

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

June 30, 2022

(UNAUDITED)

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

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
TAXES						
General property taxes:						
Current	24,083,525	16,931,368	(7,152,157)	16,154,444	4.8%	70.3%
Prior years	-	(25,481)	(25,481)	489	-5312.9%	0.0%
General sales and use tax	43,231,000	18,474,352	(24,756,648)	16,374,292	12.8%	42.7%
Selected sales and use tax -						
Cigarette	160,000	49,378	(110,622)	59,833	-17.5%	30.9%
Franchise taxes:						
Gas	700,000	592,594	(107,406)	461,612	28.4%	84.7%
Cable Television	560,000	154,304	(405,696)	147,680	0.0%	27.6%
Telephone	134,365	51,534	(82,832)	65,062	-20.8%	38.4%
Electric	6,376,372	3,007,056	(3,369,316)	2,819,041	6.7%	47.2%
Telecommunications	6,461	6,604	143	7,943	-16.9%	102.2%
Water	542,014	271,008	(271,006)	236,835	14.4%	50.0%
Wastewater	631,956	315,978	(315,978)	314,310	0.5%	50.0%
	76,425,693	39,828,695	(36,596,998)	36,641,540	8.7%	52.1%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	5,050	(4,950)	739	583.6%	50.5%
Marijuana	60,000	36,900	(23,100)	66,000	-44.1%	0.0%
Business	5,000	3,837	(1,163)	2,795	37.3%	76.7%
Sales Tax	25,000	11,350	(13,650)	14,800	-23.3%	45.4%
Non-Business licenses and permits:						
Building	2,277,993	1,259,697	(1,018,296)	1,065,913	18.2%	55.3%
Wood burning	-	5	5	-	0.0%	0.0%
Contractor	132,000	66,889	(65,111)	65,675	1.8%	50.7%
Parade / use of public places	8,950	5,580	(3,370)	3,050	83.0%	62.3%
	2,518,943	1,389,308	(1,129,634)	1,218,971	14.0%	55.2%
INTERGOVERNMENTAL REVENUE						
Federal revenue	311,347	-	(311,347)	9,072,929	-100.0%	0.0%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	-	9,522	9,522	33,876	-71.9%	0.0%
Non-grant state revenue	280,000	116,491	(163,509)	126,777	-8.1%	0.0%
Local government shared revenue:						
Shared Fines	75,000	23,042	(51,958)	25,794	-10.7%	30.7%
Hazmat Authority	30,000	5,561	(24,439)	9,203	-39.6%	18.5%
Longmont Housing Authority	474,058	263,406	(210,652)	(84,929)	-410.1%	55.6%
Grants / School Resource Officer	298,914	331,844	32,930	171,123	93.9%	111.0%
	1,499,319	749,866	(749,453)	9,354,774	-92.0%	50.0%

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

(continued)

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	50,000	62,675	12,675	74,501	-15.9%	125.3%
Disconnect Tag Fees	632,000	79,625	(552,375)	(229)	-34796.5%	12.6%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	100	98	(2)	50	96.0%	98.0%
Rebates	110,000	122,844	12,844	116,083	0.0%	111.7%
Payroll Fee	800	339	(461)	305	11.0%	42.4%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	65,000	22,799	(42,201)	28,545	-20.1%	35.1%
Liquor Application Fee	28,000	49,000	21,000	7,475	555.5%	175.0%
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	15,137	(13,863)	13,907	8.8%	52.2%
Extra duty officer reimbursement	-	101,695	101,695	1,152	8729.0%	0.0%
Fire inspection & fireworks fees	90,500	47,928	(42,573)	44,471	7.8%	53.0%
Offender registration/impound fees	15,500	6,195	(9,305)	6,800	-8.9%	40.0%
Emergency dispatch reimbursement	-	-	-	-	0.0%	0.0%
Elevator inspection	46,000	30,790	(15,210)	36,015	-14.5%	66.9%
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	520,907	(18,730)	366,000	42.3%	96.5%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	253,191	126,594	(126,597)	94,200	0.0%	50.0%
Culture and Recreation:						
Recreation center - all fees	1,601,912	794,321	(807,591)	533,962	48.8%	49.6%
Pool fees	467,457	199,830	(267,627)	156,160	28.0%	42.7%
Arbor Day Tree Sales	-	7,730	7,730	12,010	-35.6%	0.0%
Reservoir fees	508,000	396,402	(111,598)	319,690	24.0%	78.0%
Activity fees	1,277,566	655,665	(621,901)	386,249	69.8%	51.3%
Facility use fees	308,608	160,700	(147,908)	161,833	-0.7%	52.1%
Concessions	44,837	2,447	(42,390)	2,001	22.3%	5.5%
Senior citizens:						
Activity fees	200	91	(109)	72	26.4%	45.5%
Facility fees	17,000	1,340	(15,660)	-	0.0%	7.9%
Administrative reimbursements:						
Sanitation	582,222	291,114	(291,108)	353,130	-17.6%	50.0%
Golf	192,265	96,132	(96,133)	91,959	4.5%	50.0%
Electric	1,878,928	939,462	(939,466)	860,499	9.2%	50.0%
Telecommunications	485,082	242,544	(242,538)	103,269	0.0%	50.0%
Water	1,638,985	819,492	(819,493)	802,887	2.1%	50.0%
Sewer	1,015,728	507,864	(507,864)	493,377	2.9%	50.0%
Storm Drainage	624,734	312,366	(312,368)	355,578	-12.2%	50.0%
Airport	77,744	38,874	(38,870)	40,980	-5.1%	50.0%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	877,580	438,792	(438,788)	446,439	-1.7%	50.0%
Wedding	-	-	-	-	-	-
Museum	224,134	112,068	(112,066)	155,850	-28.1%	50.0%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	311,617	155,808	(155,809)	98,394	58.4%	50.0%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	302,915	151,458	(151,457)	150,924	0.4%	50.0%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	21,556	10,776	(10,780)	5,376	100.4%	50.0%
	14,445,798	7,525,287	(6,920,509)	6,319,914	19.1%	52.1%
FINES AND FORFEITS						
Court:						
Parking	94,000	56,992	(37,008)	45,348	25.7%	60.6%
Other court fines	515,000	143,403	(371,598)	183,064	-21.7%	27.8%
Court fine surcharge	50,000	14,555	(35,445)	17,591	-17.3%	29.1%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	3,300	(5,700)	420	685.7%	36.7%
Court education fees	17,000	4,847	(12,153)	5,865	-17.4%	28.5%
Court costs reimbursements	80,000	23,360	(56,640)	28,925	-19.2%	29.2%
Probation & home detention monitoring fees	19,700	9,035	(10,665)	9,295	-2.8%	45.9%
Code Enforcement Penalty	12,000	350	(11,650)	925	-62.2%	2.9%
Tree Mitigation Fine	189,955	114,820	(75,135)	165,380	0.0%	60.4%
Outstanding judgments/warrants	4,200	1,100	(3,100)	2,220	-50.5%	26.2%
Library fines	35,000	21,008	(13,992)	6,352	230.7%	60.0%
False alarm fines	6,000	4,900	(1,100)	3,000	63.3%	81.7%
Weed cutting fines	6,000	(4,840)	(10,840)	655	-838.9%	-80.7%
Civil Penalty & Nuisance fines	-	16,895	16,895	7,126	137.1%	0.0%
Other fines	900	175	(725)	375	-53.3%	19.4%
	1,038,755	409,899	(628,856)	476,542	-14.0%	39.5%

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

(continued)

