

**CITY OF LONGMONT**

**FINANCIAL STATEMENTS**

**Month Ending**

**April 30, 2023**

**(UNAUDITED)**

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of April 30, 2023**

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
<b>TAXES</b>						
General property taxes:						
Current	23,667,281	10,145,818	(13,521,463)	10,601,816	-4.3%	42.9%
Prior years	-	12,484	12,484	13,250	-5.8%	0.0%
General sales and use tax	48,378,102	10,575,022	(37,803,080)	10,815,024	-2.2%	21.9%
Selected sales and use tax -						
Cigarette	160,000	29,707	(130,293)	49,378	-39.8%	18.6%
Franchise taxes:						
Gas	900,000	641,406	(258,594)	442,320	45.0%	71.3%
Cable Television	610,000	-	(610,000)	-	0.0%	0.0%
Telephone	119,210	42,720	(76,490)	38,185	11.9%	35.8%
Electric	7,106,109	2,182,500	(4,923,609)	2,059,245	6.0%	30.7%
Telecommunications	6,131	6,826	695	6,616	3.2%	111.3%
Water	573,644	191,216	(382,428)	180,672	5.8%	33.3%
Wastewater	628,384	209,460	(418,924)	210,652	-0.6%	33.3%
	82,148,861	24,037,159	(58,111,702)	24,417,158	-1.6%	29.3%
<b>LICENSES AND PERMITS</b>						
Business licenses and permits:						
Liquor	10,000	2,716	(7,284)	2,561	6.0%	27.2%
Marijuana	60,000	6,000	(54,000)	6,300	-4.8%	0.0%
Business	5,000	3,706	(1,294)	3,645	1.7%	74.1%
Sales Tax	22,000	7,500	(14,500)	7,775	-3.5%	34.1%
Non-Business licenses and permits:						
Building	1,926,195	609,543	(1,316,652)	630,563	-3.3%	31.6%
Wood burning	-	5	5	5	0.0%	0.0%
Contractor	120,475	36,975	(83,500)	34,300	7.8%	30.7%
Parade / use of public places	8,800	1,777	(7,023)	2,358	-24.6%	20.2%
	2,152,470	668,222	(1,484,247)	687,507	-2.8%	31.0%
<b>INTERGOVERNMENTAL REVENUE</b>						
Federal revenue	224,685	-	(224,685)	-	0.0%	0.0%
State shared revenue:						
Severance tax	6,000	-	(6,000)	-	0.0%	0.0%
Grants	-	93,021	93,021	3,688	2422.4%	0.0%
Non-grant state revenue	300,000	73,157	(226,843)	72,091	1.5%	0.0%
Local government shared revenue:						
Shared Fines	45,000	20,509	(24,491)	17,255	18.9%	45.6%
Hazmat Authority	20,000	8,910	(11,090)	-	0.0%	44.5%
Longmont Housing Authority	688,540	118,184	(570,356)	142,874	-17.3%	17.2%
Grants / School Resource Officer	300,535	126,143	(174,392)	124,005	1.7%	42.0%
	1,584,760	439,923	(1,144,837)	359,913	22.2%	27.8%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of April 30, 2023**

(continued)

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
<b>CHARGES FOR SERVICE</b>						
<b>General government:</b>						
Zoning and hearing	60,000	18,880	(41,120)	43,555	-56.7%	31.5%
Disconnect Tag Fees	562,000	190,958	(371,042)	55,538	243.8%	34.0%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	150	83	(67)	10	730.0%	55.3%
Rebates	125,000	155,790	30,790	122,844	26.8%	124.6%
Payroll Fee	800	215	(585)	234	-8.2%	26.8%
Sales tax commission	45,000	26,016	(18,984)	14,644	77.7%	57.8%
Liquor Application Fee	30,000	13,393	(16,607)	10,075	32.9%	44.6%
Marijuana Modification Fee	7,000	-	(7,000)	-	0.0%	0.0%
<b>Public safety:</b>						
Criminal justice records	29,000	14,144	(14,856)	10,189	38.8%	48.8%
Extra duty officer reimbursement	-	(1,752)	(1,752)	2,223	-178.8%	0.0%
Fire inspection & fireworks fees	99,500	30,510	(68,990)	27,538	10.8%	30.7%
Offender registration/impound fees	15,500	3,006	(12,494)	3,461	-13.1%	19.4%
Emergency dispatch reimbursement	-	11,438	11,438	-	0.0%	0.0%
Elevator inspection	46,000	19,130	(26,870)	23,755	-19.5%	41.6%
<b>Highways and streets:</b>						
Work in right of way permit	3,000	-	(3,000)	3,385	-100.0%	0.0%
Plan check fees	324,818	120,296	(204,522)	426,358	-71.8%	37.0%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	274,168	90,056	(184,112)	84,396	6.7%	32.8%
<b>Culture and Recreation:</b>						
Recreation center - all fees	1,796,372	693,492	(1,102,880)	488,550	41.9%	38.6%
Pool fees	512,457	109,247	(403,210)	98,212	11.2%	21.3%
Arbor Day Tree Sales	-	10,135	10,135	7,720	31.3%	0.0%
Reservoir fees	525,790	124,510	(401,280)	150,710	-17.4%	23.7%
Activity fees	1,424,413	488,058	(936,355)	424,440	15.0%	34.3%
Facility use fees	347,720	179,560	(168,161)	101,869	76.3%	51.6%
Concessions	49,321	1,746	(47,575)	1,158	50.7%	3.5%
<b>Senior citizens:</b>						
Activity fees	250	101	(149)	76	32.9%	40.4%
Facility fees	6,000	500	(5,500)	1,160	-56.9%	8.3%
<b>Administrative reimbursements:</b>						
Sanitation	690,896	230,300	(460,596)	194,076	18.7%	33.3%
Golf	245,576	81,860	(163,716)	64,088	27.7%	33.3%
Electric	2,306,106	768,700	(1,537,406)	626,308	22.7%	33.3%
Telecommunications	564,727	188,244	(376,483)	161,696	16.4%	33.3%
Water	1,900,484	633,496	(1,266,988)	546,328	16.0%	33.3%
Sewer	1,273,721	424,576	(849,145)	338,576	25.4%	33.3%
Storm Drainage	771,734	257,244	(514,490)	208,244	23.5%	33.3%
Airport	82,794	27,600	(55,194)	25,916	6.5%	33.3%
Streets	1,087,097	362,364	(724,733)	292,528	23.9%	33.3%
Museum	241,481	80,496	(160,985)	74,712	7.7%	33.3%
Oil and Gas	7,075	2,360	(4,715)	-	0.0%	33.4%
Open Space	297,594	99,200	(198,394)	103,872	-4.5%	33.3%
Fleet	369,078	123,028	(246,050)	100,972	21.8%	33.3%
General Improvement District	15,100	5,032	(10,068)	7,184	-30.0%	33.3%
	16,257,722	5,584,010	(10,673,710)	4,846,599	15.2%	34.3%
<b>FINES AND FORFEITS</b>						
<b>Court:</b>						
Parking	102,000	37,477	(64,523)	35,529	5.5%	36.7%
Other court fines	300,000	100,206	(199,794)	94,930	5.6%	33.4%
Court fine surcharge	35,000	10,415	(24,585)	9,750	6.8%	29.8%
Bond forfeitures	9,000	2,940	(6,060)	1,980	48.5%	32.7%
Court education fees	11,000	3,415	(7,585)	3,262	4.7%	31.0%
Court costs reimbursements	55,000	16,075	(38,925)	15,290	5.1%	29.2%
Probation & home detention monitoring fees	17,500	5,953	(11,547)	5,593	6.4%	34.0%
Code Enforcement Penalty	1,200	125	(1,075)	150	-16.7%	10.4%
Tree Mitigation Fine	108,841	32,572	(76,269)	114,820	-71.6%	29.9%
Outstanding judgments/warrants	4,000	525	(3,475)	765	-31.4%	13.1%
<b>Library fines</b>						
False alarm fines	10,000	300	(9,700)	2,400	-87.5%	3.0%
Weed cutting fines	24,000	-	(24,000)	(4,840)	-100.0%	0.0%
Civil Penalty & Nuisance fines	23,000	9,655	(13,345)	13,995	-31.0%	42.0%
Other fines	500	140	(360)	175	-20.0%	28.0%
	701,041	228,004	(473,037)	307,610	-25.9%	32.5%

**CITY OF LONGMONT**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**COMPARED TO BUDGET**  
**YTD as of April 30, 2023**

(continued)

				%		
		<b>2023</b>	<b>Variance</b>	<b>2022</b>	<b>Increase</b>	<b>2023</b>
		<b>YTD</b>	<b>from Final</b>	<b>YTD</b>	<b>(Decrease)</b>	<b>as a % of</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>From</b>	<b>Budget</b>
					<b>Prior Year</b>	
<b>INVESTMENT INCOME AND MISCELLANEOUS REVENUE</b>						
Investment income	100,000	241,706	141,706	44,084	448.3%	241.7%
Miscellaneous	80,024	5,949	(74,075)	12,567	-52.7%	7.4%
Private grants/donations	7,500	6,275	(1,225)	5,188	20.9%	83.7%
Oil and gas royalties	1,176,850	7,399	(1,169,451)	-	0.0%	0.6%
	1,364,374	261,329	(1,103,044)	61,840	322.6%	19.2%
<b>OTHER FINANCING SOURCES</b>						
Transfers in:						
Electric Fund	18,808	19,015	207	52,565	-63.8%	101.1%
Library Services Fund	20,500	20,500	-	-	0.0%	100.0%
Tree Planting	23,000	23,000	-	23,000	0.0%	100.0%
Rec Sponsorship	-	4,000	4,000	10,000	-60.0%	0.0%
Lodgers Fund	290,000	-	(290,000)	-	0.0%	0.0%
Sanitation Fund	19,512	22,001	2,489	9,311	136.3%	112.8%
Golf Fund	1,044	7,587	6,543	17,702	-57.1%	726.7%
Telecommunications Fund	5,618	5,618	-	3,677	52.8%	100.0%
Water Fund	19,385	27,009	7,624	40,598	-33.5%	139.3%
Sewer Fund	7,736	9,592	1,856	22,323	-57.0%	124.0%
Storm Drainage Fund	2,402	3,232	830	21,297	-84.8%	134.6%
Airport Fund	134	134	-	272	-50.7%	100.0%
Workers Comp	129,421	-	(129,421)	43,140	-100.0%	0.0%
Streets Fund	183,722	188,699	4,977	37,951	397.2%	102.7%
Open Space Fund	4,318	4,318	-	-	0.0%	100.0%
Marijuana Tax Fund	-	290,000	290,000	-	0.0%	0.0%
Public Safety Fund	5,592	5,592	-	7,606	-26.5%	100.0%
DDA Fund	1,203	1,203	-	-	0.0%	100.0%
Affordable Housing Fund	1,084	1,084	-	-	0.0%	100.0%
Fleet Fund	3,076	8,233	5,157	15,002	-45.1%	267.7%
Proceeds from Advance			-			
Total other financing sources	736,555	640,817	(95,738)	304,444	110.5%	87.0%
Total revenues and other sources (legal basis)	104,945,783	31,859,465	(73,086,318)	30,985,071	2.8%	30.4%

(continued)

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
COMPARED TO BUDGET  
YTD as of April 30, 2023**

