

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

July 31, 2022

(UNAUDITED)

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

	2022	Variance	2021	%	2022	
	YTD	from Final	YTD	(Decrease)	as a % of	
Budget	Actual	Budget	Actual	From	Budget	
				Prior Year		
TAXES						
General property taxes:						
Current	24,083,525	23,357,236	(726,289)	21,590,899	8.2%	97.0%
Prior years	-	(24,569)	(24,569)	(13,970)	75.9%	0.0%
General sales and use tax	43,231,000	23,112,274	(20,118,726)	20,234,654	14.2%	53.5%
Selected sales and use tax -						
Cigarette	160,000	49,378	(110,622)	72,569	-32.0%	30.9%
Franchise taxes:						
Gas	700,000	648,776	(51,224)	502,305	29.2%	92.7%
Cable Television	560,000	154,304	(405,696)	147,680	0.0%	27.6%
Telephone	134,365	58,989	(75,376)	79,817	-26.1%	43.9%
Electric	6,376,372	3,618,906	(2,757,466)	3,412,012	6.1%	56.8%
Telecommunications	6,461	6,357	(104)	8,272	-23.2%	98.4%
Water	542,014	316,176	(225,838)	277,551	13.9%	58.3%
Wastewater	631,956	368,641	(263,315)	366,659	0.5%	58.3%
	76,425,693	51,666,467	(24,759,226)	46,678,447	10.7%	67.6%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	5,939	(4,061)	913	550.9%	59.4%
Marijuana	60,000	69,300	9,300	66,600	4.1%	0.0%
Business	5,000	3,937	(1,063)	2,890	36.2%	78.7%
Sales Tax	25,000	13,300	(11,700)	18,811	-29.3%	53.2%
Non-Business licenses and permits:						
Building	2,277,993	1,445,652	(832,341)	1,305,434	10.7%	63.5%
Wood burning	-	5	5	-	0.0%	0.0%
Contractor	132,000	83,889	(48,111)	81,875	2.5%	63.6%
Parade / use of public places	8,950	6,552	(2,398)	5,055	29.6%	73.2%
	2,518,943	1,628,574	(890,368)	1,481,577	9.9%	64.7%
INTERGOVERNMENTAL REVENUE						
Federal revenue	320,347	17,300	(303,047)	9,076,750	-99.8%	5.4%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	130,540	17,513	(113,027)	46,376	-62.2%	0.0%
Non-grant state revenue	280,000	149,389	(130,611)	153,674	-2.8%	0.0%
Local government shared revenue:						
Shared Fines	75,000	26,372	(48,628)	29,257	-9.9%	35.2%
Hazmat Authority	30,000	5,561	(24,439)	9,203	-39.6%	18.5%
Longmont Housing Authority	474,058	326,858	(147,200)	122,133	167.6%	68.9%
Grants / School Resource Officer	341,406	334,908	(6,498)	194,057	72.6%	98.1%
	1,681,351	877,902	(803,449)	9,631,450	-90.9%	52.2%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of July 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	68,670	18,670	81,871	-16.1%	137.3%
Disconnect Tag Fees	632,000	94,038	(537,962)	960	9700.6%	14.9%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	100	192	92	50	284.0%	192.0%
Rebates	110,000	122,844	12,844	116,083	0.0%	111.7%
Payroll Fee	800	404	(396)	375	7.7%	50.5%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	65,000	42,976	(22,024)	33,496	28.3%	66.1%
Liquor Application Fee	28,000	22,000	(6,000)	7,975	175.9%	78.6%
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	20,297	(8,703)	17,478	16.1%	70.0%
Extra duty officer reimbursement	-	117,001	117,001	1,622	7112.4%	0.0%
Fire inspection & fireworks fees	90,500	55,472	(35,029)	52,890	4.9%	61.3%
Offender registration/impound fees	15,500	7,195	(8,305)	8,000	-10.1%	46.4%
Emergency dispatch reimbursement	-	-	-	-	0.0%	0.0%
Elevator inspection	46,000	35,390	(10,610)	40,980	-13.6%	76.9%
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	654,810	115,173	405,076	61.7%	121.3%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	253,191	147,693	(105,498)	125,600	0.0%	58.3%
Culture and Recreation:						
Recreation center - all fees	1,601,912	958,821	(643,091)	677,144	41.6%	59.9%
Pool fees	467,457	271,047	(196,410)	250,104	8.4%	58.0%
Arbor Day Tree Sales	-	7,730	7,730	12,010	-35.6%	0.0%
Reservoir fees	508,000	585,515	77,515	475,826	23.1%	115.3%
Activity fees	1,277,566	826,747	(450,819)	481,583	71.7%	64.7%
Facility use fees	308,608	195,902	(112,706)	206,627	-5.2%	63.5%
Concessions	44,837	2,854	(41,983)	2,387	19.6%	6.4%
Senior citizens:						
Activity fees	200	95	(105)	75	26.7%	47.5%
Facility fees	17,000	1,555	(15,445)	-	0.0%	9.1%
Administrative reimbursements:						
Sanitation	582,222	339,633	(242,589)	413,886	-17.9%	58.3%
Golf	192,265	112,154	(80,111)	105,968	5.8%	58.3%
Electric	1,878,928	1,096,039	(782,889)	1,003,482	9.2%	58.3%
Telecommunications	485,082	282,968	(202,114)	137,692	0.0%	58.3%
Water	1,638,985	956,074	(682,911)	936,953	2.0%	58.3%
Sewer	1,015,728	592,508	(423,220)	575,123	3.0%	58.3%
Storm Drainage	624,734	364,427	(260,307)	410,848	-11.3%	58.3%
Airport	77,744	45,353	(32,391)	48,962	-7.4%	58.3%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	877,580	511,924	(365,656)	524,606	-2.4%	58.3%
Wedding	-	-	-	-	-	-
Museum	224,134	130,746	(93,388)	182,060	-28.2%	58.3%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	311,617	181,776	(129,841)	112,657	61.4%	58.3%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	302,915	176,701	(126,214)	176,417	0.2%	58.3%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	21,556	12,572	(8,984)	6,231	101.8%	58.3%
	14,445,798	9,045,507	(5,400,289)	7,633,096	18.5%	62.6%
FINES AND FORFEITS						
Court:						
Parking	94,000	67,887	(26,113)	52,658	28.9%	72.2%
Other court fines	515,000	161,380	(353,621)	217,312	-25.7%	31.3%
Court fine surcharge	50,000	16,370	(33,630)	20,776	-21.2%	32.7%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	3,810	(5,190)	420	807.1%	42.3%
Court education fees	17,000	5,417	(11,583)	6,935	-21.9%	31.9%
Court costs reimbursements	80,000	26,380	(53,620)	33,749	-21.8%	33.0%
Probation & home detention monitoring fees	19,700	10,785	(8,915)	10,195	5.8%	54.7%
Code Enforcement Penalty	12,000	425	(11,575)	1,200	-64.6%	3.5%
Tree Mitigation Fine	189,955	114,820	(75,135)	165,380	0.0%	60.4%
Outstanding judgments/warrants	4,200	1,140	(3,060)	2,505	-54.5%	27.1%
Library fines	35,000	30,715	(4,285)	8,623	256.2%	87.8%
False alarm fines	6,000	6,400	400	4,400	45.5%	106.7%
Weed cutting fines	6,000	(4,840)	(10,840)	6,299	-176.8%	-80.7%
Civil Penalty & Nuisance fines	-	18,295	18,295	9,626	90.1%	0.0%
Other fines	900	195	(705)	400	-51.3%	21.7%
	1,038,755	459,178	(579,577)	540,477	-15.0%	44.2%

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

(continued)

					%	
	2022	Variance	2021	(Decrease)	Increase	2022
	YTD	from Final	YTD	From	Prior Year	as a % of
Budget	Actual	Budget	Actual	Budget	Actual	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	136,533	36,533	92,709	47.3%	136.5%
Miscellaneous	87,933	59,661	(28,272)	91,686	-34.9%	67.8%
Pay phone commission						
Private grants/donations	350	15,308	14,958	3,600	325.3%	0.0%
Oil and gas royalties	539,461	-	(539,461)	-	0.0%	0.0%
	727,744	211,502	(516,241)	187,994	12.5%	29.1%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	52,358	52,565	207	-	0.0%	100.4%
Library Services Fund	20,500	-	(20,500)	-	0.0%	0.0%
Tree Planting	23,000	23,000	-	-	0.0%	100.0%
Rec Sponsorship	-	4,000	4,000	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Museum Services Fund	-	-	-	-	0.0%	0.0%
Museum Trust Fund	-	-	-	-	0.0%	0.0%
Judicial Wedding Fund	-	-	-	-	0.0%	0.0%
Sanitation Fund	6,822	9,311	2,489	-	0.0%	136.5%
Golf Fund	11,159	17,702	6,543	-	0.0%	158.6%
Telecommunications Fund	3,677	3,677	-	-	0.0%	100.0%
Water Fund	32,974	40,598	7,624	-	0.0%	123.1%
Sewer Fund	20,467	22,323	1,856	-	0.0%	109.1%
Storm Drainage Fund	20,467	21,297	830	-	0.0%	104.1%
Airport Fund	272	272	-	-	0.0%	100.0%
Workers Comp	137,421	75,495	(61,926)	75,495	0.0%	54.9%
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	780,799	(48,743)	75,495	934.2%	94.1%
Total revenues and other sources (legal basis)	97,667,826	64,669,931	(32,997,895)	66,228,537	-2.4%	66.2%