					%	
					<i>Increase</i>	
	2022	Variance	2021	(Decrease)	2022	
	YTD	from Final	YTD	From	as a % of	
Budget	Actual	Budget	Actual	Prior Year	Budget	
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	102,240	2,240	80,493	27.0%	102.2%
Miscellaneous	87,800	41,614	(46,186)	262,793	-84.2%	47.4%
Pay phone commission						
Private grants/donations	-	11,314	11,314	2,759	310.1%	0.0%
Oil and gas royalties	539,461	-	(539,461)	-	0.0%	0.0%
	727,261	155,168	(572,092)	346,044	-55.2%	21.3%
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	64,710	(72,711)	64,710	0.0%	47.1%
Employee Benefit Fund	-	-	-	-	0.0%	0.0%
Self Insurance	-	-	-	-	0.0%	0.0%
Streets Fund	32,974	37,951	4,977	-	0.0%	115.1%
GID	-	-	-	-	0.0%	0.0%
Open Space Fund	-	-	-	-	0.0%	0.0%
Marijuana Tax Fund	450,000	450,000	-	-	0.0%	100.0%
Public Safety Fund	7,606	7,606	-	-	0.0%	100.0%
DDA Fund	-	-	-	-	0.0%	0.0%
Fleet Fund	9,845	15,002	5,157	-	0.0%	152.4%
Proceeds from Advance			-			
Total other financing sources	829,542	776,014	(53,528)	64,710	1099.2%	93.5%
Total revenues and other sources (legal basis)	97,485,311	50,834,237	(46,651,074)	54,422,495	-6.6%	52.1%

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

**EXPENDITURE
NORM=44.1%**

	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	252,548	327,791	215,276	17.3%	43.5%
CITY ATTORNEY	1,561,908	670,617	891,291	600,303	11.7%	42.9%
MUNICIPAL COURT						
Courts	637,416	279,065	358,351	242,660	15.0%	43.8%
Probation	336,846	160,093	176,753	153,678	4.2%	47.5%
CITY MANAGER						
City Manager	2,079,893	849,261	1,230,632	672,746	26.2%	40.8%
General Fund Transfers	4,234,374	1,617,336	2,617,038	167,160	867.5%	38.2%
Non Departmental	1,479,315	441,154	1,038,161	384,980	14.6%	29.8%
Coronavirus Relief Funding	-	-	-	75,873	-100.0%	0.0%
Economic Development Contracts	690,637	147,353	543,284	173,935	-15.3%	21.3%
HUMAN RESOURCES	1,423,627	644,680	778,947	513,048	25.7%	45.3%
	13,024,355	5,062,108	7,962,247	3,199,660	58.2%	38.9%
SHARED SERVICES						
Purchasing	881,709	346,680	535,029	279,531	24.0%	39.3%
Enterprise Technology Services						
PC Replacements	504,873	9,882	494,991	15,534	-36.4%	2.0%
ETS Operations	2,059,852	1,112,885	946,967	1,081,763	2.9%	54.0%
ETS Applications	2,315,249	876,721	1,438,528	444,294	97.3%	37.9%
ETS Telephone	353,165	144,415	208,750	101,238	42.6%	40.9%
ETS CIS Support	252,888	114,448	-	109,953	4.1%	45.3%
Network Replacement	-	-	-	65,704	0.0%	0.0%
CJ System Replacement	-	44,736	-	44,160	1.3%	0.0%
City Clerk	572,671	224,484	348,187	219,394	2.3%	39.2%
Election Voter Registration	175,432	14,523	160,909	14,013	3.6%	8.3%
Recovery Office	213,047	59,431	153,616	60,749	-2.2%	27.9%
	7,328,886	2,948,205	4,286,977	2,436,333	21.0%	40.2%
FINANCE						
Finance Administration	471,841	153,614	318,227	125,144	22.7%	32.6%
Housing Authority	394,419	234,751	159,668	248,544	-5.5%	59.5%
Sales Tax	491,887	292,289	199,598	219,189	33.4%	59.4%
Treasury	361,128	143,325	217,803	157,748	-9.1%	39.7%
Information Desk	76,146	33,250	42,896	32,311	2.9%	43.7%
Accounting	1,235,261	573,174	662,087	550,166	4.2%	46.4%
Budget	605,701	288,528	317,173	242,220	19.1%	47.6%
HATS Project	-	10,286	(10,286)	6,234	65.0%	0.0%
Risk	376,467	203,503	172,964	172,331	18.1%	54.1%
Wellness	91,847	35,124	56,723	33,474	4.9%	38.2%
Safety	170,373	83,891	86,482	71,889	16.7%	49.2%
Utility Billing	1,824,079	737,505	1,086,574	646,268	14.1%	40.4%
Mail Delivery	76,079	36,957	39,122	34,181	8.1%	48.6%
	6,175,228	2,826,197	3,349,031	2,539,699	11.3%	45.8%

(continued)

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

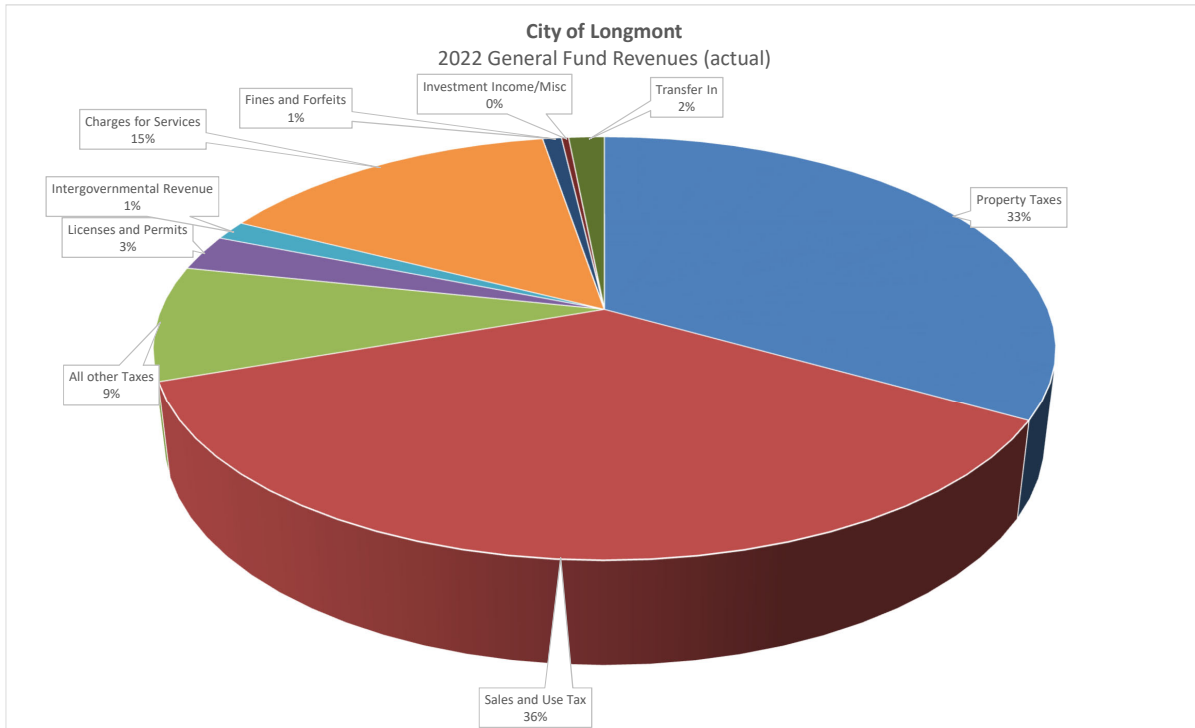
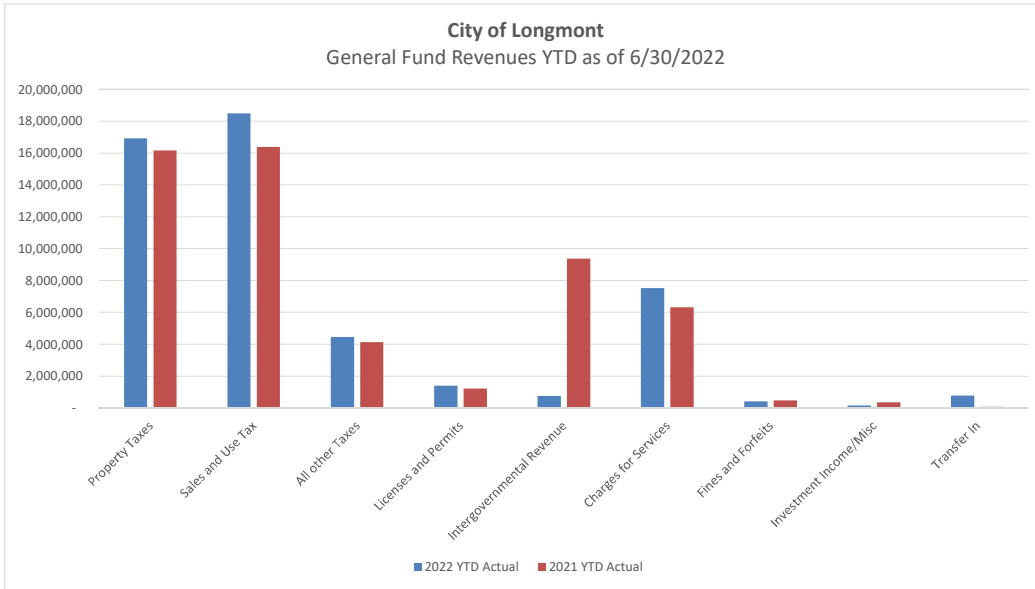
EXPENDITURE
NORM=44.1%