**EXPENDITURE  
NORM=28.5%**

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
<b>NON-DEPARTMENTAL</b>						
City Council	525,413	262,966	262,447	139,418	88.6%	50.0%
City Attorney	1,897,113	493,324	1,403,789	444,984	10.9%	26.0%
Municipal Court						
Courts	690,187	190,832	499,355	189,552	0.7%	27.6%
Probation	364,968	113,451	251,517	104,704	8.4%	31.1%
City Manager						
City Manager	1,360,015	447,966	912,049	523,011	-14.3%	32.9%
General Fund Transfers	2,150,058	(319,504)	2,469,562	1,568,274	-120.4%	-14.9%
Non Departmental	2,746,327	508,028	2,238,299	341,985	48.6%	18.5%
Economic Development Contracts	838,838	109,792	729,046	89,722	22.4%	13.1%
LHA General	172,415	34,461	137,954	47,736	-27.8%	20.0%
<b>Total Non-Departmental</b>	<b>10,745,334</b>	<b>1,841,315</b>	<b>8,904,019</b>	<b>3,449,387</b>	<b>-46.6%</b>	<b>17.1%</b>
<b>SHARED SERVICES</b>						
Communications	1,029,693	257,826	771,867	68,250	277.8%	25.0%
Human Resources						
Human Resources	1,770,317	482,193	1,288,124	424,852	13.5%	27.2%
Strategic Integration						
Strategic Integration Admin	32,268	16,236	16,032	-	0.0%	50.3%
Oil and Gas	1,135,971	174,803	961,168	-	0.0%	15.4%
Geospatial Data and Analysis	163,770	21,675	142,095	-	0.0%	13.2%
Data and Analytics	127,114	18,668	108,446	-	0.0%	14.7%
Business Enablement	22,788	15	22,773	-	0.0%	0.1%
Technical Services	65,685	24,783	40,902	-	0.0%	37.7%
Customer Service and Admin	52,812	7,767	45,045	-	0.0%	14.7%
Community Neighborhood and Equity Resou	802,310	203,559	598,751	149,069	36.6%	25.4%
Lgmt Multicultural Action Comm	25,000	9,976	15,024	3,053	226.7%	39.9%
Purchasing	1,050,343	295,371	754,972	234,999	25.7%	28.1%
Enterprise Technology Services						
PC Replacements	227,537	34,036	193,501	1,650	1963.1%	15.0%
ETS Operations	3,520,360	1,299,329	2,221,031	1,055,943	23.0%	36.9%
LHA ETS Operations	92,491	25,984	66,507	26,066	-0.3%	28.1%
ETS Applications	1,137,279	320,400	816,879	305,423	4.9%	28.2%
ETS CIS Support	264,088	79,319	184,769	75,559	5.0%	30.0%
ETS Telephone	-	79,243	(79,243)	108,124	-26.7%	0.0%
CJ System Replacement	-	5,325	(5,325)	29,270	-81.8%	0.0%
City Clerk						
City Clerk	635,918	156,252	479,666	134,034	16.6%	24.6%
Election Voter Registration	126,677	9,499	117,178	9,161	3.7%	7.5%
Recovery Office	224,685	37,133	187,552	38,040	-2.4%	16.5%
<b>Total Shared Services</b>	<b>12,507,106</b>	<b>3,559,391</b>	<b>8,947,715</b>	<b>2,663,491</b>	<b>33.6%</b>	<b>28.5%</b>
<b>FINANCE</b>						
Finance Administration	513,403	131,918	381,485	99,095	33.1%	25.7%
Sales Tax	621,328	157,050	464,278	165,411	-5.1%	25.3%
Accounting	1,343,248	373,847	969,401	364,667	2.5%	27.8%
Treasury	372,827.00	78,525.25	294,301.75	105,044.18	-25.2%	21.1%
Information Desk	77,905	22,386	55,519	21,794	2.7%	28.7%
LHA Accounting	325,789	94,070	231,719	87,274	7.8%	28.9%
Budget	615,871	224,346	391,525	196,975	13.9%	36.4%
HATS Project	-	-	-	2,423	-100.0%	0.0%
Risk	673,157	166,641	506,516	155,624	7.1%	24.8%
Wellness	105,783	29,382	76,401	23,132	27.0%	27.8%
Safety	169,100	57,407	111,693	62,369	-8.0%	33.9%
Utility Billing	2,041,051	581,110	1,459,941	412,699	40.8%	28.5%
Mail Delivery	104,098	25,937	78,161	24,206	7.2%	24.9%
<b>Total Finance</b>	<b>6,963,560</b>	<b>1,942,620</b>	<b>5,020,940</b>	<b>1,720,713</b>	<b>12.9%</b>	<b>27.9%</b>

(continued)

**CITY OF LONGMONT, COLORADO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
COMPARED TO BUDGET  
YTD as of April 30, 2023**

**EXPENDITURE  
NORM=28.5%**

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
<b>PUBLIC SAFETY</b>						
Public Safety Chief	\$ 860,339	\$ 272,068	588,271	\$ 168,169	61.8%	31.6%
Neighborhood Resources	301,097	83,857	217,240	84,652	-0.9%	27.9%
Emergency Communication Center	2,403,669	642,923	1,760,746	574,360	11.9%	26.7%
Public Safety Radio Replacemnt	2,800	-	2,800	-	0.0%	0.0%
Police Services	440,852	105,469	335,383	-	0.0%	23.9%
SWAT	438,396	184,978	253,418	168,005	10.1%	42.2%
Police Training	486,267	170,415	315,852	-	0.0%	35.0%
Extra Duty	9,000	21,427	(12,427)	103,534	-79.3%	238.1%
Detectives	3,942,556	1,193,247	2,749,309	968,767	23.2%	30.3%
Special Investigation Unit	261,568	98,351	163,217	123,935	-20.6%	37.6%
RV Tow and Disposal	5,000	916	4,084	-	0.0%	18.3%
School Resource Unit	906,461	236,070	670,391	223,409	5.7%	26.0%
Animal Control	933,732	251,513	682,219	199,928	25.8%	26.9%
Traffic	1,276,079	375,161	900,918	337,267	11.2%	29.4%
Special Operations	-	48,856	(48,856)	120,237	-59.4%	0.0%
Patrol	13,944,014	3,643,260	10,300,754	3,910,788	-6.8%	26.1%
Fire Suppression	12,529,997	3,969,588	8,560,409	3,728,776	6.5%	31.7%
Hazmat Team	177,293	123,732	53,561	128,149	-3.4%	69.8%
Technical Rescue Team	245,895	15,535	230,360	8,273	87.8%	6.3%
Wildland Team	146,275	88,301	57,974	40,545	117.8%	60.4%
Fire Codes and Planning	565,179	167,998	397,181	144,045	16.6%	29.7%
Fire Investigations	38,538	14,838	23,700	8,210	80.7%	38.5%
Fire Outreach and Prevention	8,690	283	8,407	509	-44.5%	3.3%
Fire Services	517,955	136,069	381,886	-	0.0%	26.3%
Fire Training	429,344	226,253	203,091	-	0.0%	52.7%
DUI Grant	-	942	(942)	3,745	-74.8%	0.0%
Collaborative Services	1,235,768	295,163	940,605	175,985	67.7%	23.9%
CORE	222,775	41,590	181,185	-	0.0%	18.7%
Case Management	126,210	32,162	94,048	-	0.0%	25.5%
Outreach and Volunteers	158,408	39,575	118,833	-	0.0%	25.0%
Peer Support	37,500	7,749	29,751	4,550	70.3%	20.7%
Training and Personnel	534,352	192,722	341,630	533,403	-63.9%	36.1%
Information Technology	1,000,083	325,423	674,660	281,627	15.6%	32.5%
Records Unit	734,341	178,357	555,984	148,254	20.3%	24.3%
Emergency Management	52,493	20,188	32,305	88,563	-77.2%	38.5%
CoResponder	-	4,823	(4,823)	63,231	-92.4%	0.0%
Public Safety Outreach	-	4,973	(4,973)	44,489	-88.8%	0.0%
<b>Total Public Safety</b>	<b>44,972,926</b>	<b>13,214,775</b>	<b>31,758,151</b>	<b>12,385,404</b>	<b>6.7%</b>	<b>29.4%</b>

(continued)

**CITY OF LONGMONT, COLORADO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
COMPARED TO BUDGET  
YTD as of April 30, 2023**

**EXPENDITURE  
NORM=28.5%**

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
<b>EXTERNAL SERVICES</b>						
Development Services						
Development Services	1,980,758	568,777	1,411,981	575,439	-1.2%	28.7%
Accela Implementation Project	-	29,453	(29,453)	2,320	1169.5%	0.0%
Code Enforcement	875,589	214,565	661,024	229,794	-6.6%	24.5%
Parking Enforcement	234,428	43,871	190,557	44,525	-1.5%	18.7%
Redevelopment	283,622	57,478	226,144	42,259	36.0%	20.3%
Facilities Project Management	320,484	81,708	238,776	37,129	120.1%	25.5%
Facilities Operations	2,110,524	561,150	1,549,374	502,682	11.6%	26.6%
Facilities Maintenance	2,143,749	642,206	1,501,543	634,908	1.1%	30.0%
Transportation Planning	427,522	110,603	316,919	24	460747.8%	25.9%
Building Services	1,784,027	454,273	1,329,754	446,423	1.8%	25.5%
Natural Resources Admin	622,229	176,408	445,821	153,455	15.0%	28.4%
Parks Maintenance	2,257,686	600,933	1,656,753	563,050	6.7%	26.6%
Parks Resource Management	204,023	20,264	183,759	24,565	-17.5%	9.9%
Muni Grounds Maintenance	350,264	98,240	252,024	88,693	10.8%	28.0%
ROW Maintenance	670,025	140,525	529,500	114,301	22.9%	21.0%
Graffiti Removal	136,579	23,756	112,823	21,309	11.5%	17.4%
Parks Development	247,826	55,610	192,216	64,830	-14.2%	22.4%
Forestry Maintenance	969,384	257,975	711,409	271,806	-5.1%	26.6%
Forestry EAB	178,841	47,084	131,757	64,719	-27.2%	26.3%
Union Reservoir	525,790	98,790	427,000	112,570	-12.2%	18.8%
<b>Total External Services</b>	<b>16,323,350</b>	<b>4,283,670</b>	<b>12,039,680</b>	<b>3,994,802</b>	<b>7.2%</b>	<b>26.2%</b>
<b>HUMAN SERVICES</b>						
Human Services Admin	709,769	102,661	607,108	-	0.0%	14.5%
Human Service Agencies	2,468,850	696,219	1,772,631	-	0.0%	28.2%
Children Youth and Families	1,648,949	299,408	1,349,541	245,762	21.8%	18.2%
Stadium Funding	980,482	-	980,482	-	0.0%	0.0%
Senior Services	1,204,437	286,504	917,933	-	0.0%	23.8%
Senior Svcs Short Term Asstnce	-	7,493	(7,493)	-	0.0%	0.0%
<b>Total Human Services</b>	<b>7,012,487</b>	<b>1,392,285</b>	<b>5,620,202</b>	<b>245,762</b>	<b>466.5%</b>	<b>19.9%</b>
<b>RECREATION, GOLF, LIBRARY AND CULTURE</b>						
Rec Golf Library and Cult Adm	1,446,459	487,641	958,818	620,428	-21.4%	33.7%
Outside Agencies	-	34,202	(34,202)	728,137	-95.3%	0.0%
Recreation Administration	419,148	158,630	260,518	121,285	30.8%	37.8%
Callahan House Transfer	95,970	31,992	63,978	29,888	7.0%	33.3%
Recreation Aquatics	1,235,297	250,707	984,590	245,195	2.2%	20.3%
Recreation Athletics	579,543	111,120	468,423	103,999	6.8%	19.2%
Recreation Concessions	35,939	7,043	28,896	7,467	-5.7%	19.6%
Recreation Community Events	139,477	25,872	113,605	17,383	48.8%	18.5%
Recreation General Programs	879,407	223,363	656,044	223,696	-0.1%	25.4%
Recreation Special Needs	87,310	3,136	84,174	3,153	-0.5%	3.6%
Recreation Outdoor Programs	30,988	2,192	28,796	779	181.5%	7.1%
Recreation Ice Rink	167,369	96,418	70,951	83,888	14.9%	57.6%
Recreation Sport Fields Mtce	348,385	85,843	262,542	83,768	2.5%	24.6%
Recreation Youth Programs	48,209	12,358	35,851	14,439	-14.4%	25.6%
Recreation Center	1,927,347	577,474	1,349,873	471,159	22.6%	30.0%
Library Administration	613,551	359,197	254,354	138,209	159.9%	58.5%
Library Adult Services	1,106,058	378,059	727,999	343,978	9.9%	34.2%
Library Childrens and Teens	690,038	192,672	497,366	195,539	-1.5%	27.9%
Library Tech Services	1,109,881	302,793	807,088	356,395	-15.0%	27.3%
Library Circulation	971,857	285,454	686,403	257,228	11.0%	29.4%
Museum Administration	1,084,885	326,238	758,647	234,922	38.9%	30.1%
Museum Auditorium	310,330	104,926	205,404	61,791	69.8%	33.8%
Senior Services Administration	-	64,460	(64,460)	280,993	-77.1%	0.0%
LHA Housing	114,090	34,227	79,863	4,382	681.0%	30.0%
LHA Senior Services	-	-	-	10,024	-100.0%	0.0%
<b>Total Recreation, Golf, Library and Culture</b>	<b>13,441,538</b>	<b>4,156,016</b>	<b>9,285,522</b>	<b>4,638,125</b>	<b>-10.4%</b>	<b>30.9%</b>