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

**EXPENDITURE
NORM=52.5%**

	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
NON-DEPARTMENTAL						
CITY COUNCIL	940,001	278,264	661,737	247,687	12.3%	29.6%
CITY ATTORNEY	1,589,875	826,970	762,905	769,332	7.5%	52.0%
MUNICIPAL COURT						
Courts	658,002	346,492	311,510	304,926	13.6%	52.7%
Probation	336,846	204,162	132,684	195,180	4.6%	60.6%
CITY MANAGER						
City Manager	2,207,570	1,104,905	1,102,665	854,500	29.3%	50.1%
General Fund Transfers	4,234,374	1,641,867	2,592,507	197,140	732.8%	38.8%
Non Departmental	1,606,167	462,266	1,143,901	435,272	6.2%	28.8%
Coronavirus Relief Funding	-	-	-	75,873	-100.0%	0.0%
Economic Development Contracts	1,577,934	165,298	1,412,636	189,832	-12.9%	10.5%
HUMAN RESOURCES	1,423,752	785,220	638,532	665,391	18.0%	55.2%
	14,574,521	5,815,444	8,759,077	3,935,132	47.8%	39.9%
SHARED SERVICES						
Purchasing	903,994	430,408	473,586	356,498	20.7%	47.6%
Enterprise Technology Services						
PC Replacements	508,334	12,763	495,571	15,534	-17.8%	2.5%
ETS Operations	2,241,685	1,252,190	989,495	1,277,014	-1.9%	55.9%
ETS Applications	2,315,249	1,084,713	1,230,536	544,592	99.2%	46.9%
ETS Telephone	357,235	169,936	187,299	120,176	41.4%	47.6%
ETS CIS Support	252,888	144,353		138,953	3.9%	57.1%
Network Replacement	198,963	-	198,963	66,768	0.0%	0.0%
CJ System Replacement	2,092	56,719	-	57,981	-2.2%	0.0%
City Clerk	638,683	269,246	369,437	270,954	-0.6%	42.2%
Election Voter Registration	239,809	17,443	222,366	17,645	-1.1%	7.3%
Recovery Office	213,047	75,871	137,176	76,088	-0.3%	35.6%
	7,871,979	3,513,642	4,304,429	2,942,203	19.4%	44.6%
FINANCE						
Finance Administration	471,841	188,648	283,193	152,715	23.5%	40.0%
Housing Authority	394,419	286,772	107,647	299,598	-4.3%	72.7%
Sales Tax	589,548	342,635	246,913	262,815	30.4%	58.1%
Treasury	361,128	175,559	185,569	207,475	-15.4%	48.6%
Information Desk	76,146	42,267	33,879	41,076	2.9%	55.5%
Accounting	1,241,551	692,709	548,842	754,198	-8.2%	55.8%
Budget	620,701	355,579	265,122	306,986	15.8%	57.3%
HATS Project	1,113,855	11,564	1,102,291	8,215	40.8%	0.0%
Risk	376,467	245,666	130,801	211,111	16.4%	65.3%
Wellness	91,847	49,050	42,797	42,423	15.6%	53.4%
Safety	170,373	100,391	69,982	89,868	11.7%	58.9%
Utility Billing	2,244,554	887,517	1,357,037	830,322	6.9%	39.5%
Mail Delivery	76,290	45,045	31,245	42,415	6.2%	59.0%
	7,828,720	3,423,402	4,405,318	3,249,217	5.4%	43.7%

(continued)

