

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

April 30, 2022

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of April 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	10,613,034	(13,470,491)	9,817,216	8.1%	44.1%
Prior years	-	11,653	11,653	(3,734)	-412.1%	0.0%
General sales and use tax	43,231,000	10,815,024	(32,415,976)	9,414,304	14.9%	25.0%
Selected sales and use tax -						
Cigarette	160,000	49,378	(110,622)	47,097	4.8%	30.9%
Franchise taxes:						
Gas	700,000	442,320	(257,680)	319,088	38.6%	63.2%
Cable Television	560,000	-	(560,000)	-	0.0%	0.0%
Telephone	134,365	38,185	(96,180)	49,601	-23.0%	28.4%
Electric	6,376,372	2,059,245	(4,317,127)	1,886,321	9.2%	32.3%
Telecommunications	6,461	6,616	155	6,584	0.5%	102.4%
Water	542,014	180,672	(361,342)	155,403	16.3%	33.3%
Wastewater	631,956	210,652	(421,304)	209,612	0.5%	33.3%
	76,425,693	24,426,779	(51,998,914)	21,901,491	11.5%	32.0%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	2,561	(7,439)	536	377.6%	25.6%
Marijuana	60,000	6,300	(53,700)	35,100	-82.1%	0.0%
Business	5,000	3,645	(1,355)	2,735	33.3%	72.9%
Sales Tax	25,000	7,775	(17,225)	10,800	-28.0%	31.1%
Non-Business licenses and permits:						
Building	2,277,993	630,563	(1,647,430)	575,433	9.6%	27.7%
Wood burning	-	5	5	-	0.0%	0.0%
Contractor	132,000	34,300	(97,700)	31,250	9.8%	26.0%
Parade / use of public places	8,950	2,358	(6,592)	1,700	38.7%	26.3%
	2,518,943	687,507	(1,831,435)	657,555	4.6%	27.3%
INTERGOVERNMENTAL REVENUE						
Federal revenue	311,347	-	(311,347)	1,684,228	-100.0%	0.0%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	-	3,688	3,688	27,500	-86.6%	0.0%
Non-grant state revenue	280,000	74,091	(205,909)	73,007	1.5%	0.0%
Local government shared revenue:						
Shared Fines	75,000	17,255	(57,745)	14,670	17.6%	23.0%
Hazmat Authority	30,000	-	(30,000)	2,904	-100.0%	0.0%
Longmont Housing Authority	474,058	142,874	(331,184)	(84,929)	-268.2%	30.1%
Grants / School Resource Officer	298,914	124,005	(174,909)	107,028	15.9%	41.5%
	1,499,319	361,913	(1,137,406)	1,824,409	-80.2%	24.1%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of April 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	43,555	(6,445)	60,241	-27.7%	87.1%
Disconnect Tag Fees	632,000	55,538	(576,462)	(97)	-57491.8%	8.8%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	100	10	(90)	10	0.0%	10.0%
Rebates	110,000	122,844	12,844	116,083	0.0%	111.7%
Payroll Fee	800	234	(566)	205	14.0%	29.2%
Cell Tower	-	-	-	-	0.0%	0.0%
Sales tax commission	65,000	14,644	(50,356)	16,699	-12.3%	22.5%
Liquor Application Fee	28,000	10,075	(17,925)	5,050	99.5%	36.0%
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	10,189	(18,811)	10,661	-4.4%	35.1%
Extra duty officer reimbursement	-	2,223	2,223	16,337	-86.4%	0.0%
Fire inspection & fireworks fees	90,500	27,538	(62,962)	24,317	13.2%	30.4%
Offender registration/impound fees	15,500	3,461	(12,039)	5,350	-35.3%	22.3%
Emergency dispatch reimbursement	-	-	-	-	0.0%	0.0%
Elevator inspection	46,000	24,215	(21,785)	12,865	88.2%	52.6%
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	426,358	(113,279)	254,226	67.7%	79.0%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	253,191	84,396	(168,795)	31,400	0.0%	33.3%
Culture and Recreation:						
Recreation center - all fees	1,601,912	488,550	(1,113,362)	235,974	107.0%	30.5%
Pool fees	467,457	98,212	(369,245)	47,977	104.7%	21.0%
Arbor Day Tree Sales	-	7,720	7,720	12,430	-37.9%	0.0%
Reservoir fees	508,000	150,710	(357,290)	75,696	99.1%	29.7%
Activity fees	1,277,566	424,225	(853,341)	188,149	125.5%	33.2%
Facility use fees	308,608	101,869	(206,739)	72,861	39.8%	33.0%
Concessions	44,837	1,158	(43,679)	1,366	-15.2%	2.6%
Senior citizens:						
Activity fees	200	76	(124)	62	22.6%	38.0%
Facility fees	17,000	1,160	(15,840)	-	0.0%	6.8%
Administrative reimbursements:						
Sanitation	582,222	194,076	(388,146)	231,618	-16.2%	33.3%
Golf	192,265	64,088	(128,177)	63,941	0.2%	33.3%
Electric	1,878,928	626,308	(1,252,620)	574,533	9.0%	33.3%
Telecommunications	485,082	161,696	(323,386)	34,423	0.0%	33.3%
Water	1,638,985	546,328	(1,092,657)	534,755	2.2%	33.3%
Sewer	1,015,728	338,576	(677,152)	329,885	2.6%	33.3%
Storm Drainage	624,734	208,244	(416,490)	245,038	-15.0%	33.3%
Airport	77,744	25,916	(51,828)	25,016	3.6%	33.3%
Tree Planting	-	-	-	-	-	-
Rec Sponsorship	-	-	-	-	-	-
Streets	877,580	292,528	(585,052)	290,105	0.8%	33.3%
Wedding	-	-	-	-	-	-
Museum	224,134	74,712	(149,422)	103,430	-27.8%	33.3%
Library Services	-	-	-	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Open Space	311,617	103,872	(207,745)	69,868	48.7%	33.3%
Public Safety	-	-	-	-	0.0%	0.0%
Fleet	302,915	100,972	(201,943)	99,938	1.0%	33.3%
Self Insurance	-	-	-	-	0.0%	0.0%
Workers Compensation	-	-	-	-	0.0%	0.0%
General Improvement District	21,556	7,184	(14,372)	3,666	96.0%	33.3%
	14,445,798	4,846,844	(9,598,952)	3,794,078	27.7%	33.6%
FINES AND FORFEITS						
Court:						
Parking	94,000	35,529	(58,471)	27,249	30.4%	37.8%
Other court fines	515,000	94,930	(420,071)	125,515	-24.4%	18.4%
Court fine surcharge	50,000	9,750	(40,250)	11,931	-18.3%	19.5%
Jury fees	-	-	-	-	0.0%	0.0%
Bond forfeitures	9,000	1,980	(7,020)	90	2100.0%	22.0%
Court education fees	17,000	3,262	(13,738)	3,975	-17.9%	19.2%
Court costs reimbursements	80,000	15,290	(64,710)	19,755	-22.6%	19.1%
Probation & home detention monitoring fees	19,700	5,593	(14,107)	6,860	-18.5%	28.4%
Code Enforcement Penalty	12,000	150	(11,850)	500	-70.0%	1.3%
Tree Mitigation Fine	189,955	114,820	(75,135)	-	0.0%	60.4%
Outstanding judgments/warrants	4,200	765	(3,435)	1,695	-54.9%	18.2%
Library fines	35,000	13,811	(21,189)	4,770	189.6%	39.5%
False alarm fines	6,000	2,400	(3,600)	2,100	14.3%	40.0%
Weed cutting fines	6,000	(4,840)	(10,840)	100	-4940.0%	-80.7%
Civil Penalty & Nuisance fines	-	14,195	14,195	2,126	567.7%	0.0%
Other fines	900	175	(725)	305	-42.6%	19.4%
	1,038,755	307,810	(730,945)	206,971	48.7%	29.6%

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

(continued)