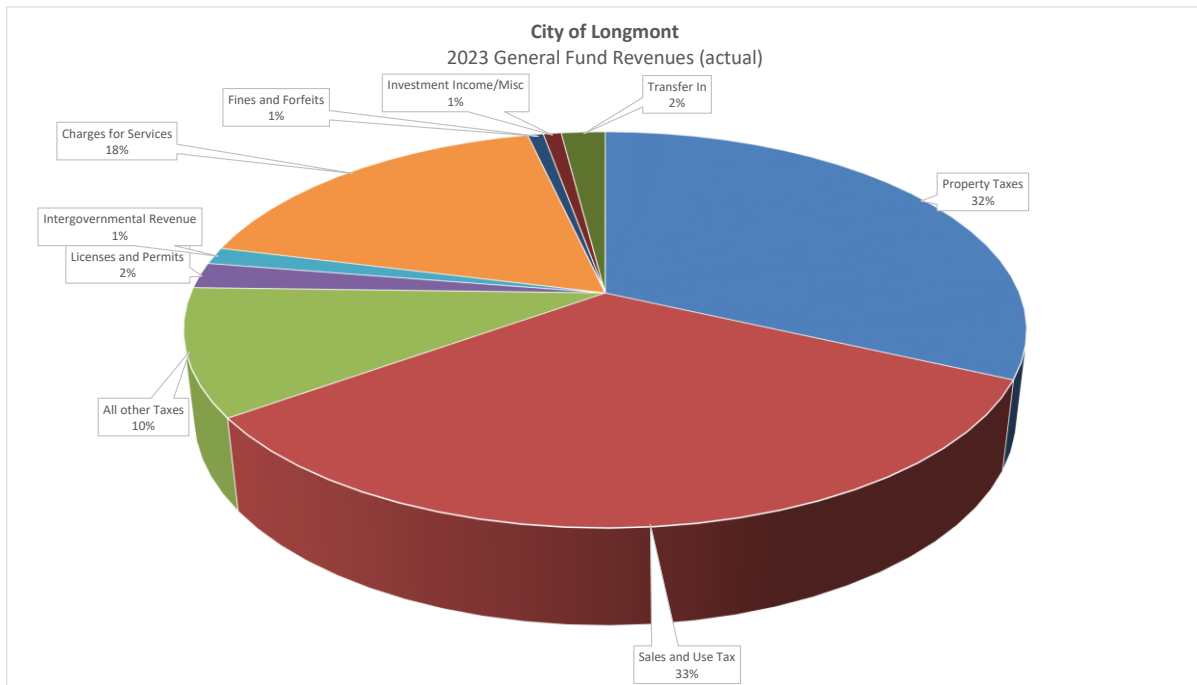
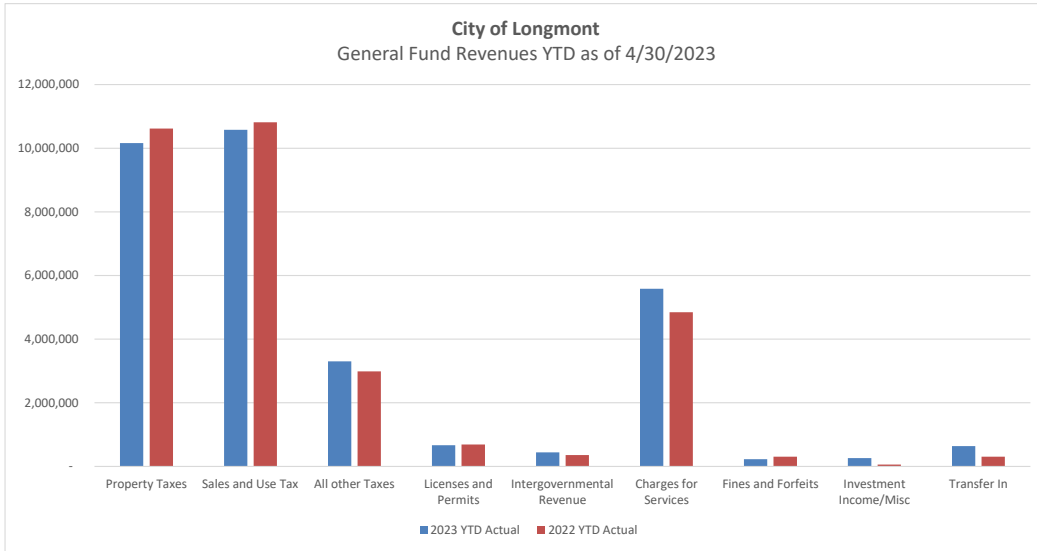
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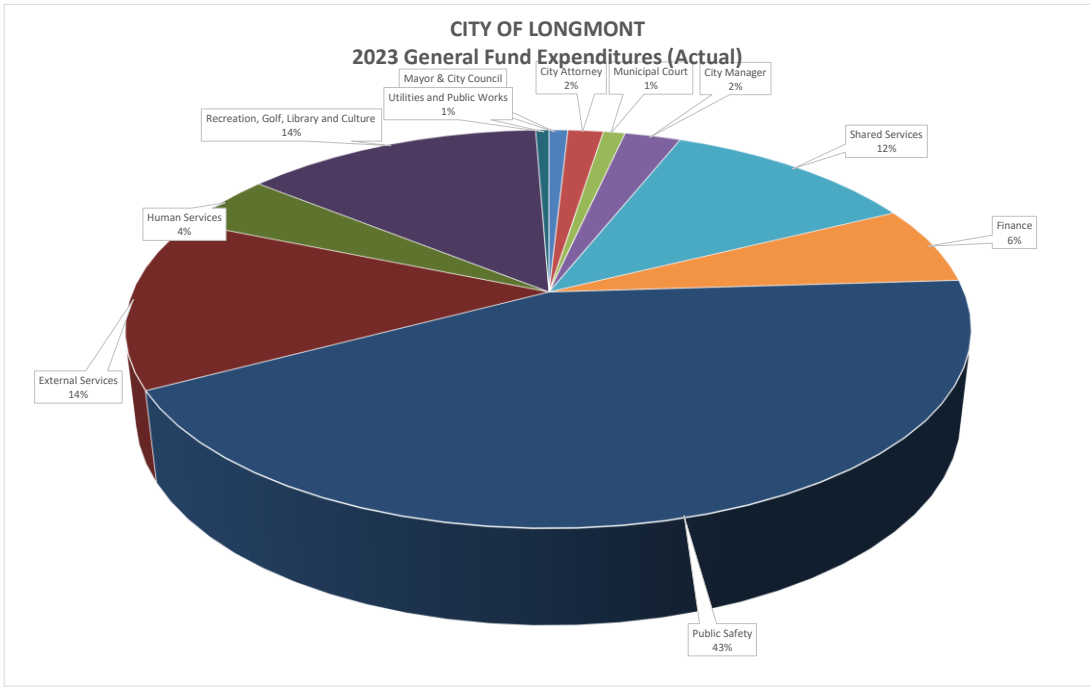
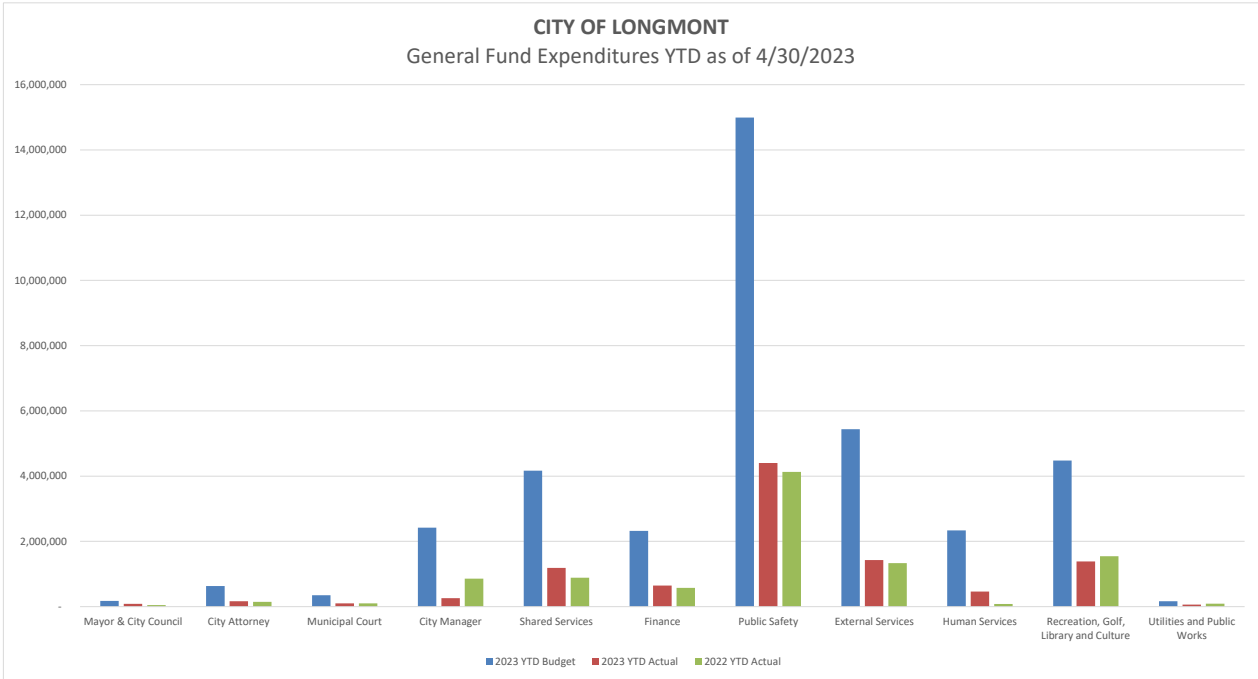
CITY OF LONGMONT, COLORADO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
COMPARED TO BUDGET  
YTD as of April 30, 2023

