

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

May 31, 2023

(UNAUDITED)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of May 31, 2023**

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
TAXES						
General property taxes:						
Current	23,667,281	14,596,163	(9,071,118)	14,602,678	0.0%	61.7%
Prior years	-	12,213	12,213	(21,971)	-155.6%	0.0%
General sales and use tax	48,378,102	14,298,454	(34,079,648)	14,701,085	-2.7%	29.6%
Selected sales and use tax -						
Cigarette	160,000	37,488	(122,512)	49,378	-24.1%	23.4%
Franchise taxes:						
Gas	900,000	745,961	(154,039)	536,683	39.0%	82.9%
Cable Television	610,000	151,975	(458,025)	154,304	0.0%	24.9%
Telephone	119,210	47,553	(71,657)	40,371	17.8%	39.9%
Electric	7,106,109	2,586,415	(4,519,694)	2,524,695	2.4%	36.4%
Telecommunications	6,131	6,826	695	6,616	3.2%	111.3%
Water	573,644	239,020	(334,624)	225,840	5.8%	41.7%
Wastewater	628,384	261,825	(366,559)	263,315	-0.6%	41.7%
	82,148,861	32,983,893	(49,164,968)	33,082,994	-0.3%	40.2%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	4,339	(5,661)	3,589	20.9%	43.4%
Marijuana	60,000	66,300	6,300	36,300	82.6%	0.0%
Business	5,000	4,348	(652)	3,645	19.3%	87.0%
Sales Tax	22,000	9,634	(12,366)	9,850	-2.2%	43.8%
Non-Business licenses and permits:						
Building	1,926,195	919,499	(1,006,696)	764,781	20.2%	47.7%
Wood burning	-	5	5	5	0.0%	0.0%
Contractor	120,475	53,425	(67,050)	48,114	11.0%	44.3%
Parade / use of public places	8,800	3,646	(5,154)	3,385	7.7%	41.4%
	2,152,470	1,061,196	(1,091,273)	869,668	22.0%	49.3%
INTERGOVERNMENTAL REVENUE						
Federal revenue	224,685	-	(224,685)	-	0.0%	0.0%
State shared revenue:						
Severance tax	6,000	-	(6,000)	-	0.0%	0.0%
Grants	-	94,657	94,657	5,868	1513.2%	0.0%
Non-grant state revenue	300,000	98,888	(201,112)	97,579	1.3%	0.0%
Local government shared revenue:						
Shared Fines	45,000	27,605	(17,395)	20,468	34.9%	61.3%
Hazmat Authority	20,000	8,910	(11,090)	5,561	0.0%	44.5%
Longmont Housing Authority	688,540	118,184	(570,356)	187,177	-36.9%	17.2%
Grants / School Resource Officer	300,535	139,633	(160,902)	137,771	1.4%	46.5%
	1,584,760	487,876	(1,096,884)	454,423	7.4%	30.8%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of May 31, 2023**

(continued)

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	60,000	25,750	(34,250)	51,655	-50.1%	42.9%
Disconnect Tag Fees	562,000	236,820	(325,180)	70,026	238.2%	42.1%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	150	103	(47)	50	106.0%	68.7%
Rebates	125,000	155,790	30,790	122,844	26.8%	124.6%
Payroll Fee	800	275	(525)	289	-4.9%	34.3%
Sales tax commission	45,000	35,754	(9,247)	19,529	83.1%	79.5%
Liquor Application Fee	30,000	19,368	(10,632)	15,400	25.8%	64.6%
Marijuana Modification Fee	7,000	-	(7,000)	-	0.0%	0.0%
Public safety:						
Criminal justice records	29,000	17,197	(11,803)	11,839	45.3%	59.3%
Extra duty officer reimbursement	-	(1,752)	(1,752)	2,223	-178.8%	0.0%
Fire inspection & fireworks fees	99,500	39,956	(59,544)	33,535	19.1%	40.2%
Offender registration/impound fees	15,500	4,101	(11,399)	4,961	-17.3%	26.5%
Emergency dispatch reimbursement	-	16,013	16,013	-	0.0%	0.0%
Elevator inspection	46,000	22,945	(23,055)	27,110	-15.4%	49.9%
Highways and streets:						
Work in right of way permit	3,000	-	(3,000)	3,385	-100.0%	0.0%
Plan check fees	324,818	172,159	(152,659)	474,719	-63.7%	53.0%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	274,168	112,570	(161,598)	105,495	6.7%	41.1%
Culture and Recreation:						
Recreation center - all fees	1,796,372	873,252	(923,120)	628,229	39.0%	48.6%
Pool fees	512,457	155,180	(357,277)	128,745	20.5%	30.3%
Arbor Day Tree Sales	-	10,170	10,170	7,715	31.8%	0.0%
Reservoir fees	525,790	214,516	(311,274)	242,973	-11.7%	40.8%
Activity fees	1,424,413	621,651	(802,762)	530,284	17.2%	43.6%
Facility use fees	347,720	202,884	(144,836)	140,270	44.6%	58.3%
Concessions	49,321	4,702	(44,619)	1,948	141.4%	9.5%
Senior citizens:						
Activity fees	250	105	(145)	85	23.5%	42.0%
Facility fees	6,000	600	(5,400)	1,340	-55.2%	10.0%
Administrative reimbursements:						
Sanitation	690,896	287,875	(403,021)	242,595	18.7%	41.7%
Golf	245,576	102,325	(143,251)	80,110	27.7%	41.7%
Electric	2,306,106	960,875	(1,345,231)	782,885	22.7%	41.7%
Telecommunications	564,727	235,305	(329,422)	202,120	16.4%	41.7%
Water	1,900,484	791,870	(1,108,614)	682,910	16.0%	41.7%
Sewer	1,273,721	530,720	(743,001)	423,220	25.4%	41.7%
Storm Drainage	771,734	321,555	(450,179)	260,305	23.5%	41.7%
Airport	82,794	34,500	(48,294)	32,395	6.5%	41.7%
Streets	1,087,097	452,955	(634,142)	365,660	23.9%	41.7%
Museum	241,481	100,620	(140,861)	93,390	7.7%	41.7%
Oil and Gas	7,075	2,950	(4,125)	-	0.0%	41.7%
Open Space	297,594	124,000	(173,594)	129,840	-4.5%	41.7%
Fleet	369,078	153,785	(215,293)	126,215	21.8%	41.7%
General Improvement District	15,100	6,290	(8,810)	8,980	-30.0%	41.7%
	16,257,722	7,045,732	(9,211,988)	6,055,274	16.4%	43.3%
FINES AND FORFEITS						
Court:						
Parking	102,000	47,120	(54,880)	47,019	0.2%	46.2%
Other court fines	300,000	127,105	(172,895)	121,788	4.4%	42.4%
Court fine surcharge	35,000	13,175	(21,825)	12,180	8.2%	37.6%
Bond forfeitures	9,000	3,120	(5,880)	2,970	5.1%	34.7%
Court education fees	11,000	4,430	(6,570)	4,067	8.9%	40.3%
Court costs reimbursements	55,000	19,860	(35,140)	19,505	1.8%	36.1%
Probation & home detention monitoring fees	17,500	7,323	(10,177)	7,455	-1.8%	41.8%
Code Enforcement Penalty	1,200	200	(1,000)	275	-27.3%	16.7%
Tree Mitigation Fine	108,841	32,572	(76,269)	114,820	-71.6%	29.9%
Outstanding judgments/warrants	4,000	660	(3,340)	875	-24.6%	16.5%
Library fines						
False alarm fines	10,000	300	(9,700)	4,100	-92.7%	3.0%
Weed cutting fines	24,000	-	(24,000)	(4,840)	-100.0%	0.0%
Civil Penalty & Nuisance fines	23,000	10,755	(12,245)	15,895	-32.3%	46.8%
Other fines	500	210	(290)	175	20.0%	42.0%
	701,041	276,019	(425,022)	363,224	-24.0%	39.4%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of May 31, 2023**

