

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

May 31, 2022

(UNAUDITED)

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

	2022 YTD 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	14,613,896	(9,469,629)	14,102,602	3.6%	60.7%
Prior years	-	(23,569)	(23,569)	(1,945)	1112.0%	0.0%
General sales and use tax	43,231,000	14,701,085	(28,529,915)	12,700,093	15.8%	34.0%
Selected sales and use tax -						
Cigarette	160,000	49,378	(110,622)	59,833	-17.5%	30.9%
Franchise taxes:						
Gas	700,000	536,683	(163,317)	398,679	34.6%	76.7%
Cable Television	560,000	154,304	(405,696)	147,680	0.0%	27.6%
Telephone	134,365	40,371	(93,994)	52,331	-22.9%	30.0%
Electric	6,376,372	2,524,695	(3,851,677)	2,340,439	7.9%	39.6%
Telecommunications	6,461	6,616	155	8,020	-17.5%	102.4%
Water	542,014	225,840	(316,174)	196,119	15.2%	41.7%
Wastewater	631,956	263,315	(368,641)	261,961	0.5%	41.7%
	76,425,693	33,092,615	(43,333,078)	30,265,811	9.3%	43.3%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	3,589	(6,411)	716	401.0%	35.9%
Marijuana	60,000	36,300	(23,700)	65,400	-44.5%	0.0%
Business	5,000	3,645	(1,355)	2,795	30.4%	72.9%
Sales Tax	25,000	9,850	(15,150)	12,700	-22.4%	39.4%
Non-Business licenses and permits:						
Building	2,277,993	764,781	(1,513,212)	941,496	-18.8%	33.6%
Wood burning	-	5	5	-	0.0%	0.0%
Contractor	132,000	48,114	(83,886)	42,100	14.3%	36.4%
Parade / use of public places	8,950	3,385	(5,565)	2,550	32.7%	37.8%
	2,518,943	869,668	(1,649,274)	1,067,758	-18.6%	34.5%
INTERGOVERNMENTAL REVENUE						
Federal revenue	311,347	-	(311,347)	1,774,854	-100.0%	0.0%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	-	5,868	5,868	29,235	-79.9%	0.0%
Non-grant state revenue	280,000	99,579	(180,421)	99,890	-0.3%	0.0%
Local government shared revenue:						
Shared Fines	75,000	20,468	(54,532)	21,356	-4.2%	27.3%
Hazmat Authority	30,000	5,561	(24,439)	9,203	-39.6%	18.5%
Longmont Housing Authority	474,058	187,177	(286,881)	(84,929)	-320.4%	39.5%
Grants / School Resource Officer	298,914	137,771	(161,143)	139,563	-1.3%	46.1%
	1,499,319	456,423	(1,042,896)	1,989,173	-77.1%	30.4%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of May 31, 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	51,655	1,655	62,321	-17.1%	103.3%
Disconnect Tag Fees	632,000	70,026	(561,974)	(117)	-60069.2%	11.1%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	100	50	(50)	30	66.7%	50.0%
Rebates	110,000	122,844	12,844	116,083	0.0%	111.7%
Payroll Fee	800	289	(511)	255	13.2%	36.1%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	65,000	19,529	(45,471)	23,953	-18.5%	30.0%
Liquor Application Fee	28,000	15,400	(12,600)	5,950	158.8%	55.0%
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	11,839	(17,161)	12,125	-2.4%	40.8%
Extra duty officer reimbursement	-	2,223	2,223	16,337	-86.4%	0.0%
Fire inspection & fireworks fees	90,500	33,535	(56,965)	35,508	-5.6%	37.1%
Offender registration/impound fees	15,500	4,961	(10,539)	5,840	-15.1%	32.0%
Emergency dispatch reimbursement	-	-	-	-	0.0%	0.0%
Elevator inspection	46,000	27,570	(18,430)	24,360	13.2%	59.9%
Highways and streets:						
Work in right of way permit	2,000	3,385	1,385	-	0.0%	169.3%
Developer Participation	-	-	-	-	0.0%	0.0%
Plan check fees	539,637	474,719	(64,918)	288,623	64.5%	88.0%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	253,191	105,495	(147,696)	62,800	0.0%	41.7%
Culture and Recreation:						
Recreation center - all fees	1,601,912	628,229	(973,683)	318,284	97.4%	39.2%
Pool fees	467,457	128,745	(338,712)	78,860	63.3%	27.5%
Arbor Day Tree Sales	-	7,715	7,715	12,225	-36.9%	0.0%
Reservoir fees	508,000	242,973	(265,027)	135,498	79.3%	47.8%
Activity fees	1,277,566	530,284	(747,282)	288,070	84.1%	41.5%
Facility use fees	308,608	140,270	(168,338)	123,801	13.3%	45.5%
Concessions	44,837	1,948	(42,889)	1,821	7.0%	4.3%
Senior citizens:						
Activity fees	200	85	(115)	65	30.8%	42.5%
Facility fees	17,000	1,340	(15,660)	-	0.0%	7.9%
Administrative reimbursements:						
Sanitation	582,222	242,595	(339,627)	292,374	-17.0%	41.7%
Golf	192,265	80,110	(112,155)	77,950	2.8%	41.7%
Electric	1,878,928	782,885	(1,096,043)	717,516	9.1%	41.7%
Telecommunications	485,082	202,120	(282,962)	68,846	0.0%	41.7%
Water	1,638,985	682,910	(956,075)	668,821	2.1%	41.7%
Sewer	1,015,728	423,220	(592,508)	411,631	2.8%	41.7%
Storm Drainage	624,734	260,305	(364,429)	300,308	-13.3%	41.7%
Airport	77,744	32,395	(45,349)	32,998	-1.8%	41.7%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	877,580	365,660	(511,920)	368,272	-0.7%	41.7%
Wedding	-	-	-	-	-	-
Museum	224,134	93,390	(130,744)	129,640	-28.0%	41.7%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	311,617	129,840	(181,777)	84,131	54.3%	41.7%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	302,915	126,215	(176,700)	125,431	0.6%	41.7%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	21,556	8,980	(12,576)	4,521	98.6%	41.7%
	14,445,798	6,055,734	(8,390,062)	4,895,132	23.7%	41.9%
FINES AND FORFEITS						
Court:						
Parking	94,000	47,019	(46,981)	35,747	31.5%	50.0%
Other court fines	515,000	121,788	(393,213)	149,055	-18.3%	23.6%
Court fine surcharge	50,000	12,180	(37,820)	14,141	-13.9%	24.4%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	2,970	(6,030)	180	1550.0%	33.0%
Court education fees	17,000	4,067	(12,933)	4,725	-13.9%	23.9%
Court costs reimbursements	80,000	19,505	(60,495)	23,440	-16.8%	24.4%
Probation & home detention monitoring fees	19,700	7,455	(12,245)	8,045	-7.3%	37.8%
Code Enforcement Penalty	12,000	275	(11,725)	650	-57.7%	2.3%
Tree Mitigation Fine	189,955	114,820	(75,135)	4,689	0.0%	60.4%
Outstanding judgments/warrants	4,200	875	(3,325)	1,920	-54.4%	20.8%
Library fines	35,000	16,940	(18,060)	5,554	205.0%	48.4%
False alarm fines	6,000	4,100	(1,900)	3,000	36.7%	68.3%
Weed cutting fines	6,000	(4,840)	(10,840)	100	-4940.0%	-80.7%
Civil Penalty & Nuisance fines	-	16,095	16,095	3,926	310.0%	0.0%
Other fines	900	175	(725)	330	-47.0%	19.4%
	1,038,755	363,424	(675,331)	255,501	42.2%	35.0%

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

(continued)

					%	
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	Increase (Decrease) From Prior Year	2022 as a % of Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	75,876	(24,124)	55,281	37.3%	75.9%
Miscellaneous	87,800	33,765	(54,035)	232,701	-85.5%	38.5%
Pay phone commission						
Private grants/donations	-	10,225	10,225	1,835	457.2%	0.0%
Oil and gas royalties	539,461	-	(539,461)	-	0.0%	0.0%
	727,261	119,866	(607,394)	289,818	-58.6%	16.5%
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	-	10,000	10,000	-	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	53,925	(83,496)	53,925	0.0%	39.2%
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%	0.0%
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	315,229	(514,313)	53,925	484.6%	38.0%
Total revenues and other sources (legal basis)	97,485,311	41,272,959	(56,212,352)	38,817,118	6.3%	42.3%

