(9,883)	9,350	-23.9%	41.9%
Court costs reimbursements	80,000	33,960	(46,040)	45,139	-24.8%	42.5%
Probation & home detention monitoring fees	19,700	12,695	(7,005)	13,045	-2.7%	64.4%
Code Enforcement Penalty	12,000	475	(11,525)	1,763	-73.1%	4.0%
Tree Mitigation Fine	189,955	114,820	(75,135)	165,380	0.0%	60.4%
Outstanding judgments/warrants	4,200	1,260	(2,940)	3,631	-65.3%	30.0%
Library fines	35,000	39,796	4,796	13,863	187.1%	113.7%
False alarm fines	6,000	7,000	1,000	7,050	-0.7%	116.7%
Weed cutting fines	6,000	(988)	(6,988)	15,158	-106.5%	-16.5%
Civil Penalty & Nuisance fines	-	19,095	19,095	12,026	58.8%	0.0%
Other fines	900	275	(625)	505	-45.5%	30.6%
	1,038,755	557,866	(480,889)	675,775	-17.4%	53.7%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of September 30, 2022

(continued)

					%	
					<i>Increase</i>	
	2022	Variance	2021	(Decrease)	2022	
	YTD	from Final	YTD	From	as a % of	
	Budget	Budget	Actual	Prior Year	Budget	
	Actual					
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	285,451	185,451	120,935	136.0%	285.5%
Miscellaneous	89,066	106,603	17,537	103,187	3.3%	119.7%
Private grants/donations	350	17,410	17,060	5,448	219.5%	0.0%
Oil and gas royalties	539,461	-	(539,461)	-	0.0%	0.0%
	728,877	409,464	(319,412)	229,570	78.4%	56.2%
OTHER FINANCING SOURCES						
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	97,065	(40,356)	97,065	0.0%	70.6%
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	802,369	(27,173)	97,065	726.6%	96.7%
Total revenues and other sources (legal basis)	97,882,150	79,615,657	(18,266,493)	79,456,449	0.2%	81.3%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of September 30, 2022**

EXPENDITURE
NORM=65.3%

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
NON-DEPARTMENTAL						
CITY COUNCIL	940,001	325,558	614,443	284,715	14.3%	34.6%
CITY ATTORNEY	1,589,875	1,049,674	540,201	1,001,791	4.8%	66.0%
MUNICIPAL COURT						
Courts	658,002	447,073	210,929	385,879	15.9%	67.9%
Probation	336,846	259,186	77,660	248,516	4.3%	76.9%
CITY MANAGER						
City Manager	2,223,705	1,429,757	793,948	1,101,676	29.8%	64.3%
General Fund Transfers	4,234,374	1,690,929	2,543,445	255,475	561.9%	39.9%
Non Departmental	1,583,634	519,861	1,063,773	470,425	10.5%	32.8%
Coronavirus Relief Funding	-	-	-	75,873	-100.0%	0.0%
Economic Development Contracts	1,577,934	201,186	1,376,748	229,125	-12.2%	12.7%
HUMAN RESOURCES	1,626,426	997,870	628,556	869,855	14.7%	61.4%
	14,770,797	6,921,093	7,849,704	4,923,330	40.6%	46.9%
SHARED SERVICES						
Purchasing	903,994	541,612	362,382	453,353	19.5%	59.9%
Enterprise Technology Services						
PC Replacements	508,334	197,371	310,963	220,617	-10.5%	38.8%
ETS Operations	2,241,685	1,498,186	743,499	1,480,497	1.2%	66.8%
ETS Applications	2,318,422	1,258,409	1,060,013	697,786	80.3%	54.3%
ETS Telephone	357,235	241,085	116,150	188,023	28.2%	67.5%
ETS CIS Support	252,888	183,243	-	176,852	3.6%	72.5%
Network Replacement	198,963	-	198,963	65,704	0.0%	0.0%
CJ System Replacement	2,092	65,114	-	74,491	-12.6%	0.0%
City Clerk	638,683	372,357	266,326	357,670	4.1%	58.3%
Election Voter Registration	239,809	22,063	217,746	22,407	-1.5%	9.2%
Recovery Office	213,047	94,908	118,139	96,395	-1.5%	44.5%
	7,875,152	4,474,347	3,394,182	3,833,795	16.7%	56.8%
FINANCE						
Finance Administration	471,841	230,382	241,459	216,324	6.5%	48.8%
Housing Authority	394,419	358,910	35,509	377,580	-4.9%	91.0%
Sales Tax	629,548	422,845	206,703	333,922	26.6%	67.2%
Treasury	361,128	208,354	152,774	240,227	-13.3%	57.7%
Information Desk	76,146	53,540	22,606	52,289	2.4%	70.3%
Accounting	1,241,551	921,486	320,065	887,675	3.8%	74.2%
Budget	620,701	443,261	177,440	395,353	12.1%	71.4%
HATS Project	1,113,855	13,804	1,100,051	11,523	19.8%	0.0%
Risk	376,467	299,336	77,131	258,773	15.7%	79.5%
Wellness	101,847	60,953	40,894	53,956	13.0%	59.8%
Safety	170,373	121,764	48,609	111,375	9.3%	71.5%
Utility Billing	2,244,554	1,153,983	1,090,571	1,061,656	8.7%	51.4%
Mail Delivery	76,290	57,093	19,197	54,626	4.5%	74.8%
	7,878,720	4,345,711	3,533,009	4,055,279	7.2%	55.2%

(continued)

