

**CITY OF LONGMONT**

**FINANCIAL STATEMENTS**

**Month Ending**

**December 31, 2018**

**(UNAUDITED)**

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of December 31, 2018**

	2018	2017	%	2018 Actual
	YTD	YTD	(Decrease)	as a % of
Budget	Actual	Actual	From	Budget
			Prior Year	
<b>TAXES</b>				
General property taxes:				
Current	18,869,046	18,756,493	16,395,211	14.4%
Prior years	-	(87,577)	(9,384)	833.2%
General sales and use tax	34,687,742	32,462,702	33,354,979	-2.7%
Selected sales and use tax -				
Cigarette	150,000	146,905	130,232	12.8%
Franchise taxes:				
Gas	640,000	634,363	592,435	7.1%
Cable Television	760,000	499,681	574,252	-13.0%
Telephone	186,584	146,660	162,300	-9.6%
Electric	5,402,889	5,353,600	5,245,882	2.1%
Telecommunications	6,840	6,840	7,812	-12.4%
Water	336,148	366,148	323,806	13.1%
Wastewater	583,000	583,000	570,164	2.3%
	61,622,249	58,868,814	57,347,690	2.7%
<b>LICENSES AND PERMITS</b>				
Business licenses and permits:				
Liquor	8,000	10,716	9,704	10.4%
Business	4,700	5,390	4,715	14.3%
Sales Tax	28,000	29,125	27,525	5.8%
Non-Business licenses and permits:				
Building	1,893,136	3,587,434	2,538,615	41.3%
Wood burning	-	35	30	16.7%
Contractor	122,750	139,358	120,122	16.0%
Parade / use of public places	9,100	7,850	9,850	-20.3%
	2,065,686	3,779,907	2,710,561	39.5%
<b>INTERGOVERNMENTAL REVENUE</b>				
Federal revenue	1,047,281	640,578	475,610	34.7%
State shared revenue:				
Severance tax	30,000	81,266	49,823	0.0%
Grants	78,181	54,895	113,421	-51.6%
Non-grant state revenue	10,000	50,889	45,631	11.5%
Local government shared revenue:				
Shared Fines	77,000	71,013	76,600	-7.3%
Hazmat Authority	25,805	7,410	-	0.0%
Grants / School Resource Officer	188,182	167,029	499,506	-66.6%
	1,456,449	1,073,080	1,260,591	-14.9%

(continued)

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of December 31, 2018**

	Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease) From Prior Year	2018 Actual as a % of Budget
<b>CHARGES FOR SERVICE</b>					
<b>General government:</b>					
Zoning and hearing	126,402	80,528	131,015	-38.5%	63.7%
Disconnect Tag Fees	650,000	654,311	658,229	-0.6%	100.7%
Maps and publications	800	788	726	8.6%	98.5%
Pcard rebate	110,000	110,878	110,452	0.4%	100.8%
Payroll Fee	-	695	-	0.0%	0.0%
Cell Phone Rebate	37,500	13,142	68,800	0.0%	35.0%
Print shop charges	-	-	12,739	0.0%	0.0%
Sales tax commission	65,000	135,640	106,220	27.7%	208.7%
Liquor Application Fee	36,000	43,619	39,925	9.3%	121.2%
Marijuana Application Fee	-	2,500	27,500	0.0%	0.0%
<b>Public safety:</b>					
Criminal justice records	23,000	24,752	25,510	-3.0%	107.6%
Extra duty officer reimbursement	70,000	86,370	81,849	5.5%	123.4%
Fire inspection & fireworks fees	148,000	153,823	117,552	30.9%	103.9%
Offender registration/impound fees	11,500	13,840	14,228	-2.7%	120.3%
Emergency dispatch reimbursement	-	220,173	220,173	0.0%	0.0%
Elevator inspection	46,000	51,625	47,495	8.7%	112.2%
<b>Highways and streets:</b>					
Work in right of way permit	-	8,151	9,246	-11.8%	0.0%
Developer Participation	-	-	101	-100.0%	0.0%
Plan check fees	671,269	821,595	831,560	-1.2%	122.4%
Variance/Appeals board	-	-	-	0.0%	0.0%
Right-of-way maintenance	223,774	223,774	235,623	-5.0%	100.0%
Downtown maintenance	25,000	-	-	0.0%	0.0%
<b>Culture and Recreation:</b>					
Recreation center - all fees	2,026,957	2,039,252	1,836,571	11.0%	100.6%
Pool fees	559,945	544,358	523,969	3.9%	97.2%
Reservoir fees	440,000	488,172	418,414	16.7%	110.9%
Activity fees	1,497,987	1,420,697	1,378,834	3.0%	94.8%
Facility use fees	401,622	485,340	417,920	16.1%	120.8%
Concessions	74,200	83,924	98,026	-14.4%	113.1%
<b>Senior citizens:</b>					
Activity fees	350	378	334	13.2%	108.0%
Facility fees	21,000	23,167	19,233	20.5%	110.3%
<b>Administrative reimbursements:</b>					
Sanitation	622,353	611,671	587,890	4.0%	98.3%
Golf	196,496	196,496	144,927	35.6%	100.0%
Electric	1,660,040	1,561,620	1,607,070	-2.8%	94.1%
Telecommunications	331,092	331,092	205,451	61.2%	100.0%
Water	1,506,441	1,506,927	1,575,496	-4.4%	100.0%
Sewer	923,277	917,949	891,690	2.9%	99.4%
Storm Drainage	538,495	538,495	456,677	17.9%	100.0%
Airport	93,974	93,974	173,755	-45.9%	100.0%
Streets	933,375	916,640	791,570	15.8%	98.2%
Library Services	-	-	18,054	0.0%	#DIV/0!
Senior Services	-	-	59,769	0.0%	#DIV/0!
Open Space	181,032	181,032	151,049	19.8%	100.0%
Fleet	300,409	300,409	283,861	5.8%	100.0%
Self Insurance	-	-	112,206	-100.0%	#DIV/0!
Workers Compensation	-	-	129,421	-100.0%	#DIV/0!
General Improvement District	9,263	9,263	7,829	18.3%	100.0%
	14,562,553	14,897,058	14,628,957	1.8%	102.3%
<b>FINES AND FORFEITS</b>					
<b>Court:</b>					
Parking	142,000	93,915	96,660	-2.8%	66.1%
Other court fines	450,000	394,028	398,193	-1.0%	87.6%
Court fine surcharge	50,000	45,950	48,040	-4.4%	91.9%
Bond forfeitures	15,000	6,330	12,283	-48.5%	42.2%
Court education fees	20,000	15,715	17,555	-10.5%	78.6%
Court costs reimbursements	70,000	58,547	62,208	-5.9%	83.6%
Probation & home detention monitoring fees	21,000	16,560	18,331	-9.7%	78.9%
Code Enforcement Penalty	1,500	400	1,100	-63.6%	26.7%
Tree Mitigation Fine	-	1,650	222,055	-99.3%	0.0%
Outstanding judgments/warrants	4,000	4,290	4,610	-6.9%	107.3%
<b>Library fines</b>	100,000	94,296	97,377	-3.2%	94.3%
<b>False alarm fines</b>	32,000	23,375	32,050	-27.1%	73.0%
<b>Weed cutting fines</b>	18,000	6,775	14,008	-51.6%	37.6%
<b>Other fines</b>	750	749	465	61.1%	99.9%
	924,250	762,580	1,024,934	-25.6%	82.5%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of December 31, 2018**

(continued)

	Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease) From Prior Year	2018 Actual as a % of Budget
<b>INVESTMENT INCOME AND MISCELLANEOUS REVENUE</b>					
Investment income	277,600	335,789	201,353	66.8%	121.0%
Miscellaneous	83,786	187,855	30,600	513.9%	224.2%
Private grants/donations	37,618	21,668	140,905	-84.6%	57.6%
Oil and gas royalties	-	3,392	7,648	-55.7%	0.0%
	399,004	548,703	380,506	44.2%	137.5%
<b>OTHER FINANCING SOURCES</b>					
Transfers in:					
Electric Fund	14,483	-	84,184	0.0%	0.0%
Library Services Fund	20,500	18,091	-	0.0%	0.0%
Tree Planting	23,000	-	23,000	0.0%	0.0%
Rec Sponsorship	-	-	5,000	0.0%	0.0%
Senior Services	26,085	-	59,769	0.0%	0.0%
Museum Services Fund					
Museum Trust Fund					
Judicial Wedding Fund					
Sanitation Fund	3,860	-	20,092	0.0%	0.0%
Golf Fund	1,924	-	2,195	0.0%	0.0%
Telecommunications Fund	4,298	-	6,866	0.0%	0.0%
Water Fund	22,210	-	47,796	0.0%	0.0%
Sewer Fund	7,307	-	41,892	0.0%	0.0%
Storm Drainage Fund	2,100	-	18,621	0.0%	0.0%
Airport Fund	-	-	-	100.0%	0.0%
Workers Comp	129,421	129,421	-	200.0%	100.0%
Self Insurance	112,206	112,206	-	300.0%	100.0%
Streets Fund	6,060	-	6,731	0.0%	0.0%
Art in Public Places Fund					
Open Space Fund	270	-	364	0.0%	0.0%
Public Safety Fund	10,081	-	8,103	0.0%	0.0%
DDA Fund					
Fleet Fund	2,916	-	3,176	0.0%	0.0%
Total other financing sources	386,721	259,718	327,789	0%	67.2%
Total revenues and other sources (legal basis)	81,416,912	80,189,860	77,681,029	3.2%	98.5%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
COMPARED TO BUDGET  
YTD as of December 31, 2018**