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

**EXPENDITURE
NORM=36.8%**

	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	580,339	234,865	345,474	207,496	13.2%	40.5%
CITY ATTORNEY	1,561,908	558,812	1,003,096	479,458	16.6%	35.8%
MUNICIPAL COURT						
Courts	637,416	234,173	403,243	203,200	15.2%	36.7%
Probation	336,846	132,839	204,007	127,261	4.4%	39.4%
CITY MANAGER						
City Manager	2,079,893	722,531	1,357,362	556,274	29.9%	34.7%
General Fund Transfers	4,234,374	1,592,805	2,641,569	137,180	1061.1%	37.6%
Non Departmental	1,479,315	436,339	1,042,976	354,094	23.2%	29.5%
Coronavirus Relief Funding	-	-	-	75,873	-100.0%	0.0%
Economic Development Contracts	690,637	115,009	575,628	158,039	-27.2%	16.7%
HUMAN RESOURCES	1,423,627	534,409	889,218	427,376	25.0%	37.5%
	13,024,355	4,561,782	8,462,573	2,726,251	67.3%	35.0%
SHARED SERVICES						
Purchasing	881,709	290,050	591,659	232,480	24.8%	32.9%
Enterprise Technology Services						
PC Replacements	504,873	2,040	502,833	4,044	-49.6%	0.4%
ETS Operations	2,071,929	1,013,867	1,058,062	992,757	2.1%	48.9%
ETS Applications	2,315,249	530,464	1,784,785	356,776	48.7%	22.9%
ETS Telephone	341,088	126,281	214,807	79,173	59.5%	37.0%
ETS CIS Support	252,888	95,003	-	91,327	4.0%	37.6%
Network Replacement	-	-	-	-	0.0%	0.0%
CJ System Replacement	-	37,003	-	36,548	1.2%	0.0%
City Clerk	572,671	177,624	395,047	189,225	-6.1%	31.0%
Election Voter Registration	175,432	11,499	163,933	11,672	-1.5%	6.6%
Recovery Office	213,047	48,736	164,311	50,765	-4.0%	22.9%
	7,328,886	2,332,567	4,875,438	2,044,767	14.1%	31.8%
FINANCE						
Finance Administration	471,841	119,053	352,788	108,120	10.1%	25.2%
Housing Authority	394,419	198,881	195,538	209,212	-4.9%	50.4%
Sales Tax	491,887	203,031	288,856	174,456	16.4%	41.3%
Treasury	361,128	124,175	236,953	137,734	-9.8%	34.4%
Information Desk	76,146	27,530	48,616	26,814	2.7%	36.2%
Accounting	1,235,261	465,768	769,493	404,481	15.2%	37.7%
Budget	605,701	242,010	363,691	201,122	20.3%	40.0%
HATS Project	-	9,725	(9,725)	4,795	102.8%	0.0%
Risk	376,467	176,794	199,673	149,269	18.4%	47.0%
Wellness	91,847	29,083	62,764	27,810	4.6%	31.7%
Safety	170,373	73,036	97,337	61,739	18.3%	42.9%
Utility Billing	1,824,079	591,173	1,232,906	517,544	14.2%	32.4%
Mail Delivery	76,079	29,994	46,085	28,617	4.8%	39.4%
	6,175,228	2,290,253	3,884,975	2,051,713	11.6%	37.1%

(continued)

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

EXPENDITURE
NORM=36.8%

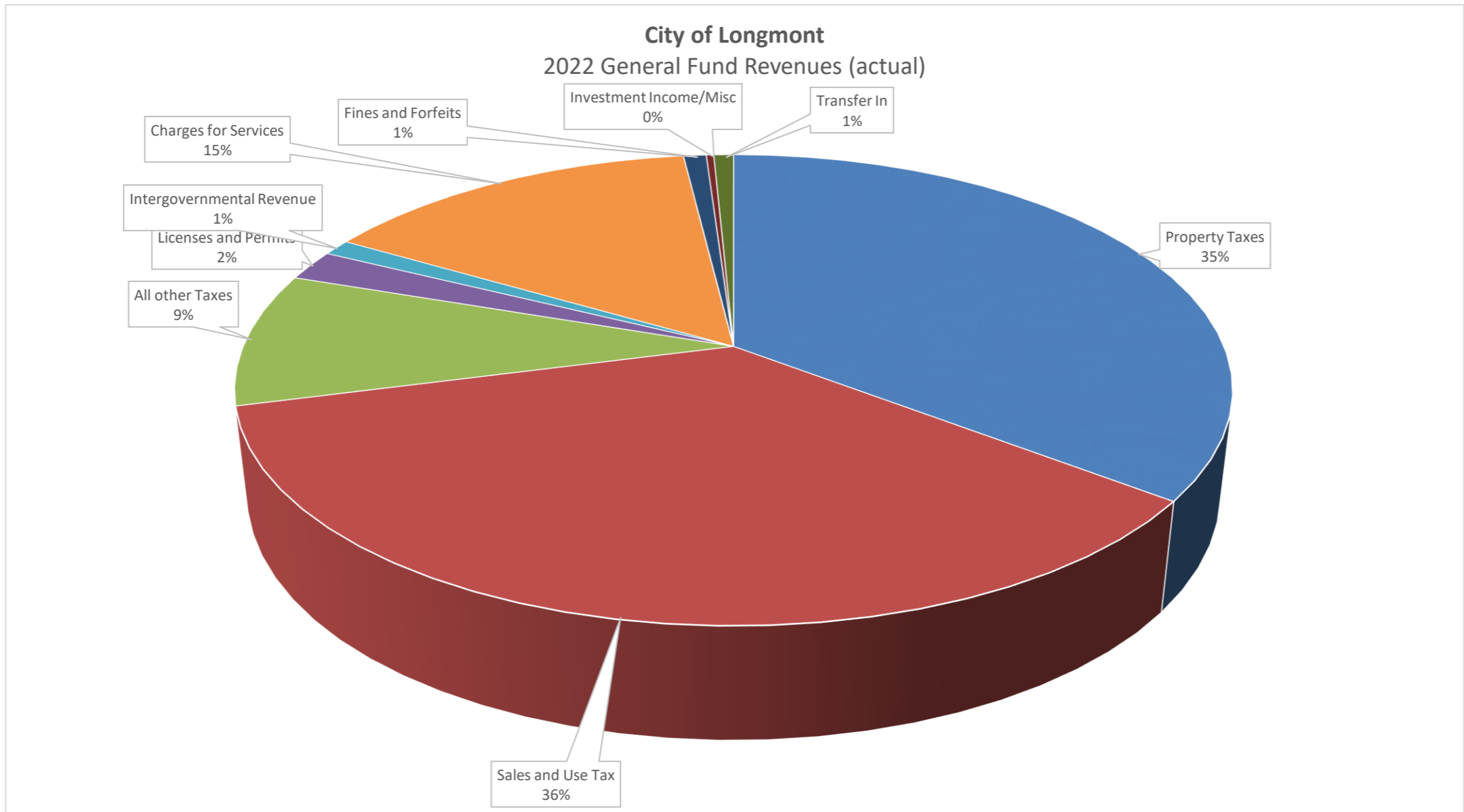
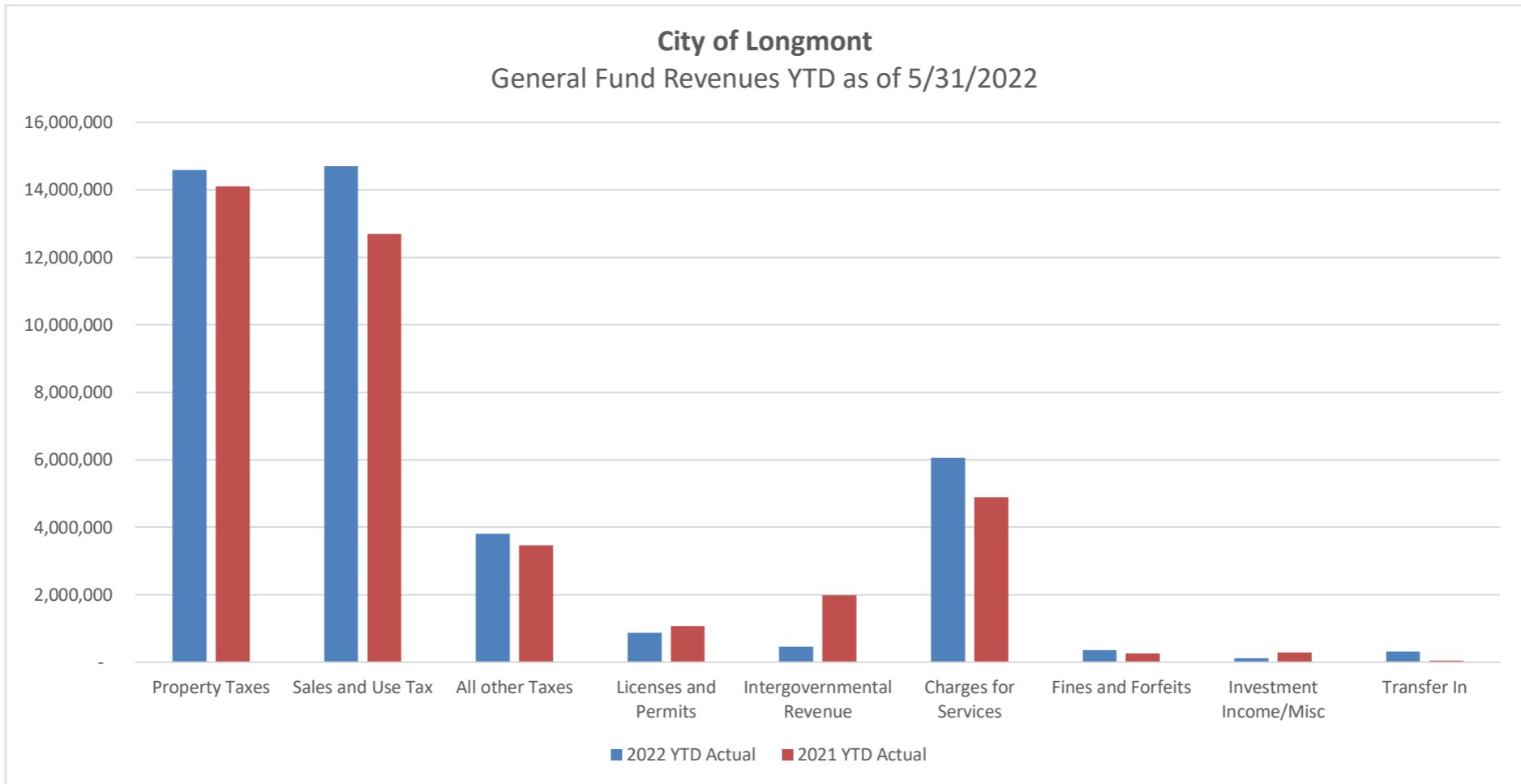
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 621,113	\$ 298,359	\$ 322,754	\$ 265,920	12.2%	48.0%
Patrol	12,709,472	4,884,078	7,825,394	4,560,062	7.1%	38.4%
Detectives	3,261,403	1,247,187	2,014,216	1,139,521	9.4%	38.2%
Special Enforcement Unit	1,115,798	139,528	976,270	194,291	-28.2%	12.5%
RV Tow and Disposal	-	-	-	1,700	-100.0%	0.0%
SWAT Team	712,617	219,630	492,987	332,921	-34.0%	30.8%
Animal Control	593,156	246,507	346,649	236,950	4.0%	41.6%
School Resources Officers	750,933	282,597	468,336	295,182	-4.3%	37.6%
Traffic Unit	1,466,410	421,748	1,044,662	460,778	-8.5%	28.8%
Special Operations	283,161	148,101	135,060	171,744	-13.8%	52.3%
Fire Suppression	12,584,638	4,762,732	7,821,906	4,804,492	-0.9%	37.8%
Hazmat Team	166,320	130,039	36,281	130,473	-0.3%	78.2%
Technical Rescue Team	59,162	12,361	46,801	4,690	163.6%	20.9%
Wild land Team	108,656	51,829	56,827	94,520	-45.2%	47.7%
Fire Codes and Planning	482,786	178,461	304,325	231,364	-22.9%	37.0%
Fire Investigations	32,186	9,644	22,542	13,567	-28.9%	30.0%
Public Safety Outreach	127,551	45,651	81,900	39,255	16.3%	35.8%
Emergency Communication Center	2,250,581	727,185	1,523,396	712,380	2.1%	32.3%
Public Safety IT	815,845	319,444	496,401	299,183	6.8%	39.2%
Records Unit	698,933	188,059	510,874	208,004	-9.6%	26.9%
Click it or Ticket Grant	-	-	-	-	0.0%	0.0%
Public Safety Volunteers	29,334	11,625	17,709	14,169	-18.0%	39.6%
Restorative Reentry Grant	-	-	-	-	0.0%	0.0%
DUI Grant	147	4,812	(4,665)	4,093	17.6%	3273.5%
Cold Case Grant	-	-	-	-	0.0%	0.0%
Restorative Justice Grant	-	-	-	-	0.0%	0.0%
Public Safety Support Services	863,603	270,420	593,183	296,783	-8.9%	31.3%
Extra Duty	9,722	118,156	(108,434)	7,982	1380.3%	1215.3%
Training and Personnel	1,319,336	657,950	661,386	378,145	74.0%	49.9%
Emergency Management	645,452	199,022	446,430	144,875	37.4%	30.8%
CHR Neighborhood Resources	6,859	106,987	(100,128)	-	0.0%	1559.8%
	41,715,174	15,682,112	26,033,063	15,043,044	4.2%	37.6%
DEVELOPMENT SERVICES						
Development Services	2,217,900	657,190	1,560,710	736,269	-10.7%	29.6%
Building Permits	-	-	-	46,505	0.0%	0.0%
Code Enforcement	746,292	270,161	476,131	222,078	21.7%	36.2%
Building Services	1,691,819	569,910	1,121,909	518,308	10.0%	33.7%
Parking	167,533	55,768	111,765	-	0.0%	33.3%
Redevelopment	4,463,512	1,595,537	2,867,975	1,440,173	10.8%	35.7%
	\$ 9,287,056	\$ 3,148,566	\$ 6,138,490	\$ 2,963,332	6.3%	33.9%