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

EXPENDITURE
NORM=52.5%

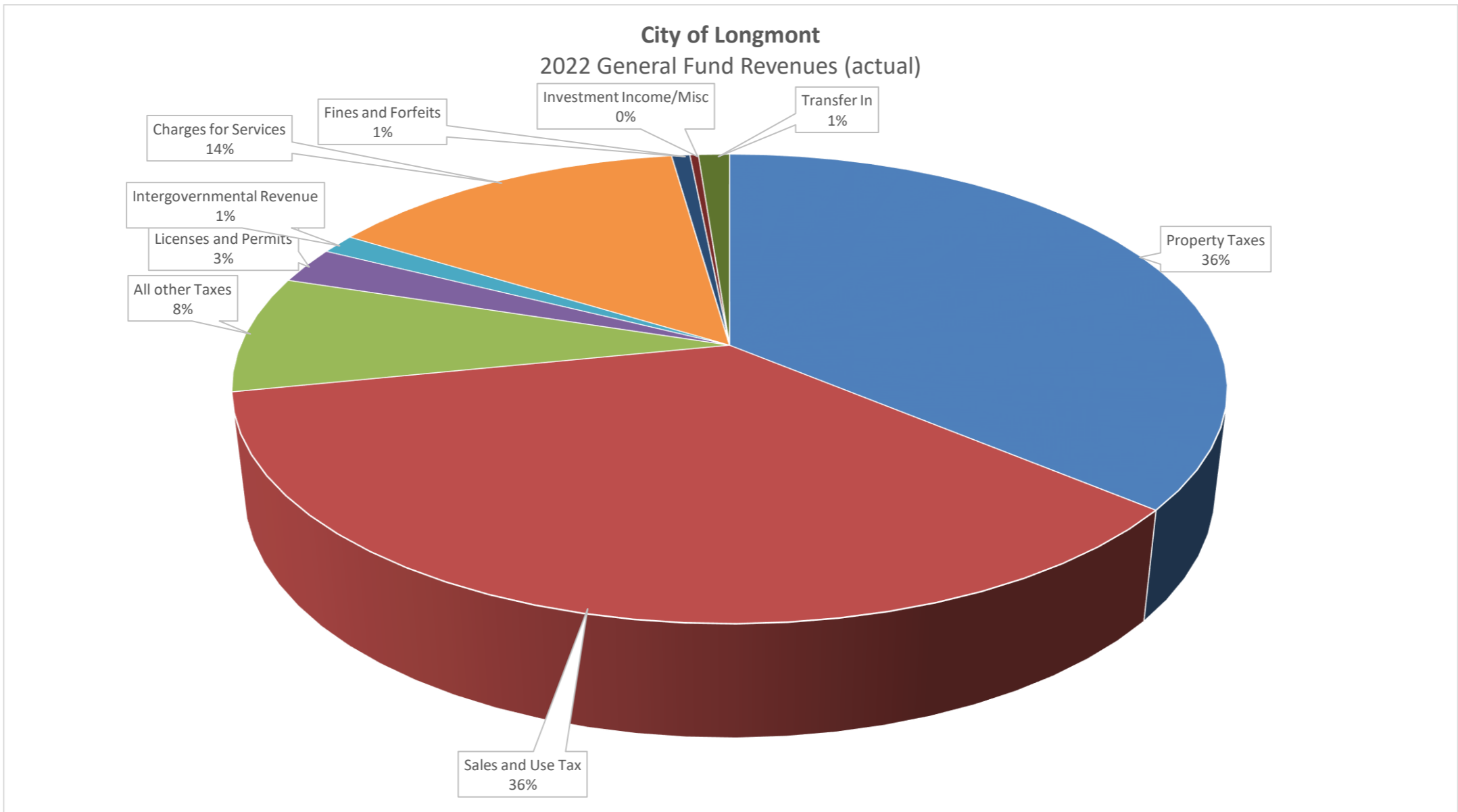
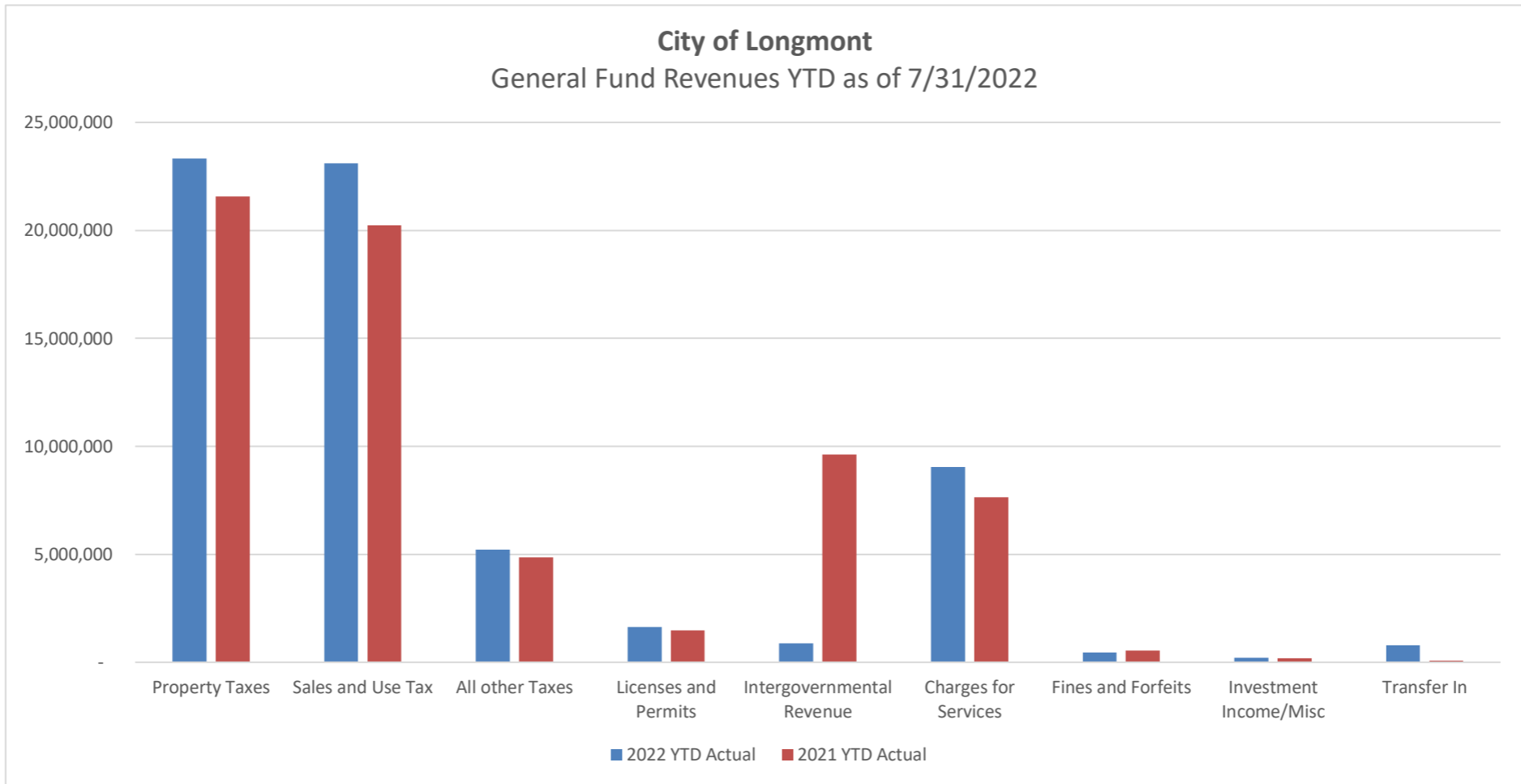
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 621,868	\$ 436,801	\$ 185,067	\$ 386,726	12.9%	70.2%
Patrol	12,709,472	7,240,409	5,469,063	6,866,641	5.4%	57.0%
Detectives	3,289,273	1,846,430	1,442,843	1,722,204	7.2%	56.1%
Special Enforcement Unit	1,128,714	186,485	942,229	248,279	-24.9%	16.5%
RV Tow and Disposal	12,100	-	12,100	1,905	-100.0%	0.0%
SWAT Team	788,417	304,819	483,598	409,474	-25.6%	38.7%
Animal Control	593,156	352,675	240,481	337,753	4.4%	59.5%
School Resources Officers	750,933	430,092	320,841	459,883	-6.5%	57.3%
Traffic Unit	1,476,911	627,845	849,066	691,617	-9.2%	42.5%
Special Operations	283,161	212,444	70,717	214,407	-0.9%	75.0%
Fire Suppression	12,688,369	7,191,856	5,496,513	7,899,754	-9.0%	56.7%
Hazmat Team	166,320	140,801	25,519	134,062	5.0%	84.7%
Technical Rescue Team	59,162	26,104	33,058	10,761	142.6%	44.1%
Wild land Team	108,656	68,296	40,360	117,182	-41.7%	62.9%
Fire Codes and Planning	484,786	262,980	221,806	344,417	-23.6%	54.2%
Fire Investigations	32,186	15,508	16,678	22,992	-32.6%	48.2%
Public Safety Outreach	127,551	71,093	56,458	62,472	13.8%	55.7%
Emergency Communication Center	2,256,383	1,088,878	1,167,505	1,060,575	2.7%	48.3%
Public Safety IT	853,345	584,433	268,912	521,680	12.0%	68.5%
Records Unit	698,933	287,757	411,176	305,932	-5.9%	41.2%
Click it or Ticket Grant	9,000	1,536	7,464	-	0.0%	0.0%
Public Safety Volunteers	29,334	17,480	11,854	17,763	-1.6%	59.6%
Restorative Reentry Grant	-	-	-	-	0.0%	0.0%
DUI Grant	10,562	6,459	4,103	4,445	45.3%	61.2%
Cold Case Grant	-	-	-	-	0.0%	0.0%
Restorative Justice Grant	-	-	-	-	0.0%	0.0%
Public Safety Support Services	863,946	471,949	391,997	414,345	13.9%	54.6%
Extra Duty	9,722	136,333	(126,611)	10,660	1178.9%	1402.3%
Training and Personnel	1,334,976	907,519	427,457	558,753	62.4%	68.0%
Emergency Management	645,452	292,565	352,887	228,983	27.8%	45.3%
CHR Neighborhood Resources	6,859	159,502	(152,643)	-	0.0%	2325.4%
	42,039,547	23,369,048	18,670,499	23,053,665	1.4%	55.6%
DEVELOPMENT SERVICES						
Development Services	2,694,275	1,025,829	1,668,446	1,114,758	-8.0%	38.1%
Building Permits	-	-	-	68,699	0.0%	0.0%
Code Enforcement	774,315	373,816	400,499	338,593	10.4%	48.3%
Building Services	1,857,201	877,419	979,782	754,574	16.3%	47.2%
Parking	173,103	95,554	77,549	-	0.0%	55.2%
Redevelopment	4,671,140	2,284,216	2,386,924	2,025,570	12.8%	48.9%
	\$ 10,170,034	\$ 4,656,833	\$ 5,513,201	\$ 4,302,195	8.2%	45.8%

(continued)

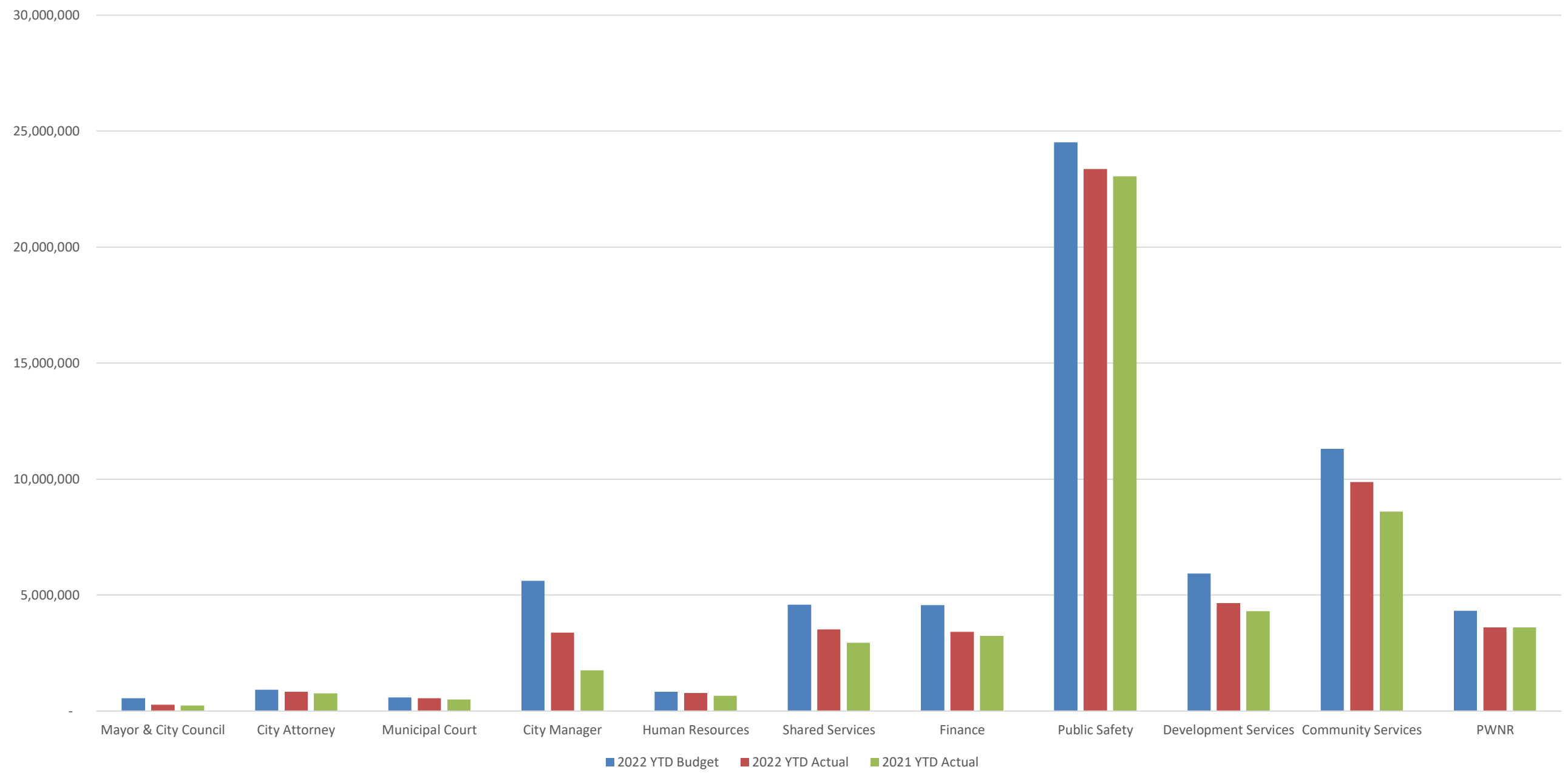
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of July 31, 2022