EXPENDITURE  
NORM=28.5%

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
<b>UTILITIES AND PUBLIC WORKS</b>						
PWNR Business Services	-	7,754	(7,754)	36,808	-78.9%	0.0%
Energy Lease	285,439	82,020	203,419	82,020	0.0%	28.7%
PWNR Engineering and Tech Svcs	-	7,090	(7,090)	78,203	-90.9%	0.0%
Oil and Gas Investigations	-	679	(679)	2,135	-68.2%	0.0%
Survey and Engineering Support	72,681	15,303	57,378	-	0.0%	21.1%
Oil and Gas Monitoring	40,879	10,654	30,225	67,441	-84.2%	26.1%
PWNR Regulatory Compliance	95,240	61,904	33,336	-	0.0%	65.0%
Total Utilities and Public Works	494,239	185,404	308,835	266,606	-30.5%	37.5%
<b>Total Expenditures</b>	112,460,540	30,575,476	81,885,064	29,364,291	4.1%	27.2%
Net Change in Fund Balance	(7,514,757)	1,283,989		(29,059,847)		
FUND BALANCE, January 1	27,012,979	46,609,982		39,594,448		
<b>FUND BALANCE, April 30</b>	<b>19,498,222</b>	<b>47,893,971</b>		<b>10,534,601</b>		







		Appropriations							
Project Number	Project	Budget		Current Year		Fund Balance	Expenditures		Unexpended Balance
		Carryforward	2023	Allocations to Other Projects			Prior	2023	
<b>INCENTIVES AND DEBT PAYMENTS</b>									
	DDA Building Permits	\$ 85,777	\$ 7,000	\$ -	\$ 331,804	\$ 420,424	\$ 188	\$ 3,969	
	Neighborhood Improvement Program	1,270,000	50,000	-	(38,654)	1,031,429	5,884	244,032	
	Economic Development Incentives	571,249	-	-	6,300	517,963	-	59,566	
	Culture and Rec Enhancements	-	250,000	-	-	-	-	250,000	
	Bond issuance expense	608,922	-	-	(303,881)	300,212	-	4,829	
	Debt Service - Principal	39,535,240	1,090,000	-	14,990	39,550,230	-	1,090,000	
	Debt Service - Interest	29,369,804	950,800	-	(912,241)	28,457,564	-	950,800	
	Fiscal Charges	74,196	1,000	-	(2,305)	71,030	-	1,861	
	<b>SUBTOTAL</b>	<b>71,515,188</b>	<b>2,348,800</b>	<b>-</b>	<b>(903,987)</b>	<b>70,348,872</b>	<b>6,072</b>	<b>2,605,058</b>	
<b>PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including APP)</b>									
DTR035	Downtown/City Center Lighting Improvements	105,000	50,000	-	-	93,519	-	61,481	
PBF001	Municipal Building Roof Improvements	6,096,949	75,000	-	(1,539,991)	4,296,150	32,710	303,098	
PBF002	ADA Facility Improvements	2,673,351	309,970	-	(134,647)	2,179,883	79,944	588,847	
PBF02B	Municipal Facilities ADA Improvements - Parks	533,325	74,252	-	-	165,157	-	442,420	
PBF037	Fire Stations-Heat & Exhaust	1,575,489	40,000	(100,000)	(83,426)	1,376,472	5,601	49,990	
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	100,000	72,000	7,745,718	1,340,873	2,216,252	
PBF080	Municipal Building Boilers	1,979,189	127,523	-	(394,881)	1,452,225	-	259,606	
PBF082	Municipal Buildings HVAC	7,250,813	722,585	-	(612,194)	6,085,233	520,019	745,953	
PBF091	Callahan House Improvements	240,059	-	-	-	7,639	-	232,420	
PBF109	Parking Lot Rehabilitation	1,543,038	226,240	-	(255,011)	1,263,119	-	251,148	
PBF119	Municipal Buildings Carpet	2,710,694	161,600	-	(410,730)	2,154,797	78,164	228,603	
PBF145	Specialized Equipment Replacement	3,494,140	473,429	-	(231,381)	2,585,042	21,822	1,129,323	
PBF153	Museum Auditorium	5,557,269	-	-	(1,627,882)	3,929,387	-	-	
PBF160	Municipal Buildings Auto Door Gate	135,000	15,000	-	(25,885)	71,658	-	52,457	
PBF163	Municipal Buildings Keyless Entry	63,000	15,000	-	(10,220)	2,780	-	65,000	
PBF165	Municipal Buildings Emergency Generator	1,398,687	-	-	(32,086)	145,514	21,578	1,199,510	
PBF171	Memorial Building Facility Renovation	40,900	-	-	-	40,900	-	-	
PBF178	Council Chambers Remodel	534,826	-	-	-	534,768	-	58	
PBF181	UPS Repair/Replacement	340,714	44,100	-	(96,868)	202,364	-	85,582	
PBF185	Rec Center Facility Imprvmt	253,365	-	-	(2,464)	249,896	-	1,005	
PBF186	Rec Center Fitness Imprvmt	416,988	-	-	-	-	-	416,988	
PBF189	Municipal Buildings Exterior Maintenance	204,300	15,000	-	(36,114)	143,186	-	40,000	
PBF190	Municipal Buildings Interior Maintenance	276,324	18,000	-	(48,090)	180,529	-	65,706	
PBF200	Civic Center Rehabilitation	11,156,798	-	-	2,793,658	11,135,188	-	2,815,268	
PBF201	Safety and Justice Rehabilitation	2,991,660	-	-	-	941,391	721,678	1,328,591	
PBF202	Library Rehabilitation	2,120,530	-	-	-	54,584	-	2,065,946	
PBF204	Sunset Campus Expansion	155,000	100,000	-	(25,709)	37,657	1,206	190,428	
PBF205	Facilities Condition Assessments and Rehab	2,455,000	-	-	-	-	-	2,455,000	
PBF207	Museum Collection Storage Facility	901,750	-	(3,012)	(849,041)	49,697	-	(0)	
PBF211	Courtroom A&B Sound and Entryway Improvements	-	44,854	-	-	-	-	44,854	
PBF216	Firehouse Arts Center Facility Improvements	121,705	75,750	-	-	-	-	197,455	
PBF218	Public Building Efficiency Improvements	94,852	-	-	-	-	-	94,852	
PBF224	Museum Entry Concrete Replacement	101,000	-	(101,000)	-	-	-	-	
PBF227	Longmont Museum Building Expansion	-	-	104,012	-	-	-	104,012	
PBF229	Emergency Operations Center Conversion	-	50,000	-	-	-	-	50,000	
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	256,199	9,998	1,212,404	
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	8,918	6,911	3,084,571	
PRO056	Park Bldg Rehab Replace	484,459	-	-	5,488	489,947	-	-	
PRO083	Primary and Secondary Greenway Connection	361,200	-	-	-	121,725	5,417	234,059	
PRO090	Sunset Irrigation System	854,800	-	-	-	6,676	5,174	842,950	
PRO102	Swimming and Wading Pool Improvements	7,625,382	481,910	-	(526,208)	6,625,860	11,974	943,251	
PRO113	Park Irrigation Pumps	1,515,250	325,000	-	38,390	1,517,963	5,509	355,168	
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	632,389	-	-	-	4,000	-	628,389	
PRO149	Bohn Farm Pocket Park	240,000	-	-	-	-	-	240,000	
PRO186	Sport Court Reconstruction	2,836,707	-	-	(453,500)	2,043,526	-	339,681	
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-	
PRO197	Golf Irrigation Rehabilitation & Replacement	290,400	1,600,000	-	-	-	-	1,890,400	
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	-	-	269,278	
PRO204	Pollinator Gardens	77,750	-	-	-	26,002	-	96,748	
PRO208	Wayfinding Signage Project	50,000	50,000	-	-	-	-	100,000	
PRO211	Prairie Dog Barrier Replacements	-	226,240	-	-	-	-	226,240	
TRP128	County Rd 26 Imp - County Line to Union	110,000	-	-	(673)	109,327	-	-	
TRP131	1st & Main Transit Station Area Imp	6,600,000	505,000	-	857,121	73,627	2,674,331	5,214,163	
WTR173	Raw Water Irrigation Planning and Construction	91,500	29,498	-	-	-	-	120,998	
	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	389,402	-	-	(43,185)	349,196	3,020	(5,999)	
	<b>SUBTOTAL</b>	<b>104,245,775</b>	<b>5,900,951</b>	<b>-</b>	<b>(8,165,951)</b>	<b>62,748,134</b>	<b>5,545,927</b>	<b>33,686,715</b>	
<b>CAPITAL PROJECTS FUND TOTAL</b>		<b>\$ 175,760,963</b>	<b>\$ 8,249,751</b>	<b>\$ -</b>	<b>\$ (9,069,936)</b>	<b>\$ 133,087,006</b>	<b>\$ 5,551,999</b>	<b>\$ 36,291,774</b>	

City of Longmont  
Balance Sheet  
Public Improvement Bond Fund 501

	2023	2022
<b>ASSETS</b>		
Equity in pooled cash & cash equivalents	1,229,347	(1,084,185)
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	16,119,930	23,887,706
<b>Total assets</b>	<b>17,349,278</b>	<b>22,803,521</b>
<b>LIABILITIES</b>		
Accounts payable	421,719	46,630
Construction contracts payable	-	-
Accrued liabilities	-	-
<b>Total liabilities</b>	<b>421,719</b>	<b>46,630</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unavailable revenue-other	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	16,927,559	22,756,891
Unassigned	-	-
<b>Total fund balances</b>	<b>16,927,559</b>	<b>22,756,891</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>17,349,278</b>	<b>22,803,521</b>

**City of Longmont**  
**Public Improvement Bond Fund**  
**Statement of Revenues and Expenses**  
**Budget to Actual**

	2023 Final Budget	2023 Actual	2023 Variance from Final Budget	2022 Final Budget	2022 Actual	2022 Variance from Final Budget
<b>REVENUES</b>						
Investment income	-	338,612	338,612	134,724	23,202	(111,522)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	-	338,612	338,612	134,724	23,202	(111,522)
<b>EXPENDITURES</b>						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	-	3,020	(3,020)	134,724	35,083	99,641
PBF074, Fire Station #6 Replacement	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	-	603,458	(603,458)	7,289,496	913,745	6,375,751
PBF200, Civic Center Rehab	-	-	-	3,162,800	205,239	2,957,561
PBF201, Safety and Justice Rehab	-	721,678	(721,678)	2,805,087	82,990	2,722,097
PBF202, Library Rehab	-	-	-	2,065,946	-	2,065,946
PBF205, Facilities Condition Assessments and Rehab	-	-	-	2,455,000	-	2,455,000
PRO024, Ute Creek Maintenance Facility	-	9,998	(9,998)	1,362,850	26,942	1,335,909
PRO027, Twin Peaks Irrigation System	-	6,911	(6,911)	3,100,400	8,918	3,091,482
PRO090, Sunset Irrigation System	-	5,174	(5,174)	854,800	6,676	848,124
PRO134, Centennial Pool Renovation	-	-	-	-	-	-
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	290,400	-	290,400
<b>Total Expenditures</b>	-	1,350,239	(1,350,239)	23,526,332	1,279,592	22,246,740
Excess of revenues over (under) expenditures	-	(1,011,627)	(1,011,627)	(23,391,608)	(1,256,390)	22,135,218
Net changes in fund balance	-	(1,011,627)	(1,011,627)	(23,391,608)	(1,256,390)	22,135,218
<b>FUND BALANCE, January 1</b>	17,939,186	17,939,186	-	24,013,281	24,013,281	-
<b>FUND BALANCE, April 30</b>	17,939,186	16,927,559	(1,011,627)	621,673	22,756,891	22,135,218