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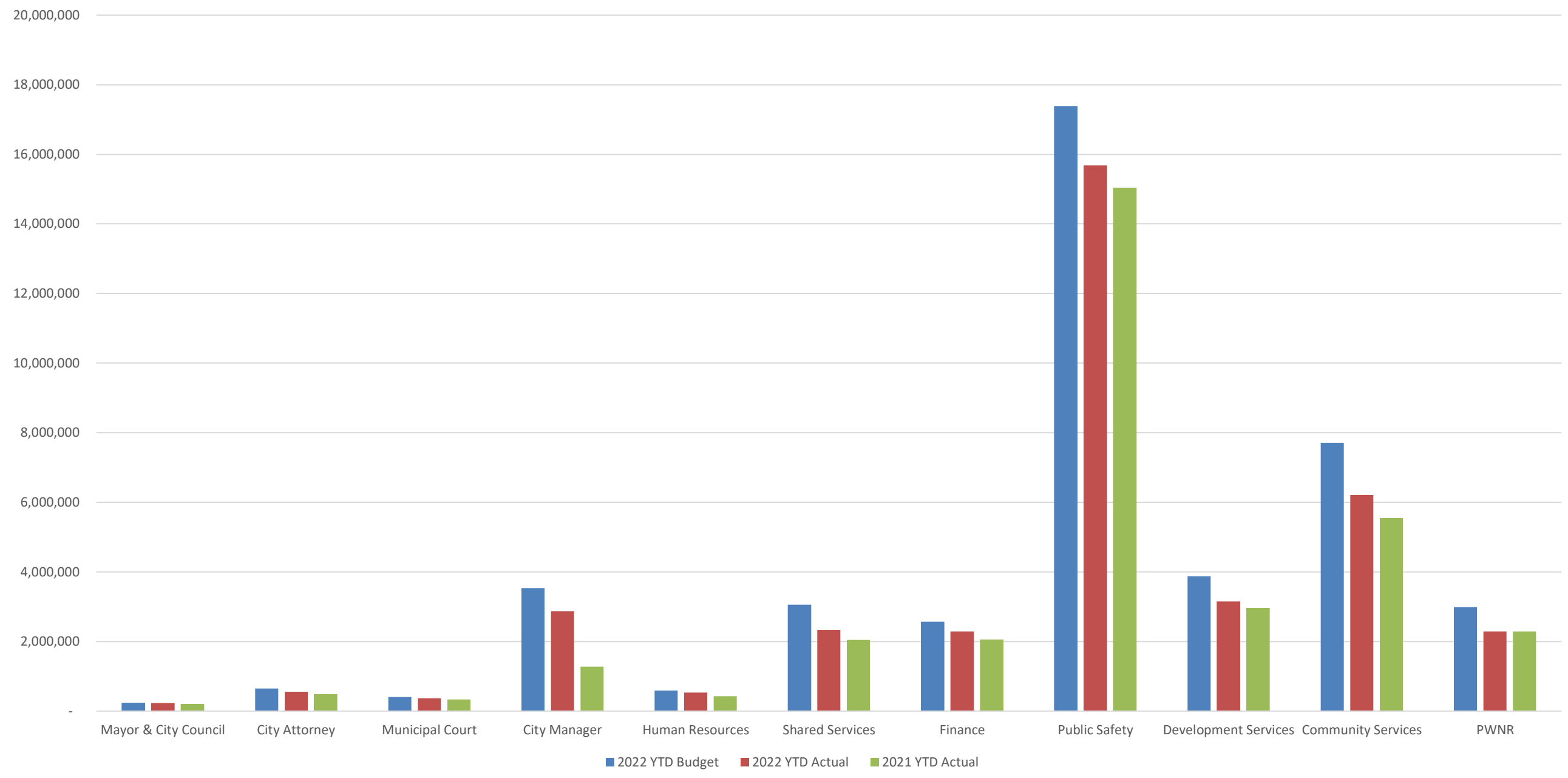
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of May 31, 2022