		2022	Variance	2021	%	2022
	Budget	YTD	from Final	YTD	(Decrease)	as a % of
		Actual	Budget	Actual	From	Budget
					Prior Year	
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	44,272	(55,728)	52,276	-15.3%	44.3%
Miscellaneous	87,800	12,567	(75,233)	29,051	-56.7%	14.3%
Pay phone commission						
Private grants/donations	-	5,188	5,188	1,195	334.1%	0.0%
Oil and gas royalties	539,461	-	(539,461)	-	0.0%	0.0%
	727,261	62,028	(665,232)	82,522	-24.8%	8.5%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	52,358	52,565	207	-	0.0%	100.4%
Library Services Fund	20,500	-	(20,500)	-	0.0%	0.0%
Tree Planting	23,000	23,000	-	-	0.0%	100.0%
Rec Sponsorship	-	10,000	10,000	-	0.0%	0.0%
Senior Services	-	-	-	-	0.0%	0.0%
Museum Services Fund	-	-	-	-	0.0%	0.0%
Museum Trust Fund	-	-	-	-	0.0%	0.0%
Judicial Wedding Fund	-	-	-	-	0.0%	0.0%
Sanitation Fund	6,822	9,311	2,489	-	0.0%	136.5%
Golf Fund	11,159	17,702	6,543	-	0.0%	158.6%
Telecommunications Fund	3,677	3,677	-	-	0.0%	100.0%
Water Fund	32,974	40,598	7,624	-	0.0%	123.1%
Sewer Fund	20,467	22,323	1,856	-	0.0%	109.1%
Storm Drainage Fund	20,467	21,297	830	-	0.0%	104.1%
Airport Fund	272	272	-	-	0.0%	100.0%
Workers Comp	137,421	43,140	(94,281)	43,140	0.0%	31.4%
Employee Benefit Fund	-	-	-	-	0.0%	0.0%
Self Insurance	-	-	-	-	0.0%	0.0%
Streets Fund	32,974	37,951	4,977	-	0.0%	115.1%
GID	-	-	-	-	0.0%	0.0%
Open Space Fund	-	-	-	-	0.0%	0.0%
Marijuana Tax Fund	450,000	-	(450,000)	-	0.0%	0.0%
Public Safety Fund	7,606	7,606	-	-	0.0%	100.0%
DDA Fund	-	-	-	-	0.0%	0.0%
Fleet Fund	9,845	15,002	5,157	-	0.0%	152.4%
Proceeds from Advance			-			
Total other financing sources	829,542	304,444	(525,098)	43,140	605.7%	36.7%
Total revenues and other sources (legal basis)	97,485,311	30,997,325	(66,487,986)	28,510,165	8.7%	31.8%

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

**EXPENDITURE
NORM=28.9%**

	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	139,418	440,921	162,287	-14.1%	24.0%
CITY ATTORNEY	1,561,908	444,984	1,116,924	385,710	15.4%	28.5%
MUNICIPAL COURT						
Courts	637,416	189,552	447,864	159,080	19.2%	29.7%
Probation	332,351	104,704	227,647	101,554	3.1%	31.5%
CITY MANAGER						
City Manager	2,079,893	591,261	1,488,632	453,912	30.3%	28.4%
General Fund Transfers	4,234,374	1,568,274	2,666,100	107,200	1362.9%	37.0%
Non Departmental	1,508,065	341,985	1,166,080	357,966	-4.5%	22.7%
Coronavirus Relief Funding	-	-	-	75,873	-100.0%	0.0%
Economic Development Contracts	690,637	89,722	600,915	137,142	-34.6%	13.0%
HUMAN RESOURCES	1,423,627	424,852	998,775	345,113	23.1%	29.8%
	13,048,610	3,894,753	9,153,857	2,285,836	70.4%	29.8%
SHARED SERVICES						
Purchasing	881,709	234,999	646,710	185,617	26.6%	26.7%
Enterprise Technology Services						
PC Replacements	504,873	1,650	503,223	4,044	-59.2%	0.3%
ETS Operations	2,071,929	922,131	1,149,798	907,344	1.6%	44.5%
ETS Applications	2,315,249	439,235	1,876,014	283,440	55.0%	19.0%
ETS Telephone	341,088	108,124	232,964	61,679	75.3%	31.7%
ETS CIS Support	252,888	75,559	-	72,701	3.9%	29.9%
Network Replacement	-	-	-	-	0.0%	0.0%
CJ System Replacement	-	29,270	-	28,935	1.2%	0.0%
City Clerk	572,671	134,502	438,169	127,164	5.8%	23.5%
Election Voter Registration	175,432	9,161	166,271	9,330	-1.8%	5.2%
Recovery Office	213,047	38,040	175,007	40,781	-6.7%	17.9%
	7,328,886	1,992,670	5,188,156	1,721,035	15.8%	27.2%
FINANCE						
Finance Administration	471,841	99,095	372,746	91,435	8.4%	21.0%
Housing Authority	394,419	161,076	233,343	163,872	-1.7%	40.8%
Sales Tax	491,887	165,411	326,476	145,540	13.7%	33.6%
Treasury	361,128	105,044	256,084	119,708	-12.2%	29.1%
Information Desk	76,146	21,794	54,352	21,317	2.2%	28.6%
Accounting	1,235,261	364,667	870,594	347,203	5.0%	29.5%
Budget	605,701	196,975	408,726	164,564	19.7%	32.5%
HATS Project	-	2,423	(2,423)	2,901	-16.5%	0.0%
Risk	376,467	155,624	220,843	126,196	23.3%	41.3%
Wellness	91,847	23,132	68,715	22,145	4.5%	25.2%
Safety	170,373	62,369	108,004	51,588	20.9%	36.6%
Utility Billing	1,824,079	412,699	1,411,380	430,021	-4.0%	22.6%
Mail Delivery	76,079	24,206	51,873	23,213	4.3%	31.8%
	6,175,228	1,794,515	4,380,713	1,709,703	5.0%	29.1%

(continued)