**CITY OF LONGMONT  
STREETS SYSTEMS FUND  
STATEMENT OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Original Budget	Final Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>							
Taxes	22,929,107	22,929,107	5,039,764	(17,889,343)	5,120,576	-1.6%	22.0%
Licenses and permits	15,000	15,000	20,100	5,100	52,231	-61.5%	134.0%
Developer/owner participation	-	955,422	1,506,173	550,751	181,453	730.1%	0.0%
Intergovernmental	3,681,702	3,681,702	1,267,146	(2,414,556)	1,037,698	22.1%	34.4%
Investment income	59,859	59,859	165,769	105,910	23,600	602.4%	276.9%
Miscellaneous	10,000	10,000	8,825	(1,175)	11,498	-23.2%	88.3%
<b>Total revenues</b>	<b>26,695,668</b>	<b>27,651,090</b>	<b>8,007,777</b>	<b>(19,643,313)</b>	<b>6,427,056</b>	<b>24.6%</b>	<b>29.0%</b>
<b>EXPENDITURES</b>							
Highways and streets	13,069,126	13,074,126	3,243,304	9,830,822	3,019,651	7.4%	24.8%
Capital Outlay	21,825,515	23,980,937	646,677	23,334,260	434,317	48.9%	2.7%
<b>Total Expenditures</b>	<b>34,894,641</b>	<b>37,055,063</b>	<b>3,889,981</b>	<b>33,165,082</b>	<b>3,453,968</b>	<b>12.6%</b>	<b>10.5%</b>
Excess of revenues over (under) expenditures	(8,198,973)	(9,403,973)	4,117,796	13,521,769	2,973,088		
<b>OTHER FINANCING USES</b>							
Transfers in							
Fleet	-	-	562	562	-		
Transfers out							
General fund	(328,955)	(328,955)	(235,451)	93,504	(84,703)	0.0%	71.6%
<b>Total other financing sources (uses)</b>	<b>(328,955)</b>	<b>(328,955)</b>	<b>(234,889)</b>	<b>94,066</b>	<b>(84,703)</b>	<b>0.0%</b>	<b>71.4%</b>
Net changes in fund balance	(8,527,928)	(9,732,928)	3,882,907	13,615,835	2,888,385		
<b>FUND BALANCE, January 1</b>	<b>28,370,121</b>	<b>28,370,121</b>	<b>28,370,121</b>	<b>-</b>	<b>21,889,679</b>		
<b>FUND BALANCE, April 30</b>	<b>19,842,193</b>	<b>18,637,193</b>	<b>32,253,028</b>	<b>13,615,835</b>	<b>24,778,064</b>		

**CITY OF LONGMONT  
PUBLIC SAFETY FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Taxes	16,571,842	3,631,716	(12,940,126)	3,712,763	-2.2%	21.9%
Intergovernmental	1,662,552	595,085	(1,067,467)	379,007	57.0%	35.8%
Charges for service	38,650	13,150	(25,500)	13,815	-4.8%	34.0%
Investment income	5,000	71,066	66,066	10,574	572.1%	1421.3%
Total revenues	18,278,044	4,311,017	(13,967,027)	4,116,159	4.7%	23.6%
<b>EXPENDITURES</b>						
Current:						
Public Safety	18,083,657	4,705,685	13,377,972	4,694,549	0.2%	26.0%
Capital Outlay	2,212,219	280,769	1,931,450	38,469	629.9%	12.7%
Total expenditures	20,295,876	4,986,454	15,309,422	4,733,018	5.4%	24.6%
Excess of revenues over (under) expenditures	(2,017,832)	(675,437)	1,342,395	(616,859)		
<b>OTHER FINANCING (USES)</b>						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund General Fund	(21,781)	-	21,781	(326)	-	
Other funds	(5,592)	(5,592)	-	(7,606)	0.0%	0.0%
Total other financing (uses)	(27,373)	(5,592)	21,781	(7,932)		
Net changes in fund balance	(2,045,205)	(681,029)	1,364,176	(624,791)		
<b>FUND BALANCE, January 1</b>	13,186,646	13,186,646	-	11,403,828		
<b>FUND BALANCE, April 30</b>	11,141,441	12,505,617	1,364,176	10,779,037		

CITY OF LONGMONT  
PARK IMPROVEMENT FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of April 30, 2023

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Licenses and permits	1,211,440	261,535	(949,905)	342,391	-23.6%	21.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	71,977	137,009	65,032	21,215	545.8%	190.4%
<b>Total revenues</b>	<b>1,283,417</b>	<b>398,544</b>	<b>(884,873)</b>	<b>1,048,430</b>	<b>-62.0%</b>	<b>31.1%</b>
<b>EXPENDITURES</b>						
Culture and recreation	-	-	-	-	0.0%	0.0%
Capital Outlay	2,861,910	92,181	2,769,729	-	#DIV/0!	3.2%
<b>Total Expenditures</b>	<b>2,861,910</b>	<b>92,181</b>	<b>2,769,729</b>	<b>-</b>	<b>#DIV/0!</b>	<b>3.2%</b>
Excess of revenues over (under) expenditures	(1,578,493)	306,363	1,884,856	1,048,430	-70.8%	-19.4%
<b>OTHER FINANCING (USES)</b>						
Transfer out	(28,050)	-	28,050	-	0.0%	0.0%
<b>Total other financing (uses)</b>	<b>(28,050)</b>	<b>-</b>	<b>28,050</b>	<b>-</b>	<b>0.0%</b>	<b>0.0%</b>
Net change in fund balance	(1,606,543)	306,363	1,912,906	1,048,430		
<b>FUND BALANCE, January 1</b>	<b>23,821,621</b>	<b>23,821,621</b>	<b>-</b>	<b>20,776,949</b>	<b>14.7%</b>	
<b>FUND BALANCE, April 30</b>	<b>22,215,078</b>	<b>24,127,984</b>	<b>1,912,906</b>	<b>21,825,379</b>	<b>10.6%</b>	



**CITY OF LONGMONT  
 CONSERVATION TRUST FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of April 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Intergovernmental	1,150,000	410,455	(739,545)	343,070	19.6%	35.7%
Investment income	6,320	42,728	36,408	6,677	539.9%	676.1%
<b>Total revenues</b>	<b>1,156,320</b>	<b>453,183</b>	<b>(703,137)</b>	<b>349,747</b>	<b>29.6%</b>	<b>39.2%</b>
<b>EXPENDITURES</b>						
Culture and recreation	264,102	85,069	179,033	57,423	48.1%	32.2%
Capital Outlay	3,035,906	13,504	3,022,402	2,575	424.4%	0.4%
<b>Total Expenditures</b>	<b>3,300,008</b>	<b>98,573</b>	<b>3,201,435</b>	<b>59,998</b>	<b>64.3%</b>	<b>3.0%</b>
Net change in fund balance	(2,143,688)	354,610	2,498,298	289,749	22.4%	-16.5%
<b>FUND BALANCE, January 1</b>	<b>7,401,992</b>	<b>7,401,992</b>	<b>-</b>	<b>6,599,154</b>		
<b>FUND BALANCE, April 30</b>	<b>5,258,304</b>	<b>7,756,602</b>	<b>2,498,298</b>	<b>6,888,904</b>		

**CITY OF LONGMONT  
OPEN SPACE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Taxes	5,714,429	1,252,310	(4,462,119)	1,280,253	-2.2%	21.9%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	195,995	72,091	(123,904)	9,940	625.3%	36.8%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	2,637,840	2,587,840	798,687	230.3%	5275.7%
Total revenues	5,960,424	3,962,241	(1,998,183)	2,088,880	89.7%	66.5%
<b>EXPENDITURES</b>						
Current:						
Culture and Recreation	1,502,890	387,497	1,115,393	407,221	-4.8%	25.8%
Capital Outlay	772,563	74,023	698,540	238,266	-68.9%	9.6%
Debt Service:						
Bond principal retired	1,505,000	-	1,505,000	-	0.0%	0.0%
Interest and fiscal charges	865,800	-	865,800	-	0.0%	0.0%
Total expenditures	4,646,253	461,520	4,184,733	645,487	-28.5%	9.9%
Excess of revenues (under) expenditures	1,314,171	3,500,720	2,186,549	1,443,392	142.5%	266.4%
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in						
Transfers out						
Art in public places fund	(750)	-	750	-	0.0%	0.0%
General Fund	(47,467)	(18,702)	28,765	(14,384)	0.0%	39.4%
Total other financing sources (uses)	(48,217)	(18,702)	29,515	(14,384)	0.0%	38.8%
Net changes in fund balance	1,265,954	3,482,018	2,216,064	1,429,009		
<b>FUND BALANCE, January 1</b>	9,710,390	9,710,390	-	10,656,163		
<b>FUND BALANCE, April 30</b>	10,976,344	13,192,408	2,216,064	12,085,172		

**CITY OF LONGMONT  
 LODGERS TAX FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of April 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Taxes	510,000	107,005	(402,995)	92,346	15.9%	21.0%
Investment income	-	257	257	225	13.9%	
Total revenues	510,000	107,261	(402,739)	92,571	15.9%	21.0%
<b>EXPENDITURES</b>						
Culture and recreation	510,000	212,500	297,500	125,000	0.0%	41.7%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	212,500	297,500	125,000		41.7%
Excess of revenues over (under) expenditures	-	(105,239)	(105,239)	(32,429)	224.5%	0.0%
<b>OTHER FINANCING (USES)</b>						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(105,239)	(105,239)	(32,429)		
<b>FUND BALANCE, January 1</b>	96,594	96,594	-	256,400	-62.3%	
<b>FUND BALANCE, April 30</b>	96,594	(8,645)	(105,239)	223,971	-103.9%	

**CITY OF LONGMONT**  
**COMBINING STATEMENT OF NET POSITION**  
**NON MAJOR ENTERPRISE FUNDS**  
**YTD as of April 30, 2023**

	Sanitation	Golf	Airport	TOTALS
<b>ASSETS</b>				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 11,443,057	\$ 3,902,542	\$ 1,091,667	\$ 16,437,266
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,302,168	448.09	37,881	1,340,497
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	(3,762)	(1,815)	(440)	(6,017)
Prepaid expenses	1,597	-	-	1,597
<b>Total current assets</b>	<b>12,746,213</b>	<b>3,901,175</b>	<b>1,129,108</b>	<b>17,776,496</b>
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	3,525,248	314,893	530,356	4,370,497
Buildings	7,610,753	1,931,139	257,376	9,799,268
Improvements (other than buildings)	958,829	8,473,467	8,157,706	17,590,002
Equipment	3,219,472	193,920	103,519	3,516,911
<b>Total property and equipment</b>	<b>15,869,536</b>	<b>12,035,881</b>	<b>9,197,696</b>	<b>37,103,113</b>
Less - accumulated depreciation	4,340,233	9,109,626	5,878,926	19,328,785
<b>Net property and equipment</b>	<b>11,529,303</b>	<b>2,926,255</b>	<b>3,318,770</b>	<b>17,774,328</b>
<b>Total assets</b>	<b>24,275,516</b>	<b>6,827,430</b>	<b>4,447,878</b>	<b>35,550,824</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Related to OPEB	128,721	41,152	6,849	176,722
City Contributions Subsequent to the Measurement Date	759,205	242,735	40,369	1,042,309
Investment Earnings less than Expected	-	-	-	-
Actual experience less than expected experience	-	-	-	-
<b>Total deferred outflows of resources</b>	<b>\$ 887,926</b>	<b>\$ 283,887</b>	<b>\$ 47,218</b>	<b>\$ 1,219,031</b>
<b>Total assets and deferred outflows of resources</b>	<b>25,163,442</b>	<b>7,111,318</b>	<b>4,495,096</b>	<b>36,769,856</b>