EXPENDITURE
NORM=52.5%

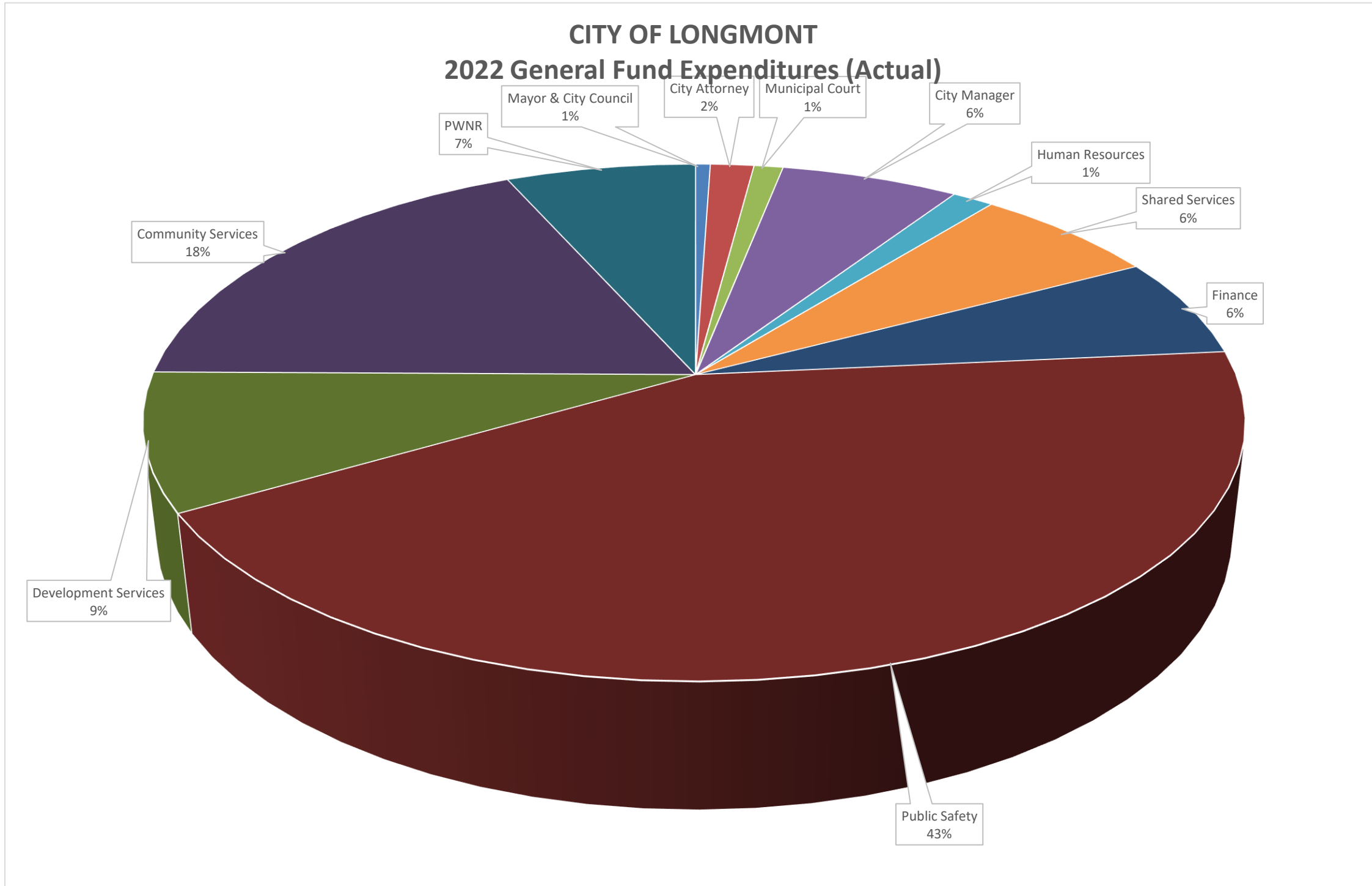
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
COMMUNITY SERVICES			-			
Community Services Admin	\$ 1,989,978	\$ 1,085,260	\$ 904,718	\$ 1,086,648	-0.1%	54.5%
Outside Agencies	2,517,901	1,433,261	1,084,640	1,082,106	32.5%	56.9%
Mental Health Community Conversations	66,227	2,535	63,692	-	0.0%	0.0%
Recreation Administration	454,724	261,931	192,793	202,695	29.2%	57.6%
Recreation Aquatics	1,112,872	591,496	521,376	563,448	5.0%	53.2%
Recreation Athletics	440,091	264,548	175,543	219,913	20.3%	60.1%
Recreation Concessions	39,628	18,350	21,278	15,948	15.1%	46.3%
Recreation Community Events	150,877	104,918	45,959	14,576	619.8%	69.5%
Recreation General Programs	823,475	513,598	309,877	420,582	22.1%	62.4%
Recreation Special Needs	41,573	10,452	31,121	8,959	16.7%	25.1%
Recreation Outdoor Programs	30,865	5,812	25,053	3,148	84.6%	18.8%
Recreation Ice Rink	152,065	87,339	64,726	71,400	22.3%	57.4%
Recreation Sport Fields Mtce	300,343	190,698	109,645	191,722	-0.5%	63.5%
Recreation Youth Programs	46,004	24,980	21,024	12,168	105.3%	54.3%
Recreation Center	1,560,264	942,627	617,637	830,419	13.5%	60.4%
CNR Administration	793,682	292,717	500,965	220,156	33.0%	36.9%
Neighborhood Resources	27,254	12,573	14,681	44,109	-71.5%	0.0%
Parking Enforcement	-	444	(444)	79,540	-99.4%	0.0%
CYF Administration	1,950,521	494,810	1,455,711	429,990	15.1%	25.4%
Library Administration	898,343	341,474	556,869	251,740	35.6%	38.0%
Library Adult Services	1,103,021	615,630	487,391	547,594	12.4%	55.8%
Library Children and Teens	565,389	342,030	223,359	286,337	19.5%	60.5%
Library Tech Services	951,756	523,968	427,788	434,901	20.5%	55.1%
Library Circulation	840,949	502,705	338,244	478,206	5.1%	59.8%
Museum Administration	974,827	515,022	459,805	490,942	4.9%	52.8%
Museum Auditorium	364,002	114,261	249,741	114,070	0.2%	31.4%
Senior Services Administration	1,173,295	547,375	625,920	496,395	10.3%	46.7%
Longmont Housing Authority	-	30,373	(30,373)	6,772	348.5%	0.0%
	19,369,926	9,871,186	9,498,740	8,604,484	14.7%	51.0%
PUBLIC WORKS NATURAL RESOURCES						
PWNR Engineering and Tech Svcs	1,070,961	454,510	616,451	458,827	-0.9%	42.4%
PWNR Business Services	202,493	79,687	122,806	62,933	26.6%	39.4%
PWNR Facilities Operations	-	-	-	-	0.0%	0.0%
PWNR Facilities Maintenance	-	3,456	(3,456)	3,456	0.0%	0.0%
PWNR Parks Maintenance	2,120,719	1,224,315	896,404	1,213,754	0.9%	57.7%
PWNR Muni Grounds Maintenance	320,496	188,684	131,812	189,182	-0.3%	58.9%
PWNR ROW Maintenance	610,082	288,820	321,262	271,604	6.3%	47.3%
PWNR Graffiti Removal	72,256	39,666	32,590	29,953	32.4%	54.9%
PWNR Regulatory Compliance	-	-	-	-	0.0%	0.0%
PWNR Parks Administration	983,709	310,665	673,044	228,891	35.7%	31.6%
PWNR Parks Resource Management	196,601	51,493	145,108	99,258	-48.1%	26.2%
PWNR Parks Development Improvement	217,007	125,433	91,574	122,342	2.5%	57.8%
PWNR EAB & Forestry Maintenance	1,131,574	599,856	531,718	688,717	-12.9%	53.0%
PWNR Union Reservoir	480,487	233,616	246,871	236,169	-1.1%	48.6%
	7,406,385	3,600,202	3,806,183	3,605,085	-0.1%	48.6%
Total Expenditures	\$ 109,261,112	54,249,759	\$ 54,957,447	49,691,981	9.2%	49.7%
Net Change in Fund Balance	(11,593,286)	10,420,172		16,536,579		
FUND BALANCE, January 1	30,669,251	24,412,228		41,725,591		
FUND BALANCES, July 31	19,075,965	34,832,400		58,262,170		