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

EXPENDITURE
NORM=28.9%

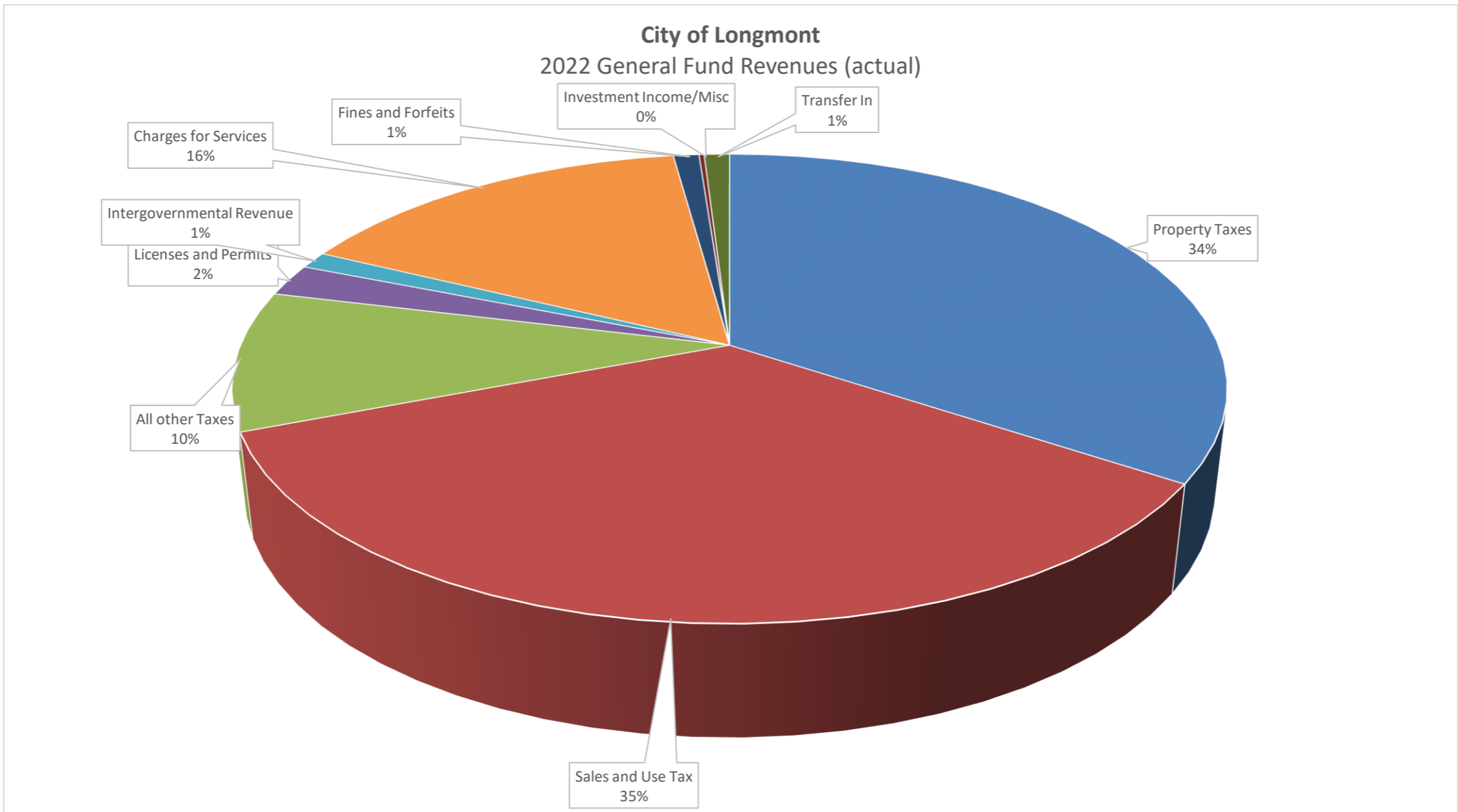
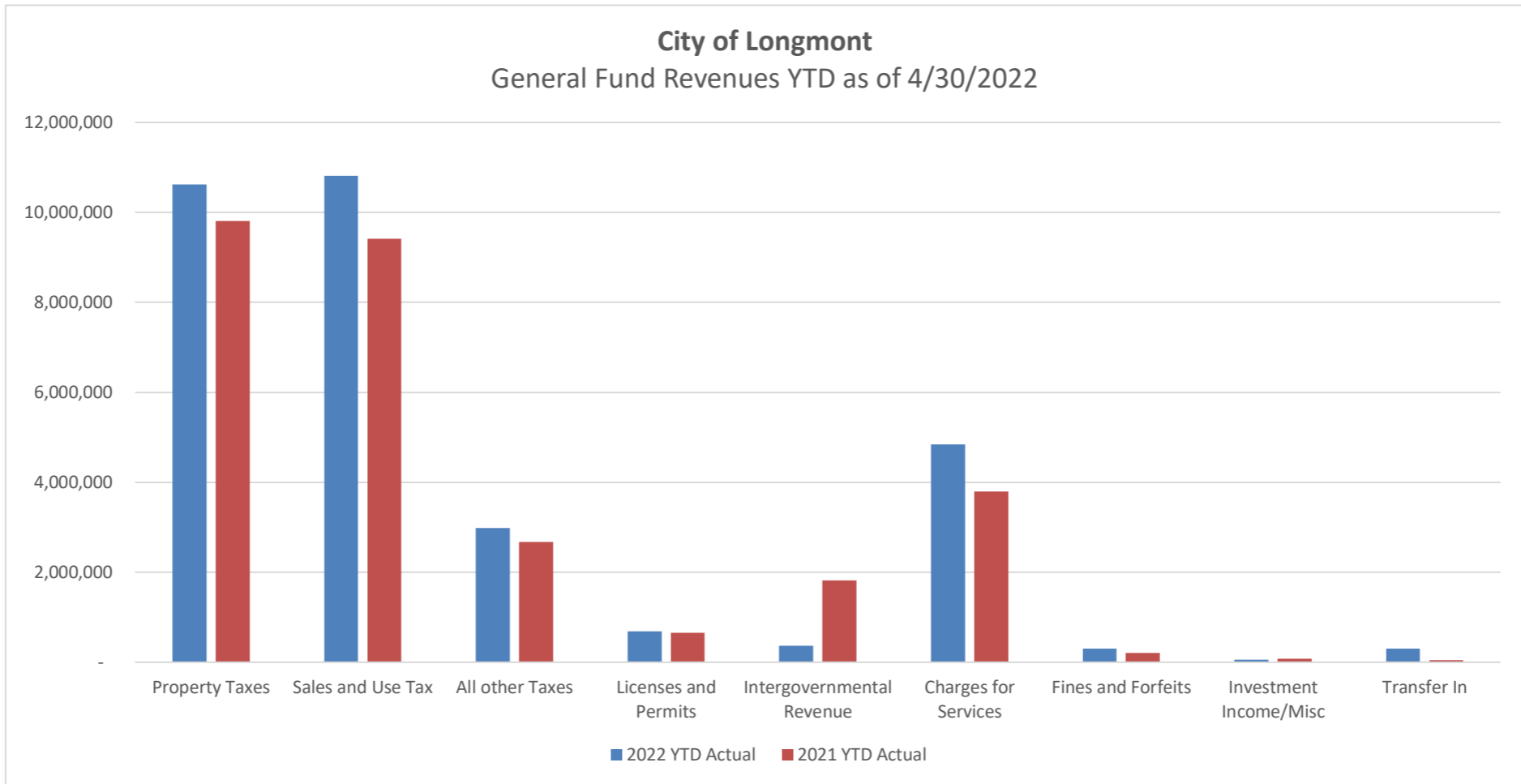
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 621,113	\$ 168,169	\$ 452,944	\$ 216,397	-22.3%	27.1%
Patrol	12,511,806	3,910,788	8,601,018	3,624,274	7.9%	31.3%
Detectives	3,360,236	968,767	2,391,469	913,159	6.1%	28.8%
Special Enforcement Unit	1,115,798	123,935	991,863	164,914	-24.8%	11.1%
RV Tow and Disposal	-	-	-	1,700	-100.0%	0.0%
SWAT Team	712,617	168,005	544,612	298,624	-43.7%	23.6%
Animal Control	593,156	199,928	393,228	189,978	5.2%	33.7%
School Resources Officers	750,933	223,409	527,524	233,920	-4.5%	29.8%
Traffic Unit	1,466,410	337,267	1,129,143	369,296	-8.7%	23.0%
Special Operations	381,994	120,237	261,757	154,743	-22.3%	31.5%
Fire Suppression	12,584,638	3,728,776	8,855,862	3,791,010	-1.6%	29.6%
Hazmat Team	166,320	128,149	38,171	119,077	7.6%	77.0%
Technical Rescue Team	59,162	8,273	50,889	3,752	120.5%	14.0%
Wild land Team	108,656	40,545	68,111	42,111	-3.7%	37.3%
Fire Codes and Planning	482,786	144,045	338,741	186,323	-22.7%	29.8%
Fire Investigations	32,186	8,210	23,976	9,803	-16.3%	25.5%
Public Safety Outreach	127,551	35,898	91,653	31,235	14.9%	28.1%
Emergency Communication Center	2,250,581	574,360	1,676,221	575,027	-0.1%	25.5%
Public Safety IT	815,845	281,627	534,218	267,112	5.4%	34.5%
Records Unit	698,933	148,254	550,679	164,575	-9.9%	21.2%
Click it or Ticket Grant	-	-	-	-	0.0%	0.0%
Public Safety Volunteers	29,334	9,101	20,233	12,008	-24.2%	31.0%
Restorative Reentry Grant	-	-	-	-	0.0%	0.0%
DUI Grant	147	3,745	(3,598)	3,289	13.9%	2547.6%
Cold Case Grant	-	-	-	-	0.0%	0.0%
Restorative Justice Grant	-	-	-	-	0.0%	0.0%
Public Safety Support Services	863,603	175,985	687,618	238,985	-26.4%	20.4%
Extra Duty	9,722	103,534	(93,812)	6,805	1421.4%	1064.9%
Training and Personnel	1,319,336	533,403	785,933	311,173	71.4%	40.4%
Emergency Management	645,452	156,344	489,108	117,066	33.6%	24.2%
CHR Neighborhood Resources	6,859	84,652	(77,793)	-	0.0%	1234.2%
	41,715,174	12,385,406	29,329,768	12,046,356	2.8%	29.7%
DEVELOPMENT SERVICES						
Development Services	2,217,900	577,759	1,640,141	589,871	-2.1%	26.0%
Building Permits	-	-	-	39,662	0.0%	0.0%
Code Enforcement	746,292	229,794	516,498	178,949	28.4%	30.8%
Building Services	1,691,819	446,423	1,245,396	412,214	8.3%	26.4%
Parking	167,533	44,366	123,167	-	0.0%	26.5%
Redevelopment	4,463,512	1,217,002	3,246,510	1,167,695	4.2%	27.3%
	\$ 9,287,056	\$ 2,515,343	\$ 6,771,713	\$ 2,388,390	5.3%	27.1%

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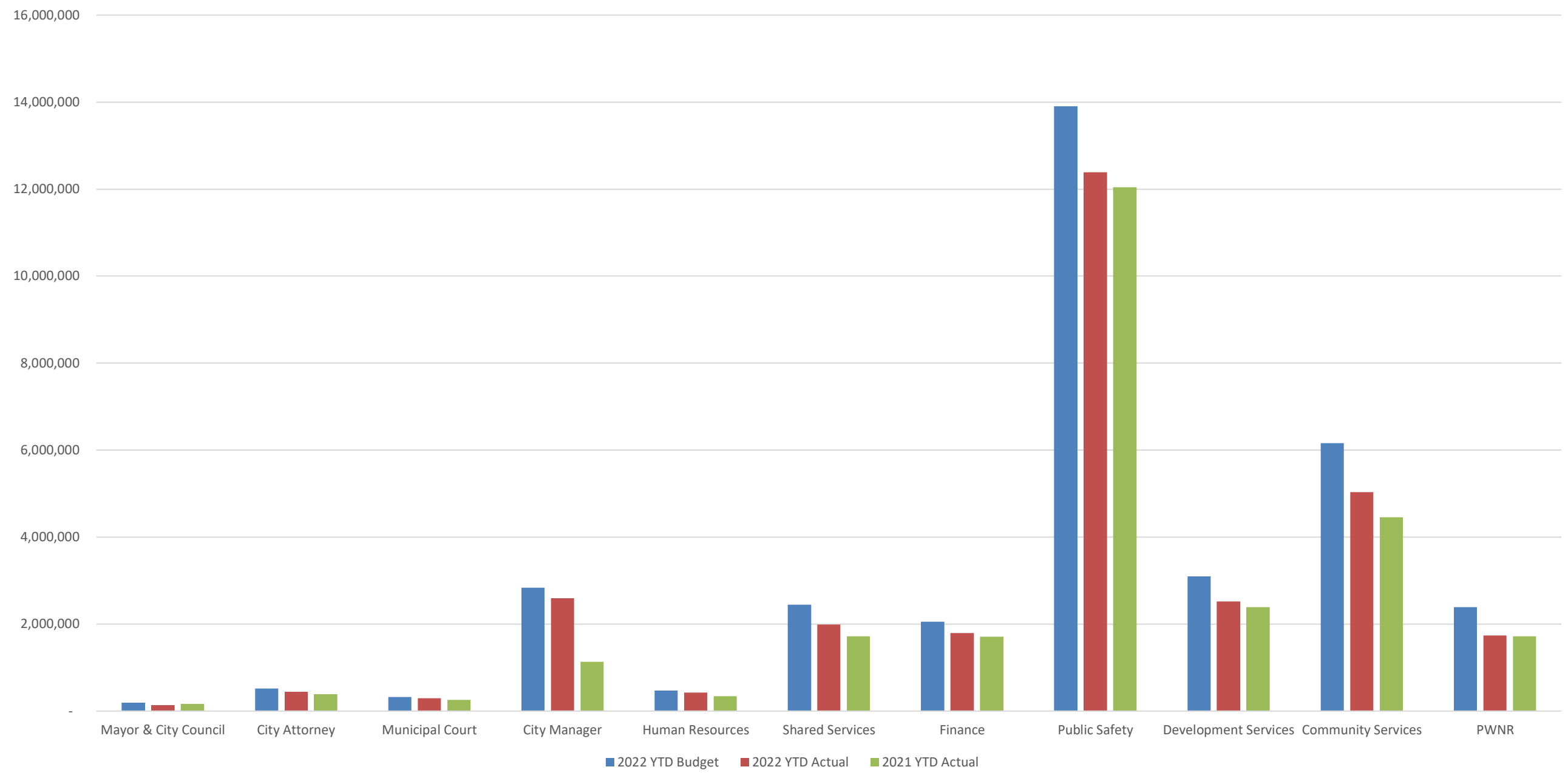
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of April 30, 2022