**EXPENDITURE  
NORM=100%**

	Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease) From Prior Year	2018 Actual as a % of Budget
<b>NON-DEPARTMENTAL</b>					
CITY COUNCIL	436,225	383,108	374,095	2.4%	87.8%
CITY ATTORNEY	1,273,063	1,163,381	1,060,312	9.7%	91.4%
MUNICIPAL COURT					
Courts	582,539	550,801	514,868	7.0%	94.6%
Probation	306,244	302,376	287,791	5.1%	98.7%
CITY MANAGER					
City Manager	1,480,603	1,340,074	1,237,312	8.3%	90.5%
General Fund Transfers	24,766	-	253,000	0.0%	0.0%
Non Departmental	1,506,711	730,055	407,012	79.4%	48.5%
Economic Development Contracts	1,311,098	517,703	190,062	172.4%	39.5%
HUMAN RESOURCES	1,152,813	1,055,699	989,921	6.6%	91.6%
	8,074,062	6,043,197	5,314,373	13.7%	74.8%
<b>SHARED SERVICES</b>					
Purchasing	624,744	621,202	607,077	2.3%	99.4%
Enterprise Technology Services					
PC Replacements	221,003	155,179	168,550	-7.9%	70.2%
ETS Operations	2,037,268	1,990,202	1,863,286	6.8%	97.7%
ETS Applications	1,641,049	1,398,975	1,401,963	-0.2%	85.2%
ETS Telephone	326,317	288,100	347,202	-17.0%	88.3%
ETS CIS Support	-	34,091	-	0.0%	0.0%
Network Replacement	473,696	2,115	-	0.0%	0.4%
CJ System Replacement	-	7,208	-	0.0%	0.0%
City Clerk	629,684	456,385	518,495	-12.0%	72.5%
Marijuana Licensing	16,250	8,450	-	0.0%	52.0%
Election Voter Registration	117,312	131,030	119,180	9.9%	111.7%
Recovery Office	392,859	217,414	171,033	27.1%	55.3%
DOLA	-	-	102,153	-100.0%	0.0%
	6,480,182	5,310,350	5,317,889	-0.1%	81.9%
<b>FINANCE</b>					
Finance Administration	337,581	326,394	267,653	21.9%	96.7%
Sales Tax	594,605	418,460	293,430	42.6%	70.4%
Treasury	372,753	305,634	192,753	58.6%	82.0%
Information Desk	68,684	64,319	84,486	-23.9%	93.6%
Accounting	1,071,339	928,919	885,564	4.9%	86.7%
Budget	425,448	403,368	364,437	10.7%	94.8%
HATS Project	1,168,693	199,310	355,664	-44.0%	0.0%
Risk	310,766	311,069	288,892	7.7%	100.1%
Wellness	97,018	89,876	84,632	6.2%	92.6%
Safety	153,868	147,771	134,474	9.9%	96.0%
Utility Billing	1,987,768	1,721,481	1,557,595	10.5%	86.6%
Mail Delivery	64,837	64,294	64,623	-0.5%	99.2%
	6,653,360	4,980,895	4,574,203	8.9%	74.9%

CITY OF LONGMONT, COLORADO  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**COMPARED TO BUDGET**  
**YTD as of December 31, 2018**

**EXPENDITURE**  
**NORM=100%**

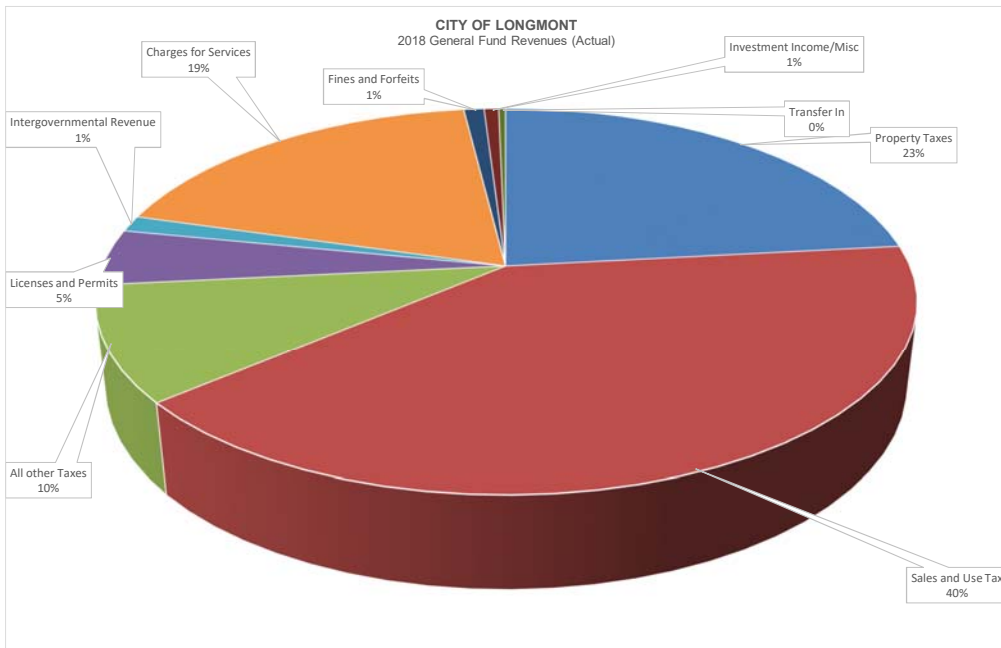
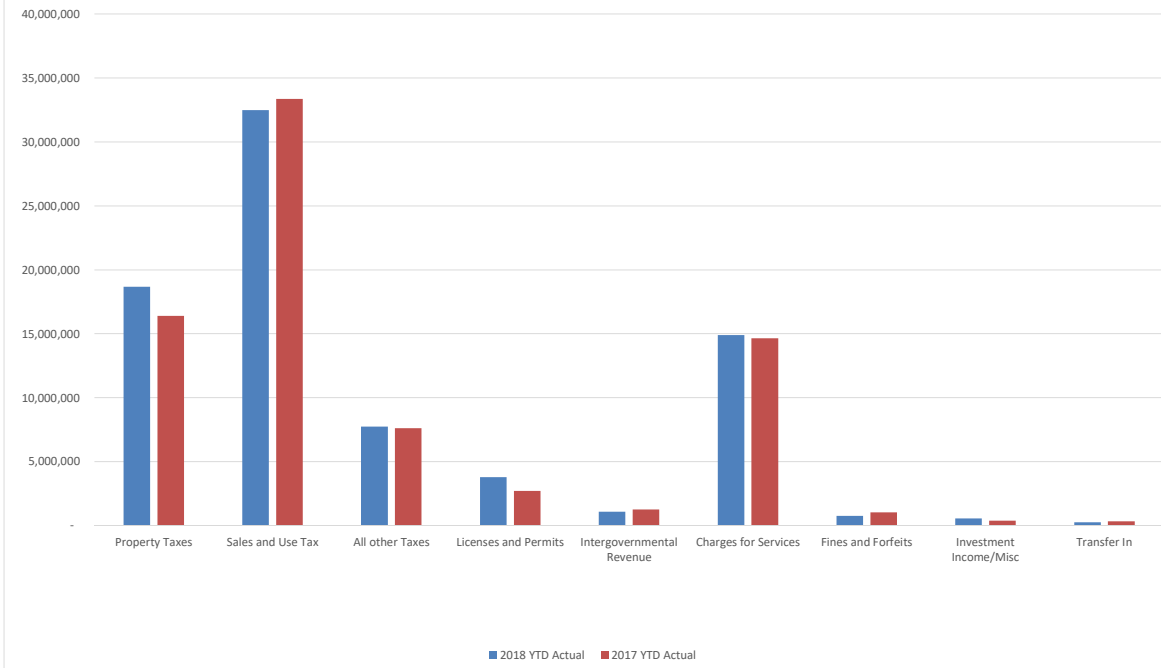
	Budget	Actual	2017 YTD Actual	% Increase (Decrease) From Prior Year	2018 Actual as a % of Budget
<b>PUBLIC SAFETY</b>					
Public Safety Chief	\$ 733,070	\$ 728,350	\$ 708,352	2.8%	99.4%
Patrol	10,792,075	10,616,878	10,670,144	-0.5%	98.4%
Detectives	3,018,189	3,009,969	2,898,031	3.9%	99.7%
Special Enforcement Unit	963,835	1,052,560	1,003,667	4.9%	109.2%
SWAT Team	569,164	601,718	518,331	16.1%	105.7%
Animal Control	565,493	572,368	657,207	-12.9%	101.2%
School Resources Officers	633,055	626,061	603,145	3.8%	98.9%
Traffic Unit	1,157,438	1,069,548	1,099,624	-2.7%	92.4%
Special Operations	377,872	388,284	497,313	-21.9%	102.8%
Fire Suppression	10,367,263	10,675,506	10,211,140	4.5%	103.0%
Hazmat Team	155,507	110,138	138,785	-20.6%	70.8%
Technical Rescue Team	55,910	17,862	24,440	-26.9%	31.9%
Wild land Team	847,833	840,021	265,785	216.1%	99.1%
Fire Codes and Planning	573,614	544,336	446,112	22.0%	94.9%
Fire Investigations	34,916	13,297	46,941	-71.7%	38.1%
Public Safety Info Services	334	-	370,065	-100.0%	0.0%
Public Safety Outreach	157,377	107,849	108,710	-0.8%	68.5%
Emergency Communication Center	1,868,935	1,763,840	1,856,256	-5.0%	94.4%
Public Safety IT	604,785	581,362	528,846	9.9%	96.1%
Records Unit	616,956	599,983	566,140	6.0%	97.2%
Click it or Ticket Grant	7,000	6,554	6,903	-5.1%	0.0%
Public Safety Volunteers	35,166	29,879	59,367	-49.7%	85.0%
DUI Grant	43,380	26,023	33,824	-23.1%	0.0%
Restorative Justice Grant	-	-	46,976	-100.0%	0.0%
Public Safety Support Services	1,022,891	882,539	739,194	19.4%	86.3%
Extra Duty	79,000	98,957	72,406	36.7%	125.3%
Training and Personnel	1,213,161	1,149,543	1,241,897	-7.4%	94.8%
Emergency Management	473,456	251,601	139,662	80.1%	53.1%
	36,967,675	36,365,026	35,559,263	2.3%	98.4%
<b>DEVELOPMENT SERVICES</b>					
Development Services	1,986,005	1,594,566	1,629,207	-2.1%	80.3%
Building Permits	1,701,351	1,471,902	1,374,480	7.1%	86.5%
Code Enforcement	681,866	556,188	501,285	11.0%	81.6%
Graffiti Eradication	-	-	38,207	-100.0%	0.0%
Redevelopment	217,653	118,769	250,955	-52.7%	54.6%
	\$ 4,586,875	\$ 3,741,425	\$ 3,794,134	-1.4%	81.6%