CITY OF LONGMONT
General Fund Expenditures YTD as of 7/31/2022



CITY OF LONGMONT
2022 General Fund Expenditures (Actual)



PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
 PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
 BEGINNING PROJECTS THROUGH July 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	\$ 1,960	\$ 5,040		
	Neighborhood Improvement Program	1,220,000	50,000	-	(38,654)	1,015,486	5,115	210,745		
	Economic Development Incentives	516,402	54,847	-	6,300	517,983	-	59,566		
	Bond issuance expense	608,922	-	-	(303,881)	300,212	-	4,829		
	Debt Service - Principal	38,500,240	1,035,000	-	14,990	38,515,230	-	1,035,000		
	Debt Service - Interest	28,367,254	1,002,550	-	(912,241)	27,455,014	501,275	501,275		
	Fiscal Charges	73,085	1,111	-	(2,305)	70,780	-	1,111		
	SUBTOTAL	69,364,680	2,150,508	-	(903,987)	68,285,286	508,350	1,817,567		
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)										
DTR035	Downtown/City Center Lighting Improvements	-	105,000	-	-	-	10,039	94,961		
PBF001	Municipal Building Roof Improvements	6,073,949	23,000	(225,000)	(1,539,991)	3,862,395	12,866	456,696		
PBF002	ADA Facility Improvements	2,537,101	136,250	-	(134,647)	1,943,279	95,204	500,221		
PBF02B	Municipal Facilities ADA Improvements - Parks	501,661	31,664	-	-	144,666	20,460	368,199		
PBF037	Fire Stations-Heat & Exhaust	1,535,489	40,000	-	(83,426)	1,344,325	8,961	138,778		
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	-	72,000	2,170,504	1,549,451	7,482,887		
PBF080	Municipal Building Boilers	1,696,748	282,441	-	(394,881)	1,210,184	55,856	318,267		
PBF082	Municipal Buildings HVAC	6,584,182	666,631	225,000	(612,194)	5,803,424	85,605	974,590		
PBF091	Callahan House Improvements	60,059	180,000	-	-	-	-	240,059		
PBF109	Parking Lot Rehabilitation	1,444,058	98,980	-	(255,011)	1,039,118	28,240	220,669		
PBF119	Municipal Buildings Carpet	2,291,332	419,362	-	(410,730)	1,755,024	245,974	298,966		
PBF145	Specialized Equipment Replacement	2,982,420	511,720	-	(231,381)	2,374,453	138,054	750,251		
PBF153	Museum Auditorium	5,557,269	-	-	(1,627,882)	3,929,387	-	-		
PBF160	Municipal Buildings Auto Door Gate	100,000	35,000	-	(25,885)	44,115	-	65,000		
PBF163	Municipal Buildings Keyless Entry	43,000	20,000	-	(10,220)	2,780	-	50,000		
PBF165	Municipal Buildings Emergency Generator	335,187	1,063,500	-	(32,086)	145,514	-	1,221,087		
PBF171	Memorial Building Facility Renovation	40,900	-	-	-	40,900	-	-		
PBF178	Council Chambers Remodel	534,826	-	-	-	534,768	-	58		
PBF181	UPS Repair/Replacement	305,714	35,000	-	(96,868)	184,546	17,818	41,482		
PBF185	Rec Center Facility Imprvmt	253,365	-	-	(2,464)	249,896	-	1,005		
PBF186	Rec Center Fitness Imprvmt	9,200	407,788	-	-	-	-	416,988		
PBF189	Municipal Buildings Exterior Maintenance	179,300	25,000	-	(36,114)	143,186	-	25,000		
PBF190	Municipal Buildings Interior Maintenance	256,324	20,000	-	(48,090)	159,119	11,020	58,095		
PBF200	Civic Center Rehabilitation	11,156,798	-	-	2,793,658	10,762,667	363,876	2,823,913		
PBF201	Safety and Justice Rehabilitation	2,991,660	-	-	-	186,573	196,073	2,609,014		
PBF202	Library Rehabilitation	2,120,530	-	-	-	54,584	-	2,065,946		
PBF204	Sunset Campus Expansion	40,000	115,000	-	(25,709)	12,491	1,007	115,793		
PBF205	Facilities Condition Assessments and Rehab	2,455,000	-	-	-	-	-	2,455,000		
PBF207	Museum Collection Storage Facility	901,750	-	-	(849,041)	49,697	-	3,012		
PBF216	Firehouse Arts Center Facility Improvements	60,600	61,105	-	-	-	-	121,705		
PBF218	Public Building Efficiency Improvements	94,852	-	-	-	-	-	94,852		
PBF224	Museum Entry Concrete Replacement	101,000	-	-	-	-	-	101,000		
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	115,750	84,934	1,277,915		
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	-	8,918	3,091,482		
PRO056	Park Bldg Rehab Replace	484,459	-	-	5,488	489,947	-	-		
PRO083	Primary and Secondary Greenway Connection	361,200	-	-	-	11,036	61,689	288,475		
PRO090	Sunset Irrigation System	854,800	-	-	-	-	6,676	848,124		
PRO102	Swimming and Wading Pool Improvements	7,078,174	547,208	-	(526,208)	5,715,961	258,452	1,124,761		
PRO113	Park Irrigation Pumps	1,440,250	75,000	-	38,390	1,440,037	61,232	52,371		
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	4,394	402,166		
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-		
PRO197	Golf Irrigation Rehabilitation & Replacement	290,400	-	-	-	-	-	290,400		
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	-	-	269,278		
PRO204	Pollinator Gardens	30,250	47,500	-	-	10,536	2,865	64,349		
PRO208	Wayfinding Signage Project	-	50,000	-	-	-	-	50,000		
TRP128	County Rd 26 Imp - County Line to Union	110,000	-	-	(673)	109,327	-	-		
TRP131	1st & Main Transit Station Area Imp	2,900,000	3,700,000	-	857,121	-	46,831	7,410,290		
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	67,878	66,735		
	SUBTOTAL	95,062,513	9,183,262	-	(8,165,951)	52,209,157	3,444,375	40,426,292		
CAPITAL PROJECTS FUND TOTAL		\$ 164,427,193	\$ 11,333,770	\$ -	\$ (9,069,938)	\$ 120,494,444	\$ 3,952,727	\$ 42,243,859		

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2022	2021
ASSETS		
Equity in pooled cash & cash equivalents	(2,041,436)	(705,563)
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	23,918,945	26,274,837
Total assets	21,877,509	25,569,274
LIABILITIES		
Accounts payable	86,224	381,218
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	86,224	381,218
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	21,791,285	25,188,057
Unassigned	-	-
Total fund balances	21,791,285	25,188,057
Total liabilities, deferred inflows of resources and fund balances (deficits)	21,877,509	25,569,274

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	54,441	(80,283)	129,325	44,086	(85,239)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	134,724	54,441	(80,283)	129,325	44,086	(85,239)
EXPENDITURES						
Issuance Expense	(134,724)	-	(134,724)	-	-	-
Project Manager Expenses	134,724	68,623	66,101	128,067	64,173	63,894
PBF074, Fire Station #6 Replacement	-	-	-	-	193,681	(193,681)
PBF073, Fire Station #2 Replacement/Renovation	-	1,548,082	(1,548,082)	-	158,980	(158,980)
PBF200, Civic Center Rehab	-	363,876	(363,876)	-	1,060,455	(1,060,455)
PBF201, Safety and Justice Rehab	-	195,328	(195,328)	-	-	-
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	-	-	-
PRO024, Ute Creek Maintenance Facility	-	84,934	(84,934)	-	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	-	2,276,437	(2,276,437)	128,067	1,497,320	(1,369,253)
Excess of revenues over (under) expenditures	134,724	(2,221,996)	(2,356,720)	1,258	(1,453,234)	(1,454,492)
Net changes in fund balance	134,724	(2,221,996)	(2,356,720)	1,258	(1,453,234)	(1,454,492)
FUND BALANCE, January 1	698,931	24,013,281	(23,314,350)	26,641,291	26,641,291	-
FUND BALANCES, July 31	833,655	21,791,285	(25,671,070)	26,642,549	25,188,057	(1,454,492)