(continued)

				%		
		2023	Variance	2022	Increase	2023
	Budget	YTD	from Final	YTD	(Decrease)	as a % of
	Budget	Actual	Budget	Actual	From	Budget
					Prior Year	
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	359,071	259,071	75,688	374.4%	359.1%
Miscellaneous	80,024	12,672	(67,352)	33,765	-62.5%	15.8%
Private grants/donations	7,500	10,455	2,955	10,225	2.2%	139.4%
Oil and gas royalties	1,176,850	10,921	(1,165,929)	-	0.0%	0.9%
	1,364,374	393,118	(971,255)	119,678	228.5%	28.8%
OTHER FINANCING SOURCES						
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)	53,925	-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)	315,229	103.3%	87.0%
Total revenues and other sources (legal basis)	104,945,783	42,888,652	(62,057,131)	41,260,490	3.9%	40.9%

(continued)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of May 31, 2023**

**EXPENDITURE
NORM=37.8%**

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
NON-DEPARTMENTAL						
City Council	525,413	283,548	241,865	234,865	20.7%	54.0%
City Attorney	1,897,113	614,436	1,282,677	558,812	10.0%	32.4%
Municipal Court						
Courts	690,187	241,256	448,931	234,173	3.0%	35.0%
Probation	364,968	143,100	221,868	132,839	7.7%	39.2%
City Manager						
City Manager	1,360,015	551,721	808,294	540,324	2.1%	40.6%
General Fund Transfers	2,150,058	(299,380)	2,449,438	1,592,805	-118.8%	-13.9%
Non Departmental	2,746,327	610,846	2,135,481	436,339	40.0%	22.2%
Economic Development Contracts	838,838	128,750	710,088	115,009	11.9%	15.3%
LHA General	172,415	42,791	129,624	56,867	-24.8%	24.8%
Total Non-Departmental	10,745,334	2,317,068	8,428,266	3,902,033	-40.6%	21.6%
SHARED SERVICES						
Communications	1,029,693	313,304	716,389	182,207	71.9%	30.4%
Human Resources						
Human Resources	1,770,317	644,434	1,125,883	534,409	20.6%	36.4%
Strategic Integration						
Strategic Integration Admin	32,268	17,940	14,328	-	0.0%	55.6%
Oil and Gas	1,135,971	229,435	906,536	-	0.0%	20.2%
Geospatial Data and Analysis	163,770	33,640	130,130	-	0.0%	20.5%
Data and Analytics	127,114	23,968	103,146	-	0.0%	18.9%
Business Enablement	22,788	1,029	21,759	-	0.0%	4.5%
Technical Services	65,685	28,444	37,241	-	0.0%	43.3%
Customer Service and Admin	52,812	9,981	42,831	-	0.0%	18.9%
Community Neighborhood and Equity Resol	802,310	251,591	550,719	185,497	35.6%	31.4%
Lgmt Multicultural Action Comm	25,000	12,976	12,024	3,268	297.0%	51.9%
Purchasing	1,050,343	368,648	681,695	290,050	27.1%	35.1%
Enterprise Technology Services						
PC Replacements	227,537	34,036	193,501	2,040	1568.6%	15.0%
ETS Operations	3,520,360	1,626,006	1,894,354	1,159,470	40.2%	46.2%
LHA ETS Operations	92,491	32,807	59,684	32,392	1.3%	35.5%
ETS Applications	1,137,279	396,779	740,500	384,861	3.1%	34.9%
ETS CIS Support	264,088	99,744	164,344	95,003	5.0%	37.8%
ETS Telephone	-	79,243	(79,243)	126,281	-37.2%	0.0%
CJ System Replacement	-	5,325	(5,325)	37,003	-85.6%	0.0%
City Clerk						
City Clerk	635,918	202,013	433,905	176,974	14.1%	31.8%
Election Voter Registration	126,677	12,010	114,667	11,499	4.4%	9.5%
Recovery Office	224,685	47,013	177,672	48,736	-3.5%	20.9%
Total Shared Services	12,507,106	4,479,115	8,027,991	3,269,689	37.0%	35.8%
FINANCE						
Finance Administration	513,403	161,031	352,372	119,053	35.3%	31.4%
Sales Tax	621,328	196,380	424,948	203,031	-3.3%	31.6%
Accounting	1,343,248	634,771	708,477	465,768	36.3%	47.3%
Treasury	372,827.00	98,103.54	274,723.46	124,174.89	-21.0%	26.3%
Information Desk	77,905	28,265	49,640	27,530	2.7%	36.3%
LHA Accounting	325,789	118,675	207,114	109,623	8.3%	36.4%
Budget	615,871	263,335	352,536	242,010	8.8%	42.8%
HATS Project	-	8,777	(8,777)	9,725	-9.8%	0.0%
Risk	673,157	193,752	479,405	176,794	9.6%	28.8%
Wellness	105,783	35,657	70,126	29,083	22.6%	33.7%
Safety	169,100	68,938	100,162	73,036	-5.6%	40.8%
Utility Billing	2,041,051	760,885	1,280,166	591,305	28.7%	37.3%
Mail Delivery	104,098	32,248	71,850	29,994	7.5%	31.0%
Total Finance	6,963,560	2,600,816	4,362,744	2,201,128	18.2%	37.3%

(continued)

**CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of May 31, 2023**

**EXPENDITURE
NORM=37.8%**

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 860,339	\$ 337,540	522,799	\$ 298,359	13.1%	39.2%
Neighborhood Resources	301,097	105,270	195,827	106,987	-1.6%	35.0%
Emergency Communication Center	2,403,669	804,279	1,599,390	728,145	10.5%	33.5%
Public Safety Radio Replacemnt	2,800	-	2,800	-	0.0%	0.0%
Police Services	440,852	138,497	302,355	-	0.0%	31.4%
SWAT	438,396	225,815	212,581	219,630	2.8%	51.5%
Police Training	486,267	196,559	289,708	-	0.0%	40.4%
Extra Duty	9,000	27,604	(18,604)	118,156	-76.6%	306.7%
Detectives	3,942,556	1,490,225	2,452,331	1,247,461	19.5%	37.8%
Special Investigation Unit	261,568	116,857	144,711	139,528	-16.2%	44.7%
RV Tow and Disposal	5,000	916	4,084	-	0.0%	18.3%
School Resource Unit	906,461	298,115	608,346	282,597	5.5%	32.9%
Animal Control	933,732	317,612	616,120	246,507	28.8%	34.0%
Traffic	1,276,079	476,591	799,488	421,748	13.0%	37.3%
Special Operations	-	57,708	(57,708)	148,101	-61.0%	0.0%
Patrol	13,944,014	4,628,039	9,315,975	4,885,158	-5.3%	33.2%
Fire Suppression	12,529,997	4,954,726	7,575,271	4,762,732	4.0%	39.5%
Hazmat Team	177,293	127,374	49,919	130,039	-2.0%	71.8%
Technical Rescue Team	245,895	18,249	227,646	12,361	47.6%	7.4%
Wildland Team	146,275	104,709	41,566	51,829	102.0%	71.6%
Fire Codes and Planning	565,179	213,194	351,985	178,461	19.5%	37.7%
Fire Investigations	38,538	16,914	21,624	9,644	75.4%	43.9%
Fire Outreach and Prevention	8,690	1,541	7,149	1,671	-7.8%	17.7%
Fire Services	517,955	176,202	341,753	-	0.0%	34.0%
Fire Training	429,344	325,968	103,376	-	0.0%	75.9%
DUI Grant	-	1,888	(1,888)	4,812	-60.8%	0.0%
Collaborative Services	1,235,768	358,362	877,406	270,420	32.5%	29.0%
CORE	222,775	54,574	168,201	-	0.0%	24.5%
Case Management	126,210	42,881	83,329	-	0.0%	34.0%
Outreach and Volunteers	158,408	55,544	102,864	-	0.0%	35.1%
Peer Support	37,500	9,715	27,785	4,550	113.5%	25.9%
Training and Personnel	534,352	232,947	301,405	657,950	-64.6%	43.6%
Information Technology	1,000,083	482,878	517,205	319,444	51.2%	48.3%
Records Unit	734,341	230,853	503,489	188,059	22.8%	31.4%
Emergency Management	52,493	22,302	30,191	114,473	-80.5%	42.5%
CoResponder	-	-	-	80,000	-100.0%	0.0%
Public Safety Outreach	-	531	(531)	55,605	-99.0%	0.0%
Total Public Safety	44,972,926	16,652,975	28,319,951	15,684,425	6.2%	37.0%

(continued)

**CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of May 31, 2023**

**EXPENDITURE
NORM=37.8%**

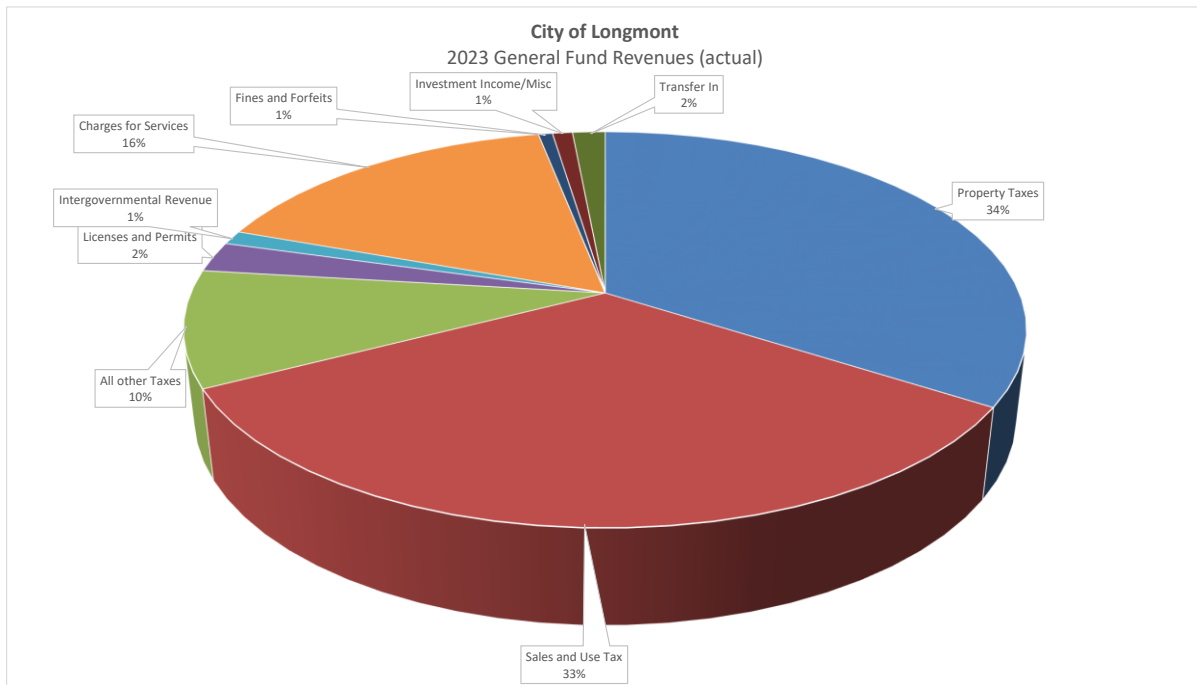
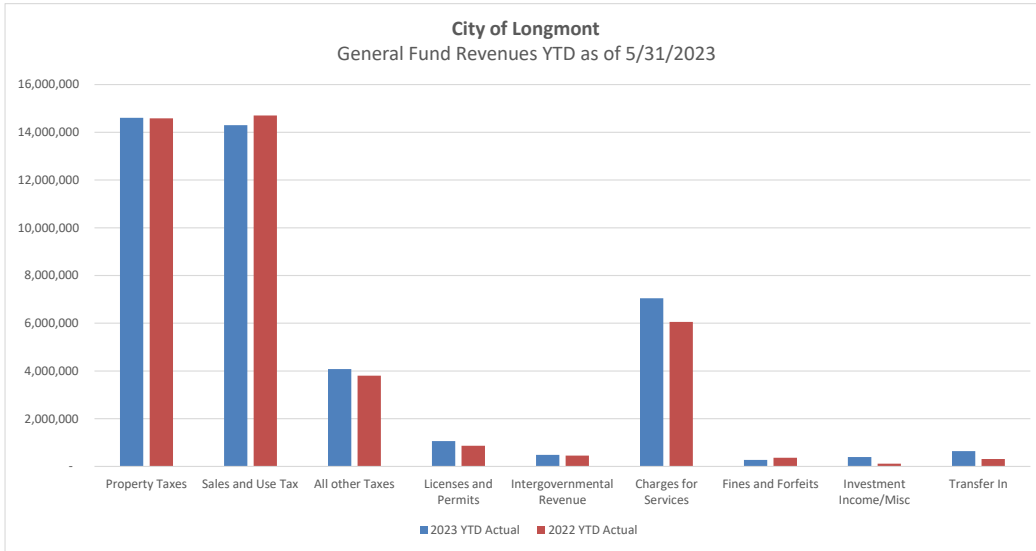
	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	1,980,758	686,506	1,294,252	653,783	5.0%	34.7%
Accela Implementation Project	-	36,465	(36,465)	3,408	970.1%	0.0%
Code Enforcement	875,589	263,966	611,623	270,161	-2.3%	30.1%
Parking Enforcement	234,428	55,879	178,549	55,999	-0.2%	23.8%
Redevelopment	283,622	72,628	210,994	67,635	7.4%	25.6%
Facilities Project Management	320,484	104,087	216,397	46,938	121.8%	32.5%
Facilities Operations	2,110,524	703,988	1,406,536	627,052	12.3%	33.4%
Facilities Maintenance	2,143,749	801,533	1,342,216	751,099	6.7%	37.4%
Transportation Planning	427,522	135,332	292,190	102,812	31.6%	31.7%
Building Services	1,784,027	572,814	1,211,213	570,029	0.5%	32.1%
Natural Resources Admin	622,229	239,094	383,135	195,885	22.1%	38.4%
Parks Maintenance	2,257,686	777,598	1,480,088	763,794	1.8%	34.4%
Parks Resource Management	204,023	54,364	149,659	30,912	75.9%	26.6%
Muni Grounds Maintenance	350,264	123,705	226,559	117,143	5.6%	35.3%
ROW Maintenance	670,025	184,641	485,384	163,478	12.9%	27.6%
Graffiti Removal	136,579	30,609	105,970	25,953	17.9%	22.4%
Parks Development	247,826	73,585	174,241	82,897	-11.2%	29.7%
Forestry Maintenance	969,384	375,752	593,632	405,702	-7.4%	38.8%
Forestry EAB	178,841	65,415	113,426	64,767	1.0%	36.6%
Union Reservoir	525,790	137,753	388,037	139,342	-1.1%	26.2%
Total External Services	16,323,350	5,495,714	10,827,636	5,138,791	6.9%	33.7%
HUMAN SERVICES						
Human Services Admin	709,769	134,583	575,186	-	0.0%	19.0%
Human Service Agencies	2,468,850	1,054,875	1,413,975	-	0.0%	42.7%
Children Youth and Families	1,648,949	378,608	1,270,341	305,131	24.1%	23.0%
Stadium Funding	980,482	-	980,482	-	0.0%	0.0%
Senior Services	1,204,437	428,759	775,678	-	0.0%	35.6%
Senior Svcs Short Term Asstnce	-	8,122	(8,122)	-	0.0%	0.0%
Total Human Services	7,012,487	2,004,948	5,007,539	305,131	557.1%	28.6%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	1,446,459	604,157	842,302	751,145	-19.6%	41.8%
Outside Agencies	-	34,202	(34,202)	862,054	-96.0%	0.0%
Mental Health Comm Conversation	-	-	-	2,535	-100.0%	0.0%
Recreation Administration	419,148	185,997	233,151	173,827	7.0%	44.4%
Callahan House Transfer	95,970	39,990	55,980	37,360	7.0%	41.7%
Recreation Aquatics	1,235,297	318,024	917,273	303,975	4.6%	25.7%
Recreation Athletics	579,543	152,901	426,642	135,970	12.5%	26.4%
Recreation Concessions	35,939	10,833	25,106	11,078	-2.2%	30.1%
Recreation Community Events	139,477	25,872	113,605	18,154	42.5%	18.5%
Recreation General Programs	879,407	288,173	591,234	281,516	2.4%	32.8%
Childcare Stabilization Grant	-	2,076	(2,076)	-	0.0%	0.0%
Recreation Special Needs	87,310	3,933	83,377	4,034	-2.5%	4.5%
Recreation Outdoor Programs	30,988	2,353	28,635	1,026	129.3%	7.6%
Recreation Ice Rink	167,369	100,892	66,477	86,644	16.4%	60.3%
Recreation Sport Fields Mtce	348,385	107,714	240,671	110,851	-2.8%	30.9%
Recreation Youth Programs	48,209	19,207	29,002	21,478	-10.6%	39.8%
Recreation Center	1,927,347	727,676	1,199,671	599,482	21.4%	37.8%
Library Administration	613,551	448,891	164,660	175,581	155.7%	73.2%
Library Adult Services	1,106,058	451,648	654,410	424,123	6.5%	40.8%
Library Childrens and Teens	690,038	240,536	449,502	234,232	2.7%	34.9%
Library Tech Services	1,109,881	367,935	741,946	405,317	-9.2%	33.2%
Library Circulation	971,857	365,403	606,454	326,329	12.0%	37.6%
Museum Administration	1,084,885	393,780	691,105	297,983	32.1%	36.3%
Museum Auditorium	310,330	124,979	185,351	76,212	64.0%	40.3%
Senior Services Administration	-	(345)	345	362,241	-100.1%	0.0%
LHA Housing	114,090	42,866	71,224	10,614	303.9%	37.6%
LHA Senior Services	-	-	-	10	-100.0%	0.0%
Total Recreation, Golf, Library and Culture	13,441,538	5,059,693	8,381,845	5,713,771	-11.4%	37.6%