CITY OF LONGMONT, COLORADO  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**COMPARED TO BUDGET**  
**YTD as of December 31, 2018**

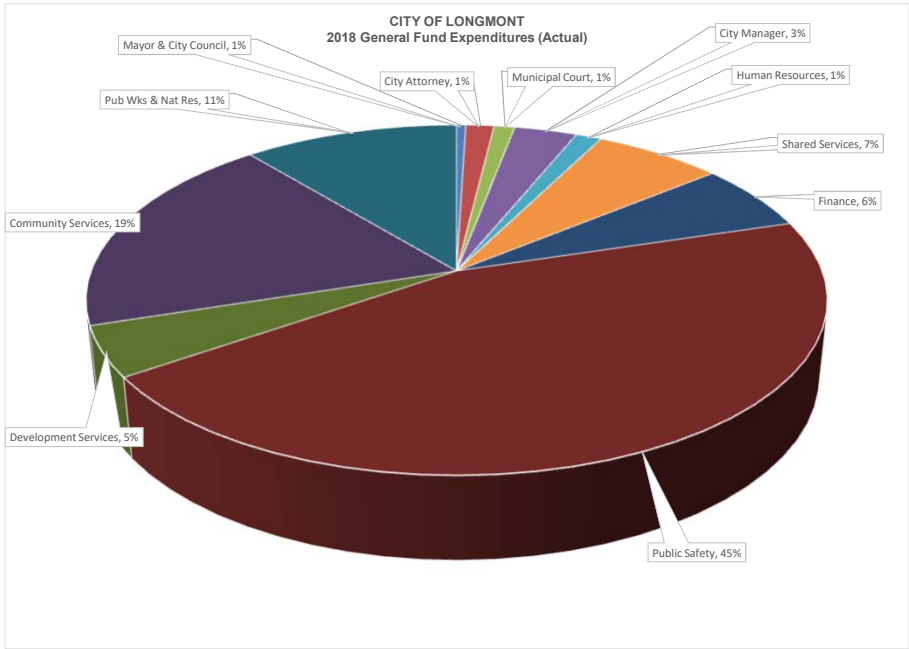
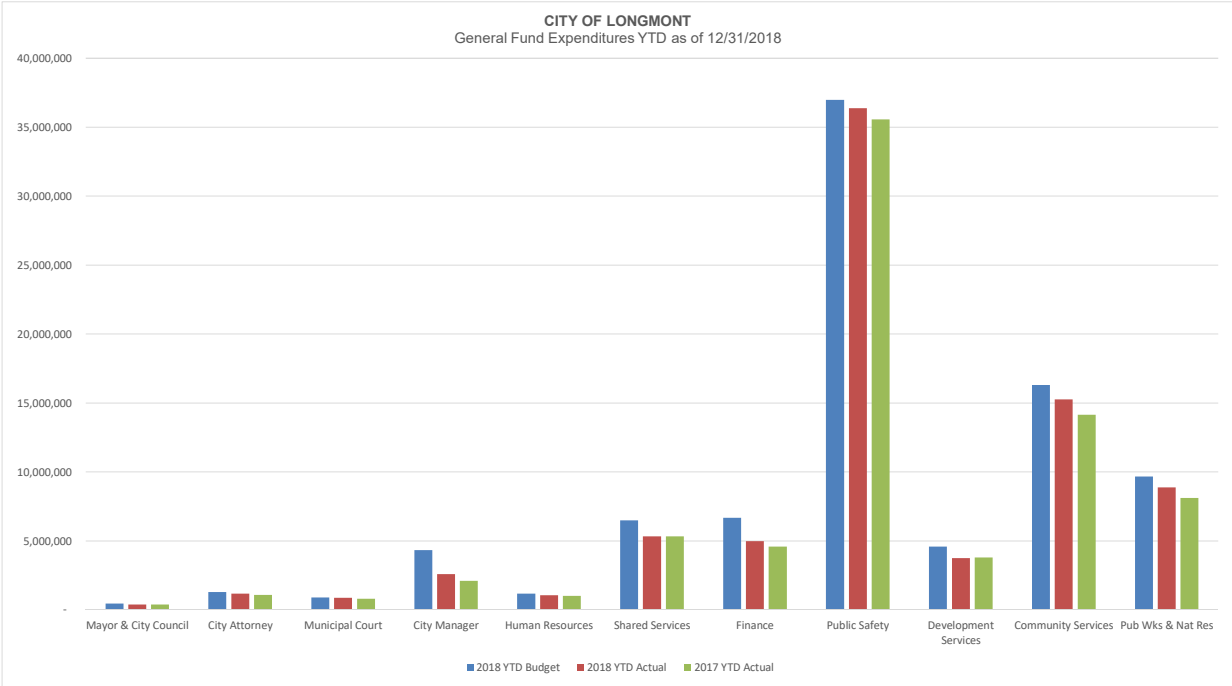
**EXPENDITURE**  
**NORM=100%**