**CITY OF LONGMONT**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR ENTERPRISE FUNDS**  
**YTD as of April 30, 2023**

	Sanitation	Golf	Airport	TOTALS
<b>LIABILITIES AND NET POSITION</b>				
<b>Current liabilities:</b>				
Payable from current assets:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Construction contracts payable	-	-	31,459	31,459
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Accrued sick and vacation - current portion	35,480	13,529	-	49,010
Total unrestricted liabilities	-	-	-	-
Advances from other funds - current portion	-	-	-	-
<b>Total current liabilities</b>	<b>35,480</b>	<b>13,529</b>	<b>31,459</b>	<b>80,469</b>
<b>Long-term liabilities:</b>				
Advances from other funds	-	-	-	-
Bonds payable	-	-	-	-
Less portion due in one year	-	-	-	-
Loan payable	-	-	-	-
Long-term construction liability	-	-	-	-
Net other post employment benefit obligation	331,035	107,479	17,711	456,225
Net Pension Liability	475,888	152,140	25,321	653,349
Accrued sick and vacation	201,055	76,667	-	277,722
Advances from other funds	-	68,680	-	68,680
<b>Net long-term liabilities</b>	<b>1,007,978</b>	<b>404,966</b>	<b>43,032</b>	<b>1,455,976</b>
<b>Total liabilities</b>	<b>1,043,458</b>	<b>418,495</b>	<b>74,491</b>	<b>1,536,444</b>
<b>Deferred inflows of resources:</b>				
Related to pension	636,851	203,599	33,887	874,337
Related to OPEB	105,046	33,583	5,590	144,219
<b>Total deferred inflows of resources</b>	<b>741,897</b>	<b>237,182</b>	<b>39,476</b>	<b>1,018,555</b>
<b>Net position:</b>				
Net investment in capital assets	11,529,303	2,926,255	3,287,311	17,742,869
Unrestricted	11,848,784	3,529,386	1,093,818	16,471,988
<b>Total net position</b>	<b>23,378,087</b>	<b>6,455,641</b>	<b>4,381,129</b>	<b>34,214,857</b>
<b>Total liabilities and net position</b>	<b>\$ 25,163,442</b>	<b>\$ 7,111,318</b>	<b>\$ 4,495,096</b>	<b>\$ 36,769,857</b>

**CITY OF LONGMONT  
ELECTRIC ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	88,251,198	27,645,174	(60,606,024)	25,075,247	10.2%	31.3%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	110,390	30,390	16,634	563.6%	138.0%
Miscellaneous	69,000	18,370	(50,630)	14,021	31.0%	26.6%
Aid to underground installation	3,095,000	719,288	(2,375,712)	508,329	41.5%	23.2%
Other sales	77,000	69,890	(7,110)	61,886	12.9%	90.8%
Transfers in	-	-	-	-	0.0%	0.0%
<b>Total revenues</b>	<b>91,572,198</b>	<b>28,563,112</b>	<b>(63,009,086)</b>	<b>25,676,118</b>	<b>11.24%</b>	<b>31.2%</b>
<b>EXPENSES</b>						
Administration	7,497,587	1,910,234	5,587,353	1,754,906	8.9%	25.5%
Power purchased	60,287,529	18,346,186	41,941,343	17,373,352	5.6%	30.4%
Distribution	10,304,023	3,100,493	7,203,530	2,493,999	24.3%	30.1%
Franchise fee	7,086,203	2,182,500	4,903,703	2,059,245	6.0%	30.8%
Transfers out	325,806	122,883	202,923	156,433	0.0%	37.7%
<b>Total operations</b>	<b>85,501,148</b>	<b>25,662,296</b>	<b>59,838,852</b>	<b>23,837,935</b>	<b>7.7%</b>	<b>30.0%</b>
Capital outlay	6,431,606	1,577,756	4,853,850	913,612	72.7%	24.5%
<b>Total expenses</b>	<b>91,932,754</b>	<b>27,240,052</b>	<b>64,692,702</b>	<b>24,751,547</b>	<b>10.1%</b>	<b>29.6%</b>
<b>Excess of revenues over expenses</b>	<b>(360,556)</b>	<b>1,323,060</b>	<b>1,683,616</b>	<b>924,572</b>		

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add:	Additions to plant and equipment	
	Capital outlay	1,577,756
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		<u>1,577,756</u>
Less:	Depreciation	-
	Vehicle transfers	-
		<u>-</u>
	<b>Net income (GAAP basis)</b>	<u><u>2,900,816</u></u>

**CITY OF LONGMONT  
BROADBAND ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	20,377,409	6,553,136	(13,824,273)	6,308,735	3.9%	32.2%
Intergovernmental	-	193,495	193,495	84,697	0.0%	
Investment income	5,000	35,357	30,357	6,626	433.6%	707.1%
Miscellaneous	178,872	32,964	(145,908)	166,903	-80.2%	18.4%
Aid to underground installation	90,000	1	(89,999)	2,173	0.0%	0.0%
<b>Total revenues</b>	<b>20,651,281</b>	<b>6,814,953</b>	<b>(13,836,328)</b>	<b>6,569,134</b>	<b>3.7%</b>	<b>33.0%</b>
<b>EXPENSES</b>						
Administration	6,846,657	1,652,883	5,193,774	1,670,555	-1.1%	24.1%
Distribution	5,087,935	1,952,481	3,135,454	1,328,333	47.0%	38.4%
Franchise fee	0	6,826	(6,826)	6,616	3.2%	0.0%
Transfers out	30,777	9,618	21,159	13,677	0.0%	0.0%
<b>Total operations</b>	<b>11,965,369</b>	<b>3,621,808</b>	<b>8,343,561</b>	<b>3,019,181</b>	<b>20.0%</b>	<b>30.3%</b>
Debt service	4,582,758	-	4,582,758	-	0.0%	0.0%
Capital outlay	3,923,433	794,154	3,129,279	870,012	-8.7%	20.2%
<b>Total expenses</b>	<b>20,471,560</b>	<b>4,415,962</b>	<b>16,055,598</b>	<b>3,889,192</b>	<b>13.5%</b>	<b>21.6%</b>
<b>Excess of revenues (under) expenses</b>	<b>179,721</b>	<b>2,398,992</b>	<b>2,219,271</b>	<b>2,679,942</b>		

**RECONCILIATION TO NET (LOSS) (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	794,154
Capitalized salaries and expenses	-
	794,154
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
<b>Net (loss) (GAAP basis)</b>	<b>3,193,146</b>

**CITY OF LONGMONT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
YTD as of April 30, 2023**

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
<b>ASSETS</b>							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 21,142,456	\$ 46,797,434	\$ 13,754,190	\$ 12,859,330	\$ 16,437,266	\$ 110,990,676	\$ 38,944,152
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	12,540,737	1,150,902	1,600,434	268,152	1,340,497	16,900,722	65,868
Intergovernmental receivable	-	1,801,558	549,841	1,720,041	3,153	4,074,593	-
Loans receivable	1,472	27,867	-	-	-	29,339	-
Interest receivable	(10,795)	(18,692)	(5,935)	(3,873)	(6,017)	(45,312)	(16,851)
Inventory of materials and supplies	-	-	-	-	-	-	10,633,579
Advance to other funds, current portion	-	-	-	-	-	-	17,691,058
Prepaid expenses	-	7,986	4,791	4,791	1,597	19,165	6,000
<b>Total unrestricted current assets</b>	<b>33,673,870</b>	<b>49,767,055</b>	<b>15,903,321</b>	<b>14,848,441</b>	<b>17,776,496</b>	<b>131,969,183</b>	<b>67,323,806</b>
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	4,298,377	61,893,401	4,785,288	2,412,231	-	73,389,297	-
Interest receivable	-	-	(1,801)	(773)	-	(2,574)	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	(3,648,684)	-	2	-	(3,648,682)	-
Cash and cash equivalents	-	-	567,350	1,162,325	-	1,729,675	-
Interest receivable	(1,028)	-	-	(549)	-	(1,577)	-
<b>Total restricted current assets</b>	<b>4,297,349</b>	<b>58,244,717</b>	<b>5,350,837</b>	<b>3,573,236</b>	<b>-</b>	<b>71,466,139</b>	<b>-</b>
<b>Total current assets</b>	<b>37,971,219</b>	<b>108,011,772</b>	<b>21,254,158</b>	<b>18,421,677</b>	<b>17,776,496</b>	<b>203,435,322</b>	<b>67,323,806</b>
Noncurrent assets:							
Loan receivable-component unit	-	-	-	-	-	-	146,000
Capital assets:							
Land and water rights	1,609,104	215,404,389	2,012,093	16,312,941	1,826,435	237,164,962	333,200
Buildings	4,861,109	32,502,471	46,529,128	885,323	9,799,268	94,577,299	1,755,965
Improvements (other than buildings)	194,758,451	218,055,454	157,180,031	84,187,681	17,590,002	671,771,619	3,087,845
Equipment	9,394,400	2,776,852	4,222,893	299,183	3,516,911	20,210,239	55,742,342
Construction in progress	1,430,049	83,123,874	7,688,529	35,571,451	4,370,497	132,184,400	2,942,361
<b>Total capital assets</b>	<b>212,053,113</b>	<b>551,863,040</b>	<b>217,632,674</b>	<b>137,256,579</b>	<b>37,103,113</b>	<b>1,155,908,519</b>	<b>63,861,713</b>
Less - accumulated depreciation	84,580,609	93,733,318	78,768,580	31,656,679	19,328,785	308,067,971	43,675,587
<b>Net capital assets</b>	<b>127,472,504</b>	<b>458,129,722</b>	<b>138,864,094</b>	<b>105,599,900</b>	<b>17,774,328</b>	<b>847,840,548</b>	<b>20,186,126</b>
<b>Total noncurrent assets</b>	<b>127,472,504</b>	<b>458,129,722</b>	<b>138,864,094</b>	<b>105,599,900</b>	<b>17,774,328</b>	<b>847,840,548</b>	<b>20,332,126</b>
<b>Total assets</b>	<b>165,443,723</b>	<b>566,141,494</b>	<b>160,118,252</b>	<b>124,021,577</b>	<b>35,550,824</b>	<b>1,051,275,870</b>	<b>87,655,932</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>							
Related to OPEB	643,245	295,486	190,024	103,956	176,722	1,409,434	220,235
Related to Bond Refunding	-	-	157,898	-	-	157,898	-
City Contributions Subsequent to the Measurement Date	3,792,102	1,742,788	1,120,913	613,116	1,042,309	8,311,228	433,785
Actual experience less than expected experience	-	-	-	-	-	-	-
<b>Total deferred outflows of resources</b>	<b>4,435,347</b>	<b>2,038,274</b>	<b>1,468,835</b>	<b>717,072</b>	<b>1,219,031</b>	<b>9,878,560</b>	<b>654,020</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 169,879,071</b>	<b>\$ 568,179,768</b>	<b>\$ 161,587,087</b>	<b>\$ 124,738,649</b>	<b>\$ 36,769,855</b>	<b>\$ 1,061,154,430</b>	<b>\$ 88,309,951</b>