EXPENDITURE
NORM=36.8%

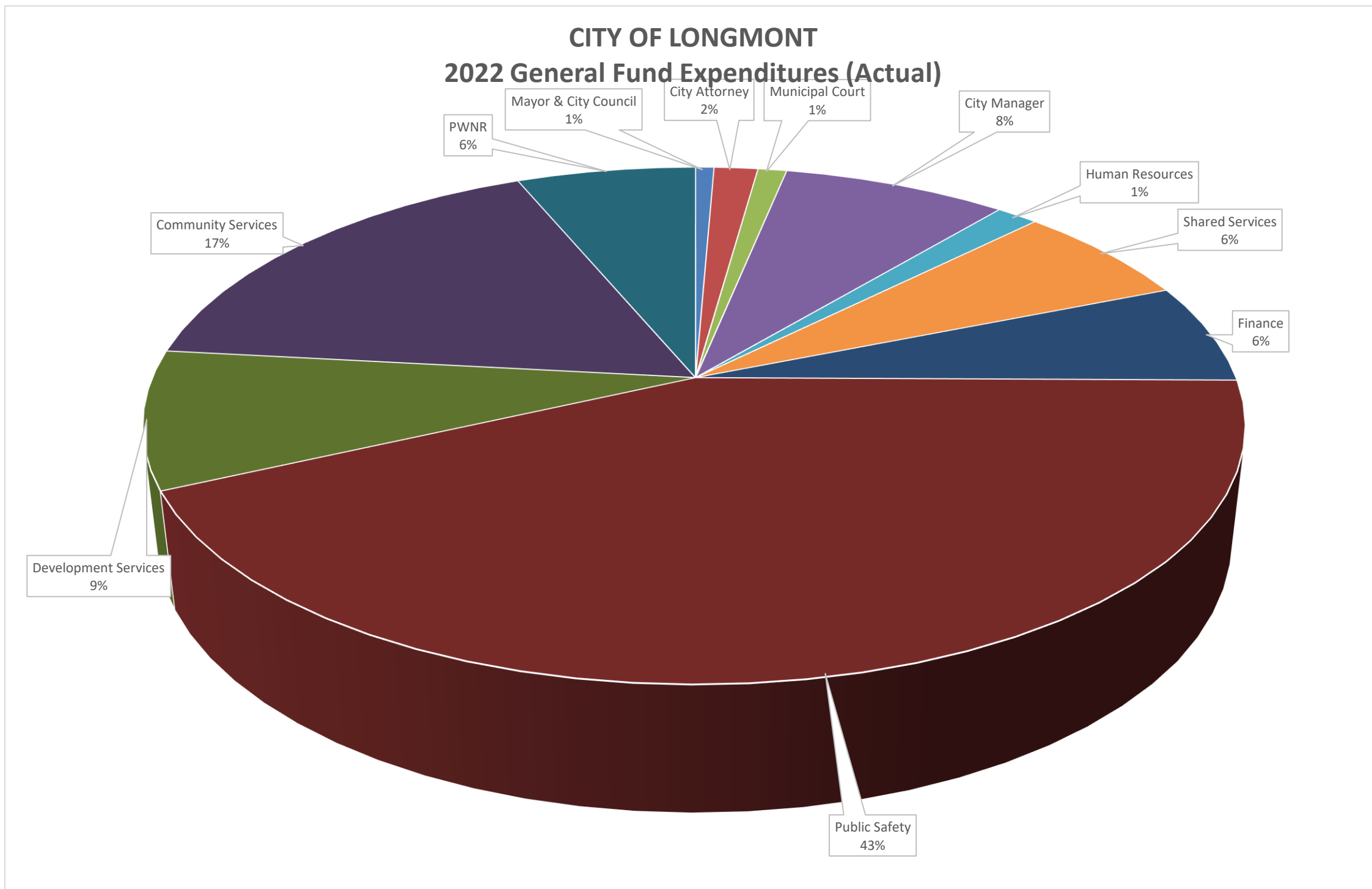
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
COMMUNITY SERVICES			-			
Community Services Admin	\$ 1,950,980	\$ 791,773	\$ 1,159,207	\$ 778,991	1.6%	40.6%
Outside Agencies	2,297,323	862,054	1,435,269	667,442	29.2%	37.5%
Mental Health Community Conversations	-	2,535	(2,535)	-	0.0%	0.0%
Recreation Administration	454,724	173,827	280,897	135,065	28.7%	38.2%
Recreation Aquatics	1,109,237	303,975	805,262	292,203	4.0%	27.4%
Recreation Athletics	440,091	135,970	304,121	114,013	19.3%	30.9%
Recreation Concessions	38,408	11,078	27,330	9,674	14.5%	28.8%
Recreation Community Events	139,477	18,154	121,323	12,181	49.0%	13.0%
Recreation General Programs	823,395	281,516	541,879	217,821	29.2%	34.2%
Recreation Special Needs	41,573	4,034	37,539	3,261	23.7%	9.7%
Recreation Outdoor Programs	30,865	1,026	29,839	1,025	0.1%	3.3%
Recreation Ice Rink	152,065	86,644	65,421	69,441	24.8%	57.0%
Recreation Sport Fields Mtce	300,343	110,851	189,492	114,288	-3.0%	36.9%
Recreation Youth Programs	46,004	21,478	24,526	8,685	147.3%	46.7%
Recreation Center	1,560,264	599,482	960,782	537,099	11.6%	38.4%
CNR Administration	758,747	185,497	573,250	142,839	29.9%	24.4%
Neighborhood Resources	1,240	-	1,240	28,270	-100.0%	0.0%
Parking Enforcement	-	231	(231)	57,059	-99.6%	0.0%
CYF Administration	1,689,355	305,131	1,384,224	269,171	13.4%	18.1%
Library Administration	858,843	175,581	683,262	166,050	5.7%	20.4%
Library Adult Services	1,101,026	424,123	676,903	367,232	15.5%	38.5%
Library Children and Teens	565,389	234,232	331,157	190,206	23.1%	41.4%
Library Tech Services	889,810	405,317	484,493	315,071	28.6%	45.6%
Library Circulation	840,949	326,329	514,620	316,418	3.1%	38.8%
Museum Administration	974,826	297,983	676,843	319,706	-6.8%	30.6%
Museum Auditorium	276,432	76,212	200,220	67,493	12.9%	27.6%
Senior Services Administration	1,158,803	362,251	796,552	337,922	7.2%	31.3%
Longmont Housing Authority	-	10,614	(10,614)	6,680	58.9%	0.0%
	18,500,169	6,207,898	12,292,271	5,545,306	11.9%	33.6%
PUBLIC WORKS NATURAL RESOURCES						
PWNR Engineering and Tech Svcs	1,051,584	251,829	799,755	288,312	-12.7%	23.9%
PWNR Business Services	200,503	47,396	153,107	41,107	15.3%	23.6%
PWNR Facilities Operations	-	-	-	-	0.0%	0.0%
PWNR Facilities Maintenance	-	-	-	-	0.0%	0.0%
PWNR Parks Maintenance	2,120,719	760,844	1,359,875	696,342	9.3%	35.9%
PWNR Muni Grounds Maintenance	320,031	117,143	202,888	121,619	-3.7%	36.6%
PWNR ROW Maintenance	610,082	163,478	446,604	165,002	-0.9%	26.8%
PWNR Graffiti Removal	72,256	25,953	46,303	27,827	-6.7%	35.9%
PWNR Regulatory Compliance	-	-	-	-	0.0%	0.0%
PWNR Parks Administration	784,945	195,885	589,060	151,576	29.2%	25.0%
PWNR Parks Resource Management	189,333	30,912	158,421	58,225	-46.9%	16.3%
PWNR Parks Development Improvement	217,007	82,897	134,110	80,870	2.5%	38.2%
PWNR EAB & Forestry Maintenance	1,120,657	468,520	652,137	507,078	-7.6%	41.8%
PWNR Union Reservoir	480,487	139,342	341,145	146,544	-4.9%	29.0%
	7,167,604	2,284,200	4,883,404	2,284,501	0.0%	31.9%
Total Expenditures	\$ 103,198,472	36,507,377	\$ 66,570,214	32,658,916	11.8%	35.4%
Net Change in Fund Balance	(5,713,161)	4,765,582		6,158,226		
FUND BALANCE, January 1	30,669,251	24,412,228		41,725,591		
FUND BALANCES, May 31	24,956,090	29,177,810		47,883,817		