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of September 30, 2022

EXPENDITURE
NORM=65.3%

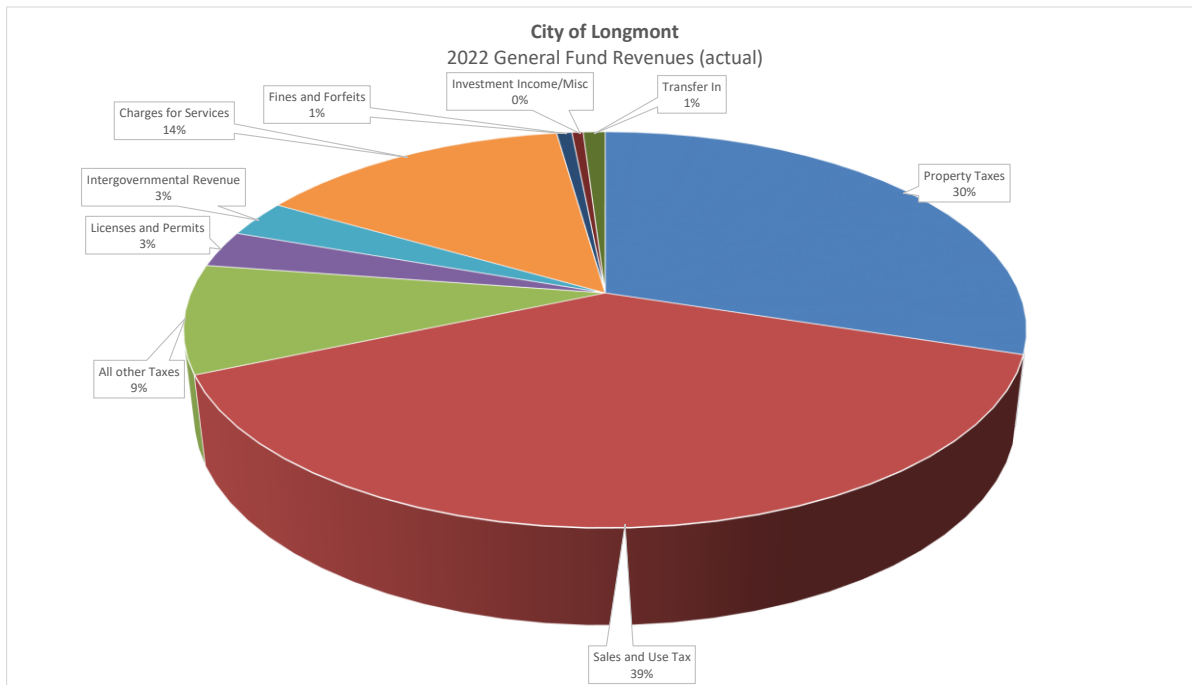
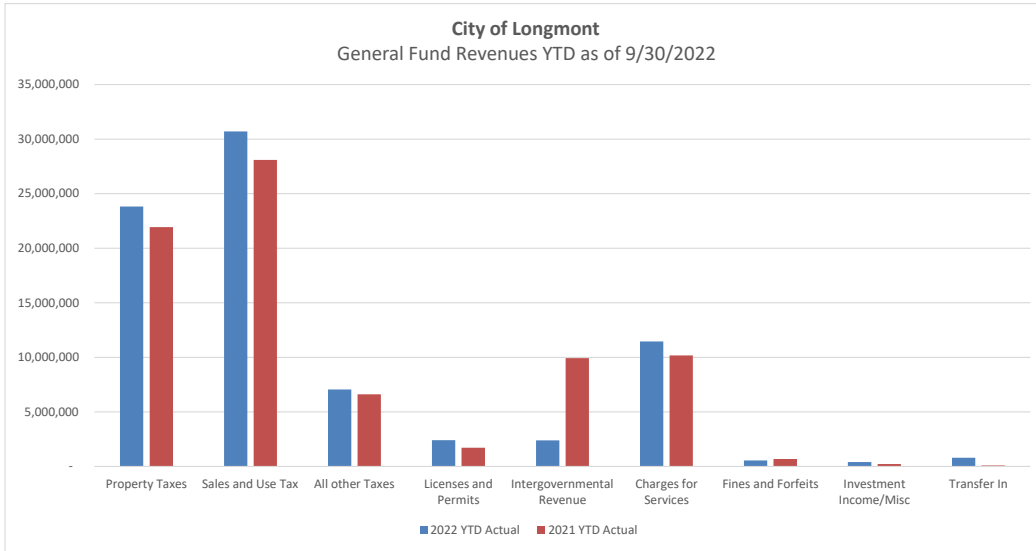
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 621,868	\$ 540,830	\$ 81,038	\$ 485,205	11.5%	87.0%
Patrol	12,709,472	9,138,097	3,571,375	8,850,115	3.3%	71.9%
Detectives	3,289,273	2,371,086	918,187	2,193,143	8.1%	72.1%
Special Enforcement Unit	994,887	257,140	737,747	283,216	-9.2%	25.8%
RV Tow and Disposal	12,100	-	12,100	10,781	-100.0%	0.0%
SWAT Team	788,417	385,036	403,381	472,871	-18.6%	48.8%
Animal Control	593,156	446,506	146,650	427,294	4.5%	75.3%
School Resources Officers	750,933	552,850	198,083	500,616	10.4%	73.6%
Traffic Unit	1,476,911	793,636	683,275	871,342	-8.9%	53.7%
Special Operations	283,161	265,880	17,281	252,335	5.4%	93.9%
Fire Suppression	12,875,354	9,149,863	3,725,491	9,906,388	-7.6%	71.1%
Hazmat Team	166,320	148,999	17,321	142,239	4.8%	89.6%
Technical Rescue Team	59,162	35,391	23,771	14,384	146.0%	59.8%
Wild land Team	108,656	233,439	(124,783)	137,974	69.2%	214.8%
Fire Codes and Planning	484,786	330,783	154,003	437,962	-24.5%	68.2%
Fire Investigations	32,186	17,913	14,273	28,548	-37.3%	55.7%
Public Safety Outreach	127,551	91,215	36,336	82,572	10.5%	71.5%
Emergency Communication Center	2,256,383	1,364,690	891,693	1,324,644	3.0%	60.5%
Public Safety IT	853,345	678,464	174,881	613,322	10.6%	79.5%
Records Unit	698,933	358,883	340,050	406,519	-11.7%	51.3%
Click it or Ticket Grant	9,000	2,335	6,665	-	0.0%	0.0%
Public Safety Volunteers	29,334	21,926	7,408	22,584	-2.9%	74.7%
DUI Grant	19,062	8,805	10,257	6,594	33.5%	46.2%
Public Safety Support Services	864,079	619,431	244,648	570,100	8.7%	71.7%
Extra Duty	9,722	155,917	(146,195)	27,291	471.3%	1603.8%
Training and Personnel	1,334,976	1,121,339	213,637	789,889	42.0%	84.0%
Emergency Management	593,294	350,285	243,009	297,225	17.9%	59.0%
CHR Neighborhood Resources	6,859	201,312	(194,453)	-	0.0%	2935.0%
	42,049,180	29,642,051	12,407,129	29,155,153	1.7%	70.5%
DEVELOPMENT SERVICES						
Development Services	2,694,275	1,356,498	1,337,777	1,426,879	-4.9%	50.3%
Building Permits	-	-	-	101,566	0.0%	0.0%
Code Enforcement	774,315	461,446	312,869	439,913	4.9%	59.6%
Building Services	1,857,201	1,124,851	732,350	974,781	15.4%	60.6%
Parking	173,103	118,084	55,019	48,567	0.0%	68.2%
Redevelopment	4,820,436	2,873,476	1,946,960	2,502,091	14.8%	59.6%
	\$ 10,319,330	\$ 5,934,355	\$ 4,384,975	\$ 5,493,797	8.0%	57.5%