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	11,068,700	(9,480,397)	9,660,700	14.6%	53.9%
Licenses and permits	15,000	15,000	76,238	61,238	45,218	68.6%	508.3%
Developer/owner participation	-	330,305	284,442	(45,863)	927	30584.1%	0.0%
Intergovernmental	12,900,326	16,043,565	2,279,108	(13,764,457)	2,223,315	2.5%	14.2%
Investment income	42,255	42,255	65,979	23,724	60,417	9.2%	156.1%
Miscellaneous	10,000	10,000	15,904	5,904	13,984	13.7%	159.0%
Total revenues	33,516,678	36,990,222	13,790,371	(23,199,851)	12,004,561	14.9%	37.3%
EXPENDITURES							
Highways and streets	12,120,938	13,280,787	5,544,144	7,736,643	5,160,742	7.4%	41.7%
Capital Outlay	22,616,894	36,007,353	3,082,204	32,925,149	2,788,700	10.5%	8.6%
Total Expenditures	34,737,832	49,288,140	8,626,348	40,661,792	7,949,442	8.5%	17.5%
Excess of revenues over (under) expenditures	(1,221,154)	(12,297,918)	5,164,023	17,461,941	4,055,119		
OTHER FINANCING USES							
Transfers out							
General fund	(178,207)	(178,207)	(119,767)	58,440	(62,800)	0.0%	67.2%
Total other financing sources (uses)	(178,207)	(178,207)	(119,767)	58,440	(62,800)	0.0%	67.2%
Net changes in fund balance	(1,399,361)	(12,476,125)	5,044,256	17,520,381	3,992,319		
FUND BALANCE, January 1	21,889,679	21,889,679	21,889,679	-	15,503,712		
FUND BALANCES, July 31	20,490,318	9,413,554	26,933,935	17,520,381	19,496,030		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	7,932,820	(6,891,290)	6,943,144	14.3%	53.5%
Intergovernmental	1,889,864	622,133	(1,267,731)	1,148,889	-45.8%	32.9%
Charges for service	20,150	22,458	2,308	9,291	141.7%	111.5%
Investment income	15,000	28,006	13,006	27,666	1.2%	186.7%
Miscellaneous	-	1,216	1,216	10,568	-88.5%	0.0%
Total revenues	16,749,124	8,606,633	(8,142,491)	8,139,558	5.7%	51.4%
EXPENDITURES						
Current:						
Public Safety	17,199,701	8,632,836	8,566,865	8,252,081	4.6%	50.2%
Capital Outlay	3,089,189	58,711	3,030,478	292,339	-79.9%	1.9%
Total expenditures	20,288,890	8,691,547	11,597,343	8,544,420	1.7%	42.8%
Excess of revenues over (under) expenditures	(3,539,766)	(84,914)	3,454,852	(404,862)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	20,000	-	(20,000)	-		
Transfers out						
Art in Public Places fund	(14,643)	(391)	14,252	(5)	-	
General Fund	-	-	-	-	0.0%	0.0%
Other funds	(7,606)	(7,606)	-	-	-	
Total other financing (uses)	(2,249)	(7,997)	(5,748)	(5)		
Net changes in fund balance	(3,542,015)	(92,911)	3,449,104	(404,867)		
FUND BALANCE, January 1	11,403,828	11,403,828	-	8,923,547		
FUND BALANCES, July 31	7,861,813	11,310,917	3,449,104	8,518,680		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	1,901,169	452,269	1,158,784	64.1%	131.2%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	69,841	56,586	(13,255)	63,020	-10.2%	81.0%
Total revenues	2,203,565	2,642,579	439,014	1,221,804	116.3%	119.9%
EXPENDITURES						
Culture and recreation	-	-	-	-	0.0%	0.0%
Capital Outlay	8,095,701	832	8,094,869	861,501	-99.9%	0.0%
Total Expenditures	8,095,701	832	8,094,869	861,501	-99.9%	0.0%
Excess of revenues over (under) expenditures	(5,892,136)	2,641,747	8,533,883	360,303	633.2%	-44.8%
OTHER FINANCING (USES)						
Transfer out	(60,096)	-	60,096	(434)	0.0%	0.0%
Total other financing (uses)	(60,096)	-	60,096	(434)	0.0%	0.0%
Net change in fund balance	(5,952,232)	2,641,747	8,593,979	359,869		
FUND BALANCE, January 1	20,776,949	20,776,949	-	19,562,748	6.2%	
FUND BALANCES, July 31	14,824,717	23,418,696	8,593,979	19,922,617	17.5%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of July 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	638,478	(311,522)	617,339	3.4%	67.2%
Investment income	12,040	17,721	5,681	19,355	-8.4%	147.2%
Total revenues	962,040	656,199	(305,841)	636,694	3.1%	68.2%
EXPENDITURES						
Culture and recreation	261,802	127,350	134,452	91,418	39.3%	48.6%
Capital Outlay	5,381,249	24,055	5,357,194	68,482	-64.9%	0.4%
Total Expenditures	5,643,051	151,405	5,491,646	159,900	-5.3%	2.7%
Net change in fund balance	(4,681,011)	504,793	5,185,804	476,794	5.9%	-10.8%
FUND BALANCE, January 1	6,599,154	6,599,154	-	5,706,942		
FUND BALANCES, July 31	1,918,143	7,103,947	5,185,804	6,183,737		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	2,735,439	(2,376,323)	2,394,183	14.3%	53.5%
Intergovernmental	-	-	-	93,515	0.0%	0.0%
Investment income	110,465	36,435	(74,030)	17,859	104.0%	33.0%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	2,057,978	2,007,978	1,261,503	63.1%	4116.0%
Total revenues	5,272,227	4,829,852	(442,375)	3,767,060	28.2%	91.6%
EXPENDITURES						
Current:						
Culture and Recreation	1,512,013	776,528	735,485	561,630	38.3%	51.4%
Capital Outlay	7,145,798	265,922	6,879,876	196,949	35.0%	3.7%
Debt Service:						
Bond principal retired	1,445,000	-	1,445,000	-	0.0%	0.0%
Interest and fiscal charges	926,350	463,175	463,175	488,293	0.0%	50.0%
Total expenditures	11,029,161	1,505,625	9,523,536	1,246,873	20.8%	13.7%
Excess of revenues (under) expenditures	(5,756,934)	3,324,226	9,081,160	2,520,186	31.9%	-57.7%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out					0.0%	0.0%
Art in public places fund	(8,500)	-	8,500	(904)	0.0%	0.0%
General Fund	(43,149)	(25,172)	17,977	-	0.0%	58.3%
Total other financing sources (uses)	(51,649)	(25,172)	26,477	(904)	0.0%	48.7%
Net changes in fund balance	(5,808,583)	3,299,054	9,107,637	2,519,283		
FUND BALANCE, January 1	10,656,163	10,656,163	-	6,114,357		
FUND BALANCES, July 31	4,847,580	13,955,217	9,107,637	8,633,640		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of July 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	249,434	(50,566)	153,686	62.3%	83.1%
Investment income	-	523	523	321	62.7%	
Total revenues	300,000	249,957	(50,043)	154,008	62.3%	83.3%
EXPENDITURES						
Culture and recreation	509,940	409,940	100,000	66,667	0.0%	80.4%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	509,940	409,940	100,000	66,667		80.4%
Excess of revenues over (under) expenditures	(209,940)	(159,983)	49,957	87,341	-283.2%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(209,940)	(159,983)	49,957	87,341		
FUND BALANCE, January 1	256,400	256,400	-	47,601	438.6%	
FUND BALANCES, July 31	46,460	96,417	49,957	134,942	-28.5%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,267,088	\$ 4,077,531	\$ 1,242,601	\$ 12,587,220
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,222,768	648.55	26,106	1,249,523
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	6,916	4,099	1,054	12,069
Prepaid expenses	-	-	-	-
Total current assets	11,499,925	4,082,279	1,269,761	16,851,965
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	23,084,232	6,979,428	4,264,535	34,328,195
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	23,482,487	7,087,104	4,278,886	34,848,477

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 4,470	\$ 10,754	\$ 1,068	\$ 16,292
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	43,109	24,441	1,068	68,618
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	752,090	435,603	18,793	1,206,486
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	10,636,561	3,616,804	1,246,988	15,500,353
Total net position	22,220,868	6,513,953	4,241,762	32,976,583
Total liabilities and net position	\$ 23,482,487	\$ 7,087,104	\$ 4,278,886	\$ 34,848,477

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	44,884,013	(33,177,658)	43,267,479	3.7%	57.5%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	41,760	(38,240)	34,561	20.8%	52.2%
Miscellaneous	66,000	17,659	(48,341)	36,820	-52.0%	26.8%
Aid to underground installation	4,824,200	1,884,878	(2,939,322)	1,393,071	35.3%	39.1%
Other sales	77,500	80,682	3,182	63,157	27.7%	104.1%
Total revenues	83,109,371	46,908,991	(36,200,380)	44,795,088	4.72%	56.4%
EXPENSES						
Administration	6,937,061	3,083,739	3,853,322	2,861,342	7.8%	44.5%
Power purchased	54,525,043	32,544,835	21,980,208	30,706,540	6.0%	59.7%
Distribution	10,113,927	4,703,093	5,410,834	4,614,880	1.9%	46.5%
Franchise fee	6,376,372	3,618,906	2,757,466	3,412,012	6.1%	56.8%
Transfers out	455,878	217,084	238,794	-	0.0%	47.6%
Total operations	78,408,281	44,167,657	34,240,624	41,594,774	6.2%	56.3%
Capital outlay	17,461,935	1,527,589	15,934,346	826,007	84.9%	8.7%
Total expenses	95,870,216	45,695,246	50,174,970	42,420,781	7.7%	47.7%
Excess of revenues over expenses	(12,760,845)	1,213,745	13,974,590	2,374,307		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,527,589
Capitalized salaries and expenses	-
Capitalized interest	-
Capital contributions	-
	1,527,589
Less: Depreciation	-
Vehicle transfers	-
	-
Net income (GAAP basis)	2,741,334