CITY OF LONGMONT
General Fund Expenditures YTD as of 5/31/2022



CITY OF LONGMONT
2022 General Fund Expenditures (Actual)



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

		Appropriations								
Project Number	Project	Budget Carryforward	2022	Current Year		Expenditures Prior	2022	Unexpended Balance		
				Allocations to Other Projects	Fund Balance					
INCENTIVES AND DEBT PAYMENTS										
	DDA Building Permits	\$ 78,777	\$ 7,000	\$ -	\$ 331,804	\$ 410,581	\$ 1,858	\$ 5,142		
	Neighborhood Improvement Program	1,220,000	50,000	-	(38,654)	1,015,486	5,115	210,745		
	Economic Development Incentives	516,402	-	-	6,300	517,983	-	4,719		
	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	-	1,111		
	SUBTOTAL	69,364,680	2,095,661	-	(903,987)	68,285,286	508,248	1,762,822		
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)										
DTR035	Downtown/City Center Lighting Improvements	-	105,000	-	-	-	4,149	100,851		
PBF001	Municipal Building Roof Improvements	6,073,949	23,000	(225,000)	(1,539,991)	3,862,395	12,830	456,733		
PBF002	ADA Facility Improvements	2,537,101	136,250	-	(134,647)	1,943,279	94,862	500,563		
PBF02B	Municipal Facilities ADA Improvements - Parks	501,661	31,664	-	-	144,666	12,000	376,659		
PBF037	Fire Stations-Heat & Exhaust	1,535,489	40,000	-	(83,426)	1,344,325	4,833	142,905		
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	-	72,000	2,170,504	1,024,600	8,007,739		
PBF080	Municipal Building Boilers	1,696,748	282,441	-	(394,881)	1,210,184	9,064	365,060		
PBF082	Municipal Buildings HVAC	6,584,182	666,631	225,000	(612,194)	5,803,424	85,181	975,014		
PBF091	Callahan House Improvements	60,059	-	-	-	-	-	60,059		
PBF109	Parking Lot Rehabilitation	1,444,058	98,980	-	(255,011)	1,039,118	16,175	232,734		
PBF119	Municipal Buildings Carpet	2,291,332	419,362	-	(410,730)	1,755,024	215,416	329,524		
PBF145	Specialized Equipment Replacement	2,982,420	511,720	-	(231,381)	2,374,453	78,471	809,834		
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	1,525	57,775		
PBF185	Rec Center Facility Imprvmt	253,365	-	-	(2,464)	249,896	-	1,005		
PBF186	Rec Center Fitness Imprvmt	9,200	407,788	-	-	-	-	416,988		
PBF189	Municipal Buildings Exterior Maintenance	179,300	25,000	-	(36,114)	143,186	-	25,000		
PBF190	Municipal Buildings Interior Maintenance	256,324	20,000	-	(48,090)	159,119	11,020	58,095		
PBF200	Civic Center Rehabilitation	11,156,798	-	-	2,793,658	10,762,667	322,791	2,864,998		
PBF201	Safety and Justice Rehabilitation	2,991,660	-	-	-	186,573	173,224	2,631,863		
PBF202	Library Rehabilitation	2,120,530	-	-	-	54,584	-	2,065,946		
PBF204	Sunset Campus Expansion	40,000	115,000	-	(25,709)	12,491	-	116,800		
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	44,085	1,318,764		
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	56,320	293,844		
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	66,116	1,317,097		
PRO113	Park Irrigation Pumps	1,440,250	75,000	-	38,390	1,440,037	39,588	74,015		
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	-	-	-	-	632,389		
PRO149	Bohn Farm Pocket Park	-	240,000	-	-	-	-	240,000		
PRO186	Sport Court Reconstruction	2,836,707	-	-	(453,500)	1,976,646	1,078	405,483		
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	-	67,214		
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	-	42,791	7,414,330		
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	44,349	90,264		
	SUBTOTAL	95,062,513	9,003,262	-	(8,165,951)	52,209,157	2,376,060	41,314,607		
CAPITAL PROJECTS FUND TOTAL		\$ 164,427,193	\$ 11,098,923	\$ -	\$ (9,069,938)	\$ 120,494,444	\$ 2,884,308	\$ 43,077,429		

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2022	2021
ASSETS		
Equity in pooled cash & cash equivalents	(1,303,172)	(312,977)
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	23,896,997	26,241,640
Total assets	22,593,825	25,928,663
LIABILITIES		
Accounts payable	148,645	334,008
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	148,645	334,008
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	22,445,180	25,594,654
Unassigned	-	-
Total fund balances	22,445,180	25,594,654
Total liabilities, deferred inflows of resources and fund balances (deficits)	22,593,825	25,928,663

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	32,494	(102,230)	129,325	10,888	(118,437)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	134,724	32,494	(102,230)	129,325	10,888	(118,437)
EXPENDITURES						
Issuance Expense	(134,724)	-	(134,724)	-	-	-
Project Manager Expenses	134,724	44,349	90,375	128,067	42,345	85,722
PBF074, Fire Station #6 Replacement	-	-	-	-	103,696	(103,696)
PBF073, Fire Station #2 Replacement/Renovation	-	1,000,553	(1,000,553)	-	67,400	(67,400)
PBF200, Civic Center Rehab	-	322,791	(322,791)	-	839,440	(839,440)
PBF201, Safety and Justice Rehab	-	173,224	(173,224)	-	-	-
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	-	-	-
PRO024, Ute Creek Maintenance Facility	-	44,085	(44,085)	-	4,644	(4,644)
PRO027, Twin Peaks Irrigation System	-	8,918	(8,918)	-	-	-
PRO090, Sunset Irrigation System	-	6,676	(6,676)	-	-	-
PRO134, Centennial Pool Renovation	-	-	-	-	-	-
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	-	-	-
Total Expenditures	-	1,600,595	(1,600,595)	128,067	1,057,525	(929,458)
Excess of revenues over (under) expenditures	134,724	(1,568,101)	(1,702,825)	1,258	(1,046,636)	(1,047,894)
Net changes in fund balance	134,724	(1,568,101)	(1,702,825)	1,258	(1,046,636)	(1,047,894)
FUND BALANCE, January 1	698,931	24,013,281	(23,314,350)	26,641,291	26,641,291	-
FUND BALANCES, May 31	833,655	22,445,180	(25,017,175)	26,642,549	25,594,655	(1,047,894)