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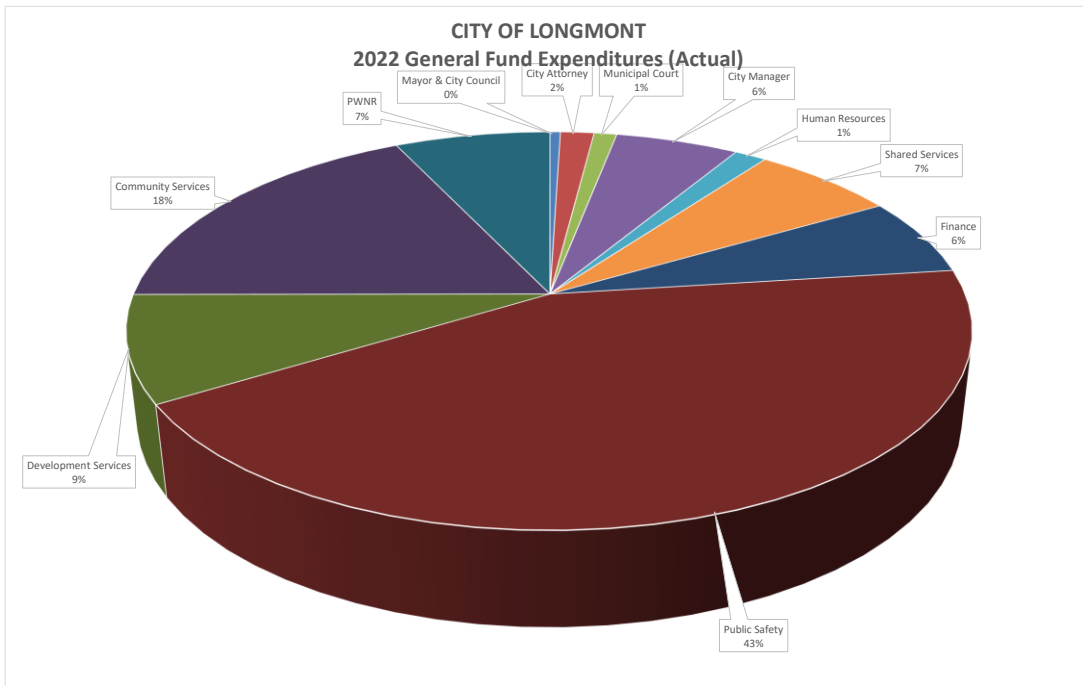
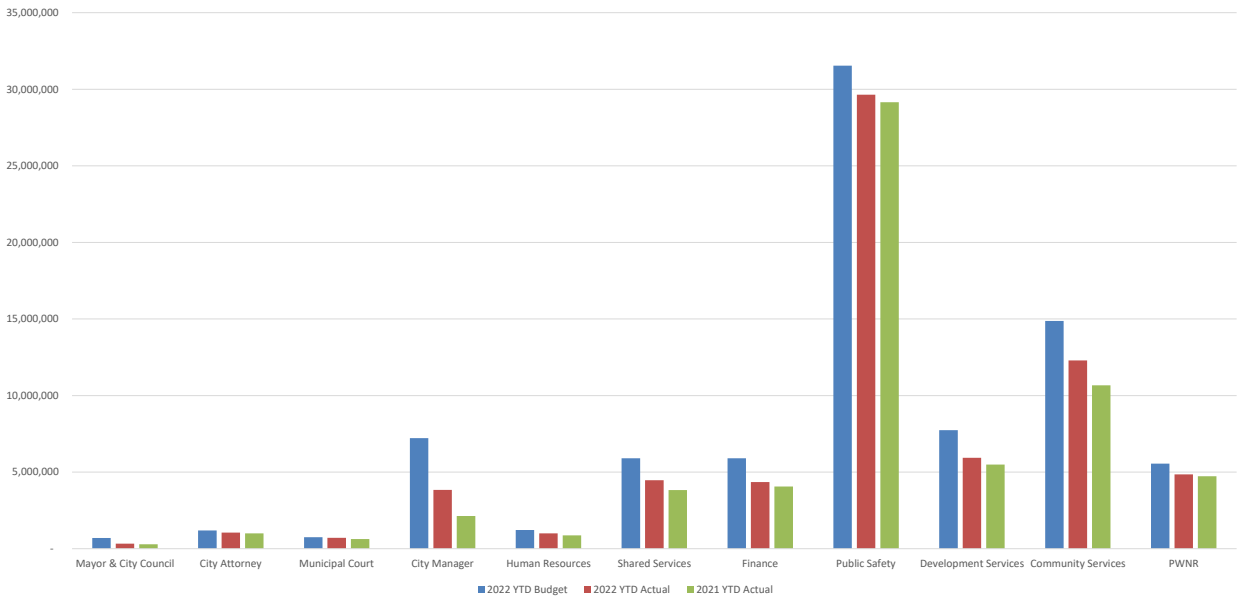
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of September 30, 2022

EXPENDITURE
NORM=65.3%

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
COMMUNITY SERVICES						
Community Services Admin	\$ 1,989,978	\$ 1,354,420	\$ 635,558	\$ 1,408,196	-3.8%	68.1%
Outside Agencies	2,517,901	1,541,968	975,933	1,128,248	36.7%	61.2%
Mental Health Community Conversations	66,227	3,069	63,158	-	0.0%	0.0%
Recreation Administration	454,724	375,720	79,004	280,878	33.8%	82.6%
Recreation Aquatics	1,169,269	801,064	368,205	736,909	8.7%	68.5%
Recreation Athletics	475,190	333,220	141,970	288,452	15.5%	70.1%
Recreation Concessions	72,614	20,883	51,731	16,846	24.0%	28.8%
Recreation Community Events	150,877	144,061	6,816	15,178	849.1%	95.5%
Recreation General Programs	831,249	633,915	197,334	523,266	21.1%	76.3%
Recreation Special Needs	183,764	56,066	127,698	11,953	369.1%	30.5%
Recreation Outdoor Programs	30,865	8,831	22,034	9,118	-3.1%	28.6%
Recreation Ice Rink	159,319	83,717	75,602	69,421	20.6%	52.5%
Recreation Sport Fields Mtce	300,343	250,035	50,308	248,102	0.8%	83.2%
Recreation Youth Programs	46,004	28,771	17,233	16,799	71.3%	62.5%
Recreation Center	1,730,087	1,151,176	578,911	1,019,655	12.9%	66.5%
CNR Administration	796,442	382,722	413,720	282,342	35.6%	48.1%
Neighborhood Resources	27,254	10,184	17,070	56,026	-81.8%	0.0%
Parking Enforcement	-	634	(634)	60,132	-98.9%	0.0%
CYF Administration	1,950,521	617,586	1,332,935	564,629	9.4%	31.7%
Library Administration	898,343	420,495	477,848	316,380	32.9%	46.8%
Library Adult Services	1,103,021	794,282	308,739	698,605	13.7%	72.0%
Library Children and Teens	565,389	435,184	130,205	365,330	19.1%	77.0%
Library Tech Services	951,756	614,255	337,501	534,588	14.9%	64.5%
Library Circulation	840,949	635,081	205,868	599,443	5.9%	75.5%
Museum Administration	974,827	694,291	280,536	637,477	8.9%	71.2%
Museum Auditorium	364,002	160,903	203,099	143,571	12.1%	44.2%
Senior Services Administration	1,173,295	697,228	476,067	627,183	11.2%	59.4%
Longmont Housing Authority	-	42,380	(42,380)	6,979	507.3%	0.0%
	19,824,210	12,292,142	7,532,068	10,665,706	15.2%	62.0%
PUBLIC WORKS NATURAL RESOURCES						
PWNR Engineering and Tech Svcs	1,044,426	650,813	393,613	626,394	3.9%	62.3%
PWNR Business Services	229,493	107,280	122,213	77,444	38.5%	46.7%
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	1,626,514	494,205	1,616,188	0.6%	76.7%
PWNR Muni Grounds Maintenance	320,496	242,301	78,195	245,857	-1.4%	75.6%
PWNR ROW Maintenance	610,082	416,476	193,606	408,450	2.0%	68.3%
PWNR Graffiti Removal	72,256	49,740	22,516	36,079	37.9%	68.8%
PWNR Regulatory Compliance	-	-	-	-	0.0%	0.0%
PWNR Parks Administration	983,709	419,826	563,883	306,662	36.9%	42.7%
PWNR Parks Resource Management	196,601	143,703	52,898	145,122	-1.0%	73.1%
PWNR Parks Development Improvement	217,007	158,963	58,044	155,618	2.1%	73.3%
PWNR EAB & Forestry Maintenance	1,131,574	718,001	413,573	799,524	-10.2%	63.5%
PWNR Union Reservoir	480,487	311,883	168,604	310,897	0.3%	64.9%
	7,406,850	4,848,957	2,557,893	4,731,692	2.5%	65.5%
Total Expenditures	\$ 110,124,239	68,458,654	\$ 41,658,962	62,858,751	8.9%	62.2%
Net Change in Fund Balance	(12,242,089)	11,157,002		16,597,722		
FUND BALANCE, January 1	30,669,251	24,412,228		41,725,591		
FUND BALANCES, September 30	18,427,162	35,569,230		58,323,313		