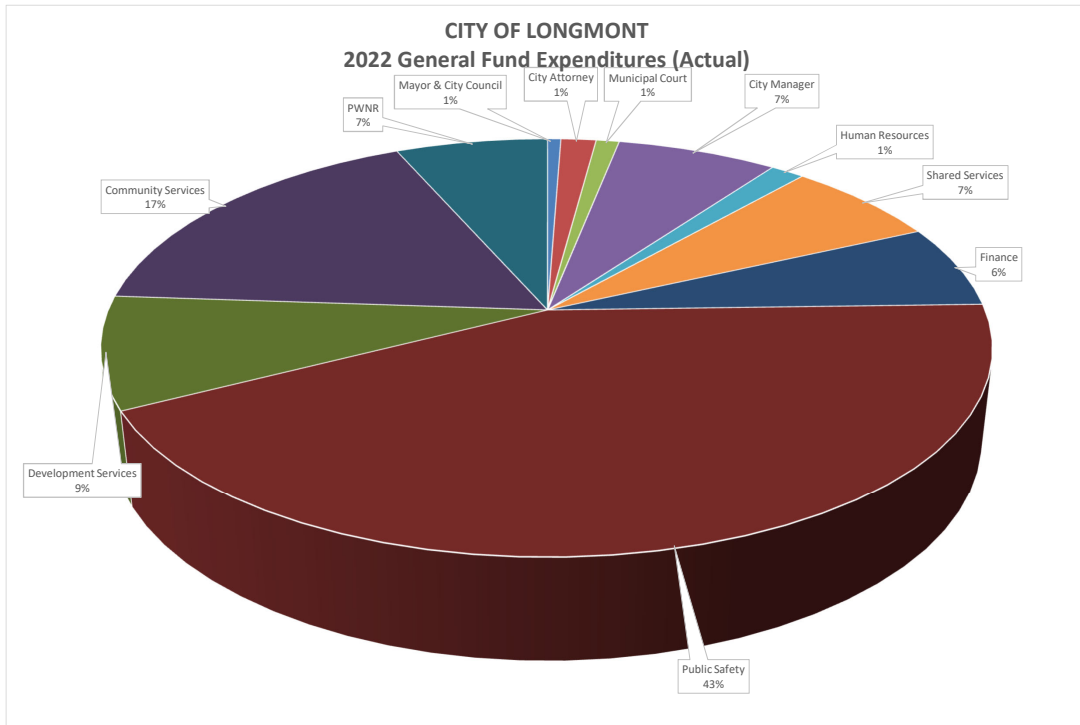
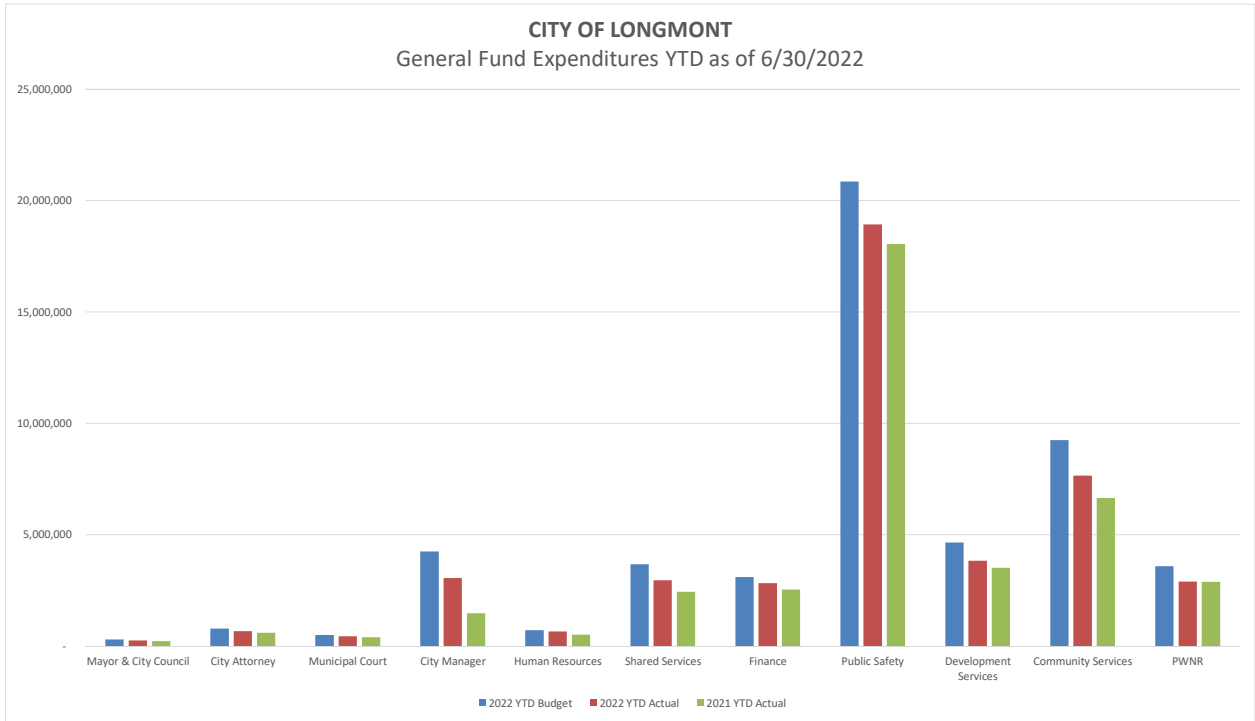
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 621,113	\$ 360,193	\$ 260,920	\$ 315,881	14.0%	58.0%
Patrol	12,709,472	5,820,783	6,888,689	5,506,941	5.7%	45.8%
Detectives	3,261,403	1,481,479	1,779,924	1,367,742	8.3%	45.4%
Special Enforcement Unit	1,115,798	156,754	959,044	220,791	-29.0%	14.0%
RV Tow and Disposal	-	-	-	1,700	-100.0%	0.0%
SWAT Team	712,617	257,912	454,705	361,980	-28.7%	36.2%
Animal Control	593,156	293,297	299,859	280,885	4.4%	49.4%
School Resources Officers	750,933	344,634	406,299	352,903	-2.3%	45.9%
Traffic Unit	1,466,410	508,535	957,875	554,245	-8.2%	34.7%
Special Operations	283,161	174,190	108,971	188,293	-7.5%	61.5%
Fire Suppression	12,584,638	5,767,872	6,816,766	5,815,274	-0.8%	45.8%
Hazmat Team	166,320	131,787	34,533	133,281	-1.1%	79.2%
Technical Rescue Team	59,162	15,081	44,081	5,628	168.0%	25.5%
Wild land Team	108,656	58,891	49,765	102,146	-42.3%	54.2%
Fire Codes and Planning	482,786	212,439	270,347	276,405	-23.1%	44.0%
Fire Investigations	32,186	10,908	21,278	19,817	-45.0%	33.9%
Public Safety Outreach	127,551	55,619	71,932	47,274	17.7%	43.6%
Emergency Communication Center	2,250,581	874,165	1,376,416	851,705	2.6%	38.8%
Public Safety IT	815,845	516,408	299,437	433,011	19.3%	63.3%
Records Unit	698,933	232,443	466,490	246,162	-5.6%	33.3%
Click it or Ticket Grant	-	1,536	(1,536)	-	0.0%	0.0%
Public Safety Volunteers	29,334	13,785	15,549	13,877	-0.7%	47.0%
Restorative Reentry Grant	-	-	-	-	0.0%	0.0%
DUI Grant	147	5,530	(5,383)	4,445	24.4%	3761.9%
Cold Case Grant	-	-	-	-	0.0%	0.0%
Restorative Justice Grant	-	-	-	-	0.0%	0.0%
Public Safety Support Services	863,603	369,223	494,380	328,317	12.5%	42.8%
Extra Duty	9,722	123,041	(113,319)	8,193	1401.8%	1265.6%
Training and Personnel	1,319,336	772,458	546,878	436,624	76.9%	58.5%
Emergency Management	645,452	244,685	400,767	174,908	39.9%	37.9%
CHR Neighborhood Resources	6,859	128,275	(121,416)	-	0.0%	1870.2%
	41,715,174	18,931,923	22,783,251	18,048,428	4.9%	45.4%
DEVELOPMENT SERVICES						
Development Services	2,217,900	837,103	1,380,797	887,618	-5.7%	37.7%
Building Permits	-	-	-	61,598	0.0%	0.0%
Code Enforcement	746,292	310,899	435,393	265,466	17.1%	41.7%
Building Services	1,691,819	689,951	1,001,868	609,818	13.1%	40.8%
Parking	167,533	68,553	98,980	-	0.0%	40.9%
Redevelopment	4,463,512	1,915,430	2,548,082	1,687,780	13.5%	42.9%
	\$ 9,287,056	\$ 3,821,936	\$ 5,465,120	\$ 3,512,280	8.8%	41.2%