	Budget	Actual	2017 YTD Actual	% Increase (Decrease) From Prior Year	2018 Actual as a % of Budget
<b>COMMUNITY SERVICES</b>					
Community Services Admin	\$ 2,072,618	\$ 1,773,842	\$ 1,295,517	36.9%	85.6%
Outside Agencies	1,360,674	1,294,076	1,171,982	10.4%	95.1%
Mental Health Community Conversations	161,653	133,763	78,107	71.3%	82.7%
Recreation Administration	411,258	408,606	422,940	-3.4%	99.4%
Recreation Aquatics	1,082,021	1,028,751	931,353	10.5%	95.1%
Recreation Athletics	560,390	482,032	491,627	-2.0%	86.0%
Recreation Concessions	55,463	77,456	82,011	-5.6%	139.7%
Recreation Community Events	247,492	212,670	223,555	-4.9%	85.9%
Recreation General Programs	830,411	777,059	773,650	0.4%	93.6%
Recreation Special Needs	63,449	65,892	50,929	29.4%	103.9%
Recreation Outdoor Programs	48,231	35,366	46,864	-24.5%	73.3%
Recreation Ice Rink	162,445	202,838	184,773	9.8%	124.9%
Recreation Sport Fields Mtce	308,994	315,634	276,499	14.2%	102.1%
Recreation Youth Programs	46,715	48,018	61,260	-21.6%	102.8%
Recreation Center	1,780,017	1,792,422	1,666,956	7.5%	100.7%
CNR Administration	398,272	373,236	345,008	8.2%	93.7%
Neighborhood Resources	95,435	76,675	79,430	-3.5%	80.3%
Parking Enforcement	123,327	115,257	89,511	28.8%	93.5%
CYF Administration	857,944	763,927	713,749	7.0%	89.0%
Library Administration	515,428	506,546	487,486	3.9%	98.3%
Library Adult Services	1,064,881	1,010,241	1,022,253	-1.2%	94.9%
Library Children and Teens	471,604	451,315	491,540	-8.2%	95.7%
Library Tech Services	727,586	688,825	688,747	0.0%	94.7%
Library Circulation	850,976	755,128	712,936	5.9%	88.7%
Museum Administration	885,979	869,873	843,329	3.1%	98.2%
Museum Auditorium	232,819	217,140	165,892	30.9%	93.3%
Senior Services Administration	886,244	766,748	745,861	2.8%	86.5%
	<b>16,302,326</b>	<b>15,243,336</b>	<b>14,143,765</b>	<b>7.8%</b>	<b>93.5%</b>
<b>PUBLIC WORKS NATURAL RESOURCES</b>					
PWNR Engineering and Tech Svcs	534,721	545,262	486,655	12.0%	102.0%
PWNR Business Services	122,008	119,871	-	0.0%	98.2%
PWNR Facilities Operations	1,714,847	1,552,807	1,430,787	8.5%	90.6%
PWNR Facilities Maintenance	1,712,922	1,562,436	1,506,265	3.7%	91.2%
PWNR Parks Maintenance	2,253,828	2,202,716	2,283,778	-3.5%	97.7%
PWNR Muni Grounds Maintenance	298,876	338,504	232,485	45.6%	113.3%
PWNR ROW Maintenance	680,437	580,608	517,469	12.2%	85.3%
PWNR Graffiti Removal	65,135	51,759	-	0.0%	79.5%
PWNR Regulatory Compliance	44,583	17,078	-	0.0%	38.3%
PWNR Parks Administration	518,425	435,354	401,994	8.3%	84.0%
PWNR Parks Rest. Management	-	1,195	-	0.0%	0.0%
PWNR Parks Development Improvement	238,497	176,790	202,604	-12.7%	74.1%
PWNR Forestry Maintenance	1,078,147	923,028	751,817	22.8%	85.6%
PWNR Union Reservoir	385,417	362,744	278,264	30.4%	94.1%
	<b>9,647,843</b>	<b>8,870,152</b>	<b>8,092,118</b>	<b>9.6%</b>	<b>91.9%</b>
<b>Total Expenditures</b>	<b>\$ 88,712,323</b>	<b>80,554,382</b>	<b>76,795,745</b>	<b>4.9%</b>	<b>90.8%</b>
Net Change in Fund Balance	(7,295,411)	(364,522)	885,284		
FUND BALANCE, January 1	20,211,630	20,211,630	18,427,265		
<b>FUND BALANCES, December 31</b>	<b>12,916,219</b>	<b>19,847,108</b>	<b>19,312,549</b>		

**CITY OF LONGMONT**  
General Fund Revenues YTD as of 12/31/2018







**CITY OF LONGMONT  
STREETS SYSTEMS FUND  
STATEMENT OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Taxes	16,358,208	15,670,390	16,896,199	-7.3%	95.8%
Licenses and permits	15,000	241,834	337,843	-28.4%	1612.2%
Developer/owner participation	1,150,000	391,466	267,436	46.4%	34.0%
Intergovernmental	5,430,778	4,243,295	7,579,987	-44.0%	78.1%
Investment income	26,335	239,683	86,683	176.5%	910.1%
Miscellaneous	10,000	17,125	40,857	-58.1%	171.3%
<b>Total revenues</b>	<b>22,990,321</b>	<b>20,803,793</b>	<b>25,209,005</b>	<b>-17.5%</b>	<b>90.5%</b>
<b>EXPENDITURES</b>					
Highways and streets	10,795,138	9,575,512	8,172,934	17.2%	88.7%
Capital Outlay	23,315,430	14,746,737	9,038,108	63.2%	63.2%
<b>Total Expenditures</b>	<b>34,110,568</b>	<b>24,322,249</b>	<b>17,211,042</b>	<b>41.3%</b>	<b>71.3%</b>
Excess of revenues over (under) expenditures	(11,120,247)	(3,518,456)	7,997,963		
<b>OTHER FINANCING USES</b>					
Transfers out					
General fund	(3,354)	(226,101)	(247,158)	-8.5%	6741.2%
<b>Total other financing sources (uses)</b>	<b>(3,354)</b>	<b>(226,101)</b>	<b>(247,158)</b>	<b>-8.5%</b>	<b>6741.2%</b>
Net changes in fund balance	(11,123,601)	(3,744,557)	7,750,805		
<b>FUND BALANCE, January 1</b>	<b>15,051,113</b>	<b>15,051,113</b>	<b>6,979,737</b>		
<b>FUND BALANCES, December 31</b>	<b>3,927,512</b>	<b>11,306,556</b>	<b>14,730,542</b>		

**CITY OF LONGMONT  
PUBLIC SAFETY FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Taxes	11,702,911	11,162,030	6,765,356	65.0%	95.4%
Intergovernmental	1,825,115	858,732	459,010	87.1%	47.1%
Charges for service	69,800	45,930	43,761	5.0%	65.8%
Investment income	12,160	42,006	8,825	376.0%	345.4%
Private grants/donations	-	-	-	0.0%	0.0%
Miscellaneous	-	9,956	6,278	58.6%	0.0%
<b>Total revenues</b>	<b>13,609,986</b>	<b>12,118,654</b>	<b>7,283,230</b>	<b>66.4%</b>	<b>89.0%</b>
<b>EXPENDITURES</b>					
Current:					
Public Safety	10,933,107	9,141,458	7,335,898	24.6%	83.6%
Capital Outlay	3,047,348	375,017	124,974	200.1%	12.3%
<b>Total expenditures</b>	<b>13,980,455</b>	<b>9,516,475</b>	<b>7,460,872</b>	<b>27.6%</b>	<b>68.1%</b>
Excess of revenues over (under) expenditures	(370,469)	2,602,179	(177,642)		
<b>OTHER FINANCING (USES)</b>					
Transfers out					
Art in Public Places fund	(9,766)	-	-	-	
General Fund	(10,082)	-	(8,103)	-	
<b>Total other financing (uses)</b>	<b>(19,848)</b>	<b>-</b>	<b>(8,103)</b>		
Net changes in fund balance	(390,317)	2,602,179	(185,745)		
<b>FUND BALANCE, January 1</b>	<b>1,210,864</b>	<b>1,210,864</b>	<b>1,402,393</b>		
<b>FUND BALANCES, December 31</b>	<b>820,547</b>	<b>3,813,043</b>	<b>1,216,648</b>		

CITY OF LONGMONT  
PARK IMPROVEMENT FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of December 31, 2018

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Licenses and permits	2,107,950	5,235,706	2,624,027	99.5%	248.4%
Intergovernmental	-	32,891	-	0.0%	0.0%
Investment income	28,960	212,848	80,372	164.8%	735.0%
Private grants/donations	-	-	-	0.0%	0.0%
<b>Total revenues</b>	<b>2,136,910</b>	<b>5,481,445</b>	<b>2,704,399</b>	<b>102.7%</b>	<b>256.5%</b>
<b>EXPENDITURES</b>					
Culture and recreation	24,079	-	443	0.0%	0.0%
Capital Outlay	7,969,300	679,073	46,045	1374.8%	8.5%
<b>Total Expenditures</b>	<b>7,993,379</b>	<b>679,073</b>	<b>46,488</b>	<b>1360.7%</b>	<b>8.5%</b>
Excess of revenues over (under) expenditures	(5,856,469)	4,802,372	2,657,911	80.7%	-82.0%
<b>OTHER FINANCING (USES)</b>					
Transfer in					
Transfer out	(65,500)	(1,592)	(450)	0.0%	2.4%
<b>Total other financing (uses)</b>	<b>(65,500)</b>	<b>(1,592)</b>	<b>(450)</b>	<b>0.0%</b>	<b>2.4%</b>
Net change in fund balance	(5,921,969)	4,800,780	2,657,461		
<b>FUND BALANCE, January 1</b>	<b>10,738,505</b>	<b>10,738,505</b>	<b>8,111,824</b>	<b>32.4%</b>	
<b>FUND BALANCES, December 31</b>	<b>4,816,536</b>	<b>15,539,285</b>	<b>10,769,285</b>	<b>44.3%</b>	

**CITY OF LONGMONT  
 CONSERVATION TRUST FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Intergovernmental	800,000	944,655	917,985	2.9%	118.1%
Investment income	8,904	123,330	71,926	71.5%	1385.1%
Total revenues	808,904	1,068,485	989,911	7.9%	132.1%
<b>EXPENDITURES</b>					
Culture and recreation	67,139	69,580	7,860	0.0%	103.6%
Capital Outlay	5,588,897	701,778	1,973,684	-64.4%	12.6%
<b>Total Expenditures</b>	5,656,036	771,358	1,981,544	-61.1%	13.6%
Net change in fund balance	(4,847,132)	297,127	(991,633)	-130.0%	-6.1%
<b>FUND BALANCE, January 1</b>	7,476,116	7,476,116	8,491,761		
<b>FUND BALANCES, December 31</b>	2,628,984	7,773,243	7,500,128		