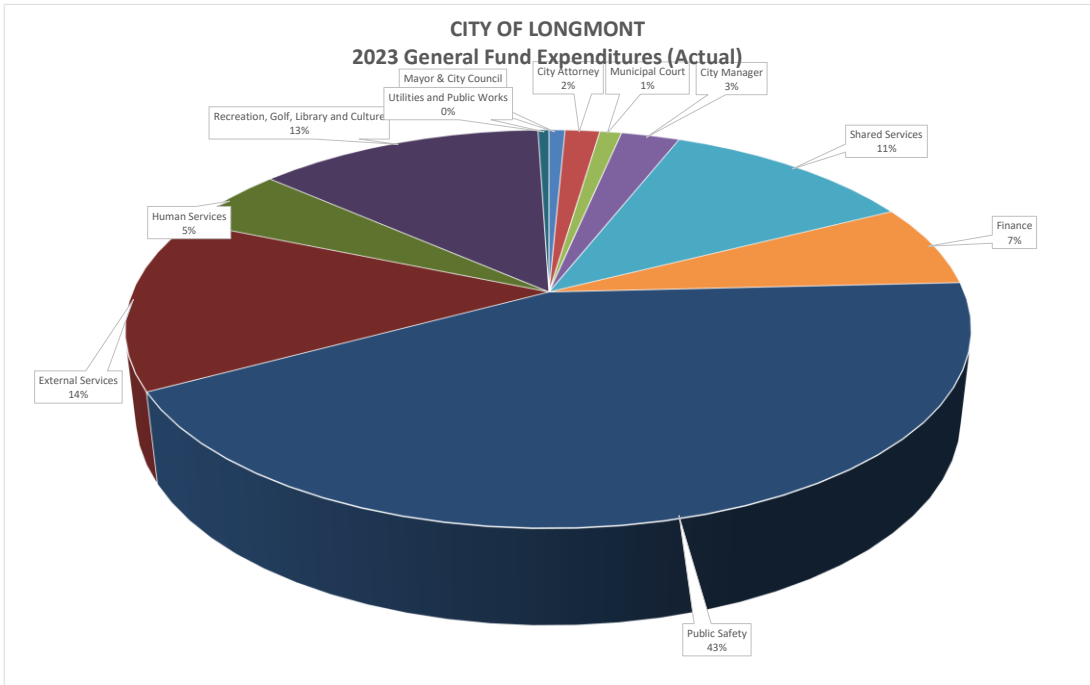
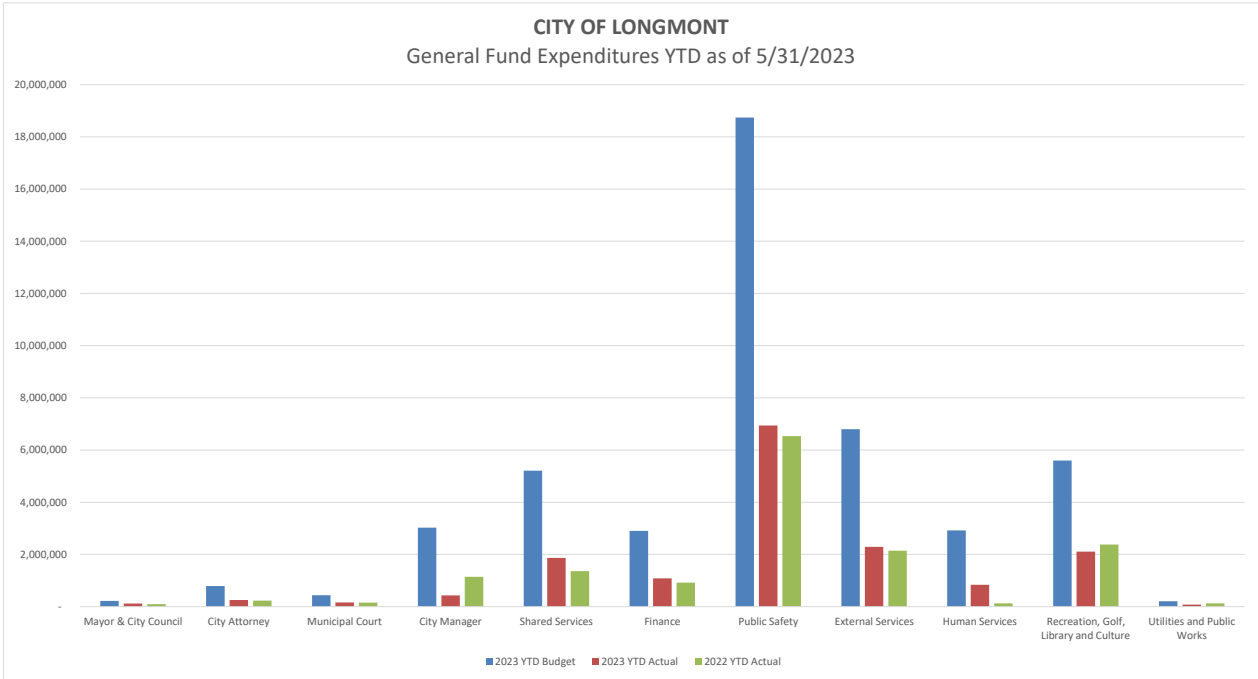
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of May 31, 2023

EXPENDITURE
NORM=37.8%

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
UTILITIES AND PUBLIC WORKS						
PWNR Business Services	-	8,234	(8,234)	47,396	-82.6%	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)	91,105	-92.2%	0.0%
Oil and Gas Investigations	-	679	(679)	2,378	-71.4%	0.0%
Survey and Engineering Support	72,681	19,636	53,045	-	0.0%	27.0%
Oil and Gas Monitoring	40,879	10,655	30,224	76,328	-86.0%	26.1%
PWNR Regulatory Compliance	95,240	66,070	29,170	-	0.0%	69.4%
Total Utilities and Public Works	494,239	194,384	299,855	299,225	-35.0%	39.3%
Total Expenditures	112,460,540	38,804,713	73,655,827	36,514,193	6.3%	34.5%
Net Change in Fund Balance	(7,514,757)	4,083,939		4,746,297		
FUND BALANCE, January 1	27,012,979	46,609,982		39,594,448		
FUND BALANCE, May 31	19,498,222	50,693,921		44,340,745		





PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH May 2023

Schedule C-1

Project Number	Project	Appropriations		Current Year		Expenditures Prior	2023	Unexpended Balance
		Budget Carryforward	2023	Allocations to Other Projects	Fund Balance			
INCENTIVES AND DEBT PAYMENTS								
	DDA Building Permits	\$ 85,777	\$ 7,000	\$ -	\$ 331,804	\$ 420,424	\$ 4,262	\$ (105)
	Neighborhood Improvement Program	1,270,000	50,000	-	(38,654)	1,031,429	11,884	238,032
	Economic Development Incentives	571,249	-	-	6,300	517,983	-	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	475,400	475,400
	Fiscal Charges	74,196	1,000	-	(2,305)	71,030	-	1,861
	SUBTOTAL	71,515,188	2,348,800	-	(903,987)	70,348,872	491,546	2,119,584
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)								
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	24,043	418,377
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	2,554,042	1,003,083
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)	6,095,233	657,767	608,205
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	122,927	183,840
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	43,434	1,177,653
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	15,576	70,005
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	859,609	1,190,659
PBF202	Library Rehabilitation	2,120,530	-	-	-	54,584	-	2,065,946

PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH May 2023

Schedule C-1

Project Number	Project	Appropriations		Current Year		Expenditures Prior	2023	Unexpended Balance
		Budget Carryforward	2023	Allocations to Other Projects	Fund Balance			
PBF204	Sunset Campus Expansion	155,000	100,000	-	(25,709)	37,657	5,206	186,428
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	-	908,577	104,012	-	-	-	1,012,589
PBF229	Emergency Operations Center Conversion	-	50,000	-	-	-	-	50,000
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	256,199	17,250	1,205,152
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	11,877	227,598
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	51,455	309,222
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	45,000	-	-	26,002	96,748	0
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	4,566,333	3,322,161
WTR173	Raw Water Irrigation Planning and Construction	91,500	29,498	-	-	-	14,035	106,963
	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)
	SUBTOTAL	104,245,775	6,809,528	-	(8,165,951)	62,748,134	9,207,459	30,933,760
CAPITAL PROJECTS FUND TOTAL		\$ 175,760,963	\$ 9,158,328	\$ -	\$ (9,069,938)	\$ 133,097,006	\$ 9,699,005	\$ 33,053,346

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2023	2022
ASSETS		
Equity in pooled cash & cash equivalents	684,784	(1,303,172)
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	16,190,064	23,896,997
Total assets	16,874,848	22,593,825
LIABILITIES		
Accounts payable	794,870	148,645
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	794,870	148,645
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	16,079,978	22,445,180
Unassigned	-	-
Total fund balances	16,079,978	22,445,180
Total liabilities, deferred inflows of resources and fund balances (deficits)	16,874,848	22,593,825

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
REVENUES						
Investment income	-	411,235	411,235	134,724	32,494	(102,230)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	411,235	411,235	134,724	32,494	(102,230)
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	-	3,020	(3,020)	134,724	44,349	90,375
PBF074, Fire Station #6 Replacement	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	-	1,378,478	(1,378,478)	7,289,496	1,000,553	6,288,943
PBF200, Civic Center Rehab	-	-	-	3,162,800	322,791	2,840,009
PBF201, Safety and Justice Rehab	-	859,609	(859,609)	2,805,087	173,224	2,631,863
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	-	17,250	(17,250)	1,362,850	44,085	1,318,765
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
Total Expenditures	-	2,270,442	(2,270,442)	23,526,332	1,600,595	21,925,737
Excess of revenues over (under) expenditures	-	(1,859,207)	(1,859,207)	(23,391,608)	(1,568,101)	21,823,507
Net changes in fund balance	-	(1,859,207)	(1,859,207)	(23,391,608)	(1,568,101)	21,823,507
FUND BALANCE, January 1	17,939,186	17,939,186	-	24,013,281	24,013,281	-
FUND BALANCE, May 31	17,939,186	16,079,978	(1,859,207)	621,673	22,445,180	21,823,507

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Original Budget	Final Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES							
Taxes	22,929,107	22,929,107	6,808,936	(16,120,171)	6,976,363	-2.4%	29.7%
Licenses and permits	15,000	15,000	28,321	13,321	57,196	-50.5%	188.8%
Developer/owner participation	-	955,422	1,509,888	554,466	210,147	618.5%	0.0%
Intergovernmental	3,681,702	3,681,702	1,685,815	(1,995,887)	1,270,971	32.6%	45.8%
Investment income	59,859	59,859	252,820	192,961	42,663	492.6%	422.4%
Miscellaneous	10,000	10,000	11,859	1,859	13,353	-11.2%	118.6%
Total revenues	26,695,668	27,651,090	10,297,639	(17,353,451)	8,570,693	20.1%	37.2%
EXPENDITURES							
Highways and streets	13,069,126	13,074,126	4,222,085	8,852,041	3,846,006	9.8%	32.3%
Capital Outlay	21,825,515	23,980,937	1,329,724	22,651,213	1,106,052	20.2%	5.5%
Total Expenditures	34,894,641	37,055,063	5,551,809	31,503,254	4,952,058	12.1%	15.0%
Excess of revenues over (under) expenditures	(8,198,973)	(9,403,973)	4,745,830	14,149,803	3,618,635		
OTHER FINANCING USES							
Transfers in							
Water	-	-	-	-	-		
Sewer	-	-	-	-	-		
Employee Benefit fund	-	-	-	-	-	0.0%	0.0%
Fleet	-	-	563	563	-		
Transfers out							
General fund	(328,955)	(328,955)	(247,139)	81,816	(96,391)	0.0%	75.1%
Total other financing sources (uses)	(328,955)	(328,955)	(246,576)	82,379	(96,391)	0.0%	75.0%
Net changes in fund balance	(8,527,928)	(9,732,928)	4,499,254	14,232,182	3,522,244		
FUND BALANCE, January 1	28,370,121	28,370,121	28,370,121	-	21,889,679		
FUND BALANCE, May 31	19,842,193	18,637,193	32,869,375	14,232,182	25,411,922		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Taxes	16,571,842	4,910,592	(11,661,250)	5,046,584	-2.7%	29.6%
Intergovernmental	1,662,552	752,484	(910,068)	461,946	62.9%	45.3%
Charges for service	38,650	15,500	(23,150)	16,357	-5.2%	40.1%
Investment income	5,000	103,874	98,874	18,449	463.0%	2077.5%
Total revenues	18,278,044	5,782,450	(12,495,594)	5,543,336	4.3%	31.6%
EXPENDITURES						
Current:						
Public Safety	18,083,657	6,125,429	11,958,228	5,864,966	4.4%	33.9%
Capital Outlay	2,212,219	357,349	1,854,870	38,509	828.0%	16.2%
Total expenditures	20,295,876	6,482,778	13,813,098	5,903,475	9.8%	31.9%
Excess of revenues over (under) expenditures	(2,017,832)	(700,328)	1,317,504	(360,139)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(21,781)	-	21,781	(326)	-	
General Fund	-	-	-	-	0.0%	0.0%
Other funds	(5,592)	(5,592)	-	(7,606)	-	
Total other financing (uses)	(27,373)	(5,592)	21,781	(7,932)		
Net changes in fund balance	(2,045,205)	(705,920)	1,339,285	(368,071)		
FUND BALANCE, January 1	13,186,646	13,186,646	-	11,403,828		
FUND BALANCE, May 31	11,141,441	12,480,726	1,339,285	11,035,757		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 2023