(continued)

CITY OF LONGMONT, COLORADO
GENERAL FUNDEXPENDITURE
NORM=44.1%SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of June 30, 2022

	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	\$ 942,007	\$ 1,008,973	\$ 917,236	2.7%	48.3%
Outside Agencies	2,297,323	1,021,574	1,275,749	769,001	32.8%	44.5%
Mental Health Community Conversations	-	2,535	(2,535)	-	0.0%	0.0%
Recreation Administration	454,724	202,788	251,936	158,261	28.1%	44.6%
Recreation Aquatics	1,109,237	407,825	701,412	385,501	5.8%	36.8%
Recreation Athletics	440,091	186,180	253,911	165,025	12.8%	42.3%
Recreation Concessions	38,408	14,818	23,590	12,926	14.6%	38.6%
Recreation Community Events	139,477	19,374	120,103	12,282	57.7%	13.9%
Recreation General Programs	823,395	378,492	444,903	296,932	27.5%	46.0%
Recreation Special Needs	41,573	6,235	35,338	4,632	34.6%	15.0%
Recreation Outdoor Programs	30,865	2,733	28,132	1,504	81.7%	8.9%
Recreation Ice Rink	152,065	87,090	64,975	70,120	24.2%	57.3%
Recreation Sport Fields Mtce	300,343	135,504	164,839	136,893	-1.0%	45.1%
Recreation Youth Programs	46,004	23,132	22,872	10,422	122.0%	50.3%
Recreation Center	1,560,264	749,477	810,787	653,228	14.7%	48.0%
CNR Administration	758,747	230,811	527,936	172,536	33.8%	30.4%
Neighborhood Resources	1,240	-	1,240	33,664	-100.0%	0.0%
Parking Enforcement	-	341	(341)	65,845	-99.5%	0.0%
CYF Administration	1,689,355	388,407	1,300,948	323,519	20.1%	23.0%
Library Administration	858,843	236,092	622,751	193,046	22.3%	27.5%
Library Adult Services	1,101,026	512,979	588,047	419,447	22.3%	46.6%
Library Children and Teens	565,389	277,905	287,484	222,457	24.9%	49.2%
Library Tech Services	889,810	461,509	428,301	361,836	27.5%	51.9%
Library Circulation	840,949	399,476	441,473	379,579	5.2%	47.5%
Museum Administration	974,826	409,637	565,189	377,390	8.5%	42.0%
Museum Auditorium	276,432	91,588	184,844	90,280	1.4%	33.1%
Senior Services Administration	1,158,803	445,705	713,098	400,161	11.4%	38.5%
Longmont Housing Authority	-	18,784	(18,784)	6,680	181.2%	0.0%
	18,500,169	7,652,998	10,847,171	6,640,404	15.2%	41.4%
PUBLIC WORKS NATURAL RESOURCES						
PWNR Engineering and Tech Svcs	1,051,584	406,401	645,183	411,045	-1.1%	38.6%
PWNR Business Services	200,503	60,302	140,201	51,923	16.1%	30.1%
PWNR Facilities Operations	-	-	-	-	0.0%	0.0%
PWNR Facilities Maintenance	-	3,456	(3,456)	3,456	0.0%	0.0%
PWNR Parks Maintenance	2,120,719	955,350	1,165,369	929,837	2.7%	45.0%
PWNR Muni Grounds Maintenance	320,031	151,076	168,955	146,397	3.2%	47.2%
PWNR ROW Maintenance	610,082	224,717	385,365	212,531	5.7%	36.8%
PWNR Graffiti Removal	72,256	30,560	41,696	28,971	5.5%	42.3%
PWNR Regulatory Compliance	-	-	-	-	0.0%	0.0%
PWNR Parks Administration	784,945	240,685	544,260	178,509	34.8%	30.7%
PWNR Parks Resource Management	189,333	41,507	147,826	77,219	-46.2%	21.9%
PWNR Parks Development Improvement	217,007	99,662	117,345	97,132	2.6%	45.9%
PWNR EAB & Forestry Maintenance	1,120,657	508,325	612,332	574,892	-11.6%	45.4%
PWNR Union Reservoir	480,487	174,779	305,708	169,905	2.9%	36.4%
	7,167,604	2,896,820	4,270,784	2,881,816	0.5%	40.4%
Total Expenditures	\$ 103,198,472	44,140,187	\$ 58,964,582	39,258,620	12.4%	42.8%
Net Change in Fund Balance	(5,713,161)	6,694,050		15,163,900		
FUND BALANCE, January 1	30,669,251	24,412,228		41,725,591		
FUND BALANCES, June 30	24,956,090	31,106,278		56,889,491		





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

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures		Unexpended Balance
		Budget Carryforward	2022	Allocations to Other Projects	2022		Prior	2022	
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 78,777	\$ 7,000	\$ -	\$ -	\$ 331,804	\$ 410,581	\$ 1,920	\$ 5,080
	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	508,310	1,762,760
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	17,187	371,472
PBF037	Fire Stations-Heat & Exhaust	1,535,489	40,000	-	-	(83,426)	1,344,325	8,961	138,778
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	-	-	72,000	2,170,504	1,298,558	7,733,780
PBF080	Municipal Building Boilers	1,696,748	282,441	-	-	(394,881)	1,210,184	23,829	350,295
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	218,489	326,450
PBF145	Specialized Equipment Replacement	2,982,420	511,720	-	-	(231,381)	2,374,453	119,804	768,502
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	344,998	2,842,791
PBF201	Safety and Justice Rehabilitation	2,991,660	-	-	-	-	186,573	173,968	2,631,118
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	81,688	1,281,161
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	60,784	289,380
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	70,780	1,312,433
PRO113	Park Irrigation Pumps	1,440,250	75,000	-	-	38,390	1,440,037	43,905	69,698
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	2,877	403,683
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	-	45,145	7,411,976
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	53,614	80,999
	SUBTOTAL	95,062,513	9,003,262	-	-	(8,165,951)	52,209,157	2,805,924	40,884,743
CAPITAL PROJECTS FUND TOTAL		\$ 164,427,193	\$ 11,098,923	\$ -	\$ -	(9,069,938)	\$ 120,494,444	\$ 3,314,234	\$ 42,647,503