CITY OF LONGMONT
General Fund Expenditures YTD as of 9/30/2022



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

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures		Unexpended Balance
		Budget Carryforward	2022	Allocations to Other Projects	2022		Prior	2022	
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 78,777	\$ 7,000	\$ -	\$ -	\$ 331,804	\$ 410,581	\$ 2,091	\$ 4,909
	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
	SUBTOTAL	69,364,680	2,150,508	-	-	(903,987)	68,285,286	508,731	1,817,186
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
DTR035	Downtown/City Center Lighting Improvements	-	105,000	-	-	-	-	23,488	81,512
PBF001	Municipal Building Roof Improvements	6,073,949	23,000	(225,000)	-	(1,539,991)	3,862,395	21,179	448,384
PBF002	ADA Facility Improvements	2,537,101	136,250	-	-	(134,647)	1,943,279	236,604	358,821
PBF02B	Municipal Facilities ADA Improvements - Parks	501,661	31,664	-	-	-	144,666	20,491	368,168
PBF037	Fire Stations-Heat & Exhaust	1,535,489	40,000	-	-	(83,426)	1,344,325	27,892	119,846
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	-	-	72,000	2,170,504	2,479,239	6,553,100
PBF080	Municipal Building Boilers	1,696,748	282,441	-	-	(394,881)	1,210,184	236,436	137,688
PBF082	Municipal Buildings HVAC	6,584,182	666,631	225,000	-	(612,194)	5,803,424	200,219	859,976
PBF091	Callahan House Improvements	60,059	180,000	-	-	-	-	7,639	232,420
PBF109	Parking Lot Rehabilitation	1,444,058	98,980	-	-	(255,011)	1,039,118	36,050	212,859
PBF119	Municipal Buildings Carpet	2,291,332	419,362	-	-	(410,730)	1,755,024	300,772	244,168
PBF145	Specialized Equipment Replacement	2,982,420	511,720	-	-	(231,381)	2,374,453	180,584	707,721
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	14,467	54,648
PBF200	Civic Center Rehabilitation	11,156,798	-	-	-	2,793,658	10,762,667	364,039	2,823,750
PBF201	Safety and Justice Rehabilitation	2,991,660	-	-	-	-	186,573	324,587	2,480,500
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	106,389	1,256,460
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	64,470	285,694
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	902,881	480,333
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	8,859	397,702
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	15,466	51,748
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	-	55,514	7,401,607
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	86,409	48,204
	SUBTOTAL	95,062,513	9,183,262	-	-	(8,165,951)	52,209,157	5,813,454	38,057,213
CAPITAL PROJECTS FUND TOTAL									
		\$ 164,427,193	\$ 11,333,770	\$ -	\$ -	(9,069,938)	\$ 120,494,444	\$ 6,322,185	\$ 39,874,399

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2022	2021
ASSETS		
Equity in pooled cash & cash equivalents	(1,620,635)	(308,928)
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	22,503,847	25,434,563
Total assets	20,883,212	25,125,634
LIABILITIES		
Accounts payable	131,056	718,205
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	131,056	718,205
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	20,752,156	24,407,430
Unassigned	-	-
Total fund balances	20,752,156	24,407,430
Total liabilities, deferred inflows of resources and fund balances (deficits)	20,883,212	25,125,634

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
REVENUES						
Investment income	134,724	113,762	(20,962)	129,325	41,388	(87,937)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	134,724	113,762	(20,962)	129,325	41,388	(87,937)
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	139,553	87,154	52,399	129,325	81,522	47,803
PBF074, Fire Station #6 Replacement	-	-	-	-	209,073	(209,073)
PBF073, Fire Station #2 Replacement/Renovation	7,289,496	2,477,869	4,811,627	7,993,073	390,495	7,602,578
PBF200, Civic Center Rehab	3,162,800	364,039	2,798,761	4,804,676	1,574,128	3,230,548
PBF201, Safety and Justice Rehab	2,805,087	323,842	2,481,245	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	106,389	1,256,461	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
Total Expenditures	23,526,332	3,374,887	20,151,445	26,072,943	2,275,249	23,797,694
Excess of revenues over (under) expenditures	(23,391,608)	(3,261,125)	20,130,483	(25,943,618)	(2,233,861)	23,709,757
Net changes in fund balance	(23,391,608)	(3,261,125)	20,130,483	(25,943,618)	(2,233,861)	23,709,757
FUND BALANCE, January 1	698,931	24,013,281	(23,314,350)	26,641,291	26,641,291	-
FUND BALANCES, September 30	(22,692,677)	20,752,156	(3,183,867)	697,673	24,407,430	23,709,757

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Original Budget	Final Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES							
Taxes	20,549,097	20,549,097	14,529,771	(6,019,326)	13,388,589	8.5%	70.7%
Licenses and permits	15,000	15,000	91,860	76,860	78,724	16.7%	612.4%
Developer/owner participation	-	330,305	344,235	13,930	927	37034.3%	0.0%
Intergovernmental	12,900,326	16,043,565	2,843,212	(13,200,353)	3,737,503	-23.9%	17.7%
Investment income	42,255	42,255	116,837	74,582	78,805	48.3%	276.5%
Miscellaneous	10,000	10,000	14,944	4,944	15,945	-6.3%	149.4%
Total revenues	33,516,678	36,990,222	17,940,859	(19,049,363)	17,300,493	3.7%	48.5%
EXPENDITURES							
Highways and streets	12,120,938	13,293,173	7,233,986	6,059,187	6,509,540	11.1%	54.4%
Capital Outlay	22,616,894	36,007,353	6,919,161	29,088,192	5,670,415	22.0%	19.2%
Total Expenditures	34,737,832	49,300,526	14,153,147	35,147,379	12,179,955	16.2%	28.7%
Excess of revenues over (under) expenditures	(1,221,154)	(12,310,304)	3,787,712	16,098,016	5,120,538		
OTHER FINANCING USES							
Transfers out							
General fund	(178,207)	(178,207)	(143,143)	35,064	(188,400)	0.0%	80.3%
Total other financing sources (uses)	(178,207)	(178,207)	(143,143)	35,064	(188,400)	0.0%	80.3%
Net changes in fund balance	(1,399,361)	(12,488,511)	3,644,569	16,133,080	4,932,138		
FUND BALANCE, January 1	21,889,679	21,889,679	21,889,679	-	15,503,712		
FUND BALANCES, September 30	20,490,318	9,401,168	25,534,247	16,133,080	20,435,849		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Taxes	14,824,110	10,540,684	(4,283,426)	9,635,726	9.4%	71.1%
Intergovernmental	1,889,864	828,652	(1,061,212)	1,348,160	-38.5%	43.8%
Charges for service	20,150	29,768	9,618	17,091	74.2%	147.7%
Investment income	15,000	50,091	35,091	35,384	41.6%	333.9%
Miscellaneous	-	2,180	2,180	10,568	-79.4%	0.0%
Total revenues	16,749,124	11,451,375	(5,297,749)	11,046,929	3.7%	68.4%
EXPENDITURES						
Current:						
Public Safety	17,223,376	10,892,001	6,331,375	10,258,779	6.2%	63.2%
Capital Outlay	3,082,577	76,812	3,005,765	304,442	-74.8%	2.5%
Total expenditures	20,305,953	10,968,813	9,337,140	10,563,221	3.8%	54.0%
Excess of revenues over (under) expenditures	(3,556,829)	482,562	4,039,391	483,708		
OTHER FINANCING (USES)						
Transfers in						
General Fund	20,000	-	(20,000)	-		
Transfers out						
Art in Public Places fund	(14,643)	(711)	13,932	(5)	-	
General Fund	-	-	-	-	0.0%	0.0%
Other funds	(7,606)	(7,606)	-	-	-	
Total other financing (uses)	(2,249)	(8,317)	(6,068)	(5)		
Net changes in fund balance	(3,559,078)	474,245	4,033,323	483,703		
FUND BALANCE, January 1	11,403,828	11,403,828	-	8,923,547		
FUND BALANCES, September 30	7,844,750	11,878,073	4,033,323	9,407,250		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2022