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	1,211,440	460,476	(750,964)	465,823	-1.1%	38.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	71,977	200,602	128,625	37,013	442.0%	278.7%
Total revenues	1,283,417	661,078	(622,339)	1,187,660	-44.3%	51.5%
EXPENDITURES						
Culture and recreation	-	-	-	-	0.0%	0.0%
Capital Outlay	2,861,910	92,181	2,769,729	-	0.0%	3.2%
Total Expenditures	2,861,910	92,181	2,769,729	-	0.0%	3.2%
Excess of revenues over (under) expenditures	(1,578,493)	568,897	2,147,390	1,187,660	-52.1%	-36.0%
OTHER FINANCING (USES)						
Transfer out	(28,050)	-	28,050	-	0.0%	0.0%
Total other financing (uses)	(28,050)	-	28,050	-	0.0%	0.0%
Net change in fund balance	(1,606,543)	568,897	2,175,440	1,187,660		
FUND BALANCE, January 1	23,821,621	23,821,621	-	20,776,949	14.7%	
FUND BALANCE, May 31	22,215,078	24,390,518	2,175,440	21,964,609	11.0%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of May 31, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Intergovernmental	1,150,000	410,455	(739,545)	343,070	19.6%	35.7%
Investment income	6,320	62,967	56,647	11,671	439.5%	996.3%
Total revenues	1,156,320	473,422	(682,898)	354,741	33.5%	40.9%
EXPENDITURES						
Culture and recreation	264,102	119,618	144,484	65,486	82.7%	45.3%
Capital Outlay	3,035,906	104,407	2,931,499	5,924	1662.3%	3.4%
Total Expenditures	3,300,008	224,025	3,075,983	71,410	213.7%	6.8%
Net change in fund balance	(2,143,688)	249,397	2,393,085	283,330	-12.0%	-11.6%
FUND BALANCE, January 1	7,401,992	7,401,992	-	6,599,154		
FUND BALANCE, May 31	5,258,304	7,651,389	2,393,085	6,882,485		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Taxes	5,714,429	1,693,299	(4,021,130)	1,740,190	-2.7%	29.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	195,995	106,310	(89,685)	18,417	477.2%	54.2%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	2,807,466	2,757,466	867,580	223.6%	5614.9%
Total revenues	5,960,424	4,607,074	(1,353,350)	2,626,187	75.4%	77.3%
EXPENDITURES						
Current:						
Culture and Recreation	1,502,890	477,099	1,025,791	521,025	-8.4%	31.7%
Capital Outlay	772,563	117,269	655,294	240,086	-51.2%	15.2%
Debt Service:						
Bond principal retired	1,505,000	-	1,505,000	-	0.0%	0.0%
Interest and fiscal charges	865,800	432,900	432,900	463,175	0.0%	50.0%
Total expenditures	4,646,253	1,027,268	3,618,985	1,224,286	-16.1%	22.1%
Excess of revenues (under) expenditures	1,314,171	3,579,806	2,265,635	1,401,900	155.4%	272.4%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out						
Art in public places fund	(750)	-	750	-	0.0%	0.0%
General Fund	(47,467)	(22,298)	25,169	(17,980)	0.0%	47.0%
Total other financing sources (uses)	(48,217)	(22,298)	25,919	(17,980)	0.0%	46.2%
Net changes in fund balance	1,265,954	3,557,508	2,291,554	1,383,921		
FUND BALANCE, January 1	9,710,390	9,710,390	-	10,656,163		
FUND BALANCE, May 31	10,976,344	13,267,897	2,291,554	12,040,085		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of May 31, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Taxes	510,000	144,643	(365,357)	137,857	4.9%	28.4%
Investment income	-	291	291	405	-28.1%	
Total revenues	510,000	144,934	(365,066)	138,262	4.8%	28.4%
EXPENDITURES						
Culture and recreation	510,000	255,000	255,000	150,000	0.0%	50.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	255,000	255,000	150,000		50.0%
Excess of revenues over (under) expenditures	-	(110,066)	(110,066)	(11,738)	837.7%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(110,066)	(110,066)	(11,738)		
FUND BALANCE, January 1	96,594	96,594	-	256,400	-62.3%	
FUND BALANCE, May 31	96,594	(13,472)	(110,066)	244,662	-105.5%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of May 31, 2023

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 11,529,506	\$ 4,367,570	\$ 1,089,950	\$ 16,987,026
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,298,635	(57.87)	32,765	1,331,342
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	(3,762)	(1,815)	(440)	(6,017)
Prepaid expenses	1,597	-	-	1,597
Total current assets	12,829,129	4,365,697	1,122,275	18,317,101
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
Total property and equipment	15,869,536	12,035,881	9,197,696	37,103,113
Less - accumulated depreciation	4,340,233	9,109,626	5,878,926	19,328,785
Net property and equipment	11,529,303	2,926,255	3,318,770	17,774,328
Total assets	24,358,432	7,291,952	4,441,045	36,091,429
DEFERRED OUTFLOW OF RESOURCES				
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	-	-	-	-
Total deferred outflows of resources	\$ 887,926	\$ 283,887	\$ 47,218	\$ 1,219,031
Total assets and deferred outflows of resources	25,246,358	7,575,840	4,488,263	37,310,461

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of May 31, 2023

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 2,700	\$ 46,543	\$ 7,806	\$ 57,049
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	-	-	-	-
Total current liabilities	38,180	60,072	39,265	137,518
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	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
Net long-term liabilities	1,007,978	404,966	43,032	1,455,976
Total liabilities	1,046,158	465,038	82,297	1,593,493
Deferred inflows of resources:				
Related to pension	636,851	203,599	33,887	874,337
Related to OPEB	105,046	33,583	5,590	144,219
Total deferred inflows of resources	741,897	237,182	39,476	1,018,555
Net position:				
Net investment in capital assets	11,529,303	2,926,255	3,287,311	17,742,869
Unrestricted	11,929,000	3,947,365	1,079,179	16,955,544
Total net position	23,458,303	6,873,620	4,366,490	34,698,413
Total liabilities and net position	\$ 25,246,358	\$ 7,575,840	\$ 4,488,263	\$ 37,310,462

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	88,251,198	34,193,842	(54,057,356)	30,976,624	10.4%	38.7%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	156,425	76,425	26,925	481.0%	195.5%
Miscellaneous	69,000	29,766	(39,234)	13,012	128.8%	43.1%
Aid to underground installation	3,095,000	845,624	(2,249,376)	596,027	41.9%	27.3%
Other sales	77,000	90,938	13,938	77,553	17.3%	118.1%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	91,572,198	35,316,595	(56,255,603)	31,690,141	11.44%	38.6%
EXPENSES						
Administration	7,497,587	2,422,116	5,075,471	2,125,191	14.0%	32.3%
Power purchased	60,287,529	22,803,275	37,484,254	21,596,453	5.6%	37.8%
Distribution	10,304,023	3,882,032	6,421,991	3,157,333	23.0%	37.7%
Franchise fee	7,086,203	2,586,415	4,499,788	2,524,695	2.4%	36.5%
Transfers out	325,806	143,100	182,706	176,650	0.0%	43.9%
Total operations	85,501,148	31,836,937	53,664,211	29,580,322	7.6%	37.2%
Capital outlay	6,431,606	5,652,605	779,001	1,126,025	402.0%	87.9%
Total expenses	91,932,754	37,489,542	54,443,212	30,706,347	22.1%	40.8%
Excess of revenues over expenses	(360,556)	(2,172,947)	(1,812,391)	983,794		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	5,652,605
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		5,652,605
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	3,479,658