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2022	2021
ASSETS		
Equity in pooled cash & cash equivalents	(1,722,853)	(607,142)
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	23,900,749	26,262,955
Total assets	22,177,896	25,655,813
LIABILITIES		
Accounts payable	95,421	346,719
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	95,421	346,719
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	22,082,474	25,309,094
Unassigned	-	-
Total fund balances	22,082,474	25,309,094
Total liabilities, deferred inflows of resources and fund balances (deficits)	22,177,896	25,655,813

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	36,245	(98,479)	129,325	32,204	(97,121)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	134,724	36,245	(98,479)	129,325	32,204	(97,121)
EXPENDITURES						
Issuance Expense	(134,724)	-	(134,724)	-	-	-
Project Manager Expenses	134,724	54,359	80,365	128,067	50,850	77,217
PBF074, Fire Station #6 Replacement	-	-	-	-	180,836	(180,836)
PBF073, Fire Station #2 Replacement/Renovation	-	1,297,189	(1,297,189)	-	146,135	(146,135)
PBF200, Civic Center Rehab	-	344,998	(344,998)	-	966,549	(966,549)
PBF201, Safety and Justice Rehab	-	173,224	(173,224)	-	-	-
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	-	-	-
PRO024, Ute Creek Maintenance Facility	-	81,688	(81,688)	-	20,031	(20,031)
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	-	1,967,051	(1,967,051)	128,067	1,364,401	(1,236,334)
Excess of revenues over (under) expenditures	134,724	(1,930,806)	(2,065,530)	1,258	(1,332,197)	(1,333,455)
Net changes in fund balance	134,724	(1,930,806)	(2,065,530)	1,258	(1,332,197)	(1,333,455)
FUND BALANCE, January 1	698,931	24,013,281	(23,314,350)	26,641,291	26,641,291	-
FUND BALANCES, June 30	833,655	22,082,475	(25,379,880)	26,642,549	25,309,094	(1,333,455)

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

	Original Budget	Final Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES							
Taxes	20,549,097	20,549,097	8,895,629	(11,653,468)	7,848,741	13.3%	43.3%
Licenses and permits	15,000	15,000	71,003	56,003	39,858	78.1%	473.4%
Developer/owner participation	-	-	282,754	282,754	927	30402.0%	0.0%
Intergovernmental	12,900,326	13,000,326	1,553,797	(11,446,529)	1,827,404	-15.0%	12.0%
Investment income	42,255	42,255	55,150	12,895	57,248	-3.7%	130.5%
Miscellaneous	10,000	10,000	14,487	4,487	11,863	22.1%	144.9%
Total revenues	33,516,678	33,616,678	10,872,820	(22,743,858)	9,786,041	11.1%	32.3%
EXPENDITURES							
Highways and streets	12,120,938	12,120,938	4,654,816	7,466,122	4,266,786	9.1%	38.4%
Capital Outlay	22,616,894	22,716,894	2,276,395	20,440,499	1,653,301	37.7%	10.0%
Total Expenditures	34,737,832	34,837,832	6,931,211	27,906,621	5,920,087	17.1%	19.9%
Excess of revenues over (under) expenditures	(1,221,154)	(1,221,154)	3,941,609	5,162,763	3,865,954		
OTHER FINANCING USES							
Transfers out							
General fund	(178,207)	(178,207)	(108,079)	70,128	(31,400)	0.0%	60.6%
Total other financing sources (uses)	(178,207)	(178,207)	(108,079)	70,128	(31,400)	0.0%	60.6%
Net changes in fund balance	(1,399,361)	(1,399,361)	3,833,530	5,232,891	3,834,554		
FUND BALANCE, January 1	21,889,679	21,889,679	21,889,679	-	15,503,712		
FUND BALANCES, June 30	20,490,318	20,490,318	25,723,209	5,232,891	19,338,266		

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Taxes	14,824,110	6,342,356	(8,481,754)	5,619,234	12.9%	42.8%
Intergovernmental	1,090,221	549,599	(540,622)	1,005,007	-45.3%	50.4%
Charges for service	20,150	18,869	(1,281)	7,771	142.8%	93.6%
Investment income	15,000	23,569	8,569	26,340	-10.5%	157.1%
Miscellaneous	-	1,216	1,216	10,568	-88.5%	0.0%
Total revenues	15,949,481	6,935,609	(9,013,872)	6,668,920	4.0%	43.5%
EXPENDITURES						
Current:						
Public Safety	15,914,042	7,083,368	8,830,674	6,711,649	5.5%	44.5%
Capital Outlay	371,000	39,104	331,896	96,884	-59.6%	10.5%
Total expenditures	16,285,042	7,122,472	9,162,570	6,808,533	4.6%	43.7%
Excess of revenues over (under) expenditures	(335,561)	(186,863)	148,698	(139,613)		
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)	(194,796)	128,371	(139,613)		
FUND BALANCE, January 1	11,403,828	11,403,828	-	8,923,547		
FUND BALANCES, June 30	11,080,661	11,209,032	128,371	8,783,934		

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	1,448,900	1,791,244	342,344	920,149	94.7%	123.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	69,841	47,414	(22,427)	60,010	-21.0%	67.9%
Total revenues	2,203,565	2,523,482	319,917	980,159	157.5%	114.5%
EXPENDITURES						
Culture and recreation	-	-	-	-	0.0%	0.0%
Capital Outlay	5,230,596	-	5,230,596	859,028	-100.0%	0.0%
Total Expenditures	5,230,596	-	5,230,596	859,028	-100.0%	0.0%
Excess of revenues over (under) expenditures	(3,027,031)	2,523,482	5,550,513	121,131	1983.3%	-83.4%
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)	2,523,482	5,588,152	120,644		
FUND BALANCE, January 1	20,776,949	20,776,949	-	19,562,748	6.2%	
FUND BALANCES, June 30	17,712,279	23,300,431	5,588,152	19,683,392	18.4%	

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Intergovernmental	950,000	638,478	(311,522)	617,339	3.4%	67.2%
Investment income	12,040	14,913	2,873	18,407	-19.0%	123.9%
Total revenues	962,040	653,391	(308,649)	635,746	2.8%	67.9%
EXPENDITURES						
Culture and recreation	236,669	102,036	134,633	65,692	55.3%	43.1%
Capital Outlay	3,733,667	5,924	3,727,743	68,482	-91.3%	0.2%
Total Expenditures	3,970,336	107,960	3,862,376	134,174	-19.5%	2.7%
Net change in fund balance	(3,008,296)	545,430	3,553,726	501,572	8.7%	-18.1%
FUND BALANCE, January 1	6,599,154	6,599,154	-	5,706,942		
FUND BALANCES, June 30	3,590,858	7,144,584	3,553,726	6,208,515		