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	1,448,900	2,768,037	1,319,137	1,210,519	128.7%	191.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	69,841	101,542	31,701	80,159	26.7%	145.4%
Total revenues	2,203,565	3,554,403	1,350,838	1,290,678	175.4%	161.3%
EXPENDITURES						
Culture and recreation	-	-	-	500	0.0%	0.0%
Capital Outlay	8,095,701	832	8,094,869	838,562	-99.9%	0.0%
Total Expenditures	8,095,701	832	8,094,869	839,062	-99.9%	0.0%
Excess of revenues over (under) expenditures	(5,892,136)	3,553,571	9,445,707	451,616	686.9%	-60.3%
OTHER FINANCING (USES)						
Transfer out	(60,096)	(8)	60,088	(434)	0.0%	0.0%
Total other financing (uses)	(60,096)	(8)	60,088	(434)	0.0%	0.0%
Net change in fund balance	(5,952,232)	3,553,563	9,505,795	451,182		
FUND BALANCE, January 1	20,776,949	20,776,949	-	19,562,748	6.2%	
FUND BALANCES, September 30	14,824,717	24,330,512	9,505,795	20,013,930	21.6%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of September 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Intergovernmental	950,000	948,480	(1,520)	883,597	7.3%	99.8%
Investment income	12,040	31,305	19,265	24,749	26.5%	260.0%
Total revenues	962,040	979,785	17,745	908,346	7.9%	101.8%
EXPENDITURES						
Culture and recreation	261,802	167,588	94,214	125,109	34.0%	64.0%
Capital Outlay	5,381,249	50,052	5,331,197	72,082	-30.6%	0.9%
Total Expenditures	5,643,051	217,640	5,425,411	197,191	10.4%	3.9%
Net change in fund balance	(4,681,011)	762,145	5,443,156	711,155	7.2%	-16.3%
FUND BALANCE, January 1	6,599,154	6,599,154	-	5,706,942		
FUND BALANCES, September 30	1,918,143	7,361,299	5,443,156	6,418,098		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Taxes	5,111,762	3,634,698	(1,477,064)	3,322,653	9.4%	71.1%
Intergovernmental	-	-	-	93,515	0.0%	0.0%
Investment income	110,465	74,415	(36,050)	22,742	227.2%	67.4%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	2,782,647	2,732,647	2,349,633	18.4%	5565.3%
Total revenues	5,272,227	6,491,761	1,219,534	5,788,543	12.1%	123.1%
EXPENDITURES						
Current:						
Culture and Recreation	1,514,865	908,181	606,684	735,548	23.5%	60.0%
Capital Outlay	7,145,798	444,438	6,701,360	215,259	106.5%	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%
Total expenditures	11,032,013	1,815,794	9,216,219	1,439,100	26.2%	16.5%
Excess of revenues (under) expenditures	(5,759,786)	4,675,966	10,435,752	4,349,442	7.5%	-81.2%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out						
Art in public places fund	(8,500)	(895)	7,605	(904)	0.0%	0.0%
General Fund	(43,149)	(32,364)	10,785	-	0.0%	75.0%
Total other financing sources (uses)	(51,649)	(33,259)	18,390	(904)	0.0%	64.4%
Net changes in fund balance	(5,811,435)	4,642,707	10,454,142	4,348,539		
FUND BALANCE, January 1	10,656,163	10,656,163	-	6,114,357		
FUND BALANCES, September 30	4,844,728	15,298,870	10,454,142	10,462,896		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of September 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Taxes	300,000	365,527	65,527	266,638	37.1%	121.8%
Investment income	-	802	802	475	69.0%	
Total revenues	300,000	366,329	66,329	267,112	37.1%	122.1%
EXPENDITURES						
Culture and recreation	509,940	459,940	50,000	133,333	0.0%	90.2%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	509,940	459,940	50,000	133,333		90.2%
Excess of revenues over (under) expenditures	(209,940)	(93,610)	116,330	133,779	-170.0%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(209,940)	(93,610)	116,330	133,779		
FUND BALANCE, January 1	256,400	256,400	-	47,601	438.6%	
FUND BALANCES, September 30	46,460	162,790	116,330	181,380	-10.2%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of September 30, 2022

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,533,040	\$ 4,525,913	\$ 1,215,595	\$ 13,274,548
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,220,940	278.15	43,588	1,264,806
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	6,916	4,099	1,054	12,069
Prepaid expenses	-	-	-	-
Total current assets	11,764,049	4,530,290	1,260,237	17,554,576
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
Total property and equipment	15,759,268	11,889,626	8,563,128	36,212,022
Less - accumulated depreciation	4,174,961	8,992,477	5,568,354	18,735,792
Net property and equipment	11,584,307	2,897,149	2,994,774	17,476,230
Total assets	23,348,356	7,427,439	4,255,011	35,030,806
DEFERRED OUTFLOW OF RESOURCES				
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	-	-	-	-
Total deferred outflows of resources	\$ 398,255	\$ 107,675	\$ 14,351	\$ 520,281
Total assets and deferred outflows of resources	23,746,611	7,535,115	4,269,362	35,551,088

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of September 30, 2022

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 2,731	\$ -	\$ -	\$ 2,731
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	-	-	-	-
Total current liabilities	41,370	13,687	0	55,057
Long-term liabilities:				
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
Net long-term liabilities	708,981	411,162	17,725	1,137,868
Total liabilities	750,351	424,849	17,725	1,192,925
Deferred inflows of resources:				
Related to pension	485,178	130,974	17,455	633,607
Related to OPEB	24,351	6,574	877	31,802
Total deferred inflows of resources	509,529	137,548	18,331	665,408
Net position:				
Net investment in capital assets	11,584,307	2,897,149	2,994,774	17,476,230
Unrestricted	10,902,424	4,075,569	1,238,532	16,216,525
Total net position	22,486,731	6,972,718	4,233,306	33,692,755
Total liabilities and net position	\$ 23,746,611	\$ 7,535,115	\$ 4,269,362	\$ 35,551,088