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 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	7,104,217	(13,444,880)	6,106,842	16.3%	34.6%
Licenses and permits	15,000	15,000	57,196	42,196	36,403	57.1%	381.3%
Developer/owner participation	-	-	210,147	210,147	927	22569.6%	0.0%
Intergovernmental	12,900,326	13,000,326	1,271,206	(11,729,120)	1,005,551	26.4%	9.8%
Investment income	42,255	42,255	42,663	408	39,432	8.2%	101.0%
Miscellaneous	10,000	10,000	15,282	5,282	9,941	53.7%	152.8%
Total revenues	33,516,678	33,616,678	8,700,711	(24,915,967)	7,199,096	20.9%	25.9%
EXPENDITURES							
Highways and streets	12,120,938	12,120,938	3,841,354	8,279,584	3,423,367	12.2%	31.7%
Capital Outlay	22,616,894	22,716,894	1,106,052	21,610,842	1,399,990	-21.0%	4.9%
Total Expenditures	34,737,832	34,837,832	4,947,406	29,890,426	4,823,357	2.6%	14.2%
Excess of revenues over (under) expenditures	(1,221,154)	(1,221,154)	3,753,305	4,974,459	2,375,739		
OTHER FINANCING USES							
Transfers out							
General fund	(178,207)	(178,207)	(96,391)	81,816	-	0.0%	54.1%
Total other financing sources (uses)	(178,207)	(178,207)	(96,391)	81,816	-	0.0%	54.1%
Net changes in fund balance	(1,399,361)	(1,399,361)	3,656,914	5,056,275	2,375,739		
FUND BALANCE, January 1	21,889,679	21,889,679	21,889,679	-	15,503,712		
FUND BALANCES, May 31	20,490,318	20,490,318	25,546,592	5,056,275	17,879,451		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 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	5,046,584	(9,777,526)	4,358,612	15.8%	34.0%
Intergovernmental	1,090,221	461,946	(628,275)	901,188	-48.7%	42.4%
Charges for service	20,150	16,357	(3,793)	6,748	142.4%	81.2%
Investment income	15,000	18,449	3,449	18,601	-0.8%	123.0%
Miscellaneous	-	-	-	7,124	-100.0%	0.0%
Total revenues	15,949,481	5,543,336	(10,406,145)	5,292,273	4.7%	34.8%
EXPENDITURES						
Current:						
Public Safety	15,914,042	5,862,516	10,051,526	5,584,995	5.0%	36.8%
Capital Outlay	371,000	38,509	332,491	83,235	-53.7%	10.4%
Total expenditures	16,285,042	5,901,025	10,384,017	5,668,230	4.1%	36.2%
Excess of revenues over (under) expenditures	(335,561)	(357,689)	(22,128)	(375,957)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	20,000	-	(20,000)	-		
Transfers out						
Art in Public Places fund	-	(327)	(327)	-	-	
General Fund	-	-	-	-	0.0%	0.0%
Other funds	(7,606)	(7,606)	-	-	-	
Total other financing (uses)	12,394	(7,933)	(20,327)	-		
Net changes in fund balance	(323,167)	(365,622)	(42,455)	(375,957)		
FUND BALANCE, January 1	11,403,828	11,403,828	-	8,923,547		
FUND BALANCES, May 31	11,080,661	11,038,206	(42,455)	8,547,590		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 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	465,823	(983,077)	844,951	-44.9%	32.2%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	69,841	37,013	(32,828)	42,641	-13.2%	53.0%
Total revenues	2,203,565	1,187,660	(1,015,905)	887,592	33.8%	53.9%
EXPENDITURES						
Culture and recreation	-	-	-	-	0.0%	0.0%
Capital Outlay	5,230,596	-	5,230,596	824,670	-100.0%	0.0%
Total Expenditures	5,230,596	-	5,230,596	824,670	-100.0%	0.0%
Excess of revenues over (under) expenditures	(3,027,031)	1,187,660	4,214,691	62,922	1787.5%	-39.2%
OTHER FINANCING (USES)						
Transfer out	(37,639)	-	37,639	(487)	0.0%	0.0%
Total other financing (uses)	(37,639)	-	37,639	(487)	0.0%	0.0%
Net change in fund balance	(3,064,670)	1,187,660	4,252,330	62,435		
FUND BALANCE, January 1	20,776,949	20,776,949	-	19,562,748	6.2%	
FUND BALANCES, May 31	17,712,279	21,964,609	4,252,330	19,625,183	11.9%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of May 31, 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	343,070	(606,930)	272,989	25.7%	36.1%
Investment income	12,040	11,671	(369)	13,038	-10.5%	96.9%
Total revenues	962,040	354,741	(607,299)	286,027	24.0%	36.9%
EXPENDITURES						
Culture and recreation	236,669	65,486	171,183	55,665	17.6%	27.7%
Capital Outlay	3,733,667	5,924	3,727,743	68,482	-91.3%	0.2%
Total Expenditures	3,970,336	71,410	3,898,926	124,147	-42.5%	1.8%
Net change in fund balance	(3,008,296)	283,330	3,291,626	161,881	75.0%	-9.4%
FUND BALANCE, January 1	6,599,154	6,599,154	-	5,997,294		
Residual equity transfer out	-	-	-	-		
FUND BALANCES, May 31	3,590,858	6,882,484	3,291,626	6,159,175		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 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	1,740,190	(3,371,572)	1,502,965	15.8%	34.0%
Intergovernmental	-	-	-	93,515	0.0%	0.0%
Investment income	110,465	18,417	(92,048)	13,919	32.3%	16.7%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	867,580	817,580	424,447	104.4%	1735.2%
Total revenues	5,272,227	2,626,187	(2,646,040)	2,034,846	29.1%	49.8%
EXPENDITURES						
Current:						
Culture and Recreation	1,486,177	521,025	965,152	402,103	29.6%	35.1%
Capital Outlay	1,068,623	240,086	828,537	160,160	49.9%	22.5%
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	1,090,689	0.0%	50.0%
Total expenditures	4,926,150	1,224,286	3,701,864	1,652,952	-25.9%	24.9%
Excess of revenues (under) expenditures	346,077	1,401,900	1,055,823	381,893	267.1%	405.1%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out					0.0%	0.0%
Art in public places fund	(8,500)	-	8,500	(536)	0.0%	0.0%
General Fund	(43,149)	(17,980)	25,169	-	0.0%	41.7%
Total other financing sources (uses)	(51,649)	(17,980)	33,669	(536)	0.0%	34.8%
Net changes in fund balance	294,428	1,383,920	1,089,492	381,357		
FUND BALANCE, January 1	10,656,163	10,656,163	-	6,114,357		
FUND BALANCES, May 31	10,950,591	12,040,084	1,089,492	6,495,714		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of May 31, 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	137,857	(162,143)	76,746	79.6%	46.0%
Investment income	-	405	405	175	132.0%	
Total revenues	300,000	138,262	(161,738)	76,921	79.7%	46.1%
EXPENDITURES						
Culture and recreation	509,940	150,000	359,940	-	0.0%	29.4%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	509,940	150,000	359,940	-		29.4%
Excess of revenues over (under) expenditures	(209,940)	(11,738)	198,202	76,921	-115.3%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(209,940)	(11,738)	198,202	76,921		
FUND BALANCE, January 1	256,400	256,400	-	102,059	151.2%	
FUND BALANCES, May 31	46,460	244,662	198,202	178,980	36.7%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,098,965	\$ 3,618,281	\$ 1,294,475	\$ 12,011,721
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,241,940	499.34	32,025	1,274,464
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	6,916	4,099	1,054	12,069
Prepaid expenses	-	-	-	-
Total current assets	11,350,974	3,622,879	1,327,554	16,301,407
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	22,935,281	6,520,028	4,322,328	33,777,637
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	23,333,536	6,627,703	4,336,679	34,297,918

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 8,395	\$ 36,840	\$ 1,068	\$ 46,303
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	47,034	50,527	1,068	98,629
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	756,015	461,689	18,793	1,236,497
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	10,483,685	3,131,317	1,304,781	14,919,783
Total net position	22,067,992	6,028,466	4,299,555	32,396,013
Total liabilities and net position	\$ 23,333,536	\$ 6,627,703	\$ 4,336,679	\$ 34,297,918

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 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	30,976,624	(47,085,047)	29,683,340	4.4%	39.7%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	26,925	(53,075)	22,779	18.2%	33.7%
Miscellaneous	66,000	21,104	(44,896)	45,071	-53.2%	32.0%
Aid to underground installation	4,824,200	596,027	(4,228,173)	1,225,204	-51.4%	12.4%
Other sales	77,500	77,553	53	58,716	32.1%	100.1%
Total revenues	83,109,371	31,698,233	(51,411,138)	31,035,109	2.14%	38.1%
EXPENSES						
Administration	6,288,966	2,125,191	4,163,775	1,776,715	19.6%	33.8%
Power purchased	54,525,043	21,596,453	32,928,590	20,119,343	7.3%	39.6%
Distribution	9,784,475	3,151,174	6,633,301	3,222,501	-2.2%	32.2%
Franchise fee	6,376,372	2,524,695	3,851,677	2,340,439	7.9%	39.6%
Transfers out	386,308	176,650	209,658	-	0.0%	45.7%
Total operations	77,361,164	29,574,163	47,787,001	27,458,998	7.7%	38.2%
Capital outlay	10,505,241	1,126,025	9,379,216	531,400	111.9%	10.7%
Total expenses	87,866,405	30,700,188	57,166,217	27,990,398	9.7%	34.9%
Excess of revenues over expenses	(4,757,034)	998,045	5,755,079	3,044,712		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,126,025
Capitalized salaries and expenses	-
Capitalized interest	-
Capital contributions	-
	1,126,025
Less: Depreciation	-
Vehicle transfers	-
	-
Net income (GAAP basis)	2,124,070

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 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	7,885,777	(11,661,591)	7,404,457	6.5%	40.3%
Intergovernmental	-	107,770	107,770	-	0.0%	
Investment income	5,000	12,207	7,207	13,254	-7.9%	244.1%
Miscellaneous	10,000	256,190	246,190	9,658	2552.6%	2561.9%
Aid to underground installation	430,000	4,914	(425,086)	3,730	0.0%	1.1%
Total revenues	19,992,368	8,266,858	(11,725,510)	7,431,099	11.2%	41.4%
EXPENSES						
Administration	5,974,867	2,210,157	3,764,710	1,598,559	38.3%	37.0%
Distribution	4,087,091	1,616,174	2,470,917	1,515,129	6.7%	39.5%
Franchise fee	6,461	6,616	(155)	8,020	-17.5%	0.0%
Transfers out	18,777	13,677.00	5,100	602.00	0.0%	0.0%
Total operations	10,087,196	3,846,624	6,240,572	3,122,310	23.2%	38.1%
Debt service	4,456,001	510,500	3,945,501	92,694	0.0%	11.5%
Capital outlay	5,087,537	1,072,943	4,014,594	1,315,528	-18.4%	21.1%
Total expenses	19,630,734	5,430,067	14,200,667	4,530,531	19.9%	27.7%
Excess of revenues (under) expenses	361,634	2,836,790	2,475,156	2,900,568		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,072,943
Capitalized salaries and expenses	-
	1,072,943
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	3,909,733