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Taxes	5,111,762	2,187,006	(2,924,756)	1,937,662	12.9%	42.8%
Intergovernmental	-	-	-	93,515	0.0%	0.0%
Investment income	110,465	26,552	(83,913)	16,999	56.2%	24.0%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	1,622,161	1,572,161	490,145	231.0%	3244.3%
Total revenues	5,272,227	3,835,719	(1,436,508)	2,538,322	51.1%	72.8%
EXPENDITURES						
Current:						
Culture and Recreation	1,486,177	640,808	845,369	474,414	35.1%	43.1%
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	488,293	0.0%	50.0%
Total expenditures	4,926,150	1,344,069	3,582,081	1,122,867	19.7%	27.3%
Excess of revenues (under) expenditures	346,077	2,491,649	2,145,572	1,415,453	76.0%	720.0%
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)	(21,576)	21,573	-	0.0%	50.0%
Total other financing sources (uses)	(51,649)	(21,576)	30,073	(536)	0.0%	41.8%
Net changes in fund balance	294,428	2,470,073	2,175,645	1,414,918		
FUND BALANCE, January 1	10,656,163	10,656,163	-	6,114,357		
FUND BALANCES, June 30	10,950,591	13,126,236	2,175,645	7,529,275		

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Taxes	300,000	185,290	(114,710)	109,618	69.0%	61.8%
Investment income	-	487	487	299	62.7%	
Total revenues	300,000	185,777	(114,223)	109,917	69.0%	61.9%
EXPENDITURES						
Culture and recreation	509,940	384,940	125,000	-	0.0%	75.5%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	509,940	384,940	125,000	-		75.5%
Excess of revenues over (under) expenditures	(209,940)	(199,163)	10,777	109,917	-281.2%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(209,940)	(199,163)	10,777	109,917		
FUND BALANCE, January 1	256,400	256,400	-	47,601	438.6%	
FUND BALANCES, June 30	46,460	57,237	10,777	157,518	-63.7%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,327,747	\$ 3,923,198	\$ 1,263,166	\$ 12,514,111
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,226,903	845.98	25,067	1,252,816
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	6,916	4,099	1,054	12,069
Prepaid expenses	-	-	-	-
Total current assets	11,564,719	3,928,143	1,289,287	16,782,149
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	9,006,348	241,948	530,356	9,778,652
Buildings	2,129,653	1,931,139	257,376	4,318,168
Improvements (other than buildings)	850,427	8,424,505	7,536,138	16,811,070
Equipment	3,217,606	169,572	90,519	3,477,697
Total property and equipment	15,759,268	11,889,626	8,563,128	36,212,022
Less - accumulated depreciation	4,174,961	8,992,477	5,568,354	18,735,792
Net property and equipment	11,584,307	2,897,149	2,994,774	17,476,230
Total assets	23,149,026	6,825,292	4,284,061	34,258,379
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	23,547,281	6,932,967	4,298,412	34,778,660

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 91,124	\$ 39,475	\$ 1,468	\$ 132,067
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	129,763	53,162	1,468	184,393
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	838,744	464,324	19,193	1,322,261
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	10,614,701	3,433,946	1,266,114	15,314,761
Total net position	22,199,008	6,331,095	4,260,888	32,790,991
Total liabilities and net position	\$ 23,547,281	\$ 6,932,967	\$ 4,298,412	\$ 34,778,660

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

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	78,061,671	37,119,624	(40,942,047)	35,740,315	3.9%	47.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	35,335	(44,665)	32,942	7.3%	44.2%
Miscellaneous	66,000	14,771	(51,229)	46,892	-68.5%	22.4%
Aid to underground installation	4,824,200	1,379,169	(3,445,031)	1,269,953	8.6%	28.6%
Other sales	77,500	80,682	3,182	61,218	31.8%	104.1%
Total revenues	83,109,371	38,629,581	(44,479,790)	37,151,320	3.98%	46.5%
EXPENSES						
Administration	6,288,966	2,520,427	3,768,539	2,313,120	9.0%	40.1%
Power purchased	54,525,043	26,813,556	27,711,487	21,245,424	26.2%	49.2%
Distribution	9,784,475	3,788,430	5,996,045	3,775,464	0.3%	38.7%
Franchise fee	6,376,372	3,007,056	3,369,316	2,819,041	6.7%	47.2%
Transfers out	386,308	196,867	189,441	-	0.0%	51.0%
Total operations	77,361,164	36,326,336	41,034,828	30,153,049	20.5%	47.0%
Capital outlay	10,505,241	1,251,670	9,253,571	703,004	78.0%	11.9%
Total expenses	87,866,405	37,578,006	50,288,399	30,856,053	21.8%	42.8%
Excess of revenues over expenses	(4,757,034)	1,051,575	5,808,609	6,295,267		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,251,670
Capitalized salaries and expenses	-
Capitalized interest	-
Capital contributions	-
	1,251,670
Less: Depreciation	-
Vehicle transfers	-
	-
Net income (GAAP basis)	2,303,245

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

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	19,547,368	9,430,373	(10,116,995)	8,862,379	6.4%	48.2%
Intergovernmental	-	131,293	131,293	-	0.0%	
Investment income	5,000	15,961	10,961	19,729	-19.1%	319.2%
Miscellaneous	10,000	292,735	282,735	16,176	1709.7%	2927.4%
Aid to underground installation	430,000	4,914	(425,086)	3,730	0.0%	1.1%
Total revenues	19,992,368	9,875,276	(10,117,092)	8,902,014	10.9%	49.4%
EXPENSES						
Administration	5,974,867	2,650,833	3,324,034	1,945,191	36.3%	44.4%
Distribution	4,087,091	1,974,724	2,112,367	1,805,783	9.4%	48.3%
Franchise fee	6,461	6,604	(143)	7,943	-16.9%	0.0%
Transfers out	18,777	13,677.00	5,100	602.00	0.0%	0.0%
Total operations	10,087,196	4,645,837	5,441,359	3,759,519	23.6%	46.1%
Debt service	4,456,001	510,500	3,945,501	586,950	0.0%	11.5%
Capital outlay	5,087,537	1,324,780	3,762,757	1,450,816	-8.7%	26.0%
Total expenses	19,630,734	6,481,117	13,149,617	5,797,284	11.8%	33.0%
Excess of revenues (under) expenses	361,634	3,394,159	3,032,525	3,104,730		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,324,780
Capitalized salaries and expenses	-
	1,324,780
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	4,718,939

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

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 18,686,359	\$ 129,655,305	\$ 13,219,016	\$ 9,110,474	\$ 12,514,111	\$ 183,185,265	\$ 35,902,328
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	11,050,005	2,003,142	1,755,832	661,446	1,252,816	16,723,241	49,342
Intergovernmental receivable	-	1,781,269	549,841	878,807	3,153	3,213,070	-
Loans receivable	1,472	17,400	-	-	-	18,872	-
Interest receivable	22,298	147,700	13,329	7,269	12,069	202,665	57,200
Inventory of materials and supplies	-	-	-	-	-	-	8,104,670
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	29,771,189	133,604,816	15,538,018	10,740,496	16,782,149	206,436,669	62,491,964
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	4,133,468	55,445,692	5,439,514	2,227,883	-	67,246,557	-
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)	343,294	380	-	(87,907,192)	-
Cash and cash equivalents	-	-	(75,513)	1,568,678	-	1,493,165	-
Interest receivable	1,949	-	1,871	975	-	4,795	-
Total restricted current assets	4,135,417	(32,805,175)	5,715,222	3,800,013	-	(19,154,523)	2,577,190
Total current assets	33,906,606	100,799,641	21,253,240	14,540,509	16,782,149	187,282,146	65,069,154
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	156,183,037	545,216,150	161,634,225	121,281,575	34,258,379	1,018,573,367	84,319,548
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	\$ 158,172,018	\$ 546,150,260	\$ 162,456,794	\$ 121,596,559	\$ 34,778,660	\$ 1,023,154,291	\$ 84,613,447