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	78,061,671	62,098,008	(15,963,663)	59,650,663	4.1%	79.5%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	70,691	(9,309)	45,751	54.5%	88.4%
Miscellaneous	66,000	23,590	(42,410)	31,084	-24.1%	35.7%
Aid to underground installation	4,824,200	2,532,312	(2,291,888)	1,784,754	41.9%	52.5%
Other sales	77,500	84,473	6,973	67,144	25.8%	109.0%
Total revenues	83,109,371	64,809,074	(18,300,297)	61,579,395	5.24%	78.0%
EXPENSES						
Administration	7,211,177	3,960,816	3,250,361	3,776,161	4.9%	54.9%
Power purchased	54,525,043	43,170,568	11,354,475	40,528,903	6.5%	79.2%
Distribution	10,083,927	6,120,458	3,963,469	5,944,923	3.0%	60.7%
Franchise fee	6,376,372	4,976,396	1,399,976	4,703,165	5.8%	78.0%
Transfers out	455,878	257,518	198,360	-	0.0%	56.5%
Total operations	78,652,397	58,485,757	20,166,640	54,953,152	6.4%	74.4%
Capital outlay	17,690,359	2,219,174	15,471,185	1,257,117	76.5%	12.5%
Total expenses	96,342,756	60,704,931	35,637,825	56,210,269	8.0%	63.0%
Excess of revenues over expenses	(13,233,385)	4,104,143	17,337,528	5,369,126		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,219,174
Capitalized salaries and expenses	-
Capitalized interest	-
Capital contributions	-
	2,219,174
Less: Depreciation	-
Vehicle transfers	-
	-
Net income (GAAP basis)	6,323,317

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	19,547,368	14,165,257	(5,382,111)	13,333,466	6.2%	72.5%
Intergovernmental	773,162	1,173,100	399,938	26,923	0.0%	
Investment income	5,000	36,148	31,148	28,031	29.0%	723.0%
Miscellaneous	270,400	343,204	72,804	56,669	505.6%	126.9%
Aid to underground installation	484,000	4,914	(479,086)	5,608	0.0%	1.0%
Total revenues	21,079,930	15,722,623	(5,357,307)	13,450,697	16.9%	74.6%
EXPENSES						
Administration	6,319,519	4,273,828	2,045,691	3,151,967	35.6%	67.6%
Distribution	4,248,197	2,782,397	1,465,800	2,955,524	-5.9%	65.5%
Franchise fee	6,461	6,370	91	8,170	-22.0%	0.0%
Transfers out	16,291	7,677.00	8,614	-	0.0%	0.0%
Total operations	10,590,468	7,070,272	3,520,196	6,115,661	15.6%	66.8%
Debt service	4,456,001	510,500	3,945,501	586,950	0.0%	11.5%
Capital outlay	6,908,750	3,122,704	3,786,046	2,217,201	40.8%	45.2%
Total expenses	21,955,219	10,703,476	11,251,743	8,919,811	20.0%	48.8%
Excess of revenues (under) expenses	(875,289)	5,019,147	5,894,436	4,530,886		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,122,704
Capitalized salaries and expenses	-
	3,122,704
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	8,141,851

**CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of September 30, 2022**

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 20,040,645	\$ 133,787,889	\$ 13,711,608	\$ 10,199,291	\$ 13,274,548	\$ 191,013,981	\$ 36,902,730
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	12,875,550	2,905,731	1,790,029	43,188	1,264,806	18,879,304	50,379
Intergovernmental receivable	-	1,801,558	549,841	1,667,967	3,153	4,022,519	-
Loans receivable	1,472	23,568	-	-	-	25,040	-
Interest receivable	22,298	147,700	13,329	7,269	12,069	202,665	57,200
Inventory of materials and supplies	-	-	-	-	-	-	8,746,514
Advance to other funds, current portion	-	-	-	82,500	-	82,500	18,372,424
Prepaid expenses	11,055	-	-	-	-	11,055	6,000
Total unrestricted current assets	32,951,020	138,666,446	16,064,807	12,000,215	17,554,576	217,237,064	64,135,247
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	5,387,284	55,743,382	6,396,210	2,921,098	-	70,447,974	-
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	-	(89,547,175)	343,049	381	-	(89,203,745)	-
Cash and cash equivalents	-	-	(75,513)	1,185,811	-	1,110,298	-
Interest receivable	1,949	-	1,871	975	-	4,795	-
Total restricted current assets	5,389,233	(33,803,793)	6,671,673	4,110,362	-	(17,632,525)	2,577,190
Total current assets	38,340,253	104,862,653	22,736,480	16,110,577	17,554,576	199,604,539	66,712,437
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
Total capital assets	201,403,752	533,724,302	213,900,109	136,568,331	36,212,022	1,121,808,516	58,136,409
Less - accumulated depreciation	79,127,321	89,307,793	73,519,124	29,827,265	18,735,792	290,517,295	39,032,015
Net capital assets	122,276,431	444,416,509	140,380,985	106,741,066	17,476,230	831,291,221	19,104,394
Total noncurrent assets	122,276,431	444,416,509	140,380,985	106,741,066	17,476,230	831,291,221	19,250,394
Total assets	160,616,684	549,279,162	163,117,465	122,851,643	35,030,806	1,030,895,760	85,962,831
DEFERRED OUTFLOW OF RESOURCES							
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	-	-	-	-	-	-	-
Total deferred outflows of resources	1,988,981	934,109	822,568	314,984	520,281	4,580,925	293,899
Total assets and deferred outflows of resources	\$ 162,605,665	\$ 550,213,271	\$ 163,940,034	\$ 123,166,627	\$ 35,551,087	\$ 1,035,476,685	\$ 86,256,730

	Electric and			Storm	Other		Internal Service
	Broadband	Water	Sewer	Drainage	Enterprise	TOTALS	Funds
LIABILITIES AND NET POSITION							
Current liabilities:							
Payable from current assets:							
Accounts payable	\$ 5,093,318	\$ 14,767	\$ 31,791	\$ 2,620	\$ 2,731	\$ 5,145,227	\$ 343,126
Construction contracts payable	-	252,275	28,924	219,467	-	500,666	-
Accrued liabilities	420,441	10,000	-	-	-	430,441	-
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	1,047,591	-	-	-	-	1,047,591	-
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	925,150	33,210	-	8,590	-	966,950	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	7,672,298	1,627,134	121,252	3,861,818	55,057	13,337,558	6,676,778
Payable from restricted assets:							
Accounts payable	-	-	-	-	-	-	-
Construction contracts payable	-	27,854	-	-	-	27,854	-
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	-
Total current liabilities							
(payable from restricted assets)	3,520,083	3,028,764	1,575,479	1,766,786	-	9,891,112	-
Total current liabilities	11,192,381	4,655,897	1,696,731	5,628,604	55,057	23,228,670	6,676,778
Long-term liabilities:							
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	-
Net long-term liabilities	32,256,771	88,751,820	39,768,956	21,721,450	1,137,868	183,636,865	1,853,537
Total liabilities	43,449,152	93,407,717	41,465,687	27,350,054	1,192,925	206,865,535	8,530,314
Deferred inflows of resources:							
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
Total Deferred inflows of resources	2,547,082	1,195,329	825,161	402,969	665,408	5,635,949	376,439
Net position:							
Net Investment in capital assets	90,083,870	367,269,815	103,689,597	85,337,954	17,476,230	663,857,466	19,104,394
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	5,387,284	55,743,382	6,396,210	2,921,098	-	70,447,974	-
Restricted for workers' compensation	-	-	-	-	-	-	2,577,190
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	21,138,278	32,597,027	11,563,379	7,154,552	16,216,525	88,669,761	55,668,392
Total net position	116,609,432	455,610,224	121,649,186	95,413,604	33,692,755	822,975,201	77,349,976
Total liabilities and net position	\$ 162,605,666	\$ 550,213,270	\$ 163,940,034	\$ 123,166,627	\$ 35,551,088	1,035,476,685	\$ 86,256,730