	Electric and			Storm	Other		Internal Service
	Broadband	Water	Sewer	Drainage	Enterprise	TOTALS	Funds
<b>LIABILITIES AND NET POSITION</b>							
<b>Current liabilities:</b>							
Payable from current assets:							
Accounts payable	\$ 4,397,000	\$ 828	\$ -	\$ 2,615	\$ -	\$ 4,400,443	\$ 166,160
Construction contracts payable	-	308,611	98,641	238,029	31,459	676,740	-
Accrued liabilities	355,755	10,000	-	-	-	365,755	-
Due to other funds	-	-	-	-	-	-	5,724,508
Accrued sick and vacation - current portion	192,869	94,223	53,481	26,498	49,010	416,080	30,052
Unearned revenue	1,113,016	-	-	-	-	1,113,016	-
Advances from other funds - current portion	-	-	-	3,600,000	-	3,600,000	-
Loans payable - current portion	-	1,282,546	-	-	-	1,282,546	-
Claims payable - current portion	-	-	-	-	-	-	387,615
Customer deposits	917,855	28,340	-	8,590	-	954,785	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
<b>Total current liabilities</b>							
(payable from current assets)	6,976,495	1,724,548	152,122	3,875,732	80,469	12,809,365	6,308,335
Payable from restricted assets:							
Accounts payable	-	95,529	-	-	-	95,529	-
Construction contracts payable	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-
Accrued interest	76,017	438,206	225,863	55,349	-	795,435	-
Bonds payable - current portion	3,540,000	2,760,000	1,480,000	1,780,000	-	9,560,000	-
<b>Total current liabilities</b>							
(payable from restricted assets)	3,616,017	3,293,736	1,705,863	1,835,349	-	10,450,965	-
<b>Total current liabilities</b>	10,592,512	5,018,283	1,857,985	5,711,081	80,469	23,260,329	6,308,335
<b>Long-term liabilities:</b>							
Loan payable	-	3,333	-	-	-	3,333	-
Long-term construction liability	-	182,148	-	-	-	182,148	-
Claims payable	-	-	-	-	-	-	899,110
Accrued sick and vacation	1,092,926	533,928	303,056	150,153	277,722	2,357,785	170,296
Net other post employment benefit obligation	1,651,022	762,232	490,369	265,542	456,225	3,625,390	241,493
Net Pension Liability	2,378,129	1,092,435	702,538	384,335	653,349	5,210,786	350,700
Advances from other funds	-	-	-	270,854	68,680	339,534	-
Premium on bonds	-	10,730,368	2,543,023	-	-	13,273,392	-
Bonds payable	25,034,712	71,450,000	33,585,000	18,797,104	-	148,866,816	-
<b>Net long-term liabilities</b>	30,156,789	84,754,444	37,623,986	19,867,988	1,455,976	173,859,183	1,661,599
<b>Total liabilities</b>	40,749,301	89,772,728	39,481,971	25,579,069	1,536,444	197,119,512	7,969,934
<b>Deferred inflows of resources:</b>							
Related to Pension	3,182,497	1,461,937	940,162	514,330	874,337	6,973,263	469,319
Related to OPEB	524,952	241,143	155,078	84,838	144,219	1,150,229	77,413
<b>Total Deferred inflows of resources</b>	3,707,449	1,703,080	1,095,240	599,168	1,018,555	8,123,492	546,732
<b>Net position:</b>							
Net Investment in capital assets	98,897,792	384,903,084	104,267,803	85,947,094	17,742,869	691,758,642	20,186,126
Water acquisition/capital grants	-	-	-	-	-	-	-
Subdividers	-	-	-	-	-	-	-
System development	-	-	-	-	-	-	-
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	4,298,377	61,893,401	4,785,288	2,412,231	-	73,389,297	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	22,226,151	29,907,476	11,956,785	10,201,088	16,471,988	90,763,488	59,607,159
<b>Total net position</b>	125,422,320	476,703,961	121,009,876	98,560,413	34,214,857	855,911,427	79,793,285
<b>Total liabilities and net position</b>	\$ 169,879,070	\$ 568,179,768	\$ 161,587,087	\$ 124,738,649	\$ 36,769,857	1,061,154,431	\$ 88,309,951

**CITY OF LONGMONT  
WATER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Final Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	28,294,196	6,012,640	(22,281,556)	4,972,543	20.9%	21.3%
Development fee surcharge	326,700	74,000	(252,700)	227,560	-67.5%	22.7%
Intergovernmental	-	(115,595)	(115,595)	(52,311)	121.0%	0.0%
Investment income - operating	73,800	8,235,156	8,161,356	(73,785)	-11261.0%	11158.7%
Miscellaneous	195,000	584,965	389,965	322,833	81.2%	300.0%
Transfer in	2,457,826	2,457,826	-	2,889,727	0.0%	100.0%
<b>Total revenues</b>	<b>31,347,522</b>	<b>17,248,993</b>	<b>(14,098,529)</b>	<b>8,286,567</b>	<b>108.2%</b>	<b>55.0%</b>
<b>EXPENSES</b>						
Administration	7,050,890	1,895,557	5,155,333	1,546,722	22.6%	26.9%
Water resources	3,949,378	1,899,081	2,050,297	2,503,587	-24.1%	48.1%
Transmission/distribution	3,204,908	802,976	2,401,932	1,033,092	-22.3%	25.1%
Treatment plant	4,407,226	1,145,746	3,261,480	1,044,187	9.7%	26.0%
Transfer out	201,192	69,389	131,803	11,473	504.8%	34.5%
<b>Total operations</b>	<b>18,813,594</b>	<b>5,812,749</b>	<b>13,000,845</b>	<b>6,139,061</b>	<b>-5.3%</b>	<b>30.9%</b>
Debt service	9,904,109	1,920,004	7,984,105	1,953,777	-1.7%	19.4%
Capital outlay	7,433,098	3,105,409	4,327,689	2,690,058	15.4%	41.8%
<b>Total expenses</b>	<b>36,150,801</b>	<b>10,838,162</b>	<b>25,312,639</b>	<b>10,782,896</b>	<b>0.5%</b>	<b>30.0%</b>
<b>Excess of revenue (under) expenses</b>	<b>(4,803,279)</b>	<b>6,410,831</b>	<b>11,214,110</b>	<b>(2,496,328)</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		3,105,409				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		<b>3,105,409</b>				
Principal retired		-				
		<b>3,105,409</b>				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		<b>-</b>				
<b>Net (loss) (GAAP basis)</b>		<b>9,516,240</b>				

**CITY OF LONGMONT  
WATER SYSTEM CONSTRUCTION RESERVE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Licenses and permits	1,300,700	281,808	(1,018,892)	1,086,403	-74.1%	21.7%
Investment income	15,800	128,982	113,182	23,468	449.6%	816.3%
<b>Total revenues</b>	<b>1,316,500</b>	<b>410,790</b>	<b>(905,710)</b>	<b>1,109,871</b>	<b>-63.0%</b>	<b>31.2%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	-	-	-	999	0.0%	0.0%
Capital Outlay	630,000	190,422	439,578	344,525	-44.7%	30.2%
<b>Total Expenditures</b>	<b>630,000</b>	<b>190,422</b>	<b>439,578</b>	<b>345,524</b>	<b>-44.9%</b>	<b>30.2%</b>
Excess of revenues over expenditures	686,500	220,368	(466,132)	764,347	-71.2%	32.1%
<b>OTHER FINANCING (USES)</b>						
Transfer out	(2,458,326)	(2,457,826)	500	(2,890,075)	0.0%	100.0%
Net change in fund balance	(1,771,826)	(2,237,458)	(465,632)	(2,125,728)		
<b>FUND BALANCE, January 1</b>	<b>23,095,000</b>	<b>23,095,000</b>	<b>-</b>	<b>23,900,742</b>		
<b>FUND BALANCE, April 30</b>	<b>21,323,174</b>	<b>20,857,542</b>	<b>(465,632)</b>	<b>21,775,015</b>		

**CITY OF LONGMONT  
WATER ACQUISITION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	5,000	-	(5,000)	3,184,902	0.0%	0.0%
Investment income	13,700	21,255	7,555	3,634	484.9%	155.1%
<b>Total revenues</b>	<b>18,700</b>	<b>21,255</b>	<b>2,555</b>	<b>3,188,536</b>	<b>-99.3%</b>	<b>113.7%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	542,000	-	542,000	416,781	0.0%	0.0%
Capital Outlay	840,000	2,568	837,432	1,467,292	0.0%	0.0%
<b>Total Expenditures</b>	<b>1,382,000</b>	<b>2,568</b>	<b>1,379,432</b>	<b>1,884,073</b>	<b>-99.9%</b>	<b>0.2%</b>
Net change in fund balance	(1,363,300)	18,687	1,381,987	1,304,463		
<b>FUND BALANCE, January 1</b>	<b>3,719,288</b>	<b>3,719,288</b>	<b>-</b>	<b>2,814,968</b>		
<b>FUND BALANCE, April 30</b>	<b>2,355,988</b>	<b>3,737,975</b>	<b>1,381,987</b>	<b>4,119,431</b>		

**CITY OF LONGMONT**  
**RAW WATER STORAGE RESERVE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of April 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Investment income	-	152	152	26	484.6%	0.0%
<b>EXPENDITURES</b>						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
<b>Total Expenditures</b>	-	-	-	-	0.0%	0.0%
Net change in fund balance	-	152	152	26		
<b>FUND BALANCE, January 1</b>	26,683	26,683	-	27,256		
<b>FUND BALANCE, April 30</b>	26,683	26,835	152	27,282		

**CITY OF LONGMONT  
SEWER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	15,706,600	5,458,298	(10,248,302)	5,182,601	5.3%	34.8%
Intergovernmental	0	(38,975)	(38,975)	(49,983)	0.0%	0.0%
Investment income	1,600	107,611	106,011	18,034	496.7%	6725.7%
Miscellaneous	3,000	45,546	42,546	29,631	53.7%	1518.2%
Transfers in	464,423	464,423	0	464,588	0.0%	100.0%
<b>Total revenues</b>	<b>16,175,623</b>	<b>6,036,903</b>	<b>(10,138,720)</b>	<b>5,644,871</b>	<b>6.9%</b>	<b>37.3%</b>
<b>EXPENSES</b>						
Administration	2,013,351	535,095	1,478,256	1,142,214	-53.2%	26.6%
Sewer collection system	4,132,739	1,236,128	2,896,611	378,808	226.3%	29.9%
Sewer disposal plant	5,134,274	1,454,029	3,680,245	1,357,725	7.1%	28.3%
Transfers out	58,921	21,560	37,361	35,947	0.0%	36.6%
<b>Total operations</b>	<b>11,339,285</b>	<b>3,246,812</b>	<b>8,092,473</b>	<b>2,914,694</b>	<b>11.4%</b>	<b>28.6%</b>
Debt service	3,315,175	551,363	2,763,812	722,288	0.0%	16.6%
Capital outlay	1,897,934	924,878	973,056	692,639	33.5%	48.7%
<b>Total expenses</b>	<b>16,552,394</b>	<b>4,723,053</b>	<b>11,829,341</b>	<b>4,329,621</b>	<b>9.1%</b>	<b>28.5%</b>
<b>Excess of revenues over (under) expenses</b>	<b>(376,771)</b>	<b>1,313,850</b>	<b>1,690,621</b>	<b>1,315,250</b>		

**RECONCILIATION TO NET (LOSS) (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	924,878
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	924,878
Principal retired	-
	924,878
Less: Depreciation	0
Vehicle transfers	-
	0
<b>Net (loss) (GAAP basis)</b>	<b>2,238,728</b>