	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	\$	5,343,777	\$	137,978	\$	105,434	\$	15,903	\$	132,067	\$	5,735,159	\$	416,764
Construction contracts payable		10,533		206,621		28,212		235,586		-		480,952		-
Accrued liabilities		338,056		10,000		-		-		-		348,056		-
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		1,076,741		-		-		-		-		1,076,741		-
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		961,299		28,445		-		8,590		-		998,334		-
Deferred inflow related to pension		-		-		-		-		-		-		-
Deferred inflow related to OPEB		-		-		-		-		-		-		-
Total current liabilities														
(payable from current assets)		7,916,204		1,699,926		194,183		3,891,220		184,393		13,885,925		6,750,415
Payable from restricted assets:														
Accounts payable		-		358,625		-		6,985		-		365,610		-
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		3,359,534		1,575,479		1,773,771		-		10,228,867		-
Total current liabilities		11,436,287		5,059,460		1,769,662		5,664,991		184,393		24,114,792		6,750,415
Long-term liabilities:														
Loan payable		-		1,291,592		-		-		-		1,291,592		-
Long-term construction liability		-		182,148		-		-		-		182,148		-
Claims payable		-		-		-		-		-		-		1,336,307
Accrued sick and vacation		1,052,853		601,815		343,042		176,468		296,513		2,470,691		157,656
Net other post employment benefit obligation		1,894,035		892,699		616,329		298,356		497,391		4,198,810		277,944
Net Pension Liability		552,322		259,202		178,933		87,383		144,292		1,222,132		81,630
Advances from other funds		-		-		290,862		494,406		199,672		984,941		-
Premium on bonds		-		11,314,364		2,794,790		-		-		14,109,154		-
Bonds payable		28,757,561		74,210,000		35,545,000		20,664,837		-		159,177,398		-
Net long-term liabilities		32,256,771		88,751,820		39,768,956		21,721,450		1,137,868		183,636,865		1,853,537
Total liabilities		43,693,058		93,811,280		41,538,618		27,386,441		1,322,261		207,751,657		8,603,952
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		367,315,469		103,690,554		85,704,701		17,476,230		664,260,291		19,104,394
Water acquisition/capital grants		-		-		-		-		-		-		-
Subdividers		-		-		-		-		-		-		-
System development		-		-		-		-		-		-		-
Restricted for construction		-		-		-		-		-		-		-
Restricted for debt service		4,133,468		55,445,692		5,439,514		2,227,883		-		67,246,557		-
Restricted for workers' compensation		-		-		-		-		-		-		2,577,190
Restricted for long-term disability		-		-		-		-		-		-		-
Unrestricted		17,725,074		28,382,491		10,962,947		5,874,565		15,314,761		78,259,838		53,951,472
Total net position		111,931,879		451,143,652		120,093,015		93,807,149		32,790,991		809,766,686		75,633,056
Total liabilities and net position	\$	158,172,019	\$	546,150,260	\$	162,456,794	\$	121,596,559	\$	34,778,660		1,023,154,292	\$	84,613,447

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

	Final Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	26,905,696	9,630,384	(17,275,312)	7,794,067	23.6%	35.8%
Development fee surcharge	321,300	432,600	111,300	207,880	108.1%	134.6%
Intergovernmental	400,000	(25,942)	(425,942)	36,545	-171.0%	0.0%
Investment income - operating	66,900	115,816	48,916	141,133	-17.9%	173.1%
Miscellaneous	195,000	545,152	350,152	47,898	1038.2%	279.6%
Transfer in	2,889,727	2,889,727	-	-	0.0%	100.0%
Total revenues	30,778,623	13,587,737	(17,190,886)	8,227,524	65.1%	44.1%
EXPENSES						
Administration	5,930,714	2,272,688	3,658,026	2,442,347	-6.9%	38.3%
Water resources	4,337,037	3,347,299	989,738	1,990,829	68.1%	77.2%
Transmission/distribution	3,043,165	1,316,165	1,727,000	1,123,417	17.2%	43.2%
Treatment plant	3,688,097	1,637,617	2,050,480	1,582,960	3.5%	44.4%
Transfer out	249,571	108,017	141,554	5,748	1779.2%	43.3%
Total operations	17,248,584	8,681,786	8,566,798	7,145,301	21.5%	50.3%
Debt service	6,810,281	1,953,777	4,856,504	644,423	203.2%	28.7%
Capital outlay	10,274,844	4,828,086	5,446,758	4,203,550	14.9%	47.0%
Total expenses	34,333,709	15,463,649	18,870,060	11,993,274	28.9%	45.0%
Excess of revenue (under) expenses	(3,555,086)	(1,875,911)	1,679,175	(3,765,750)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		4,828,086				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		4,828,086				
Principal retired		-				
		4,828,086				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		2,952,175				

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	1,577,700	2,055,031	477,331	1,000,895	105.3%	130.3%
Investment income	23,400	49,429	26,029	112,395	-56.0%	211.2%
Total revenues	1,601,100	2,104,460	503,360	1,113,290	89.0%	131.4%
EXPENDITURES						
Municipal utility systems	-	999	(999)	440,595	0.0%	0.0%
Capital Outlay	590,000	470,713	119,287	584,309	-19.4%	79.8%
Total Expenditures	590,000	471,712	118,288	1,024,904	-54.0%	80.0%
Excess of revenues over expenditures	1,011,100	1,632,748	621,648	88,386	1747.3%	161.5%
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)	(1,257,327)	623,800	88,095		
FUND BALANCE, January 1	23,900,742	23,900,742	-	36,182,248		
FUND BALANCES, June 30	22,019,615	22,643,416	623,800	36,270,343		

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	1,231,728	3,184,902	1,953,174	1,228,367	0.0%	258.6%
Investment income	1,200	8,104	6,904	19,322	-58.1%	675.3%
Total revenues	1,232,928	3,193,006	1,960,078	1,247,689	155.9%	259.0%
EXPENDITURES						
Municipal utility systems	1,415,395	895,174	520,221	-	0.0%	63.2%
Capital Outlay	1,500,000	1,467,656	32,344	583,350	0.0%	0.0%
Total Expenditures	2,915,395	2,362,830	552,565	583,350	305.0%	81.0%
Net change in fund balance	(1,682,467)	830,176	2,512,643	664,339		
FUND BALANCE, January 1	2,814,968	2,814,968	-	5,946,945		
FUND BALANCES, June 30	1,132,501	3,645,144	2,512,643	6,611,284		

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Investment income	-	59	59	1,374	-95.7%	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	-	59	59	1,374		
FUND BALANCE, January 1	27,255	27,255	-	440,843		
FUND BALANCES, June 30	27,255	27,314	59	442,217		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	7,808,506	(7,987,394)	7,658,965	2.0%	49.4%
Intergovernmental	0	(49,983)	(49,983)	(34,893)	0.0%	0.0%
Investment income	38,000	39,803	1,803	49,741	-20.0%	104.7%
Miscellaneous	3,000	45,782	42,782	19,761	131.7%	1526.1%
Transfers in	464,588	464,588	0	0	0.0%	100.0%
Total revenues	16,301,488	8,308,696	(7,992,792)	7,693,574	8.0%	51.0%
EXPENSES						
Administration	4,087,960	1,702,036	2,385,924	1,635,339	4.1%	41.6%
Sewer collection system	1,558,567	603,825	954,742	556,634	8.5%	38.7%
Sewer disposal plant	4,714,387	2,093,814	2,620,573	1,977,640	5.9%	44.4%
Transfers out	93,973	41,931	52,042	1,802	0.0%	44.6%
Total operations	10,454,887	4,441,606	6,013,281	4,171,415	6.5%	42.5%
Debt service	3,309,575	722,288	2,587,287	764,913	-5.6%	21.8%
Capital outlay	4,561,312	1,076,436	3,484,876	367,452	192.9%	23.6%
Total expenses	18,325,774	6,240,330	12,085,444	5,303,780	17.7%	34.1%
Excess of revenues over (under) expenses	(2,024,286)	2,068,366	4,092,652	2,389,794		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,076,436				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		1,076,436				
Principal retired		-				
		1,076,436				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		3,144,802				