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Final Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	26,905,696	21,374,794	(5,530,902)	18,830,896	13.5%	79.4%
Development fee surcharge	321,300	701,631	380,331	338,340	107.4%	218.4%
Intergovernmental	1,228,307	(3,582)	(1,231,889)	129,508	-102.8%	0.0%
Investment income - operating	66,900	565,904	499,004	271,375	108.5%	845.9%
Miscellaneous	195,000	890,462	695,462	601,747	48.0%	456.6%
Transfer in	2,889,727	2,889,727	-	-	0.0%	100.0%
Total revenues	31,606,930	26,418,937	(5,187,993)	20,171,867	31.0%	83.6%
EXPENSES						
Administration	6,011,896	3,535,354	2,476,542	3,906,857	-9.5%	58.8%
Water resources	4,337,037	4,716,443	(379,406)	3,584,318	31.6%	108.7%
Transmission/distribution	3,183,165	2,282,383	900,782	1,839,646	24.1%	71.7%
Treatment plant	3,906,690	2,784,884	1,121,806	2,562,760	8.7%	71.3%
Transfer out	443,886	169,692	274,194	10,743	1479.6%	38.2%
Total operations	17,882,674	13,488,756	4,393,918	11,904,324	13.3%	75.4%
Debt service	6,810,281	2,604,941	4,205,340	1,288,847	102.1%	38.3%
Capital outlay	92,166,310	7,734,576	84,431,734	39,082,073	-80.2%	8.4%
Total expenses	116,859,265	23,828,273	93,030,992	52,275,244	-54.4%	20.4%
Excess of revenue (under) expenses	(85,252,335)	2,590,663	87,842,998	(32,103,377)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		7,734,576				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		7,734,576				
Principal retired		-				
		7,734,576				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		10,325,239				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	1,577,700	2,816,504	1,238,804	1,759,783	60.0%	178.5%
Investment income	23,400	102,012	78,612	143,291	-28.8%	435.9%
Total revenues	1,601,100	2,918,516	1,317,416	1,903,074	53.4%	182.3%
EXPENDITURES						
Municipal utility systems	-	5,428	(5,428)	450,195	0.0%	0.0%
Capital Outlay	18,876,780	531,782	18,344,998	12,118,109	-95.6%	2.8%
Total Expenditures	18,876,780	537,210	18,339,570	12,568,304	-95.7%	2.8%
Excess of revenues over expenditures	(17,275,680)	2,381,306	19,656,986	(10,665,230)	-122.3%	-13.8%
OTHER FINANCING (USES)						
Transfer out	(3,063,544)	(2,898,643)	164,901	(1,249)	0.0%	94.6%
Net change in fund balance	(20,339,224)	(517,337)	19,821,887	(10,666,479)		
FUND BALANCE, January 1	23,900,742	23,900,742	-	36,182,248		
FUND BALANCES, September 30	3,561,518	23,383,406	19,821,887	25,515,769		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	1,231,728	3,355,428	2,123,700	2,168,459	0.0%	272.4%
Investment income	1,200	16,529	15,329	23,580	-29.9%	1377.4%
Total revenues	1,232,928	3,371,957	2,139,029	2,192,039	53.8%	273.5%
EXPENDITURES						
Municipal utility systems	1,415,395	895,747	519,648	-	0.0%	63.3%
Capital Outlay	1,503,000	1,470,306	32,694	5,576,813	0.0%	0.0%
Total Expenditures	2,918,395	2,366,053	552,342	5,576,813	-57.6%	81.1%
Net change in fund balance	(1,685,467)	1,005,904	2,691,371	(3,384,774)		
FUND BALANCE, January 1	2,814,968	2,814,968	-	5,946,945		
FUND BALANCES, September 30	1,129,501	3,820,872	2,691,371	2,562,171		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2022

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Investment income	-	121	121	1,599	-92.4%	0.0%
EXPENDITURES						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	23,291	-	23,291	415,000	0.0%	0.0%
Total Expenditures	23,291	-	23,291	415,000	0.0%	0.0%
Net change in fund balance	(23,291)	121	23,412	(413,401)		
FUND BALANCE, January 1	27,255	27,255	-	440,843		
FUND BALANCES, September 30	3,964	27,376	23,412	27,442		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	15,809,100	11,947,473	(3,861,627)	11,863,553	0.7%	75.6%
Intergovernmental	0	(49,983)	(49,983)	(34,893)	0.0%	0.0%
Investment income	38,000	85,232	47,232	67,354	26.5%	224.3%
Miscellaneous	3,000	65,174	62,174	41,252	58.0%	2172.5%
Transfers in	464,588	464,588	0	0	0.0%	100.0%
Total revenues	16,314,688	12,512,484	(3,802,204)	11,937,266	4.8%	76.7%
EXPENSES						
Administration	4,133,533	2,560,338	1,573,195	2,534,745	1.0%	61.9%
Sewer collection system	1,628,567	961,343	667,224	919,633	4.5%	59.0%
Sewer disposal plant	4,727,809	3,262,323	1,465,486	3,134,063	4.1%	69.0%
Transfers out	137,074	57,219	79,855	2,226	0.0%	41.7%
Total operations	10,626,983	6,841,223	3,785,760	6,590,667	3.8%	64.4%
Debt service	3,309,575	722,288	2,587,287	764,913	-5.6%	21.8%
Capital outlay	11,023,311	1,324,437	9,698,874	1,006,284	31.6%	12.0%
Total expenses	24,959,869	8,887,948	16,071,921	8,361,864	6.3%	35.6%
Excess of revenues over (under) expenses	(8,645,181)	3,624,536	12,269,717	3,575,402		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,324,437
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,324,437
Principal retired	-
	1,324,437
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	4,948,973

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2022

	Final Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	7,568,500	6,383,970	(1,184,530)	5,619,087	13.6%	84.3%
Plant investment fee	156,945	428,855	271,910	144,484	196.8%	273.3%
Intergovernmental	-	(379,576)	(379,576)	(3,107)	12116.8%	0.0%
Investment income	-	60,401	60,401	41,692	44.9%	0.0%
Miscellaneous	32,000	156,048	124,048	210,698	-25.9%	487.7%
Total revenues	7,757,445	6,649,698	(1,107,747)	6,012,854	10.6%	85.7%
EXPENSES						
Administration	2,161,998	1,464,378	697,620	1,394,125	5.0%	67.7%
Engineering	978,284	540,400	437,884	686,445	-21.3%	55.2%
Maintenance	1,425,017	894,709	530,308	781,476	14.5%	62.8%
Transfers out	56,839	41,698	15,141	177	23458.2%	73.4%
Total operations	4,622,138	2,941,185	1,680,953	2,862,223	2.8%	63.6%
Debt service	2,620,103	370,719	2,249,384	407,519	0.0%	14.1%
Capital outlay	4,911,330	429,506	4,481,824	2,174,286	-80.2%	8.7%
Total expenses	12,153,571	3,741,409	8,412,162	5,444,027	-31.3%	30.8%
Excess of revenues (under) expenses	(4,396,126)	2,908,289	7,304,415	568,827		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		429,506				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		429,506				
Principal retired		-				
		429,506				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		3,337,795				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2022