EXPENDITURE
NORM=28.9%

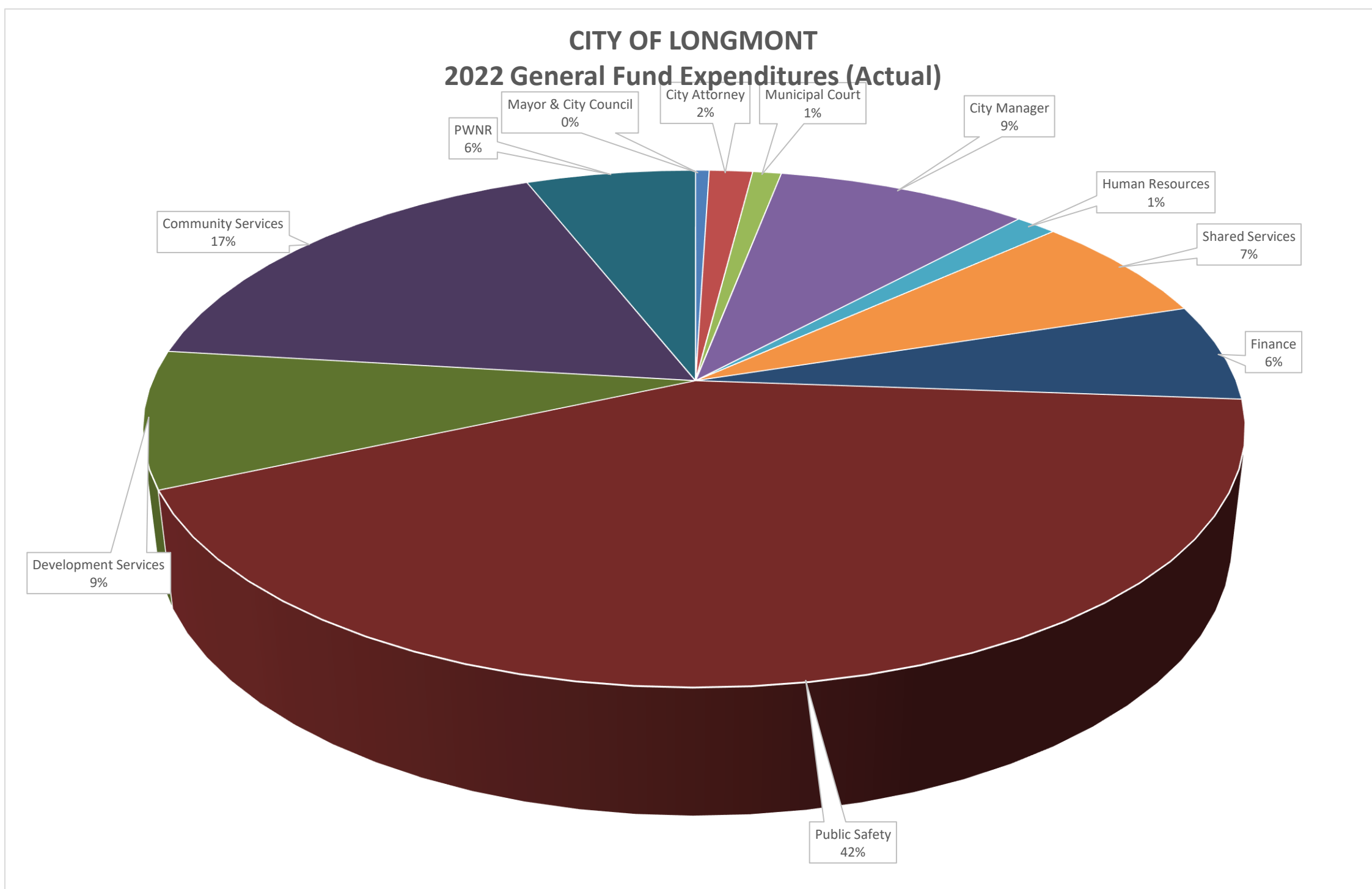
	Budget	2022 YTD Actual	Variance from Final Budget	2021 YTD Actual	% Increase (Decrease) From Prior Year	2022 as a % of Budget
COMMUNITY SERVICES			-			
Community Services Admin	\$ 1,950,980	\$ 653,369	\$ 1,297,611	\$ 603,683	8.2%	33.5%
Outside Agencies	2,297,323	728,137	1,569,186	540,150	34.8%	31.7%
Mental Health Community Conversations	-	-	-	-	0.0%	0.0%
Recreation Administration	450,597	121,285	329,312	112,207	8.1%	26.9%
Recreation Aquatics	1,109,237	245,195	864,042	230,849	6.2%	22.1%
Recreation Athletics	440,091	103,999	336,092	84,540	23.0%	23.6%
Recreation Concessions	38,408	7,467	30,941	6,540	14.2%	19.4%
Recreation Community Events	139,477	17,383	122,094	12,080	43.9%	12.5%
Recreation General Programs	827,522	223,696	603,826	169,412	32.0%	27.0%
Recreation Special Needs	41,573	3,153	38,420	2,570	22.7%	7.6%
Recreation Outdoor Programs	30,865	779	30,086	878	-11.3%	2.5%
Recreation Ice Rink	152,065	83,888	68,177	66,699	25.8%	55.2%
Recreation Sport Fields Mtce	300,343	83,768	216,575	91,167	-8.1%	27.9%
Recreation Youth Programs	46,004	14,439	31,565	6,948	107.8%	31.4%
Recreation Center	1,560,264	471,159	1,089,105	436,276	8.0%	30.2%
CNR Administration	729,997	149,069	580,928	113,142	31.8%	20.4%
Neighborhood Resources	1,240	-	1,240	22,899	-100.0%	0.0%
Parking Enforcement	-	159	(159)	48,195	-99.7%	0.0%
CYF Administration	1,693,850	245,762	1,448,088	215,636	14.0%	14.5%
Library Administration	858,843	138,209	720,634	136,099	1.6%	16.1%
Library Adult Services	1,101,026	343,978	757,048	319,534	7.6%	31.2%
Library Children and Teens	565,389	195,539	369,850	157,778	23.9%	34.6%
Library Tech Services	889,810	356,395	533,415	237,848	49.8%	40.1%
Library Circulation	840,949	257,228	583,721	252,551	1.9%	30.6%
Museum Administration	974,826	234,922	739,904	260,313	-9.8%	24.1%
Museum Auditorium	276,432	61,791	214,641	50,495	22.4%	22.4%
Senior Services Administration	1,158,803	291,017	867,786	272,795	6.7%	25.1%
Longmont Housing Authority	-	4,382	(4,382)	5,822	-24.7%	0.0%
	18,475,914	5,036,169	13,439,745	4,457,106	13.0%	27.3%
PUBLIC WORKS NATURAL RESOURCES						
PWNR Engineering and Tech Svcs	1,051,584	229,799	821,785	165,604	38.8%	21.9%
PWNR Business Services	200,503	36,808	163,695	32,498	13.3%	18.4%
PWNR Facilities Operations	-	-	-	-	0.0%	0.0%
PWNR Facilities Maintenance	-	-	-	-	0.0%	0.0%
PWNR Parks Maintenance	2,120,719	560,100	1,560,619	541,917	3.4%	26.4%
PWNR Muni Grounds Maintenance	320,031	88,693	231,338	100,733	-12.0%	27.7%
PWNR ROW Maintenance	610,082	114,301	495,781	125,165	-8.7%	18.7%
PWNR Graffiti Removal	72,256	21,309	50,947	19,179	11.1%	29.5%
PWNR Regulatory Compliance	-	-	-	-	0.0%	0.0%
PWNR Parks Administration	784,945	153,455	631,490	123,863	23.9%	19.5%
PWNR Parks Resource Management	189,333	24,565	164,768	26,358	-6.8%	13.0%
PWNR Parks Development Improvement	217,007	64,830	152,177	64,609	0.3%	29.9%
PWNR EAB & Forestry Maintenance	1,120,657	334,577	786,080	385,185	-13.1%	29.9%
PWNR Union Reservoir	480,487	112,570	367,917	131,333	-14.3%	23.4%
	7,167,604	1,741,007	5,426,597	1,716,444	1.4%	24.3%
Total Expenditures	\$ 103,198,472	29,359,863	\$ 73,690,550	26,324,870	11.5%	28.4%
Net Change in Fund Balance	(5,713,161)	1,637,462		2,185,318		
FUND BALANCE, January 1	30,669,251	24,412,228		41,725,591		
FUND BALANCES, April 30	24,956,090	26,049,690		43,910,909		