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

	Final Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	7,568,500	4,212,919	(3,355,581)	3,740,440	12.6%	55.7%
Plant investment fee	156,945	205,898	48,953	132,035	55.9%	131.2%
Intergovernmental	-	(555,267)	(555,267)	(3,107)	17771.5%	0.0%
Investment income	-	25,184	25,184	31,377	-19.7%	0.0%
Miscellaneous	32,000	103,720	71,720	162,807	-36.3%	324.1%
Total revenues	7,757,445	3,992,454	(3,764,991)	4,063,552	-1.7%	51.5%
EXPENSES						
Administration	2,150,107	953,393	1,196,714	908,661	4.9%	44.3%
Engineering	978,284	338,422	639,862	285,987	18.3%	34.6%
Maintenance	1,331,973	575,710	756,263	456,133	26.2%	43.2%
Transfers out	48,361	34,821	13,540	166	20876.5%	72.0%
Total operations	4,508,725	1,902,346	2,606,379	1,650,947	15.2%	42.2%
Debt service	2,620,103	370,719	2,249,384	294,969	0.0%	14.1%
Capital outlay	21,920	417,555	(395,635)	1,182,682	-64.7%	1904.9%
Total expenses	7,150,748	2,690,619	4,460,129	3,128,596	-14.0%	37.6%
Excess of revenues (under) expenses	606,697	1,301,835	695,138	934,956		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		417,555				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		417,555				
Principal retired		-				
		417,555				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		1,719,390				

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	786,698	344,735	(441,963)	220,275	56.5%	43.8%
Investment income	60,000	10,972	(49,028)	16,220	-32.4%	18.3%
Total revenues	846,698	355,707	(490,991)	236,495	50.4%	42.0%
EXPENDITURES						
Municipal utility systems	124,108	30,435	93,673	55,593	-45.3%	24.5%
Capital Outlay	645,386	199,866	445,521	139,202	43.6%	31.0%
Total Expenditures	769,494	230,301	539,194	194,795	18.2%	29.9%
Excess of revenues over expenditures	77,204	125,407	48,203	41,700	200.7%	162.4%
OTHER FINANCING (USES)						
Transfer out Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	77,204	125,407	48,203	41,700		
FUND BALANCE, January 1	5,041,000	5,041,000	-	5,194,088		
FUND BALANCES, June 30	5,118,204	5,166,406	48,203	5,235,788		

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

	Final Budget	2022 YTD Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Licenses and permits	788,600	903,615	115,015	639,250	41.4%	114.6%
Developer participation	-	20,458	20,458	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,100	25,495	(12,605)	37,542	-32.1%	66.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	826,700	949,568	122,868	676,792	40.3%	114.9%
EXPENDITURES						
Municipal utility systems	-	10,938	(10,938)	-	0.0%	0.0%
Capital Outlay	4,435,405	466,393	3,969,012	40,486	0.0%	0.0%
Total Expenditures	4,435,405	477,331	3,958,074	40,486	0.0%	10.8%
Excess of revenues over expenditures	(3,608,705)	472,237	4,080,942	636,306	-25.8%	-13.1%
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)	5,512	4,116,805	636,306		
FUND BALANCE, January 1	12,046,530	12,046,530	-	11,744,654		
FUND BALANCES, June 30	7,935,237	12,052,042	4,116,805	12,380,960		

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

	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	4,746,072	(3,931,928)	4,677,603	1.5%	54.7%
Intergovernmental	-	(3,501)	(3,501)	0	0.0%	0.0%
Investment income	21,294	14,652	(6,642)	15,537	-5.7%	68.8%
Miscellaneous	1,000	34,795	33,795	2,661,426	-98.7%	3479.5%
Total revenues	8,700,294	4,792,018	(3,908,276)	7,354,566	-34.8%	55.1%
EXPENSES						
Administration	1,003,734	322,325	681,409	317,770	1.4%	32.1%
Landfill operations	30,000	-	30,000	-	0.0%	0.0%
Trash removal	4,341,461	1,984,262	2,357,199	2,126,386	-6.7%	45.7%
Special trash pickup	1,017,157	440,860	576,297	304,915	44.6%	43.3%
Curbside recycling	2,012,274	686,085	1,326,189	822,928	-16.6%	34.1%
Transfers out	189,686	92,747	96,939	0	0.0%	48.9%
Total operations	8,594,312	3,526,279	5,068,033	3,571,999	-1.3%	41.0%
Capital outlay	1,533,108	1,042	1,532,066	0	0.0%	0.1%
Total expenses	10,127,420	3,527,321	6,600,099	3,571,999	-1.3%	34.8%
Excess of revenues over (under) expenses	(1,427,126)	1,264,697	2,691,823	3,782,567		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,042				
Less: Depreciation		0				
Net Income (GAAP basis)		1,265,739				

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

	Budget	2022 YTD Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	2,838,159	1,819,440	(1,018,719)	1,571,347	15.8%	64.1%
Investment income	6,015	7,348	1,333	7,870	-6.6%	122.2%
Miscellaneous	-	18	18	937	-98.1%	0.0%
Total revenues	2,844,174	1,826,806	(1,017,368)	1,580,154	15.6%	64.2%
EXPENSES						
Administration	412,523	175,786	236,737	166,351	5.7%	42.6%
Course maintenance/development	2,564,948	1,136,262	1,428,686	969,020	17.3%	44.3%
Transfers out	17,702	18,692	(990)	31	0.0%	105.6%
Total operations	2,995,173	1,330,740	1,664,433	1,135,402	17.2%	44.4%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	493,600	72,945	420,655	40,507	80.1%	14.8%
Total expenses	3,621,917	1,403,685	2,218,232	1,175,909	19.4%	38.8%
Excess of revenues over expenses	(777,743)	423,121	1,200,864	404,245	4.7%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	72,945
Principal payments capital leases	-
Gain on sale of assets	-
	72,945
Less: Depreciation	-
Net income (GAAP basis)	496,066

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

	Budget	2022 Actual	Variance From Budget	2021 YTD Actual	% Increase (Decrease)	2022 Actual as a % of Budget
REVENUES						
Charges for services	533,382	358,975	(174,407)	305,593	17%	67.3%
Intergovernmental	77,000	-	(77,000)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	2,627	2,627	2,956	-11%	0.0%
Miscellaneous	6,750	7,477	727	3,186	135%	110.8%
Total revenues	617,132	369,079	(248,053)	311,735	18%	59.8%
EXPENSES						
Administration	380,963	103,505	277,458	122,874	-16%	27.2%
Maintenance	153,750	71,219	82,531	60,575	18%	46.3%
Transfers out	272	272	-	(3,727)	-	0.0%
Total operations	534,985	174,996	359,989	179,722	(0)	32.7%
Capital outlay	102,100	-	102,100	37,588	-100%	0.0%
Total expenses	637,085	174,996	462,089	217,310	-19%	27.5%
Excess of revenue over (under) expenses	(19,953)	194,083	214,036	94,425		

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)	194,083

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

	Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	-	-	4,812,929	-100.0%
Investment income	99,910	39,218	(60,692)	63,919	-38.6%
Miscellaneous	11,327,954	5,475,651	(5,852,303)	545,587	903.6%
Total revenues	11,427,864	5,514,869	(5,912,995)	5,422,435	1.7%
EXPENSES					
Operations:					
Personal services	1,815,386	711,349	1,104,037	735,942	-3.3%
Operating & maintenance	2,491,483	1,293,418	1,198,065	954,126	35.6%
Transfers out	15,002	15,002	-	-	0.0%
Total operations	4,321,871	2,019,769	2,302,102	1,690,068	19.5%
Capital outlay	3,346,848	3,312,186	34,662	2,642,125	25.4%
Total expenses	7,668,719	5,331,955	2,336,764	4,332,193	23.1%
Excess of revenues (under) expenses	3,759,145	182,914	(3,576,231)	1,090,242	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,312,186
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	3,312,186
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	3,495,100