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

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 17,288,122	\$ 129,180,521	\$ 12,883,097	\$ 8,735,761	\$ 12,011,721	\$ 180,099,222	\$ 35,332,296
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	11,108,658	1,580,881	1,890,534	683,123	1,274,464	16,537,660	71,864
Intergovernmental receivable	-	1,781,269	549,841	878,807	3,153	3,213,070	-
Loans receivable	1,472	16,707	-	-	-	18,179	-
Interest receivable	22,298	147,700	13,329	7,269	12,069	202,665	57,200
Inventory of materials and supplies	-	-	-	-	-	-	8,023,460
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	28,431,605	132,707,078	15,336,801	10,387,460	16,301,407	203,164,351	61,863,244
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	3,717,388	55,314,928	5,122,898	2,095,027	-	66,250,241	-
Interest receivable	-	-	6,056	2,097	-	8,153	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	2,577,190
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	(88,250,866)	343,292	380	-	(87,907,194)	-
Cash and cash equivalents	-	-	(75,513)	1,567,164	-	1,491,651	-
Interest receivable	1,949	-	1,871	975	-	4,795	-
Total restricted current assets	3,719,337	(32,935,939)	5,398,604	3,665,643	-	(20,152,355)	2,577,190
Total current assets	32,150,942	99,771,139	20,735,405	14,053,103	16,301,407	183,011,997	64,440,434
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	154,427,373	544,187,648	161,116,390	120,794,169	33,777,637	1,014,303,218	83,690,828
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	\$ 156,416,354	\$ 545,121,757	\$ 161,938,959	\$ 121,109,153	\$ 34,297,918	\$ 1,018,884,142	\$ 83,984,727

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
LIABILITIES AND NET POSITION							
Current liabilities:							
Payable from current assets:							
Accounts payable	\$ 4,244,504	\$ 323,699	\$ 78,386	\$ 3,534	\$ 46,303	\$ 4,696,426	\$ 70,400
Construction contracts payable	10,533	246,851	28,212	235,078	-	520,674	-
Accrued liabilities	320,010	10,000	-	-	-	330,010	-
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	1,052,871	-	-	-	-	1,052,871	-
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	957,724	30,245	-	8,590	-	996,559	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	6,771,440	1,927,677	167,135	3,878,343	98,629	12,843,223	6,404,052
Payable from restricted assets:							
Accounts payable	-	-	-	6,985	-	6,985	-
Construction contracts payable	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-
Accrued interest	85,083	560,909	190,479	61,786	-	898,257	-
Bonds payable - current portion	3,435,000	2,440,000	1,385,000	1,705,000	-	8,965,000	-
Total current liabilities (payable from restricted assets)	3,520,083	3,000,909	1,575,479	1,773,771	-	9,870,242	-
Total current liabilities	10,291,523	4,928,586	1,742,614	5,652,114	98,629	22,713,466	6,404,052
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	42,548,294	93,680,406	41,511,570	27,373,564	1,236,497	206,350,331	8,257,588
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	90,073,337	367,275,239	103,690,552	85,703,695	17,476,230	664,219,053	19,104,394
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	3,717,388	55,314,928	5,122,898	2,095,027	-	66,250,241	-
Restricted for workers' compensation	-	-	-	-	-	-	2,577,190
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	17,530,254	27,655,856	10,788,778	5,533,898	14,919,783	76,428,569	53,669,115
Total net position	111,320,979	450,246,023	119,602,228	93,332,620	32,396,013	806,897,863	75,350,699
Total liabilities and net position	\$ 156,416,355	\$ 545,121,757	\$ 161,938,959	\$ 121,109,153	\$ 34,297,918	1,018,884,142	\$ 83,984,727

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 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	6,956,377	(19,949,319)	5,883,537	18.2%	25.9%
Development fee surcharge	321,300	261,420	(59,880)	192,040	36.1%	81.4%
Intergovernmental	400,000	(52,311)	(452,311)	36,545	-243.1%	0.0%
Investment income - operating	66,900	93,055	26,155	61,312	51.8%	139.1%
Miscellaneous	195,000	335,208	140,208	37,536	793.0%	171.9%
Transfer in	2,889,727	2,889,727	-	-	0.0%	100.0%
Total revenues	30,778,623	10,483,477	(20,295,146)	6,210,970	68.8%	34.1%
EXPENSES						
Administration	5,930,714	1,914,985	4,015,729	2,072,137	-7.6%	32.3%
Water resources	4,337,037	2,996,089	1,340,948	1,786,827	67.7%	69.1%
Transmission/distribution	3,043,165	1,129,010	1,914,155	861,913	31.0%	37.1%
Treatment plant	3,688,097	1,304,899	2,383,198	1,295,796	0.7%	35.4%
Transfer out	249,571	97,422	152,149	5,748	1594.9%	39.0%
Total operations	17,248,584	7,442,405	9,806,179	6,022,421	23.6%	43.1%
Debt service	6,810,281	1,953,777	4,856,504	644,423	203.2%	28.7%
Capital outlay	10,274,844	3,860,838	6,414,006	4,150,721	-7.0%	37.6%
Total expenses	34,333,709	13,257,020	21,076,689	10,817,565	22.6%	38.6%
Excess of revenue (under) expenses	(3,555,086)	(2,773,543)	781,543	(4,606,595)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		3,860,838				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		3,860,838				
Principal retired		-				
		3,860,838				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		1,087,295				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 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	1,210,732	(366,968)	925,411	30.8%	76.7%
Investment income	23,400	39,208	15,808	80,324	-51.2%	167.6%
Total revenues	1,601,100	1,249,940	(351,160)	1,005,735	24.3%	78.1%
EXPENDITURES						
Municipal utility systems	-	999	(999)	440,595	0.0%	0.0%
Capital Outlay	590,000	450,895	139,105	400,415	12.6%	76.4%
Total Expenditures	590,000	451,894	138,106	841,010	-46.3%	76.6%
Excess of revenues over expenditures	1,011,100	798,046	(213,054)	164,725	384.5%	78.9%
OTHER FINANCING (USES)						
Transfer out	(2,892,227)	(2,890,075)	2,152	(291)	0.0%	99.9%
Net change in fund balance	(1,881,127)	(2,092,029)	(210,902)	164,434		
FUND BALANCE, January 1	23,900,742	23,900,742	-	36,182,248		
FUND BALANCES, May 31	22,019,615	21,808,714	(210,902)	36,346,682		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 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	3,184,902	1,953,174	1,228,367	0.0%	258.6%
Investment income	1,200	6,432	5,232	13,493	-52.3%	536.0%
Total revenues	1,232,928	3,191,334	1,958,406	1,241,860	157.0%	258.8%
EXPENDITURES						
Municipal utility systems	1,415,395	895,174	520,221	-	0.0%	63.2%
Capital Outlay	1,500,000	1,467,292	32,708	583,350	0.0%	0.0%
Total Expenditures	2,915,395	2,362,466	552,929	583,350	305.0%	81.0%
Net change in fund balance	(1,682,467)	828,868	2,511,335	658,510		
FUND BALANCE, January 1	2,814,968	2,814,968	-	5,946,945		
FUND BALANCES, May 31	1,132,501	3,643,836	2,511,335	6,605,455		

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Investment income	-	47	47	984	-95.2%	0.0%
EXPENDITURES						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	-	-	-	-	0.0%	0.0%
Net change in fund balance	-	47	47	984		
FUND BALANCE, January 1	27,255	27,255	-	440,843		
FUND BALANCES, May 31	27,255	27,302	47	441,827		