CITY OF LONGMONT
General Fund Expenditures YTD as of 4/30/2022



CITY OF LONGMONT
2022 General Fund Expenditures (Actual)



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

		Appropriations							
Project Number	Project	Budget Carryforward	2022	Current Year		Fund Balance	Expenditures Prior	2022	Unexpended Balance
				Allocations to Other Projects					
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 78,777	\$ 7,000	\$ -	\$ 331,804	\$ 410,581	\$ 1,846	\$ 5,154	
	Neighborhood Improvement Program	1,220,000	50,000	-	(38,654)	1,015,486	-	215,860	
	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	-	1,002,550	
	Fiscal Charges	73,085	1,111	-	(2,305)	70,780	-	1,111	
	SUBTOTAL	69,364,680	2,095,661	-	(903,987)	68,285,286	1,846	2,269,223	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
DTR035	Downtown/City Center Lighting Improvements	-	105,000	-	-	-	-	105,000	
PBF001	Municipal Building Roof Improvements	6,073,949	23,000	(225,000)	(1,539,991)	3,862,395	6,390	463,173	
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	-	388,659	
PBF037	Fire Stations-Heat & Exhaust	1,535,489	40,000	-	(83,426)	1,344,325	4,833	142,905	
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	-	72,000	2,170,504	913,745	8,118,594	
PBF080	Municipal Building Boilers	1,696,748	282,441	-	(394,881)	1,210,184	-	374,124	
PBF082	Municipal Buildings HVAC	6,584,182	666,631	225,000	(612,194)	5,803,424	49,862	1,010,333	
PBF091	Callahan House Improvements	60,059	-	-	-	-	-	60,059	
PBF109	Parking Lot Rehabilitation	1,444,058	98,980	-	(255,011)	1,039,118	465	248,444	
PBF119	Municipal Buildings Carpet	2,291,332	419,362	-	(410,730)	1,755,024	201,962	342,977	
PBF145	Specialized Equipment Replacement	2,982,420	511,720	-	(231,381)	2,374,453	48,380	839,925	
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	205,239	2,982,549	
PBF201	Safety and Justice Rehabilitation	2,991,660	-	-	-	186,573	82,990	2,722,097	
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	26,942	1,335,908	
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	17,784	332,380	
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	6,129	1,377,084	
PRO113	Park Irrigation Pumps	1,440,250	75,000	-	38,390	1,440,037	2,843	110,761	
PRO121	Parks Ponds Dredging	264,345	-	-	(131)	154,414	-	109,801	
PRO134	Centennial Pool Renovation	941,428	-	-	(941,428)	-	-	-	
PRO136	Parks Bridge Replacement	763,671	-	-	(460,842)	300,067	-	2,762	
PRO143	Garden Acres Park Renewal	-	-	-	193,255	193,255	-	0	
PRO147	Kensington Park Rehab	612,389	20,000	-	-	-	-	632,389	
PRO149	Bohn Farm Pocket Park	-	240,000	-	-	-	-	240,000	
PRO186	Sport Court Reconstruction	2,836,707	-	-	(453,500)	1,976,646	1,078	405,483	
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-	
PRO197	Golf Irrigation Rehabilitation & Replacement	290,400	-	-	-	-	-	290,400	
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	-	-	269,278	
PRO204	Pollinator Gardens	30,250	47,500	-	-	10,536	-	67,214	
PRO208	Wayfinding Signage Project	-	50,000	-	-	-	-	50,000	
TRP128	County Rd 26 Imp - County Line to Union	110,000	-	-	(673)	109,327	-	-	
TRP131	1st & Main Transit Station Area Imp	2,900,000	3,700,000	-	857,121	-	4,953	7,452,168	
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	35,083	99,530	
	SUBTOTAL	95,062,513	9,003,262	-	(8,165,951)	52,209,157	1,731,677	41,958,990	
CAPITAL PROJECTS FUND TOTAL		\$ 164,427,193	\$ 11,098,923	\$ -	\$ (9,069,938)	\$ 120,494,444	\$ 1,733,524	\$ 44,228,213	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2022	2021
ASSETS		
Equity in pooled cash & cash equivalents	(1,084,185)	(66,387)
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	23,887,706	26,249,376
Total assets	22,803,521	26,182,989
LIABILITIES		
Accounts payable	46,630	321,839
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	46,630	321,839
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	22,756,891	25,861,149
Unassigned	-	-
Total fund balances	22,756,891	25,861,149
Total liabilities, deferred inflows of resources and fund balances (deficits)	22,803,521	26,182,989

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	23,202	(111,522)	129,325	18,624	(110,701)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	134,724	23,202	(111,522)	129,325	18,624	(110,701)
EXPENDITURES						
Issuance Expense	(134,724)	-	(134,724)	-	-	-
Project Manager Expenses	134,724	35,083	99,641	128,067	33,841	94,226
PBF074, Fire Station #6 Replacement	-	-	-	-	103,696	(103,696)
PBF073, Fire Station #2 Replacement/Renovation	-	913,745	(913,745)	-	67,400	(67,400)
PBF200, Civic Center Rehab	-	205,239	(205,239)	-	589,186	(589,186)
PBF201, Safety and Justice Rehab	-	82,990	(82,990)	-	-	-
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	-	-	-
PRO024, Ute Creek Maintenance Facility	-	26,942	(26,942)	-	4,644	(4,644)
PRO027, Twin Peaks Irrigation System	-	8,918	(8,918)	-	-	-
PRO090, Sunset Irrigation System	-	6,676	(6,676)	-	-	-
PRO134, Centennial Pool Renovation	-	-	-	-	-	-
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	-	-	-
Total Expenditures	-	1,279,592	(1,279,592)	128,067	798,766	(670,699)
Excess of revenues over (under) expenditures	134,724	(1,256,390)	(1,391,114)	1,258	(780,142)	(781,400)
Net changes in fund balance	134,724	(1,256,390)	(1,391,114)	1,258	(780,142)	(781,400)
FUND BALANCE, January 1	698,931	24,013,281	(23,314,350)	26,641,291	26,641,291	-
FUND BALANCES, April 30	833,655	22,756,891	(24,705,464)	26,642,549	25,861,149	(781,400)