**CITY OF LONGMONT  
OPEN SPACE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Taxes	4,102,189	3,846,454	4,163,291	-7.6%	93.8%
Intergovernmental	1,062,801	323,923	2,504,141	-87.1%	30.5%
Investment income	6,871	221,872	77,798	185.2%	3229.1%
Private grants/donations	-	-	-	0.0%	0.0%
Miscellaneous	55,000	558,842	73,413	661.2%	1016.1%
Proceeds from Bonds	8,450,000	8,150,000	-	0.0%	96.4%
<b>Total revenues</b>	<b>13,676,861</b>	<b>13,101,090</b>	<b>6,818,643</b>	<b>92.1%</b>	<b>95.8%</b>
<b>EXPENDITURES</b>					
Current:					
Culture and Recreation	1,339,209	1,252,359	757,392	65.4%	93.5%
Capital Outlay	13,368,918	8,990,362	2,591,789	246.9%	67.2%
Debt Service:					
Bond principal retired	1,185,000	1,185,000	1,170,000	0.0%	100.0%
Interest and fiscal charges	940,314	940,314	975,414	-3.6%	100.0%
<b>Total expenditures</b>	<b>16,833,441</b>	<b>12,368,035</b>	<b>5,494,595</b>	<b>125.1%</b>	<b>73.5%</b>
Excess of revenues (under) expenditures	(3,156,580)	733,055	1,324,048	-44.6%	-23.2%
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out				0.0%	0.0%
Art in public places fund	(2,707)	-	-	0.0%	0.0%
General Fund	(270)	-	(364)	0.0%	0.0%
Fleet Fund	-	-	-	0.0%	0.0%
Issuance of long-term debt	-	-	-		
Premium on issuance of long-term debt	-	-	-		
Payment to refunded bond escrow agent	-	-	-		
<b>Total other financing sources (uses)</b>	<b>(2,977)</b>	<b>11,015</b>	<b>(364)</b>	<b>0.0%</b>	<b>-370.0%</b>
Net changes in fund balance	(3,159,557)	744,070	1,323,684		
<b>FUND BALANCE, January 1</b>	<b>9,633,439</b>	<b>9,633,439</b>	<b>8,236,986</b>		
<b>FUND BALANCES, December 31</b>	<b>6,473,882</b>	<b>10,377,509</b>	<b>9,560,671</b>		

**CITY OF LONGMONT  
 LODGERS TAX FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Taxes	484,021	444,925	428,470	3.8%	91.9%
Investment income	-	1,014	613	65.4%	
Total revenues	484,021	445,939	429,083	3.9%	92.1%
<b>EXPENDITURES</b>					
Culture and recreation	522,408	522,407	387,550	34.8%	100.0%
Capital Outlay	72,144	-	-	0.0%	0.0%
Total Expenditures	594,552	522,407	387,550		87.9%
Excess of revenues over (under) expenditures	(110,531)	(76,468)	41,533	-284.1%	0.0%
<b>OTHER FINANCING (USES)</b>					
Transfers out					
Art in Public Places fund	(726)	-	-	0.0%	0.0%
Net changes in fund balance	(111,257)	(76,468)	41,533		
<b>FUND BALANCE, January 1</b>	156,475	156,475	123,905	26.3%	
<b>FUND BALANCES, December 31</b>	45,218	80,007	165,438	-51.6%	

**CITY OF LONGMONT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
YTD as of December 31, 2018**

	Electric and			Storm		Other Enterprise		
	Broadband	Water	Sewer	Drainage	Funds	TOTALS		
<b>ASSETS</b>								
Current assets:								
Equity in pooled cash & cash equivalents	\$ 9,221,429	\$ 35,198,447	\$ 13,481,622	\$ 4,641,760	\$ 7,779,597	\$ 70,322,855		
Cash and cash equivalents	-	-	-	-	262,955	262,955		
Accounts receivable (net of allowance for uncollectibles)	8,823,665	1,184,781	1,708,899	871,068	1,114,310	13,702,723		
Intergovernmental receivable	-	615,000	47,616	142,914	-	805,530		
Loans receivable	4,229	7,233	-	-	-	11,462		
Interest receivable	-	-	-	-	-	-		
Inventory of materials and supplies	-	-	-	-	-	-		
Advance to other funds, current portion	-	-	-	-	-	-		
Prepaid expenses	6,625	1,987	662	1,325	-	10,599		
<b>Total unrestricted current assets</b>	<b>18,055,948</b>	<b>37,007,448</b>	<b>15,238,799</b>	<b>5,657,067</b>	<b>9,156,862</b>	<b>85,116,124</b>		
Restricted assets:								
Bond debt service:								
Equity in pooled cash & cash equivalents	420,978	-	642,129	231,873	-	1,294,980		
Interest receivable	-	-	-	-	-	-		
Workers' Compensation								
Equity in pooled cash & cash equivalents	-	-	-	-	-	-		
Electric/Storm drainage/Sewer construction:								
Equity in pooled cash & cash equivalents	-	-	(528,539)	369	-	(528,170)		
Cash and cash equivalents	-	-	5,576,483	6,162,941	-	11,739,424		
Interest receivable	-	-	1,868	-	-	1,868		
<b>Total restricted current assets</b>	<b>420,978</b>	<b>-</b>	<b>5,691,941</b>	<b>6,395,183</b>	<b>-</b>	<b>12,508,102</b>		
<b>Total current assets</b>	<b>18,476,926</b>	<b>37,007,448</b>	<b>20,930,740</b>	<b>12,052,250</b>	<b>9,156,862</b>	<b>97,624,226</b>		
Noncurrent assets:								
Loan receivable-component unit	-	-	-	-	-	-		
Capital assets:								
Land and water rights	1,657,518	202,949,087	2,318,390	16,964,951	12,020,755	235,910,701		
Buildings	4,844,991	31,909,177	42,506,222	653,835	3,374,474	83,288,699		
Improvements (other than buildings)	160,221,010	191,214,786	113,698,030	73,078,622	5,605,417	543,817,865		
Equipment	4,335,103	2,324,908	3,541,361	243,673	3,322,244	13,767,289		
Construction in progress	610,567	10,653,814	31,062,925	21,414,331	4,733,230	68,474,867		
<b>Total capital assets</b>	<b>171,669,189</b>	<b>439,051,772</b>	<b>193,126,928</b>	<b>112,355,412</b>	<b>29,056,120</b>	<b>945,259,421</b>		
Less - accumulated depreciation	60,654,152	70,880,245	53,623,010	21,947,892	7,077,796	214,183,095		
<b>Net capital assets</b>	<b>111,015,037</b>	<b>368,171,527</b>	<b>139,503,918</b>	<b>90,407,520</b>	<b>21,978,324</b>	<b>731,076,326</b>		
<b>Total noncurrent assets</b>	<b>111,015,037</b>	<b>368,171,527</b>	<b>139,503,918</b>	<b>90,407,520</b>	<b>21,978,324</b>	<b>731,076,326</b>		
<b>Total assets</b>	<b>129,491,963</b>	<b>405,178,975</b>	<b>160,434,658</b>	<b>102,459,770</b>	<b>31,135,186</b>	<b>828,700,552</b>		
<b>DEFERRED OUTFLOW OF RESOURCES</b>								
City Contributions Subsequent to the Measurement Date	480,710	261,642	176,226	99,570	147,243	1,165,392		
Investment Earnings less than Expected	1,487,519	774,744	494,891	274,552	445,642	3,477,349		
Actual experience less than expected experience	177,646	92,523	59,102	32,788	53,220	415,279		
<b>Total deferred outflows of resources</b>	<b>2,145,875</b>	<b>1,128,909</b>	<b>730,219</b>	<b>406,910</b>	<b>646,105</b>	<b>5,058,020</b>		
<b>Total assets and deferred outflows of resources</b>	<b>131,637,838</b>	<b>406,307,884</b>	<b>161,164,877</b>	<b>102,866,680</b>	<b>31,781,291</b>	<b>833,758,572</b>		