**CITY OF LONGMONT**  
**STORM DRAINAGE ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of April 30, 2023**

	Final Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	9,768,900	3,139,035	(6,629,865)	2,766,404	13.5%	32.1%
Plant investment fee	131,200	79,620	(51,580)	69,280	14.9%	60.7%
Intergovernmental	-	(70,783)	(70,783)	(1,360,323)	-94.8%	0.0%
Investment income	16,600	89,764	73,164	10,387	764.2%	0.0%
Miscellaneous	32,000	826,256	794,256	54,316	1421.2%	2582.1%
<b>Total revenues</b>	<b>9,948,700</b>	<b>4,063,892</b>	<b>(5,884,808)</b>	<b>1,540,064</b>	<b>163.9%</b>	<b>40.8%</b>
<b>EXPENSES</b>						
Administration	2,643,223	725,716	1,917,507	610,083	19.0%	27.5%
Engineering	1,940,072	414,543	1,525,529	204,704	102.5%	21.4%
Maintenance	264,558	191,833	72,725	367,608	-47.8%	72.5%
Transfers out	38,132	30,282	7,850	830	3548.4%	79.4%
<b>Total operations</b>	<b>4,885,985</b>	<b>1,362,374</b>	<b>3,523,611</b>	<b>1,183,225</b>	<b>15.1%</b>	<b>27.9%</b>
Debt service	2,631,435	-	2,631,435	-	0.0%	0.0%
Capital outlay	1,857,847	41,547	1,816,300	371,468	-88.8%	2.2%
<b>Total expenses</b>	<b>9,375,267</b>	<b>1,403,921</b>	<b>7,971,346</b>	<b>1,554,692</b>	<b>-9.7%</b>	<b>15.0%</b>
<b>Excess of revenues (under) expenses</b>	<b>573,433</b>	<b>2,659,971</b>	<b>2,086,538</b>	<b>(14,627)</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		41,547				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		255,966				
		297,513				
Principal retired		-				
		297,513				
Less: Depreciation		11,624				
Vehicle transfers		-				
		11,624				
<b>Net (loss) (GAAP basis)</b>		<b>2,945,861</b>				

**CITY OF LONGMONT  
ELECTRIC COMMUNITY INVESTMENT FEE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Licenses and permits	603,977	64,977	(539,000)	105,504	-38.4%	10.8%
Investment income	25,000	27,284	2,284	4,998	445.9%	109.1%
Total revenues	628,977	92,261	(536,716)	110,502	-16.5%	14.7%
<b>EXPENDITURES</b>						
Municipal utility systems	254,027	1,010	253,017	5,636	-82.1%	0.4%
Capital Outlay	1,439,488	271,628	1,167,860	99,198	173.8%	18.9%
Total Expenditures	1,693,515	272,638	1,420,877	104,834	160.1%	16.1%
Excess of revenues over expenditures	(1,064,538)	(180,377)	884,161	5,668	-3282.6%	16.9%
<b>OTHER FINANCING (USES)</b>						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,064,538)	(180,377)	884,161	5,668		
<b>FUND BALANCE, January 1</b>	4,803,496	4,803,496	-	5,041,000		
<b>FUND BALANCE, April 30</b>	3,738,958	4,623,118	884,161	5,046,668		



**CITY OF LONGMONT  
SEWER CONSTRUCTION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Licenses and permits	782,100	216,080	(566,020)	304,500	-29.0%	27.6%
Developer participation	-	-	-	20,458	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,700	69,981	31,281	11,758	495.2%	180.8%
Miscellaneous	-	-	-	-	0.0%	0.0%
<b>Total revenues</b>	<b>820,800</b>	<b>286,061</b>	<b>(534,739)</b>	<b>336,716</b>	<b>-15.0%</b>	<b>34.9%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	-	-	-	4,800	0.0%	0.0%
Capital Outlay	3,600,000	2,721	3,597,279	374,116	0.0%	0.0%
<b>Total Expenditures</b>	<b>3,600,000</b>	<b>2,721</b>	<b>3,597,279</b>	<b>378,916</b>	<b>0.0%</b>	<b>0.1%</b>
Excess of revenues over expenditures	(2,779,200)	283,340	3,062,540	(42,200)	-771.4%	-10.2%
<b>OTHER FINANCING (USES)</b>						
Transfer out						
Sewer Fund	(464,423)	(464,423)	-	(464,588)	0.0%	100.0%
Art in public places fund	(28,000)	-	28,000	(2,137)	0.0%	0.0%
<b>Total other financing (uses)</b>	<b>(492,423)</b>	<b>(464,423)</b>	<b>28,000</b>	<b>(466,725)</b>	<b>0.0%</b>	<b>94.3%</b>
<b>Net change in fund balance</b>	<b>(3,271,623)</b>	<b>(181,083)</b>	<b>3,090,540</b>	<b>(508,925)</b>		
<b>FUND BALANCE, January 1</b>	<b>12,238,629</b>	<b>12,238,629</b>	<b>-</b>	<b>12,046,530</b>		
<b>FUND BALANCE, April 30</b>	<b>8,967,006</b>	<b>12,057,546</b>	<b>3,090,540</b>	<b>11,537,605</b>		

CITY OF LONGMONT  
SANITATION ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of April 30, 2023

	2023 YTD	Variance From Budget	2022 YTD	%	2023 Actual as a % of Budget	
Budget	Actual	Budget	Actual	Increase (Decrease)		
<b>REVENUES</b>						
Charges for services	8,973,000	3,130,797	(5,842,203)	3,172,829	-1.3%	34.9%
Intergovernmental	-	0	0	(3,501)	0.0%	0.0%
Investment income	22,596	60,647	38,051	6,457	839.2%	268.4%
Miscellaneous	1,000	216,469	215,469	13,353	1521.1%	21646.9%
<b>Total revenues</b>	<b>8,996,596</b>	<b>3,407,913</b>	<b>(5,588,683)</b>	<b>3,189,138</b>	<b>6.9%</b>	<b>37.9%</b>
<b>EXPENSES</b>						
Administration	1,392,335	296,733	1,095,602	215,433	37.7%	21.3%
Landfill operations	30,000	-	30,000	-	0.0%	0.0%
Trash removal	5,320,027	1,678,888	3,641,139	1,279,704	31.2%	31.6%
Special trash pickup	1,096,456	269,425	827,031	248,885	8.3%	24.6%
Curbside recycling	2,411,634	649,830	1,761,804	426,553	52.3%	26.9%
Transfers out	188,867	77,625	111,242	64,935	0.0%	41.1%
<b>Total operations</b>	<b>10,439,319</b>	<b>2,972,501</b>	<b>7,466,818</b>	<b>2,235,510</b>	<b>33.0%</b>	<b>28.5%</b>
Capital outlay	527,982	1,072	526,910	1,042	0.0%	0.2%
<b>Total expenses</b>	<b>10,967,301</b>	<b>2,973,573</b>	<b>7,993,728</b>	<b>2,236,552</b>	<b>33.0%</b>	<b>27.1%</b>
<b>Excess of revenues over (under) expenses</b>	<b>(1,970,705)</b>	<b>434,340</b>	<b>2,405,045</b>	<b>952,586</b>		
<b>RECONCILIATION TO NET INCOME (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		1,072				
Less: Depreciation		0				
<b>Net Income (GAAP basis)</b>		<b>435,412</b>				

**CITY OF LONGMONT  
GOLF ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	2,888,159	677,635	(2,210,524)	699,166	-3.1%	23.5%
Investment income	6,015	22,237	16,222	3,152	605.5%	369.7%
<b>Total revenues</b>	<b>2,894,174</b>	<b>699,872</b>	<b>(2,194,302)</b>	<b>702,318</b>	<b>-0.3%</b>	<b>24.2%</b>
<b>EXPENSES</b>						
Administration	479,507	124,482	355,025	111,000	12.1%	26.0%
Course maintenance/development	2,702,764	695,272	2,007,492	673,779	3.2%	25.7%
Transfers out	23,717	7,587	16,130	18,692	0.0%	32.0%
<b>Total operations</b>	<b>3,205,988</b>	<b>827,341</b>	<b>2,378,647</b>	<b>803,471</b>	<b>3.0%</b>	<b>25.8%</b>
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	1,887,631	-	1,887,631	54,065	-100.0%	0.0%
<b>Total expenses</b>	<b>5,226,763</b>	<b>827,341</b>	<b>4,399,422</b>	<b>857,536</b>	<b>-3.5%</b>	<b>15.8%</b>
<b>Excess of revenues over expenses</b>	<b>(2,332,589)</b>	<b>(127,469)</b>	<b>2,205,120</b>	<b>(155,218)</b>	<b>-17.9%</b>	

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	-
Principal payments capital leases	-
Gain on sale of assets	-
	-
Less: Depreciation	-
<b>Net income (GAAP basis)</b>	<b>(127,469)</b>

**CITY OF LONGMONT**  
**AIRPORT ENTERPRISE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES -**  
**BUDGET AND ACTUAL**  
**YTD as of April 30, 2023**

	Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
<b>REVENUES</b>						
Charges for services	619,770	386,076	(233,694)	321,296	20%	62.3%
Intergovernmental	295,000	43,968	(251,032)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	4,932	4,932	1,119	341%	0.0%
Miscellaneous	7,700	7,126	(574)	5,444	31%	92.5%
<b>Total revenues</b>	<b>922,470</b>	<b>442,102</b>	<b>(480,368)</b>	<b>327,859</b>	<b>35%</b>	<b>47.9%</b>
<b>EXPENSES</b>						
Administration	374,783	106,855	267,928	50,001	114%	28.5%
Maintenance	188,750	50,117	138,633	40,883	23%	26.6%
Transfers out	134	134	-	272	-	0.0%
<b>Total operations</b>	<b>563,667</b>	<b>157,106</b>	<b>406,561</b>	<b>91,156</b>	<b>1</b>	<b>27.9%</b>
Capital outlay	327,777	81,243	246,534	-	0%	0.0%
<b>Total expenses</b>	<b>891,444</b>	<b>238,349</b>	<b>653,095</b>	<b>91,156</b>	<b>161%</b>	<b>26.7%</b>
Excess of revenue over (under) expenses	31,026	203,753	172,727	236,703		

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Capital outlay	81,243
	81,243
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
<b>Net income (GAAP basis)</b>	<b>284,996</b>

**CITY OF LONGMONT  
FLEET INTERNAL SERVICE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of April 30, 2023**

	Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)
<b>REVENUES</b>					
Investment income	50,000	81,787	31,787	24,534	233.4%
Miscellaneous	12,099,808	4,233,751	(7,866,057)	3,650,871	16.0%
<b>Total revenues</b>	<b>12,149,808</b>	<b>4,315,538</b>	<b>(7,834,270)</b>	<b>3,675,405</b>	<b>17.4%</b>
<b>EXPENSES</b>					
Operations:					
Personal services	2,043,529	559,238	1,484,291	457,911	22.1%
Operating & maintenance	3,937,647	1,289,622	2,648,025	894,490	44.2%
Transfers out	11,846	8,205	3,641	15,002	0.0%
<b>Total operations</b>	<b>5,993,022</b>	<b>1,857,065</b>	<b>4,135,957</b>	<b>1,367,403</b>	<b>35.8%</b>
Capital outlay	7,822,323	614,632	7,207,691	2,849,415	-78.4%
<b>Total expenses</b>	<b>13,815,345</b>	<b>2,471,697</b>	<b>11,343,648</b>	<b>4,216,818</b>	<b>-41.4%</b>
<b>Excess of revenues (under) expenses</b>	<b>(1,665,537)</b>	<b>1,843,841</b>	<b>3,509,378</b>	<b>(541,413)</b>	

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

Add: Additions to plant and equipment	
Capital outlay	614,632
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	<b>614,632</b>
Less: Depreciation	-
Loss on the disposal of assets	-
	-
<b>Net income (GAAP basis)</b>	<b>2,458,473</b>