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

	Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	15,795,900	6,483,822	(9,312,078)	6,376,483	1.7%	41.0%
Intergovernmental	0	(49,983)	(49,983)	(34,893)	0.0%	0.0%
Investment income	38,000	31,114	(6,886)	35,079	-11.3%	81.9%
Miscellaneous	3,000	37,014	34,014	16,354	126.3%	1233.8%
Transfers in	464,588	464,588	0	0	0.0%	100.0%
Total revenues	16,301,488	6,966,555	(9,334,933)	6,393,023	9.0%	42.7%
EXPENSES						
Administration	4,087,960	1,454,527	2,633,433	1,367,470	6.4%	35.6%
Sewer collection system	1,558,567	504,491	1,054,076	455,459	10.8%	32.4%
Sewer disposal plant	4,714,387	1,685,880	3,028,507	1,669,407	1.0%	35.8%
Transfers out	93,973	38,939	55,034	1,802	0.0%	41.4%
Total operations	10,454,887	3,683,837	6,771,050	3,494,138	5.4%	35.2%
Debt service	3,309,575	722,288	2,587,287	764,913	-5.6%	21.8%
Capital outlay	4,561,312	982,851	3,578,461	392,730	150.3%	21.5%
Total expenses	18,325,774	5,388,976	12,936,798	4,651,781	15.8%	29.4%
Excess of revenues over (under) expenses	(2,024,286)	1,577,579	3,601,865	1,741,242		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		982,851				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		982,851				
Principal retired		-				
		982,851				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		2,560,430				

**CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 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	3,490,235	(4,078,265)	3,118,877	11.9%	46.1%
Plant investment fee	156,945	90,238	(66,707)	124,374	-27.4%	57.5%
Intergovernmental	-	(555,267)	(555,267)	(3,107)	17771.5%	0.0%
Investment income	-	18,556	18,556	22,262	-16.6%	0.0%
Miscellaneous	32,000	79,683	47,683	151,345	-47.4%	249.0%
Total revenues	7,757,445	3,123,445	(4,634,000)	3,413,751	-8.5%	40.3%
EXPENSES						
Administration	2,150,107	807,983	1,342,124	765,908	5.5%	37.6%
Engineering	978,284	293,927	684,357	238,470	23.3%	30.0%
Maintenance	1,331,973	480,924	851,049	355,562	35.3%	36.1%
Transfers out	48,361	32,567	15,794	166	19518.7%	67.3%
Total operations	4,508,725	1,615,401	2,893,324	1,360,106	18.8%	35.8%
Debt service	2,620,103	273,469	2,346,634	294,969	0.0%	10.4%
Capital outlay	21,920	407,271	(385,351)	812,903	-49.9%	1858.0%
Total expenses	7,150,748	2,296,140	4,854,608	2,467,977	-7.0%	32.1%
Excess of revenues (under) expenses	606,697	827,305	220,608	945,774		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		407,271				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		407,271				
Principal retired		-				
		407,271				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		1,234,576				

**CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 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	139,167	(647,531)	205,898	-32.4%	17.7%
Investment income	60,000	8,626	(51,374)	11,599	-25.6%	14.4%
Total revenues	846,698	147,793	(698,905)	217,497	-32.0%	17.5%
EXPENDITURES						
Municipal utility systems	124,108	19,321	104,787	42,466	-54.5%	15.6%
Capital Outlay	645,386	149,206	496,180	139,202	7.2%	23.1%
Total Expenditures	769,494	168,527	600,967	181,668	-7.2%	21.9%
Excess of revenues over expenditures	77,204	(20,734)	(97,938)	35,829	-157.9%	-26.9%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	77,204	(20,734)	(97,938)	35,829		
FUND BALANCE, January 1	5,041,000	5,041,000	-	5,194,088		
FUND BALANCES, May 31	5,118,204	5,020,266	(97,938)	5,229,917		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 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	402,060	(386,540)	590,570	-31.9%	51.0%
Developer participation	-	20,458	20,458	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,100	20,078	(18,022)	26,640	-24.6%	52.7%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	826,700	442,596	(384,104)	617,210	-28.3%	53.5%
EXPENDITURES						
Municipal utility systems	-	6,638	(6,638)	-	0.0%	0.0%
Capital Outlay	4,435,405	446,887	3,988,518	21,323	0.0%	0.0%
Total Expenditures	4,435,405	453,525	3,981,880	21,323	0.0%	10.2%
Excess of revenues over expenditures	(3,608,705)	(10,929)	3,597,776	595,887	-101.8%	0.3%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(464,588)	(464,588)	-	-	0.0%	100.0%
Art in public places fund	(38,000)	(2,137)	35,863	-	0.0%	0.0%
Total other financing (uses)	(502,588)	(466,725)	35,863	-	0.0%	92.9%
Net change in fund balance	(4,111,293)	(477,654)	3,633,639	595,887		
FUND BALANCE, January 1	12,046,530	12,046,530	-	11,744,654		
FUND BALANCES, May 31	7,935,237	11,568,876	3,633,639	12,340,541		

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

	2022 YTD Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	8,678,000	3,959,304	(4,718,696)	3,902,225	1.5%	45.6%
Intergovernmental	-	(3,501)	(3,501)	0	0.0%	0.0%
Investment income	21,294	11,338	(9,956)	10,385	9.2%	53.2%
Miscellaneous	1,000	32,790	31,790	1,776,033	-98.2%	3279.0%
Total revenues	8,700,294	3,999,931	(4,700,363)	5,688,643	-29.7%	46.0%
EXPENSES						
Administration	1,003,734	269,075	734,659	260,446	3.3%	26.8%
Landfill operations	30,000	-	30,000	-	0.0%	0.0%
Trash removal	4,341,461	1,639,030	2,702,431	1,769,870	-7.4%	37.8%
Special trash pickup	1,017,157	321,250	695,907	268,879	19.5%	31.6%
Curbside recycling	2,012,274	557,011	1,455,263	645,684	-13.7%	27.7%
Transfers out	189,686	78,841	110,845	0	0.0%	41.6%
Total operations	8,594,312	2,865,207	5,729,105	2,944,879	-2.7%	33.3%
Capital outlay	1,533,108	1,042	1,532,066	0	0.0%	0.1%
Total expenses	10,127,420	2,866,249	7,261,171	2,944,879	-2.7%	28.3%
Excess of revenues over (under) expenses	(1,427,126)	1,133,682	2,560,808	2,743,764		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,042				
Less: Depreciation		0				
Net Income (GAAP basis)		1,134,724				

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 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	1,236,927	(1,601,232)	1,057,205	17.0%	43.6%
Investment income	6,015	5,626	(389)	5,377	4.6%	93.5%
Miscellaneous	-	38	38	(21)	-281.0%	0.0%
Total revenues	2,844,174	1,242,591	(1,601,583)	1,062,561	16.9%	43.7%
EXPENSES						
Administration	412,523	145,854	266,669	140,573	3.8%	35.4%
Course maintenance/development	2,564,948	893,434	1,671,514	783,538	14.0%	34.8%
Transfers out	17,702	18,692	(990)	31	0.0%	105.6%
Total operations	2,995,173	1,057,980	1,937,193	924,142	14.5%	35.3%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	493,600	64,119	429,481	6,072	956.0%	13.0%
Total expenses	3,621,917	1,122,099	2,499,818	930,214	20.6%	31.0%
Excess of revenues over expenses	(777,743)	120,492	898,235	132,347	-9.0%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	64,119
Principal payments capital leases	-
Gain on sale of assets	-
	64,119
Less: Depreciation	-
Net income (GAAP basis)	184,611

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

	Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	533,382	344,023	(189,359)	279,706	23%	64.5%
Intergovernmental	77,000	-	(77,000)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	2,038	2,038	2,023	1%	0.0%
Miscellaneous	6,750	5,912	(838)	2,693	120%	87.6%
Total revenues	617,132	351,973	(265,159)	284,422	24%	57.0%
EXPENSES						
Administration	380,963	76,644	304,319	101,175	-24%	20.1%
Maintenance	153,750	42,308	111,442	56,082	-25%	27.5%
Transfers out	272	272	-	(3,727)	-	0.0%
Total operations	534,985	119,224	415,761	153,530	(0)	22.3%
Capital outlay	102,100	-	102,100	37,588	-100%	0.0%
Total expenses	637,085	119,224	517,861	191,118	-38%	18.7%
Excess of revenue over (under) expenses	(19,953)	232,749	252,702	93,304		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	-
	-
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	232,749

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

	Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	-	-	4,463,985	-100.0%
Investment income	99,910	33,417	(66,493)	45,200	-26.1%
Miscellaneous	11,327,954	4,569,267	(6,758,687)	1,587	287818.5%
Total revenues	11,427,864	4,602,684	(6,825,180)	4,510,772	2.0%
EXPENSES					
Operations:					
Personal services	1,815,386	577,152	1,238,234	619,626	-6.9%
Operating & maintenance	2,491,483	1,087,178	1,404,305	728,057	49.3%
Transfers out	15,002	15,002	-	-	0.0%
Total operations	4,321,871	1,679,332	2,642,539	1,347,683	24.6%
Capital outlay	3,346,848	3,079,324	267,524	2,610,902	17.9%
Total expenses	7,668,719	4,758,656	2,910,063	3,958,585	20.2%
Excess of revenues (under) expenses	3,759,145	(155,972)	(3,915,117)	552,187	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,079,324
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	3,079,324
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	2,923,352