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	786,698	633,775	(152,923)	310,982	103.8%	80.6%
Investment income	60,000	22,758	(37,242)	21,492	5.9%	37.9%
Total revenues	846,698	656,533	(190,165)	332,474	97.5%	77.5%
EXPENDITURES						
Municipal utility systems	124,108	32,929	91,179	56,653	-41.9%	26.5%
Capital Outlay	3,618,163	418,828	3,199,335	205,289	104.0%	11.6%
Total Expenditures	3,742,271	451,757	3,290,514	261,942	72.5%	12.1%
Excess of revenues over expenditures	(2,895,573)	204,776	3,100,349	70,532	190.3%	-7.1%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(2,895,573)	204,776	3,100,349	70,532		
FUND BALANCE, January 1	5,041,000	5,041,000	-	5,194,088		
FUND BALANCES, September 30	2,145,427	5,245,776	3,100,349	5,264,620		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	788,600	1,459,620	671,020	744,380	96.1%	185.1%
Developer participation	-	32,436	32,436	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,100	53,298	15,198	50,077	6.4%	139.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	826,700	1,545,354	718,654	794,457	94.5%	186.9%
EXPENDITURES						
Municipal utility systems	-	10,938	(10,938)	-	0.0%	0.0%
Capital Outlay	7,315,615	680,533	6,635,082	83,185	0.0%	0.0%
Total Expenditures	7,315,615	691,471	6,624,144	83,185	0.0%	9.5%
Excess of revenues over expenditures	(6,488,915)	853,883	7,342,798	711,272	20.1%	-13.2%
OTHER FINANCING (USES)						
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%
Total other financing (uses)	(503,245)	(467,344)	35,901	-	0.0%	92.9%
Net change in fund balance	(6,992,160)	386,539	7,378,699	711,272		
FUND BALANCE, January 1	12,046,530	12,046,530	-	11,744,654		
FUND BALANCES, September 30	5,054,370	12,433,069	7,378,699	12,455,926		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2022

	2022 YTD	Variance From Budget	2021 YTD	% Increase (Decrease)	2022 Actual as a % of Budget
	Budget	Actual	Budget	Actual	of Budget
REVENUES					
Charges for services	8,708,800	7,147,160	(1,561,640)	7,061,074	82.1%
Intergovernmental	-	5,019	5,019	203,783	0.0%
Investment income	21,294	31,255	9,961	21,617	146.8%
Miscellaneous	1,000	36,230	35,230	2,663,918	3623.0%
Total revenues	8,731,094	7,219,664	(1,511,430)	9,950,392	-27.4%
EXPENSES					
Administration	1,038,572	519,897	518,675	497,812	50.1%
Landfill operations	30,000	-	30,000	22,400	0.0%
Trash removal	4,427,483	3,231,929	1,195,554	3,410,307	73.0%
Special trash pickup	1,017,157	610,920	406,237	528,081	60.1%
Curbside recycling	2,015,689	1,152,452	863,237	1,283,424	57.2%
Transfers out	193,186	134,473	58,713	0	69.6%
Total operations	8,722,087	5,649,671	3,072,416	5,742,024	-1.6%
Capital outlay	2,810,645	17,573	2,793,072	0	0.6%
Total expenses	11,532,732	5,667,244	5,865,488	5,742,024	-1.3%
Excess of revenues over (under) expenses	(2,801,638)	1,552,420	4,354,058	4,208,368	
RECONCILIATION TO NET INCOME (GAAP BASIS)					
Add: Additions to plant and equipment					
Capital outlay		17,573			
Less: Depreciation		0			
Net Income (GAAP basis)		1,569,993			

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	2,838,159	3,405,720	567,561	3,096,928	10.0%	120.0%
Investment income	6,015	17,105	11,090	11,218	52.5%	284.4%
Miscellaneous	-	(52)	(52)	439	-111.8%	0.0%
Total revenues	2,844,174	3,422,773	578,599	3,108,585	10.1%	120.3%
EXPENSES						
Administration	414,042	270,884	143,158	250,934	8.0%	65.4%
Course maintenance/development	2,662,148	1,955,012	707,136	1,642,611	19.0%	73.4%
Transfers out	24,816	19,146	5,670	188	0.0%	77.2%
Total operations	3,101,006	2,245,042	855,964	1,893,733	18.6%	72.4%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	953,380	112,989	840,391	131,920	-14.4%	11.9%
Total expenses	4,187,530	2,358,031	1,829,499	2,025,653	16.4%	56.3%
Excess of revenues over expenses	(1,343,356)	1,064,742	2,408,098	1,082,932	-1.7%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	112,989
Principal payments capital leases	-
Gain on sale of assets	-
	112,989
Less: Depreciation	-
Net income (GAAP basis)	1,177,731

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2022

	Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	533,382	433,810	(99,572)	380,876	14%	81.3%
Intergovernmental	477,000	19,095	(457,905)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	5,450	5,450	3,944	38%	0.0%
Miscellaneous	6,750	9,599	2,849	5,475	75%	142.2%
Total revenues	1,017,132	467,954	(549,178)	390,295	20%	46.0%
EXPENSES						
Administration	381,655	188,281	193,374	200,106	-6%	49.3%
Maintenance	181,008	89,906	91,102	159,197	-44%	49.7%
Transfers out	272	272	-	(3,727)	-	0.0%
Total operations	562,935	278,459	284,476	355,576	(0)	49.5%
Capital outlay	840,371	22,994	817,377	37,588	-39%	0.0%
Total expenses	1,403,306	301,453	1,101,853	393,164	-23%	21.5%
Excess of revenue over (under) expenses	(386,174)	166,501	552,675	(2,869)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	22,994
	22,994
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	189,495

**CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2022**

	Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	-	-	5,859,761	-100.0%
Investment income	99,910	69,413	(30,497)	87,089	-20.3%
Miscellaneous	11,327,954	8,200,764	(3,127,190)	2,347,699	249.3%
Total revenues	11,427,864	8,270,177	(3,157,687)	8,294,549	-0.3%
EXPENSES					
Operations:					
Personal services	1,815,386	1,183,728	631,658	1,149,981	2.9%
Operating & maintenance	2,874,950	2,148,626	726,324	1,481,674	45.0%
Transfers out	15,002	15,002	-	-	0.0%
Total operations	4,705,338	3,347,356	1,357,982	2,631,655	27.2%
Capital outlay	10,047,895	3,741,702	6,306,193	3,026,914	23.6%
Total expenses	14,753,233	7,089,058	7,664,175	5,658,569	25.3%
Excess of revenues (under) expenses	(3,325,369)	1,181,119	4,506,488	2,635,980	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,741,702
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	3,741,702
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	4,922,821