	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS
<b>LIABILITIES AND NET POSITION</b>						
<b>Current liabilities:</b>						
Payable from current assets:						
Accounts payable	\$ 4,610,633	\$ 407,992	\$ 174,257	\$ 1,159,526	\$ 578,802	\$ 6,931,210
Construction contracts payable	-	117,713	160,053	629,871	45,275	952,912
Accrued liabilities	697,942	221,240	153,936	74,970	131,909	1,279,997
Due to other funds	-	-	-	-	-	-
Accrued sick and vacation - current portion	141,006	125,405	39,135	11,355	34,651	351,552
Unearned revenue	741,360	-	-	-	-	741,360
Advances from other funds - current portion	-	-	-	-	177,054	177,054
Loans payable - current portion	-	1,083,530	-	-	-	1,083,530
Claims payable - current portion	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Customer deposits	1,201,650	32,521	-	145	-	1,234,316
<b>Total current liabilities</b>						
(payable from current assets)	7,392,591	1,988,401	527,381	1,875,867	967,691	12,751,931
Payable from restricted assets:						
Accounts payable	(6,319)	-	666,672	321,637	-	981,990
Construction contracts payable	-	-	215,971	-	-	215,971
Accrued liabilities	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Bonds payable - current portion	2,880,000	-	1,780,000	1,450,000	-	6,110,000
<b>Total current liabilities</b>						
(payable from restricted assets)	2,873,681	-	2,662,643	1,771,637	-	7,307,961
<b>Total current liabilities</b>	10,266,272	1,988,401	3,190,024	3,647,504	967,691	20,059,892
<b>Long-term liabilities:</b>						
Loan payable	-	5,913,921	-	-	-	5,913,921
Long-term construction liability	-	182,148	-	-	-	182,148
Claims payable	-	-	-	-	-	-
Accrued sick and vacation	799,032	710,630	221,768	64,345	196,350	1,992,125
Net other post employment benefit obligation	38,930	24,681	17,037	6,506	15,095	102,249
Net Pension Liability	2,938,905	1,553,774	993,185	543,195	911,776	6,940,835
Advances from other funds	-	-	-	-	588,015	588,015
Bonds payable	42,353,961	-	44,745,882	27,418,472	-	114,518,315
<b>Net long-term liabilities</b>	46,130,828	8,385,154	45,977,872	28,032,518	1,711,236	130,237,608
<b>Total liabilities</b>	56,397,100	10,373,555	49,167,896	31,680,022	2,678,927	150,297,500
<b>Net position:</b>						
Net investment in capital assets	65,781,076	360,874,215	97,649,956	67,072,487	21,933,049	613,310,783
Restricted for debt service	-	-	603,400	204,880	-	808,280
Restricted for workers' compensation	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-
Unrestricted	9,459,662	35,060,114	13,743,625	3,909,291	7,169,315	69,342,007
<b>Total net position</b>	75,240,738	395,934,329	111,996,981	71,186,658	29,102,364	683,461,070
<b>Total liabilities and net position</b>	\$ 131,637,838	\$ 406,307,884	\$ 161,164,877	\$ 102,866,680	\$ 31,781,291	833,758,570

**CITY OF LONGMONT**  
**COMBINING STATEMENT OF NET POSITION**  
**NON MAJOR ENTERPRISE FUNDS**  
**YTD as of December 31, 2018**

	Sanitation	Golf	Airport	TOTALS
<b>ASSETS</b>				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 5,392,389	\$ 1,994,721	\$ 392,487	\$ 7,779,597
Cash and cash equivalents	262,955	-	-	262,955
Accounts receivable (net of allowance for doubtful accounts)	1,114,310	-	-	1,114,310
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Advance to other funds	-	-	-	-
Prepaid expenses	-	-	-	-
<b>Total current assets</b>	<b>6,769,654</b>	<b>1,994,721</b>	<b>392,487</b>	<b>9,156,862</b>
Property, plant and equipment:				
Land and water rights	559,413	8,323,594	3,137,748	12,020,755
Construction in progress	4,216,530	238,598	278,102	4,733,230
Buildings	1,424,083	1,826,029	124,362	3,374,474
Improvements (other than buildings)	600,824	1,045,511	3,959,082	5,605,417
Equipment	3,090,031	218,219	13,994	3,322,244
Total property and equipment	9,890,881	11,651,951	7,513,288	29,056,120
Less - accumulated depreciation	3,785,936	1,448,562	1,843,298	7,077,796
<b>Net property and equipment</b>	<b>6,104,945</b>	<b>10,203,389</b>	<b>5,669,990</b>	<b>21,978,324</b>
Total assets	12,874,599	12,198,110	6,062,477	31,135,186
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
City Contributions Subsequent to the Measurement Date	97,972	42,196	7,075	147,243
Investment Earnings less than Expected	292,620	131,331	21,691	445,642
Actual experience less than expected experience	34,946	15,684	2,590	53,220
Total deferred outflows of resources	\$ 425,538	\$ 189,211	\$ 31,356	\$ 646,105
<b>Total assets and deferred outflows of resources</b>	<b>13,300,137</b>	<b>12,387,321</b>	<b>6,093,833</b>	<b>31,781,291</b>

**CITY OF LONGMONT  
COMBINING STATEMENT OF NET POSITION  
NONMAJOR ENTERPRISE FUNDS  
YTD as of December 31, 2018**

	Sanitation	Golf	Airport	TOTALS
<b>LIABILITIES AND NET POSITION</b>				
<b>Current liabilities:</b>				
Payable from current assets:				
Accounts payable	\$ 540,082	\$ 9,733	\$ 28,987	\$ 578,802
Construction contracts payable	4,426	-	40,849	45,275
Accrued liabilities	94,420	31,667	5,822	131,909
Accrued sick and vacation - current portion	17,901	15,643	1,107	34,651
Advances from other funds - current portion	-	177,054	-	177,054
<b>Total current liabilities</b>	<b>656,829</b>	<b>234,097</b>	<b>76,765</b>	<b>967,691</b>
<b>Long-term liabilities:</b>				
Net other post employment benefit obligation	9,498	4,918	679	15,095
Net Pension Liability	600,328	268,771	42,677	911,776
Accrued sick and vacation	101,439	88,641	6,270	196,350
Advances from other funds	-	588,015	-	588,015
Net long-term liabilities	711,265	950,345	49,626	1,711,236
<b>Total liabilities</b>	<b>1,368,094</b>	<b>1,184,442</b>	<b>126,391</b>	<b>2,678,927</b>
<b>Net position:</b>				
Net investment in capital assets	6,100,519	10,203,389	5,629,141	21,933,049
Unrestricted	5,831,524	999,490	338,301	7,169,315
<b>Total net position</b>	<b>11,932,043</b>	<b>11,202,879</b>	<b>5,967,442</b>	<b>29,102,364</b>
<b>Total liabilities and net position</b>	<b>\$ 13,300,137</b>	<b>\$ 12,387,321</b>	<b>\$ 6,093,833</b>	<b>\$ 31,781,291</b>

**CITY OF LONGMONT  
ELECTRIC ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Charges for services	70,392,200	67,264,314	66,141,741	1.7%	95.6%
Investment income	144,300	176,710	85,234	107.3%	122.5%
Miscellaneous	149,880	114,223	95,495	19.6%	76.2%
Aid to underground installation	3,000,000	3,094,522	3,501,670	-11.6%	103.2%
Other sales	81,000	72,173	90,730	-20.5%	89.1%
Transfers in	29,710	29,710	19,835	49.8%	100.0%
<b>Total revenues</b>	<b>73,797,090</b>	<b>70,752,402</b>	<b>70,034,752</b>	<b>1.02%</b>	<b>95.9%</b>
<b>EXPENSES</b>					
Administration	4,441,915	4,078,936	3,655,428	11.6%	91.8%
Power purchased	51,323,487	49,634,480	48,120,219	3.1%	96.7%
Distribution	8,942,502	8,268,284	7,677,863	7.7%	92.5%
Franchise fee	5,553,824	5,353,600	5,245,882	2.1%	96.4%
Transfers out	68,521	2,672	125,004	0.0%	3.9%
<b>Total operations</b>	<b>70,330,249</b>	<b>67,337,972</b>	<b>64,824,397</b>	<b>3.9%</b>	<b>95.7%</b>
Capital outlay	5,274,438	3,260,087	2,845,508	14.6%	61.8%
<b>Total expenses</b>	<b>75,604,687</b>	<b>70,598,059</b>	<b>67,669,905</b>	<b>4.3%</b>	<b>93.4%</b>
<b>Excess of revenues over expenses</b>	<b>(1,807,597)</b>	<b>154,343</b>	<b>2,364,847</b>		

CITY OF LONGMONT  
 BROADBAND ENTERPRISE FUND  
 SCHEDULE OF REVENUES AND EXPENSES -  
 BUDGET AND ACTUAL  
 YTD as of December 31, 2018

	Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Charges for services	13,613,643	13,719,648	10,824,169	26.8%	100.8%
Investment income	5,180	51,375	22,814	125.2%	991.8%
Miscellaneous	16,500	30,499	18,901	61.4%	184.8%
Aid to underground installation	85,000	100,321	7,846	1178.6%	118.0%
Proceeds from issuance of bonds	0	-	-	0.0%	0.0%
<b>Total revenues</b>	<b>13,720,323</b>	<b>13,901,843</b>	<b>10,873,730</b>	<b>27.8%</b>	<b>101.3%</b>
<b>EXPENSES</b>					
Administration	2,214,531	2,010,983	1,971,038	2.0%	90.8%
Distribution	3,988,377	3,518,911	2,983,441	17.9%	88.2%
Franchise fee	6,840	6,840	7,812	-12.4%	100.0%
Transfers out	4,500	2,604	382,797	0.0%	57.9%
<b>Total operations</b>	<b>6,214,248</b>	<b>5,539,338</b>	<b>5,345,088</b>	<b>3.6%</b>	<b>89.1%</b>
Debt service	4,462,500	4,330,625	1,397,512	209.9%	97.0%
Capital outlay	3,562,295	2,961,934	9,428,964	-68.6%	83.1%
<b>Total expenses</b>	<b>14,239,043</b>	<b>12,831,897</b>	<b>16,171,564</b>	<b>-20.7%</b>	<b>90.1%</b>
<b>Excess of revenues (under) expenses</b>	<b>(518,720)</b>	<b>1,069,946</b>	<b>(5,297,834)</b>		