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	11,025,707	(8,521,661)	10,366,916	6.4%	56.4%
Intergovernmental	773,162	623,702	(149,460)	7,466	0.0%	
Investment income	5,000	19,254	14,254	20,877	-7.8%	385.1%
Miscellaneous	10,000	301,776	291,776	22,812	1222.9%	3017.8%
Aid to underground installation	484,000	4,914	(479,086)	5,608	0.0%	1.0%
Total revenues	20,819,530	11,975,353	(8,844,177)	10,423,679	14.9%	57.5%
EXPENSES						
Administration	6,039,450	3,141,946	2,897,504	2,420,344	29.8%	52.0%
Distribution	4,248,197	2,382,575	1,865,622	2,329,396	2.3%	56.1%
Franchise fee	6,461	6,357	104	8,272	-23.2%	0.0%
Transfers out	16,291	7,677.00	8,614	-	0.0%	0.0%
Total operations	10,310,399	5,538,555	4,771,844	4,758,012	16.4%	53.7%
Debt service	4,456,001	510,500	3,945,501	586,950	0.0%	11.5%
Capital outlay	6,908,750	2,183,339	4,725,411	1,647,845	32.5%	31.6%
Total expenses	21,675,150	8,232,394	13,442,756	6,992,806	17.7%	38.0%
Excess of revenues (under) expenses	(855,620)	3,742,960	4,598,580	3,430,873		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,183,339
Capitalized salaries and expenses	-
	2,183,339
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	5,926,299

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of July 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	\$ 17,328,261	\$ 130,170,581	\$ 13,330,106	\$ 9,199,015	\$ 12,587,220	\$ 182,615,183	\$ 36,320,651
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	12,950,851	2,884,076	1,784,998	667,818	1,249,523	19,537,265	49,883
Intergovernmental receivable	-	1,781,269	549,841	878,807	3,153	3,213,070	-
Loans receivable	1,472	19,572	-	-	-	21,044	-
Interest receivable	22,298	147,700	13,329	7,269	12,069	202,665	57,200
Inventory of materials and supplies	-	-	-	-	-	-	8,336,258
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	30,313,937	135,003,198	15,678,274	10,835,409	16,851,965	208,682,783	63,142,416
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	4,549,464	55,679,107	5,755,876	2,457,902	-	68,442,349	-
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	-	(88,609,491)	343,294	380	-	(88,265,817)	-
Cash and cash equivalents	-	-	(75,513)	1,570,915	-	1,495,402	-
Interest receivable	1,949	-	1,871	975	-	4,795	-
Total restricted current assets	4,551,413	(32,930,383)	6,031,584	4,032,269	-	(18,315,117)	2,577,190
Total current assets	34,865,350	102,072,814	21,709,858	14,867,678	16,851,965	190,367,665	65,719,606
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	157,141,781	546,489,323	162,090,843	121,608,744	34,328,195	1,021,658,886	84,970,000
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	\$ 159,130,762	\$ 547,423,432	\$ 162,913,412	\$ 121,923,728	\$ 34,848,476	\$ 1,026,239,811	\$ 85,263,899

	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	\$ 5,737,250	\$ 31,627	\$ 69,590	\$ 3,440	\$ 16,292	\$ 5,858,199	\$ 365,888
Construction contracts payable	10,335	232,542	28,924	219,367	-	491,168	-
Accrued liabilities	412,631	10,000	-	-	-	422,631	-
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	1,065,617	-	-	-	-	1,065,617	-
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	952,349	33,845	-	8,590	-	994,784	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	8,363,980	1,624,896	159,051	3,862,538	68,618	14,079,082	6,699,540
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	11,884,063	4,625,805	1,734,530	5,636,309	68,618	23,949,325	6,699,540
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	44,140,834	93,377,625	41,503,486	27,357,759	1,206,486	207,586,190	8,553,076
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	90,073,535	367,289,548	103,689,842	85,723,157	17,476,230	664,252,312	19,104,394
Water acquisition/capital grants	-	-	-	-	-	-	-
Subdividers	-	-	-	-	-	-	-
System development	-	-	-	-	-	-	-
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	4,549,464	55,679,107	5,755,876	2,457,902	-	68,442,349	-
Restricted for workers' compensation	-	-	-	-	-	-	2,577,190
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	17,819,848	29,881,823	11,139,047	5,981,941	15,500,353	80,323,012	54,652,799
Total net position	112,442,847	452,850,478	120,584,765	94,163,000	32,976,583	813,017,673	76,334,383
Total liabilities and net position	\$ 159,130,763	\$ 547,423,432	\$ 162,913,412	\$ 121,923,728	\$ 34,848,477	1,026,239,812	\$ 85,263,899

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	13,225,456	(13,680,240)	11,165,754	18.4%	49.2%
Development fee surcharge	321,300	469,640	148,340	225,030	108.7%	146.2%
Intergovernmental	1,228,307	(54,185)	(1,282,492)	89,508	-160.5%	0.0%
Investment income - operating	66,900	232,698	165,798	176,500	31.8%	347.8%
Miscellaneous	195,000	659,036	464,036	279,236	136.0%	338.0%
Transfer in	2,889,727	2,889,727	-	-	0.0%	100.0%
Total revenues	31,606,930	17,422,373	(14,184,557)	11,936,028	46.0%	55.1%
EXPENSES						
Administration	5,982,661	2,717,742	3,264,919	2,984,406	-8.9%	45.4%
Water resources	4,337,037	3,734,846	602,191	2,387,240	56.5%	86.1%
Transmission/distribution	3,183,165	1,571,476	1,611,689	1,446,266	8.7%	49.4%
Treatment plant	3,756,468	2,032,246	1,724,222	1,996,184	1.8%	54.1%
Transfer out	443,886	140,009	303,877	10,743	1203.3%	31.5%
Total operations	17,703,217	10,196,319	7,506,898	8,824,839	15.5%	57.6%
Debt service	6,810,281	1,953,777	4,856,504	1,288,847	51.6%	28.7%
Capital outlay	91,791,310	5,441,362	86,349,948	4,866,503	11.8%	5.9%
Total expenses	116,304,808	17,591,458	98,713,350	14,980,189	17.4%	15.1%
Excess of revenue (under) expenses	(84,697,878)	(169,085)	84,528,793	(3,044,161)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		5,441,362				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		5,441,362				
Principal retired		-				
		5,441,362				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		5,272,277				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	2,209,759	632,059	1,091,283	102.5%	140.1%
Investment income	23,400	58,345	34,945	117,896	-50.5%	249.3%
Total revenues	1,601,100	2,268,104	667,004	1,209,179	87.6%	141.7%
EXPENDITURES						
Municipal utility systems	-	999	(999)	440,595	0.0%	0.0%
Capital Outlay	18,876,780	470,872	18,405,908	770,060	-38.9%	2.5%
Total Expenditures	18,876,780	471,871	18,404,909	1,210,655	-61.0%	2.5%
Excess of revenues over expenditures	(17,275,680)	1,796,233	19,071,913	(1,476)	-121796.0%	-10.4%
OTHER FINANCING (USES)						
Transfer out	(3,063,544)	(2,890,217)	173,327	(1,249)	0.0%	94.3%
Net change in fund balance	(20,339,224)	(1,093,984)	19,245,240	(2,725)		
FUND BALANCE, January 1	23,900,742	23,900,742	-	36,182,248		
FUND BALANCES, July 31	3,561,518	22,806,758	19,245,240	36,179,523		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	9,534	8,334	20,325	-53.1%	794.5%
Total revenues	1,232,928	3,194,436	1,961,508	1,248,692	155.8%	259.1%
EXPENDITURES						
Municipal utility systems	1,415,395	895,747	519,648	-	0.0%	63.3%
Capital Outlay	1,503,000	1,468,293	34,707	583,350	0.0%	0.0%
Total Expenditures	2,918,395	2,364,040	554,355	583,350	305.3%	81.0%
Net change in fund balance	(1,685,467)	830,396	2,515,863	665,342		
FUND BALANCE, January 1	2,814,968	2,814,968	-	5,946,945		
FUND BALANCES, July 31	1,129,501	3,645,364	2,515,863	6,612,287		