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	5,248,430	(15,300,667)	4,508,070	16.4%	25.5%
Licenses and permits	15,000	15,000	52,231	37,231	30,713	70.1%	348.2%
Developer/owner participation	-	-	181,453	181,453	832	21709.3%	0.0%
Intergovernmental	12,900,326	13,000,326	1,037,933	(11,962,393)	724,370	43.3%	8.0%
Investment income	42,255	42,255	23,600	(18,655)	37,522	-37.1%	55.9%
Miscellaneous	10,000	10,000	13,426	3,426	9,200	45.9%	134.3%
Total revenues	33,516,678	33,616,678	6,557,073	(27,059,605)	5,310,707	23.5%	19.5%
EXPENDITURES							
Highways and streets	12,120,938	12,120,938	3,015,085	9,105,853	2,562,930	17.6%	24.9%
Capital Outlay	22,616,894	22,716,894	434,317	22,282,577	845,514	-48.6%	1.9%
Total Expenditures	34,737,832	34,837,832	3,449,402	31,388,430	3,408,444	1.2%	9.9%
Excess of revenues over (under) expenditures	(1,221,154)	(1,221,154)	3,107,671	4,328,825	1,902,263		
OTHER FINANCING USES							
Transfers out							
General fund	(178,207)	(178,207)	(84,703)	93,504	-	0.0%	47.5%
Total other financing sources (uses)	(178,207)	(178,207)	(84,703)	93,504	-	0.0%	47.5%
Net changes in fund balance	(1,399,361)	(1,399,361)	3,022,968	4,422,329	1,902,263		
FUND BALANCE, January 1	21,889,679	21,889,679	21,889,679	-	15,503,712		
FUND BALANCES, April 30	20,490,318	20,490,318	24,912,647	4,422,329	17,405,975		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	3,712,763	(11,111,347)	3,230,865	14.9%	25.0%
Intergovernmental	1,090,221	379,007	(711,214)	730,875	-48.1%	34.8%
Charges for service	20,150	13,815	(6,335)	6,094	126.7%	68.6%
Investment income	15,000	10,574	(4,426)	17,759	-40.5%	70.5%
Miscellaneous	-	-	-	50	-100.0%	0.0%
Total revenues	15,949,481	4,116,159	(11,833,322)	3,985,643	3.3%	25.8%
EXPENDITURES						
Current:						
Public Safety	15,864,042	4,694,549	11,169,493	4,560,892	2.9%	29.6%
Capital Outlay	421,000	38,469	382,531	83,235	-53.8%	9.1%
Total expenditures	16,285,042	4,733,018	11,552,024	4,644,127	1.9%	29.1%
Excess of revenues over (under) expenditures	(335,561)	(616,859)	(281,298)	(658,484)		
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)	(624,792)	(301,625)	(658,484)		
FUND BALANCE, January 1	11,403,828	11,403,828	-	8,923,547		
FUND BALANCES, April 30	11,080,661	10,779,036	(301,625)	8,265,063		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	342,391	(1,106,509)	373,385	-8.3%	23.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	69,841	21,215	(48,626)	40,698	-47.9%	30.4%
Total revenues	2,203,565	1,048,430	(1,155,135)	414,083	153.2%	47.6%
EXPENDITURES						
Culture and recreation	-	-	-	-	0.0%	0.0%
Capital Outlay	5,230,596	-	5,230,596	824,670	-100.0%	0.0%
Total Expenditures	5,230,596	-	5,230,596	824,670	-100.0%	0.0%
Excess of revenues over (under) expenditures	(3,027,031)	1,048,430	4,075,461	(410,587)	-355.3%	-34.6%
OTHER FINANCING (USES)						
Transfer out	(37,639)	-	37,639	(487)	0.0%	0.0%
Total other financing (uses)	(37,639)	-	37,639	(487)	0.0%	0.0%
Net change in fund balance	(3,064,670)	1,048,430	4,113,100	(411,074)		
FUND BALANCE, January 1	20,776,949	20,776,949	-	19,562,748	6.2%	
FUND BALANCES, April 30	17,712,279	21,825,379	4,113,100	19,151,674	14.0%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of April 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	343,070	(606,930)	272,989	25.7%	36.1%
Investment income	12,040	6,677	(5,363)	12,446	-46.4%	55.5%
Total revenues	962,040	349,747	(612,293)	285,435	22.5%	36.4%
EXPENDITURES						
Culture and recreation	236,669	57,423	179,246	46,191	24.3%	24.3%
Capital Outlay	3,733,667	2,575	3,731,092	68,482	-96.2%	0.1%
Total Expenditures	3,970,336	59,998	3,910,338	114,673	-47.7%	1.5%
Net change in fund balance	(3,008,296)	289,749	3,298,045	170,763	69.7%	-9.6%
FUND BALANCE, January 1	6,599,154	6,599,154	-	5,997,294		
Residual equity transfer out	-	-	-	-		
FUND BALANCES, April 30	3,590,858	6,888,903	3,298,045	6,168,057		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	1,280,253	(3,831,509)	1,114,091	14.9%	25.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	110,465	9,940	(100,525)	13,174	-24.6%	9.0%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	798,687	748,687	119,299	569.5%	1597.4%
Total revenues	5,272,227	2,088,880	(3,183,347)	1,246,564	67.6%	39.6%
EXPENDITURES						
Current:						
Culture and Recreation	1,486,177	407,221	1,078,956	294,943	38.1%	27.4%
Capital Outlay	1,068,623	238,266	830,357	160,160	48.8%	22.3%
Debt Service:						
Bond principal retired	345,000	-	345,000	-	0.0%	0.0%
Interest and fiscal charges	2,026,350	-	2,026,350	-	0.0%	0.0%
Total expenditures	4,926,150	645,487	4,280,663	455,103	41.8%	13.1%
Excess of revenues (under) expenditures	346,077	1,443,392	1,097,315	791,461	82.4%	417.1%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out					0.0%	0.0%
Art in public places fund	(8,500)	-	8,500	(536)	0.0%	0.0%
General Fund	(43,149)	(14,384)	28,765	-	0.0%	33.3%
Total other financing sources (uses)	(51,649)	(14,384)	37,265	(536)	0.0%	27.8%
Net changes in fund balance	294,428	1,429,008	1,134,580	790,925		
FUND BALANCE, January 1	10,656,163	10,656,163	-	6,114,357		
FUND BALANCES, April 30	10,950,591	12,085,171	1,134,580	6,905,281		

CITY OF LONGMONT
LODGERS TAX FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	92,346	(207,654)	54,211	70.3%	30.8%
Investment income	-	225	225	163	38.0%	
Total revenues	300,000	92,571	(207,429)	54,374	70.2%	30.9%
EXPENDITURES						
Culture and recreation	509,940	125,000	384,940	-	0.0%	24.5%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	509,940	125,000	384,940	-		24.5%
Excess of revenues over (under) expenditures	(209,940)	(32,429)	177,511	54,374	-159.6%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(209,940)	(32,429)	177,511	54,374		
FUND BALANCE, January 1	256,400	256,400	-	102,059	151.2%	
FUND BALANCES, April 30	46,460	223,971	177,511	156,433	43.2%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,922,193	\$ 3,316,402	\$ 1,252,854	\$ 11,491,449
Cash and cash equivalents	3,000,000	-	-	3,000,000
Accounts receivable (net of allowance for doubtful accounts)	1,233,692	582.60	77,599	1,311,874
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	6,916	4,099	1,054	12,069
Prepaid expenses	-	-	-	-
Total current assets	11,165,954	3,321,084	1,331,507	15,818,545
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	9,006,348	241,948	530,356	9,778,652
Buildings	2,129,653	1,931,139	257,376	4,318,168
Improvements (other than buildings)	850,427	8,424,505	7,536,138	16,811,070
Equipment	3,217,606	169,572	90,519	3,477,697
Total property and equipment	15,759,268	11,889,626	8,563,128	36,212,022
Less - accumulated depreciation	4,174,961	8,992,477	5,568,354	18,735,792
Net property and equipment	11,584,307	2,897,149	2,994,774	17,476,230
Total assets	22,750,261	6,218,233	4,326,281	33,294,775
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	23,148,516	6,325,908	4,340,632	33,815,056

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of April 30, 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	10,302,590	2,855,608	1,308,734	14,466,932
Total net position	21,886,897	5,752,757	4,303,508	31,943,162
Total liabilities and net position	\$ 23,148,516	\$ 6,325,908	\$ 4,340,632	\$ 33,815,056

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 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	25,075,247	(52,986,424)	23,924,011	4.8%	32.1%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	16,634	(63,366)	21,710	-23.4%	20.8%
Miscellaneous	66,000	21,761	(44,239)	18,006	20.9%	33.0%
Aid to underground installation	4,824,200	508,329	(4,315,871)	750,718	-32.3%	10.5%
Other sales	77,500	61,886	(15,614)	58,133	6.5%	79.9%
Total revenues	83,109,371	25,683,858	(57,425,513)	24,772,578	3.68%	30.9%
EXPENSES						
Administration	6,288,966	1,754,906	4,534,060	1,427,163	23.0%	27.9%
Power purchased	54,525,043	17,373,352	37,151,691	16,276,915	6.7%	31.9%
Distribution	9,784,475	2,488,002	7,296,473	2,616,088	-4.9%	25.4%
Franchise fee	6,376,372	2,059,245	4,317,127	1,886,321	9.2%	32.3%
Transfers out	386,308	156,433	229,875	-	0.0%	40.5%
Total operations	77,361,164	23,831,938	53,529,226	22,206,486	7.3%	30.8%
Capital outlay	10,505,241	913,612	9,591,629	310,170	194.6%	8.7%
Total expenses	87,866,405	24,745,550	63,120,855	22,516,656	9.9%	28.2%
Excess of revenues over expenses	(4,757,034)	938,309	5,695,343	2,255,921		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	913,612
Capitalized salaries and expenses	-
Capitalized interest	-
Capital contributions	-
	913,612
Less: Depreciation	-
Vehicle transfers	-
	1,851,921
Net income (GAAP basis)	1,851,921

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 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	6,308,735	(13,238,633)	5,889,189	7.1%	32.3%
Intergovernmental	-	84,697	84,697	-	0.0%	
Investment income	5,000	6,626	1,626	12,546	-47.2%	132.5%
Miscellaneous	10,000	167,163	157,163	9,938	1582.1%	1671.6%
Aid to underground installation	430,000	2,173	(427,827)	3,335	0.0%	0.5%
Total revenues	19,992,368	6,569,394	(13,422,974)	5,915,008	11.1%	32.9%
EXPENSES						
Administration	5,949,867	1,670,555	4,279,312	1,210,027	38.1%	28.1%
Distribution	4,112,091	1,328,129	2,783,962	1,328,358	0.0%	32.3%
Franchise fee	6,461	6,616	(155)	6,584	0.5%	0.0%
Transfers out	18,777	13,677.00	5,100	602.00	0.0%	0.0%
Total operations	10,087,196	3,018,977	7,068,219	2,545,571	18.6%	29.9%
Debt service	4,456,001	-	4,456,001	-	0.0%	0.0%
Capital outlay	5,087,537	870,012	4,217,525	726,326	19.8%	17.1%
Total expenses	19,630,734	3,888,989	15,741,745	3,271,896	18.9%	19.8%
Excess of revenues (under) expenses	361,634	2,680,405	2,318,771	2,643,112		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	870,012
Capitalized salaries and expenses	-
	870,012
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	3,550,417