**CITY OF LONGMONT  
WATER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Charges for services	18,262,396	18,976,752	17,693,665	7.3%	103.9%
System development fees	1,750	416,055	698,590	-40.4%	23774.6%
Development fee surcharge	576,500	1,022,605	845,040	21.0%	177.4%
Intergovernmental	2,853,817	150,490	2,100,892	-92.8%	0.0%
Investment income - operating	96,740	496,387	205,643	141.4%	513.1%
Miscellaneous	350,000	1,657,989	1,108,699	49.5%	473.7%
Transfer in	626,696	-	626,696	0.0%	0.0%
<b>Total revenues</b>	<b>22,767,899</b>	<b>22,720,277</b>	<b>23,279,226</b>	<b>-2.4%</b>	<b>99.8%</b>
<b>EXPENSES</b>					
Administration	4,628,739	4,212,412	4,049,099	4.0%	91.0%
Water resources	2,695,863	2,132,124	2,416,342	-11.8%	79.1%
Transmission/distribution	2,735,855	3,006,290	2,346,642	28.1%	109.9%
Treatment plant	3,400,507	2,957,360	2,660,150	11.2%	87.0%
Transfer out	109,175	25,188	78,223	-67.8%	23.1%
<b>Total operations</b>	<b>13,570,139</b>	<b>12,333,374</b>	<b>11,550,456</b>	<b>6.8%</b>	<b>90.9%</b>
Debt service	1,185,890	1,232,863	272,686	352.1%	104.0%
Capital outlay	16,074,686	2,701,615	5,503,624	-50.9%	16.8%
<b>Total expenses</b>	<b>30,830,715</b>	<b>16,267,852</b>	<b>17,326,766</b>	<b>-6.1%</b>	<b>52.8%</b>
<b>Excess of revenue (under) expenses</b>	<b>(8,062,816)</b>	<b>6,452,426</b>	<b>5,952,460</b>		

CITY OF LONGMONT  
SEWER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of December 31, 2018

	Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Charges for services	14,572,000	14,709,737	14,482,376	1.6%	100.9%
Intergovernmental	155,034	221,239	614,826	-64.0%	142.7%
Investment income	36,480	504,687	263,102	91.8%	1383.5%
Miscellaneous	3,000	111,267	63,214	76.0%	3708.9%
Transfers in	524,922	-	527,276	0.0%	0.0%
<b>Total revenues</b>	<b>15,291,436</b>	<b>15,546,930</b>	<b>15,950,794</b>	<b>-2.5%</b>	<b>101.7%</b>
<b>EXPENSES</b>					
Administration	3,351,027	3,029,601	2,775,908	9.1%	90.4%
Sewer collection system	1,530,149	1,220,850	1,143,328	6.8%	79.8%
Sewer disposal plant	4,314,093	3,887,141	3,780,151	2.8%	90.1%
Transfers out	139,299	36,809	115,022	-68.0%	26.4%
<b>Total operations</b>	<b>9,334,568</b>	<b>8,174,401</b>	<b>7,814,409</b>	<b>4.6%</b>	<b>87.6%</b>
Debt service	3,607,520	1,522,933	1,747,443	-12.8%	42.2%
Capital outlay	16,576,817	5,692,287	7,725,528	-26.3%	34.3%
<b>Total expenses</b>	<b>29,518,905</b>	<b>15,389,621</b>	<b>17,287,380</b>	<b>-11.0%</b>	<b>52.1%</b>
<b>Excess of revenues over (under) expenses</b>	<b>(14,227,469)</b>	<b>157,309</b>	<b>(1,336,586)</b>		

**CITY OF LONGMONT**  
**ELECTRIC COMMUNITY INVESTMENT FEE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Licenses and permits	773,872	1,092,674	1,085,117	0.7%	141.2%
Investment income	15,000	82,268	35,213	133.6%	548.5%
<b>Total revenues</b>	<b>788,872</b>	<b>1,174,942</b>	<b>1,120,330</b>	<b>4.9%</b>	<b>148.9%</b>
<b>EXPENDITURES</b>					
Municipal utility systems	54,000	71,711	40,640	76.5%	132.8%
Capital Outlay	2,100,367	429,139	300,842	42.6%	20.4%
<b>Total Expenditures</b>	<b>2,154,367</b>	<b>500,850</b>	<b>341,482</b>	<b>46.7%</b>	<b>23.2%</b>
Excess of revenues over expenditures	(1,365,495)	674,092	778,848	-13.5%	-49.4%
<b>OTHER FINANCING (USES)</b>					
Transfer out					
Electric fund	-	-	-	-	-
<b>Total other financing (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(1,365,495)</b>	<b>674,092</b>	<b>778,848</b>		
<b>FUND BALANCE, January 1</b>	<b>4,622,778</b>	<b>4,622,778</b>	<b>3,857,157</b>		
<b>FUND BALANCES, December 31</b>	<b>3,257,283</b>	<b>5,296,870</b>	<b>4,636,005</b>		



**CITY OF LONGMONT  
WATER SYSTEM CONSTRUCTION RESERVE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Licenses and permits	2,360,400	5,280,462	3,934,873	34.2%	223.7%
Developer/owner participation	-	18,949	-	0.0%	0.0%
Investment income	124,600	472,893	217,198	117.7%	379.5%
Miscellaneous	-	-	-	0.0%	0.0%
<b>Total revenues</b>	<b>2,485,000</b>	<b>5,772,304</b>	<b>4,152,071</b>	<b>39.0%</b>	<b>232.3%</b>
<b>EXPENDITURES</b>					
Municipal utility systems	15,000	3,415	-	0.0%	22.8%
Capital Outlay	2,869,723	936,041	427,095	119.2%	32.6%
<b>Total Expenditures</b>	<b>2,884,723</b>	<b>939,456</b>	<b>427,095</b>	<b>120.0%</b>	<b>32.6%</b>
Excess of revenues over expenditures	(399,723)	4,832,848	3,724,976	29.7%	-1209.0%
<b>OTHER FINANCING (USES)</b>					
Transfer out	(645,713)	(6,698)	(627,039)	0.0%	1.0%
Net change in fund balance	(1,045,436)	4,826,150	3,097,937		
<b>FUND BALANCE, January 1</b>	<b>27,252,304</b>	<b>27,252,304</b>	<b>24,216,356</b>		
<b>FUND BALANCES, December 31</b>	<b>26,206,868</b>	<b>32,078,454</b>	<b>27,314,293</b>		

**CITY OF LONGMONT  
WATER ACQUISITION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Charges for services	5,000	533,000	580,091	0.0%	10660.0%
Investment income	30,100	104,646	53,630	95.1%	347.7%
<b>Total revenues</b>	<b>35,100</b>	<b>637,646</b>	<b>633,721</b>	<b>0.6%</b>	<b>1816.7%</b>
<b>EXPENDITURES</b>					
Municipal utility systems	100,000	10,226	28,137	-63.7%	10.2%
Capital Outlay	5,835,000	800,000	-	0.0%	13.7%
<b>Total Expenditures</b>	<b>5,935,000</b>	<b>810,226</b>	<b>28,137</b>	<b>2779.6%</b>	<b>13.7%</b>
Net change in fund balance	(5,899,900)	(172,580)	605,584		
<b>FUND BALANCE, January 1</b>	<b>6,804,622</b>	<b>6,804,622</b>	<b>6,219,730</b>		
<b>FUND BALANCES, December 31</b>	<b>904,722</b>	<b>6,632,042</b>	<b>6,825,314</b>		

**CITY OF LONGMONT  
 RAW WATER STORAGE RESERVE FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Investment income	1,000	6,675	3,468	92.5%	667.5%
<b>EXPENDITURES</b>					
Municipal utility system	-	-	-	0.0%	0.0%
Capital Outlay	415,000	-	-	0.0%	0.0%
<b>Total Expenditures</b>	415,000	-	-	0.0%	0.0%
Net change in fund balance	(414,000)	6,675	3,468		
<b>FUND BALANCE, January 1</b>	416,173	416,173	413,902		
<b>FUND BALANCES, December 31</b>	2,173	422,848	417,370		