**CITY OF LONGMONT
 RAW WATER STORAGE RESERVE FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of July 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	-	70	70	1,441	-95.1%	0.0%
EXPENDITURES						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	23,291	-	23,291	-	0.0%	0.0%
Total Expenditures	23,291	-	23,291	-	0.0%	0.0%
Net change in fund balance	(23,291)	70	23,361	1,441		
FUND BALANCE, January 1	27,255	27,255	-	440,843		
FUND BALANCES, July 31	3,964	27,325	23,361	442,284		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	9,166,705	(6,629,195)	8,997,576	1.9%	58.0%
Intergovernmental	0	(49,983)	(49,983)	(34,893)	0.0%	0.0%
Investment income	38,000	47,409	9,409	52,235	-9.2%	124.8%
Miscellaneous	3,000	49,567	46,567	26,297	88.5%	1652.2%
Transfers in	464,588	464,588	0	0	0.0%	100.0%
Total revenues	16,301,488	9,678,286	(6,623,202)	9,041,215	7.0%	59.4%
EXPENSES						
Administration	4,118,271	2,012,346	2,105,925	1,977,082	1.8%	48.9%
Sewer collection system	1,628,567	731,355	897,212	698,711	4.7%	44.9%
Sewer disposal plant	4,714,387	2,475,689	2,238,698	2,486,765	-0.4%	52.5%
Transfers out	137,074	50,432	86,642	2,226	0.0%	36.8%
Total operations	10,598,299	5,269,822	5,328,477	5,164,784	2.0%	49.7%
Debt service	3,309,575	722,288	2,587,287	764,913	-5.6%	21.8%
Capital outlay	10,898,311	1,126,060	9,772,251	475,201	137.0%	10.3%
Total expenses	24,806,185	7,118,170	17,688,015	6,404,898	11.1%	28.7%
Excess of revenues over (under) expenses	(8,504,697)	2,560,116	11,064,813	2,636,317		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,126,060
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,126,060
Principal retired	-
	1,126,060
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	3,686,176

**CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	4,935,810	(2,632,690)	4,365,428	13.1%	65.2%
Plant investment fee	156,945	233,097	76,152	135,865	71.6%	148.5%
Intergovernmental	-	(555,267)	(555,267)	(3,107)	17771.5%	0.0%
Investment income	-	31,920	31,920	32,948	-3.1%	0.0%
Miscellaneous	32,000	117,346	85,346	173,908	-32.5%	366.7%
Total revenues	7,757,445	4,762,906	(2,994,539)	4,705,042	1.2%	61.4%
EXPENSES						
Administration	2,154,446	1,155,335	999,111	1,101,416	4.9%	53.6%
Engineering	978,284	429,048	549,236	364,893	17.6%	43.9%
Maintenance	1,424,973	695,386	729,587	573,948	21.2%	48.8%
Transfers out	56,839	37,178	19,661	177	20904.5%	65.4%
Total operations	4,614,542	2,316,947	2,297,595	2,040,434	13.6%	50.2%
Debt service	2,620,103	370,719	2,249,384	407,519	0.0%	14.1%
Capital outlay	4,911,330	417,555	4,493,775	1,221,620	-65.8%	8.5%
Total expenses	12,145,975	3,105,221	9,040,754	3,669,572	-15.4%	25.6%
Excess of revenues (under) expenses	(4,388,530)	1,657,685	6,046,215	1,035,470		
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)		2,075,240				

**CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	382,284	(404,414)	243,189	57.2%	48.6%
Investment income	60,000	12,998	(47,002)	17,015	-23.6%	21.7%
Total revenues	846,698	395,282	(451,416)	260,204	51.9%	46.7%
EXPENDITURES						
Municipal utility systems	124,108	30,435	93,673	56,526	-46.2%	24.5%
Capital Outlay	3,618,163	255,086	3,363,077	179,683	42.0%	7.1%
Total Expenditures	3,742,271	285,521	3,456,750	236,209	20.9%	7.6%
Excess of revenues over expenditures	(2,895,573)	109,761	3,005,334	23,995	357.4%	-3.8%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(2,895,573)	109,761	3,005,334	23,995		
FUND BALANCE, January 1	5,041,000	5,041,000	-	5,194,088		
FUND BALANCES, July 31	2,145,427	5,150,760	3,005,334	5,218,083		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	1,001,005	212,405	693,030	44.4%	126.9%
Developer participation	-	20,458	20,458	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,100	30,214	(7,886)	39,424	-23.4%	79.3%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	826,700	1,051,677	224,977	732,454	43.6%	127.2%
EXPENDITURES						
Municipal utility systems	-	10,938	(10,938)	-	0.0%	0.0%
Capital Outlay	7,315,615	599,008	6,716,607	50,022	0.0%	0.0%
Total Expenditures	7,315,615	609,946	6,705,669	50,022	0.0%	8.3%
Excess of revenues over expenditures	(6,488,915)	441,731	6,930,646	682,432	-35.3%	-6.8%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(464,588)	(464,588)	-	-	0.0%	100.0%
Art in public places fund	(38,657)	(2,756)	35,901	-	0.0%	0.0%
Total other financing (uses)	(503,245)	(467,344)	35,901	-	0.0%	92.9%
Net change in fund balance	(6,992,160)	(25,613)	6,966,547	682,432		
FUND BALANCE, January 1	12,046,530	12,046,530	-	11,744,654		
FUND BALANCES, July 31	5,054,370	12,020,917	6,966,547	12,427,086		

**CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	5,532,938	(3,145,062)	5,465,197	1.2%	63.8%
Intergovernmental	-	1,518	1,518	0	0.0%	0.0%
Investment income	21,294	17,500	(3,794)	16,425	6.5%	82.2%
Miscellaneous	1,000	35,034	34,034	2,663,077	-98.7%	3503.4%
Total revenues	8,700,294	5,586,990	(3,113,304)	8,144,699	-31.4%	64.2%
EXPENSES						
Administration	1,033,916	402,826	631,090	397,290	1.4%	39.0%
Landfill operations	30,000	-	30,000	-	0.0%	0.0%
Trash removal	4,341,461	2,427,425	1,914,036	2,659,284	-8.7%	55.9%
Special trash pickup	1,017,157	525,984	491,173	404,373	30.1%	51.7%
Curbside recycling	2,015,689	836,503	1,179,186	1,006,471	-16.9%	41.5%
Transfers out	193,186	106,653	86,533	0	0.0%	55.2%
Total operations	8,631,409	4,299,391	4,332,018	4,467,418	-3.8%	49.8%
Capital outlay	2,133,108	1,042	2,132,066	0	0.0%	0.0%
Total expenses	10,764,517	4,300,433	6,464,084	4,467,418	-3.7%	40.0%
Excess of revenues over (under) expenses	(2,064,223)	1,286,557	3,350,780	3,677,281		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,042				
Less: Depreciation		0				
Net Income (GAAP basis)		1,287,599				

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	2,412,918	(425,241)	2,119,558	13.8%	85.0%
Investment income	6,015	8,905	2,890	8,330	6.9%	148.0%
Miscellaneous	-	(8)	(8)	439	-101.8%	0.0%
Total revenues	2,844,174	2,421,815	(422,359)	2,128,327	13.8%	85.2%
EXPENSES						
Administration	412,523	212,632	199,891	201,129	5.7%	51.5%
Course maintenance/development	2,662,148	1,464,880	1,197,268	1,231,852	18.9%	55.0%
Transfers out	24,816	18,695	6,121	188	0.0%	75.3%
Total operations	3,099,487	1,696,207	1,403,280	1,433,169	18.4%	54.7%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	913,362	119,629	793,733	119,258	0.3%	13.1%
Total expenses	4,145,993	1,815,836	2,330,157	1,552,427	17.0%	43.8%
Excess of revenues over expenses	(1,301,819)	605,979	1,907,798	575,900	5.2%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	119,629
Principal payments capital leases	-
Gain on sale of assets	-
	119,629
Less: Depreciation	-
Net income (GAAP basis)	725,608

**CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	375,464	(157,918)	364,231	3%	70.4%
Intergovernmental	477,000	-	(477,000)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	3,120	3,120	3,112	0%	0.0%
Miscellaneous	6,750	8,215	1,465	3,977	107%	121.7%
Total revenues	1,017,132	386,799	(630,333)	371,320	4%	38.0%
EXPENSES						
Administration	380,963	136,214	244,749	151,970	-10%	35.8%
Maintenance	193,136	75,356	117,780	141,172	-47%	39.0%
Transfers out	272	272	-	(3,727)	-	0.0%
Total operations	574,371	211,842	362,529	289,415	(0)	36.9%
Capital outlay	828,243	-	828,243	37,588	-100%	0.0%
Total expenses	1,402,614	211,842	1,190,772	327,003	-35%	15.1%
Excess of revenue over (under) expenses	(385,482)	174,957	560,439	44,317		

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)	174,957

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

	Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	-	-	5,161,873	-100.0%
Investment income	99,910	44,252	(55,658)	67,291	-34.2%
Miscellaneous	11,327,954	6,382,176	(4,945,778)	1,255,628	408.3%
Total revenues	11,427,864	6,426,428	(5,001,436)	6,484,792	-0.9%
EXPENSES					
Operations:					
Personal services	1,815,386	919,453	895,933	913,642	0.6%
Operating & maintenance	2,516,643	1,527,379	989,264	1,125,931	35.7%
Transfers out	15,002	15,002	-	-	0.0%
Total operations	4,347,031	2,461,834	1,885,197	2,039,573	20.7%
Capital outlay	7,238,883	3,644,466	3,594,417	2,738,326	33.1%
Total expenses	11,585,914	6,106,300	5,479,614	4,777,899	27.8%
Excess of revenues (under) expenses	(158,050)	320,128	478,178	1,706,893	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,644,466
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	3,644,466
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	3,964,594