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of April 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	\$ 17,134,513	\$ 130,028,141	\$ 13,033,701	\$ 7,903,441	\$ 11,491,449	\$ 179,591,245	\$ 35,405,444
Cash and cash equivalents	-	-	-	-	3,000,000	3,000,000	-
Accounts receivable (net of allowance for uncollectibles)	10,924,515	834,550	1,777,363	658,949	1,311,874	15,507,251	65,761
Intergovernmental receivable	-	1,781,269	549,841	878,807	3,153	3,213,070	-
Loans receivable	1,472	16,106	-	-	-	17,578	-
Interest receivable	22,298	147,700	13,329	7,269	12,069	202,665	57,200
Inventory of materials and supplies	-	-	-	-	-	-	7,742,543
Advance to other funds, current portion	-	-	-	82,500	-	82,500	18,372,424
Prepaid expenses	11,055	-	-	-	-	11,055	6,000
Total unrestricted current assets	28,093,853	132,807,766	15,374,234	9,530,966	15,818,545	201,625,364	61,649,372
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	3,810,801	55,073,571	4,804,907	2,137,826	-	65,827,105	-
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)	343,291	380	-	(87,907,195)	-
Cash and cash equivalents	-	-	(75,513)	1,566,072	-	1,490,559	-
Interest receivable	1,949	-	1,871	975	-	4,795	-
Total restricted current assets	3,812,750	(33,177,295)	5,080,612	3,707,350	-	(20,576,583)	2,577,190
Total current assets	31,906,603	99,630,471	20,454,846	13,238,316	15,818,545	181,048,781	64,226,562
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	2,677,060	4,046,802	284,917	3,477,697	18,652,525	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	533,739,807	213,900,109	136,568,331	36,212,022	1,121,824,021	58,136,409
Less - accumulated depreciation	79,127,321	89,323,298	73,519,124	29,827,265	18,735,792	290,532,800	39,032,015
Net capital assets	122,276,431	444,416,509	140,380,985	106,741,066	17,476,230	831,291,221	19,104,394
Total noncurrent assets	122,276,431	444,416,509	140,380,985	106,741,066	17,476,230	831,291,221	19,250,394
Total assets	154,183,034	544,046,980	160,835,831	119,979,382	33,294,775	1,012,340,002	83,476,956
DEFERRED OUTFLOW OF RESOURCES							
Related to OPEB	736,056	345,426	238,454	116,450	192,291	1,628,678	152,210
Related to Bond Refunding	-	-	177,913	-	-	177,913	-
City Contributions Subsequent to the Measurement Date	1,252,925	588,683	406,201	198,534	327,990	2,774,333	141,689
Actual experience less than expected experience	-	-	-	-	-	-	-
Total deferred outflows of resources	1,988,981	934,109	822,568	314,984	520,281	4,580,925	293,899
Total assets and deferred outflows of resources	156,172,015	# 544,981,089	# 161,658,400	# 120,294,366	# 33,815,056	# 1,016,920,926	83,770,855

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
LIABILITIES AND NET POSITION							
Current liabilities:							
Payable from current assets:							
Accounts payable	\$ 4,198,483	\$ 31,590	\$ 69,590	\$ 49,040	\$ 16,292	\$ 4,364,995	\$ 100,037
Construction contracts payable	10,533	195,859	19,516	233,470	-	459,378	-
Accrued liabilities	305,871	10,000	-	-	-	315,871	-
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	1,083,780	-	-	-	-	1,083,780	-
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	958,759	24,775	-	8,590	-	992,124	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	6,743,224	1,579,106	149,643	3,922,241	68,618	12,462,831	6,433,689
Payable from restricted assets:							
Accounts payable	-	-	-	19,715	-	19,715	-
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	1,786,501	-	9,882,972	-
Total current liabilities	10,263,307	4,580,015	1,725,122	5,708,742	68,618	22,345,804	6,433,689
Long-term liabilities:							
Loan payable	-	1,291,592	-	-	-	1,291,592	-
Long-term construction liability	-	182,148	-	-	-	182,148	-
Claims payable	-	-	-	-	-	-	1,336,307
Accrued sick and vacation	1,052,853	601,815	343,042	176,468	296,513	2,470,691	157,656
Net other post employment benefit obligation	1,894,035	892,699	616,329	298,356	497,391	4,198,810	277,944
Net Pension Liability	552,322	259,202	178,933	87,383	144,292	1,222,132	81,630
Advances from other funds	-	-	290,862	494,406	199,672	984,941	-
Premium on bonds	-	11,314,364	2,794,790	-	-	14,109,154	-
Bonds payable	28,757,561	74,210,000	35,545,000	20,664,837	-	159,177,398	-
Net long-term liabilities	32,256,771	88,751,820	39,768,956	21,721,450	1,137,868	183,636,865	1,853,537
Total liabilities	42,520,078	93,331,835	41,494,078	27,430,192	1,206,486	205,982,669	8,287,225
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	367,326,231	103,699,247	85,704,211	17,476,230	664,279,256	19,104,394
Water acquisition/capital grants	-	-	-	-	-	-	-
Subdividers	-	-	-	-	-	-	-
System development	-	-	-	-	-	-	-
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	3,810,801	55,073,571	4,804,907	2,137,826	-	65,827,105	-
Restricted for workers' compensation	-	-	-	-	-	-	2,577,190
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	17,220,718	28,054,123	10,835,007	4,619,168	14,466,932	75,195,948	53,425,607
Total net position	111,104,856	450,453,925	119,339,161	92,461,205	31,943,162	805,302,309	75,107,191
Total liabilities and net position	\$ 156,172,016	\$ 544,981,089	\$ 161,658,400	\$ 120,294,366	\$ 33,815,056	1,016,920,927	\$ 83,770,855

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 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	4,972,543	(21,933,153)	4,543,749	9.4%	18.5%
Development fee surcharge	321,300	227,560	(93,740)	131,030	73.7%	70.8%
Intergovernmental	400,000	(52,311)	(452,311)	36,545	-243.1%	0.0%
Investment income - operating	66,900	(73,785)	(140,685)	24,721	-398.5%	-110.3%
Miscellaneous	195,000	326,121	131,121	31,452	936.9%	167.2%
Transfer in	2,889,727	2,889,727	-	-	0.0%	100.0%
Total revenues	30,778,623	8,289,856	(22,488,767)	4,767,497	73.9%	26.9%
EXPENSES						
Administration	5,930,714	1,546,722	4,383,992	1,688,096	-8.4%	26.1%
Water resources	4,337,037	2,503,587	1,833,450	1,630,407	53.6%	57.7%
Transmission/distribution	3,043,165	1,030,338	2,012,827	703,923	46.4%	33.9%
Treatment plant	3,688,097	1,044,187	2,643,910	1,107,434	-5.7%	28.3%
Transfer out	249,571	86,827	162,744	5,748	1410.6%	34.8%
Total operations	17,248,584	6,211,661	11,036,923	5,135,608	21.0%	36.0%
Debt service	6,810,281	1,953,777	4,856,504	644,423	203.2%	28.7%
Capital outlay	10,274,844	2,690,058	7,584,786	2,892,031	-7.0%	26.2%
Total expenses	34,333,709	10,855,496	23,478,213	8,672,062	25.2%	31.6%
Excess of revenue (under) expenses	(3,555,086)	(2,565,640)	989,446	(3,904,564)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,690,058				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		2,690,058				
Principal retired		-				
		2,690,058				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		124,418				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	1,086,403	(491,297)	634,596	71.2%	68.9%
Investment income	23,400	23,469	69	76,693	-69.4%	100.3%
Total revenues	1,601,100	1,109,872	(491,228)	711,289	56.0%	69.3%
EXPENDITURES						
Municipal utility systems	-	999	(999)	440,595	0.0%	0.0%
Capital Outlay	590,000	344,525	245,475	275,748	24.9%	58.4%
Total Expenditures	590,000	345,524	244,476	716,343	-51.8%	58.6%
Excess of revenues over expenditures	1,011,100	764,348	(246,752)	(5,054)	-15223.6%	75.6%
OTHER FINANCING (USES)						
Transfer out	(2,892,227)	(2,890,075)	2,152	(291)	0.0%	99.9%
Net change in fund balance	(1,881,127)	(2,125,727)	(244,600)	(5,345)		
FUND BALANCE, January 1	23,900,742	23,900,742	-	36,182,248		
FUND BALANCES, April 30	22,019,615	21,775,016	(244,600)	36,176,903		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	3,635	2,435	12,832	-71.7%	302.9%
Total revenues	1,232,928	3,188,537	1,955,609	1,241,199	156.9%	258.6%
EXPENDITURES						
Municipal utility systems	1,415,395	416,781	998,614	-	0.0%	29.4%
Capital Outlay	1,500,000	1,467,292	32,708	583,350	0.0%	0.0%
Total Expenditures	2,915,395	1,884,073	1,031,322	583,350	223.0%	64.6%
Net change in fund balance	(1,682,467)	1,304,464	2,986,931	657,849		
FUND BALANCE, January 1	2,814,968	2,814,968	-	5,946,945		
FUND BALANCES, April 30	1,132,501	4,119,432	2,986,931	6,604,794		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	-	27	27	939	-97.1%	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	-	27	27	939		
FUND BALANCE, January 1	27,255	27,255	-	440,843		
FUND BALANCES, April 30	27,255	27,282	27	441,782		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 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	5,182,601	(10,613,299)	5,056,111	2.5%	32.8%
Intergovernmental	0	(49,983)	(49,983)	(34,893)	0.0%	0.0%
Investment income	38,000	18,034	(19,966)	33,490	-46.2%	47.5%
Miscellaneous	3,000	29,631	26,631	13,494	119.6%	987.7%
Transfers in	464,588	464,588	0	0	0.0%	100.0%
Total revenues	16,301,488	5,644,871	(10,656,617)	5,068,202	11.4%	34.6%
EXPENSES						
Administration	4,087,960	1,142,952	2,945,008	1,101,049	3.8%	28.0%
Sewer collection system	1,558,567	378,808	1,179,759	363,550	4.2%	24.3%
Sewer disposal plant	4,714,387	1,357,725	3,356,662	1,337,084	1.5%	28.8%
Transfers out	93,973	35,947	58,026	1,802	0.0%	38.3%
Total operations	10,454,887	2,915,432	7,539,455	2,803,485	4.0%	27.9%
Debt service	3,309,575	722,288	2,587,287	764,913	-5.6%	21.8%
Capital outlay	4,561,312	692,639	3,868,673	356,969	94.0%	15.2%
Total expenses	18,325,774	4,330,359	13,995,415	3,925,367	10.3%	23.6%
Excess of revenues over (under) expenses	(2,024,286)	1,314,512	3,338,798	1,142,835		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	692,639
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	692,639
Principal retired	-
	692,639
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	2,007,151

**CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 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	2,766,404	(4,802,096)	2,493,693	10.9%	36.6%
Plant investment fee	156,945	69,280	(87,665)	90,068	-23.1%	44.1%
Intergovernmental	-	(1,360,323)	(1,360,323)	(3,107)	43682.5%	0.0%
Investment income	-	10,387	10,387	21,174	-50.9%	0.0%
Miscellaneous	32,000	54,316	22,316	140,121	-61.2%	169.7%
Total revenues	7,757,445	1,540,064	(6,217,381)	2,741,949	-43.8%	19.9%
EXPENSES						
Administration	2,150,107	610,083	1,540,024	626,005	-2.5%	28.4%
Engineering	978,284	204,704	773,580	187,935	8.9%	20.9%
Maintenance	1,331,973	367,608	964,365	289,470	27.0%	27.6%
Transfers out	48,361	30,313	18,048	166	18160.8%	62.7%
Total operations	4,508,725	1,212,708	3,296,017	1,103,576	9.9%	26.9%
Debt service	2,620,103	-	2,620,103	-	0.0%	0.0%
Capital outlay	21,920	371,468	(349,548)	722,328	-48.6%	1694.7%
Total expenses	7,150,748	1,584,176	5,566,572	1,825,903	-13.2%	22.2%
Excess of revenues (under) expenses	606,697	(44,112)	(650,809)	916,046		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		371,468				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		371,468				
Principal retired		-				
		371,468				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		327,356				

**CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	105,504	(681,194)	154,454	-31.7%	13.4%
Investment income	60,000	4,998	(55,002)	11,072	-54.9%	8.3%
Total revenues	846,698	110,502	(736,196)	165,526	-33.2%	13.1%
EXPENDITURES						
Municipal utility systems	124,108	5,636	118,472	22,565	-75.0%	4.5%
Capital Outlay	645,386	99,198	546,188	58,085	70.8%	15.4%
Total Expenditures	769,494	104,834	664,660	80,650	30.0%	13.6%
Excess of revenues over expenditures	77,204	5,668	(71,536)	84,876	-93.3%	7.3%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	77,204	5,668	(71,536)	84,876		
FUND BALANCE, January 1	5,041,000	5,041,000	-	5,163,938		
FUND BALANCES, April 30	5,118,204	5,046,668	(71,536)	5,248,814		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 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	304,500	(484,100)	332,700	-8.5%	38.6%
Developer participation	-	20,458	20,458	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,100	11,758	(26,342)	25,419	-53.7%	30.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	826,700	336,716	(489,984)	358,119	-6.0%	40.7%
EXPENDITURES						
Municipal utility systems	-	4,800	(4,800)	-	0.0%	0.0%
Capital Outlay	4,435,405	374,116	4,061,289	17,357	0.0%	0.0%
Total Expenditures	4,435,405	378,916	4,056,489	17,357	0.0%	8.5%
Excess of revenues over expenditures	(3,608,705)	(42,200)	3,566,505	340,762	-112.4%	1.2%
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)	(508,925)	3,602,368	340,762		
FUND BALANCE, January 1	12,046,530	12,046,530	-	11,744,654		
FUND BALANCES, April 30	7,935,237	11,537,605	3,602,368	12,085,416		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 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	3,172,829	(5,505,171)	3,059,616	3.7%	36.6%
Intergovernmental	-	(3,501)	(3,501)	0	0.0%	0.0%
Investment income	21,294	6,457	(14,837)	9,843	-34.4%	30.3%
Miscellaneous	1,000	13,353	12,353	911,111	-98.5%	1335.3%
Total revenues	8,700,294	3,189,138	(5,511,156)	3,980,570	-19.9%	36.7%
EXPENSES						
Administration	1,003,734	215,433	788,301	212,492	1.4%	21.5%
Landfill operations	30,000	-	30,000	-	0.0%	0.0%
Trash removal	4,341,461	1,279,704	3,061,757	1,447,002	-11.6%	29.5%
Special trash pickup	1,017,157	248,885	768,272	224,162	11.0%	24.5%
Curbside recycling	2,012,274	426,553	1,585,721	516,076	-17.3%	21.2%
Transfers out	189,686	64,935	124,751	0	0.0%	34.2%
Total operations	8,594,312	2,235,510	6,358,802	2,399,732	-6.8%	26.0%
Capital outlay	1,533,108	1,042	1,532,066	0	0.0%	0.1%
Total expenses	10,127,420	2,236,552	7,890,868	2,399,732	-6.8%	22.1%
Excess of revenues over (under) expenses	(1,427,126)	952,586	2,379,712	1,580,838		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,042
Less: Depreciation	0
Net Income (GAAP basis)	953,628

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 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	699,166	(2,138,993)	611,167	14.4%	24.6%
Investment income	6,015	3,152	(2,863)	5,127	-38.5%	52.4%
Miscellaneous	-	-	-	(22)	-100.0%	0.0%
Total revenues	2,844,174	702,318	(2,141,856)	616,272	14.0%	24.7%
EXPENSES						
Administration	412,523	111,000	301,523	114,733	-3.3%	26.9%
Course maintenance/development	2,564,948	673,779	1,891,169	640,677	5.2%	26.3%
Transfers out	17,702	18,692	(990)	31	0.0%	105.6%
Total operations	2,995,173	803,471	2,191,702	755,441	6.4%	26.8%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	493,600	54,065	439,535	3,072	1659.9%	11.0%
Total expenses	3,621,917	857,536	2,764,381	758,513	13.1%	23.7%
Excess of revenues over expenses	(777,743)	(155,218)	622,525	(142,241)	9.1%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	54,065
Principal payments capital leases	-
Gain on sale of assets	-
	54,065
Less: Depreciation	-
Net income (GAAP basis)	(101,153)

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 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	321,296	(212,086)	274,002	17%	60.2%
Intergovernmental	77,000	-	(77,000)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	1,119	1,119	1,917	-42%	0.0%
Miscellaneous	6,750	5,444	(1,306)	1,967	177%	80.7%
Total revenues	617,132	327,859	(289,273)	277,886	18%	53.1%
EXPENSES						
Administration	380,963	50,001	330,962	79,252	-37%	13.1%
Maintenance	153,750	40,883	112,867	55,497	-26%	26.6%
Transfers out	272	272	-	(3,727)	-	0.0%
Total operations	534,985	91,156	443,829	131,022	(0)	17.0%
Capital outlay	102,100	-	102,100	37,588	-100%	0.0%
Total expenses	637,085	91,156	545,929	168,610	-46%	14.3%
Excess of revenue over (under) expenses	(19,953)	236,703	256,656	109,276		

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)	236,703

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

	Budget	2022 Actual	Variance From Final Budget	2021 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	-	-	3,571,188	-100.0%
Investment income	99,910	24,534	(75,376)	42,948	-42.9%
Miscellaneous	11,327,954	3,651,242	(7,676,712)	1,587	229972.0%
Total revenues	11,427,864	3,675,776	(7,752,088)	3,615,723	1.7%
EXPENSES					
Operations:					
Personal services	1,815,386	457,911	1,357,475	499,143	-8.3%
Operating & maintenance	2,491,483	884,123	1,607,360	600,258	47.3%
Transfers out	15,002	15,002	-	-	0.0%
Total operations	4,321,871	1,357,036	2,964,835	1,099,401	23.4%
Capital outlay	3,346,848	2,849,416	497,432	2,597,379	9.7%
Total expenses	7,668,719	4,206,452	3,462,267	3,696,780	13.8%
Excess of revenues (under) expenses	3,759,145	(530,676)	(4,289,821)	(81,057)	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,849,416
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	2,849,416
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	2,318,740