**CITY OF LONGMONT  
SEWER CONSTRUCTION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Licenses and permits	1,633,800	3,090,230	2,234,310	38.3%	189.1%
Developer participation	-	27,692	14,690	0.0%	0.0%
Intergovernmental	-	-	-	0.0%	0.0%
Investment income	21,400	118,845	53,124	123.7%	555.4%
Miscellaneous	-	-	-	0.0%	0.0%
<b>Total revenues</b>	<b>1,655,200</b>	<b>3,236,767</b>	<b>2,302,124</b>	<b>40.6%</b>	<b>195.6%</b>
<b>EXPENDITURES</b>					
Municipal utility systems	6,000	2,776	1,455	0.0%	46.3%
Capital Outlay	1,180,952	5,623	1,900,263	-99.7%	0.5%
<b>Total Expenditures</b>	<b>1,186,952</b>	<b>8,399</b>	<b>1,901,718</b>	<b>-99.6%</b>	<b>0.7%</b>
Excess of revenues over expenditures	468,248	3,228,368	400,406	706.3%	689.5%
<b>OTHER FINANCING (USES)</b>					
Transfer out					
Sewer Fund	(524,922)	-	(527,276)	0.0%	0.0%
Art in public places fund	(14,212)	(13,285)	(19,003)	0.0%	93.5%
<b>Total other financing (uses)</b>	<b>(539,134)</b>	<b>(13,285)</b>	<b>(546,279)</b>	<b>0.0%</b>	<b>2.5%</b>
Net change in fund balance	(70,886)	3,215,083	(145,873)		
<b>FUND BALANCE, January 1</b>	<b>5,520,273</b>	<b>5,520,273</b>	<b>6,142,810</b>		
<b>FUND BALANCES, December 31</b>	<b>5,449,387</b>	<b>8,735,356</b>	<b>5,996,937</b>		

CITY OF LONGMONT  
SANITATION ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of December 31, 2018

	Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Charges for services	8,058,000	9,060,713	8,291,516	9.3%	112.4%
Intergovernmental	1,743,105	199,954	2,294,363	-91.3%	11.5%
Investment income	21,866	74,180	20,229	266.7%	339.2%
Miscellaneous	46,000	47,638	52,350	-9.0%	103.6%
<b>Total revenues</b>	<b>9,868,971</b>	<b>9,382,485</b>	<b>10,658,458</b>	<b>-12.0%</b>	<b>95.1%</b>
<b>EXPENSES</b>					
Administration	536,961	464,879	300,142	54.9%	86.6%
Landfill operations	15,450	13,324	29,435	-54.7%	86.2%
Trash removal	4,228,906	4,034,190	3,857,261	4.6%	95.4%
Special trash pickup	1,051,140	941,136	983,430	-4.3%	89.5%
Curbside recycling	1,334,058	1,511,901	1,276,145	18.5%	113.3%
Transfers out	41,845	4,134	26,388	-84.3%	9.9%
<b>Total operations</b>	<b>7,208,360</b>	<b>6,969,564</b>	<b>6,472,801</b>	<b>7.7%</b>	<b>96.7%</b>
Capital outlay	6,659,380	1,000,931	2,850,732	-64.9%	15.0%
<b>Total expenses</b>	<b>13,867,740</b>	<b>7,970,495</b>	<b>9,323,533</b>	<b>-14.5%</b>	<b>57.5%</b>
<b>Excess of revenues over (under) expenses</b>	<b>(3,998,769)</b>	<b>1,411,990</b>	<b>1,334,925</b>		

**CITY OF LONGMONT**  
**GOLF ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of December 31, 2018**

	Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Charges for services	2,662,500	2,758,926	2,777,191	-0.7%	103.6%
Investment income	5,060	29,953	14,123	112.1%	592.0%
Miscellaneous	-	59	12	391.7%	0.0%
<b>Total revenues</b>	<b>2,667,560</b>	<b>2,788,938</b>	<b>2,791,326</b>	<b>-0.1%</b>	<b>104.6%</b>
<b>EXPENSES</b>					
Administration	372,278	306,767	319,298	-3.9%	82.4%
Course maintenance/development	2,272,676	2,110,069	1,909,770	10.5%	92.8%
Transfers out	18,167	3,300	8,583	-61.6%	18.2%
<b>Total operations</b>	<b>2,663,121</b>	<b>2,420,136</b>	<b>2,237,651</b>	<b>8.2%</b>	<b>90.9%</b>
Debt service	133,144	-	11,588	0.0%	0.0%
Capital outlay	453,545	87,872	192,047	-54.2%	19.4%
<b>Total expenses</b>	<b>3,249,810</b>	<b>2,508,008</b>	<b>2,441,286</b>	<b>2.7%</b>	<b>77.2%</b>
<b>Excess of revenues over expenses</b>	<b>(582,250)</b>	<b>280,930</b>	<b>350,040</b>	<b>-19.7%</b>	

**CITY OF LONGMONT**  
**STORM DRAINAGE ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of December 31, 2018**

	Final Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Charges for services	6,969,300	7,077,049	6,860,140	3.2%	101.5%
Plant investment fee	246,900	686,588	568,223	20.8%	278.1%
Intergovernmental	17,900,326	1,358,066	4,914,176	-72.4%	7.6%
Investment income	30,600	331,423	147,969	124.0%	1083.1%
Miscellaneous	33,700	218,185	247,875	-12.0%	647.4%
<b>Total revenues</b>	<b>25,180,826</b>	<b>9,671,311</b>	<b>12,738,383</b>	<b>-24.1%</b>	<b>38.4%</b>
<b>EXPENSES</b>					
Administration	2,173,233	1,991,703	1,623,000	22.7%	91.6%
Engineering	880,998	1,838,328	1,171,821	56.9%	208.7%
Maintenance	1,118,180	1,024,414	787,226	30.1%	91.6%
Transfers out	22,990	5,006	23,922	-79.1%	21.8%
<b>Total operations</b>	<b>4,195,401</b>	<b>4,859,451</b>	<b>3,605,969</b>	<b>34.8%</b>	<b>115.8%</b>
Debt service	2,437,988	905,655	931,041	-2.7%	37.1%
Capital outlay	28,129,661	5,649,561	11,106,077	-49.1%	20.1%
<b>Total expenses</b>	<b>34,763,050</b>	<b>11,414,667</b>	<b>15,643,087</b>	<b>-27.0%</b>	<b>32.8%</b>
<b>Excess of revenues (under) expenses</b>	<b>(9,582,224)</b>	<b>(1,743,356)</b>	<b>(2,904,704)</b>		

**CITY OF LONGMONT  
AIRPORT ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Budget	2018 YTD Actual	2017 YTD Actual	% <i>Increase</i> (Decrease)	2018 Actual as a % of Budget
<b>REVENUES</b>					
Charges for services	450,391	465,720	420,228	11%	103.4%
Intergovernmental	505,008	442,932	27,185	1529%	87.7%
Investment income (loss)	220	5,397	2,640	104%	2453.2%
Miscellaneous	22,000	30,948	12,503	148%	140.7%
<b>Total revenues</b>	<b>977,619</b>	<b>944,997</b>	<b>462,556</b>	<b>104%</b>	<b>96.7%</b>
<b>EXPENSES</b>					
Administration	295,824	281,090	329,851	-15%	95.0%
Maintenance	99,820	74,506	62,555	19%	74.6%
Transfers out	-	4,085	2,489	-	0.0%
<b>Total operations</b>	<b>395,644</b>	<b>359,681</b>	<b>394,895</b>	<b>(0)</b>	<b>90.9%</b>
Capital outlay	605,014	589,700	21,823	2602%	97.5%
<b>Total expenses</b>	<b>1,000,658</b>	<b>949,381</b>	<b>416,718</b>	<b>128%</b>	<b>94.9%</b>
Excess of revenue over (under) expenses	(23,039)	(4,384)	45,838		



**CITY OF LONGMONT  
FLEET INTERNAL SERVICE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of December 31, 2018**

	Budget	2018 YTD Actual	2017 YTD Actual	% Increase (Decrease)
<b>REVENUES</b>				
Charges for services	9,451,173	9,416,402	9,196,841	2.4%
Investment income	205,624	274,624	169,818	61.7%
Intergovernmental	-	3,255	-	0.0%
Miscellaneous	450,000	(5,497)	471,910	-101.2%
<b>Total revenues</b>	<b>10,106,797</b>	<b>9,688,784</b>	<b>9,838,569</b>	<b>-1.5%</b>
<b>EXPENSES</b>				
Operations:				
Personal services	1,641,345	1,498,817	1,527,558	-1.9%
Operating & maintenance	2,690,720	2,591,076	1,996,905	29.8%
Transfers out	11,712	3,639	9,185	-60.4%
<b>Total operations</b>	<b>4,343,777</b>	<b>4,093,532</b>	<b>3,533,648</b>	<b>15.8%</b>
Capital outlay	7,752,724	4,200,001	3,062,814	37.1%
<b>Total expenses</b>	<b>12,096,501</b>	<b>8,293,533</b>	<b>6,596,462</b>	<b>25.7%</b>
<b>Excess of revenues (under) expenses</b>	<b>(1,989,704)</b>	<b>1,395,251</b>	<b>3,242,107</b>	