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	20,377,409	8,201,493	(12,175,916)	7,885,777	4.0%	40.2%
Intergovernmental	-	221,245	221,245	107,770	0.0%	0.0%
Investment income	5,000	51,567	46,567	12,207	322.5%	1031.3%
Miscellaneous	178,872	53,280	(125,592)	255,930	-79.2%	29.8%
Aid to underground installation	90,000	1	(89,999)	4,914	0.0%	0.0%
Total revenues	20,651,281	8,527,586	(12,123,695)	8,266,598	3.2%	41.3%
EXPENSES						
Administration	6,846,657	2,127,642	4,719,015	2,214,000	-3.9%	31.1%
Distribution	5,087,935	2,373,994	2,713,941	1,616,379	46.9%	46.7%
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%
Total operations	11,965,369	4,518,080	7,447,289	3,850,672	17.3%	37.8%
Debt service	4,582,758	456,100	4,126,658	510,500	0.0%	10.0%
Capital outlay	3,923,433	932,330	2,991,103	1,072,943	-13.1%	23.8%
Total expenses	20,471,560	5,906,510	14,565,050	5,434,114	8.7%	28.9%
Excess of revenues (under) expenses	179,721	2,621,076	2,441,355	2,832,483		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	932,330
Capitalized salaries and expenses	-
	932,330
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	3,553,406

**CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of May 31, 2023**

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 19,103,726	\$ 46,445,367	\$ 13,856,577	\$ 13,409,102	\$ 16,987,026	\$ 109,801,798	\$ 39,043,114
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	12,095,518	1,370,939	1,668,696	273,205	1,331,342	16,739,700	68,841
Intergovernmental receivable	-	1,801,558	549,841	1,720,041	3,153	4,074,593	-
Loans receivable	1,472	28,598	-	-	-	30,070	-
Interest receivable	(10,795)	(18,692)	(5,935)	(3,873)	(6,017)	(45,312)	(16,851)
Inventory of materials and supplies	-	-	-	-	-	-	10,980,972
Advance to other funds, current portion	-	-	-	-	-	-	17,691,058
Prepaid expenses	-	7,986	4,791	4,791	1,597	19,165	6,000
Total unrestricted current assets	31,189,921	49,635,756	16,073,970	15,403,266	18,317,101	130,620,013	67,773,135
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	4,264,907	62,286,340	4,985,812	2,395,023	-	73,932,082	-
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	-	(5,083,177)	-	2	-	(5,083,175)	-
Cash and cash equivalents	-	-	567,350	976,732	-	1,544,082	-
Interest receivable	(1,028)	-	-	(549)	-	(1,577)	-
Total restricted current assets	4,263,879	57,203,163	5,551,361	3,370,435	-	70,388,838	-
Total current assets	35,453,800	106,838,918	21,625,331	18,773,701	18,317,101	201,008,852	67,773,135
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
Total capital assets	212,053,113	551,863,040	217,632,674	137,256,579	37,103,113	1,155,908,519	63,861,713
Less - accumulated depreciation	84,580,609	93,733,318	78,768,580	31,656,679	19,328,785	308,067,971	43,675,587
Net capital assets	127,472,504	458,129,722	138,864,094	105,599,900	17,774,328	847,840,548	20,186,126
Total noncurrent assets	127,472,504	458,129,722	138,864,094	105,599,900	17,774,328	847,840,548	20,332,126
Total assets	162,926,304	564,968,640	160,489,425	124,373,601	36,091,429	1,048,849,400	88,105,261
DEFERRED OUTFLOW OF RESOURCES							
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	-	-	-	-	-	-	-
Total deferred outflows of resources	4,435,347	2,038,274	1,468,835	717,072	1,219,031	9,878,560	654,020
Total assets and deferred outflows of resources	\$ 167,361,652	\$ 567,006,915	\$ 161,958,260	\$ 125,090,673	\$ 37,310,460	\$ 1,058,727,960	\$ 88,759,280

	Electric and			Storm	Other		Internal Service
	Broadband	Water	Sewer	Drainage	Enterprise	TOTALS	Funds
LIABILITIES AND NET POSITION							
Current liabilities:							
Payable from current assets:							
Accounts payable	\$ 5,110,592	\$ 42,183	\$ 234,542	\$ 22,511	\$ 57,049	\$ 5,466,877	\$ 74,026
Construction contracts payable	-	330,001	119,883	220,571	31,459	701,914	-
Accrued liabilities	356,078	10,000	-	-	-	366,078	-
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	1,155,815	-	-	-	-	1,155,815	-
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	917,645	31,445	-	8,590	-	957,680	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	7,732,999	1,790,398	407,906	3,878,170	137,518	13,946,990	6,216,201
Payable from restricted assets:							
Accounts payable	-	171,029	-	-	-	171,029	-
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	-
Total current liabilities							
(payable from restricted assets)	3,616,017	3,369,235	1,705,863	1,835,349	-	10,526,464	-
Total current liabilities	11,349,016	5,159,633	2,113,769	5,713,519	137,518	24,473,454	6,216,201
Long-term liabilities:							
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	-
Net long-term liabilities	30,156,789	84,754,444	37,623,986	19,867,988	1,455,976	173,859,183	1,661,599
Total liabilities	41,505,805	89,914,077	39,737,755	25,581,507	1,593,493	198,332,637	7,877,800
Deferred inflows of resources:							
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
Total Deferred inflows of resources	3,707,449	1,703,080	1,095,240	599,168	1,018,555	8,123,492	546,732
Net position:							
Net Investment in capital assets	98,897,792	384,881,694	104,246,561	85,778,959	17,742,869	691,547,875	20,186,126
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	4,264,907	62,286,340	4,985,812	2,395,023	-	73,932,082	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	18,985,698	28,221,724	11,892,892	10,736,017	16,955,544	86,791,875	60,148,622
Total net position	122,148,397	475,389,758	121,125,265	98,909,999	34,698,413	852,271,832	80,334,748
Total liabilities and net position	\$ 167,361,651	\$ 567,006,915	\$ 161,958,260	\$ 125,090,673	\$ 37,310,462	1,058,727,961	\$ 88,759,280

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Final Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	28,294,196	7,585,467	(20,708,729)	6,956,377	9.0%	26.8%
Development fee surcharge	326,700	133,000	(193,700)	261,420	-49.1%	40.7%
Intergovernmental	-	(115,595)	(115,595)	(52,311)	121.0%	0.0%
Investment income - operating	73,800	8,560,313	8,486,513	93,055	9099.2%	11599.3%
Miscellaneous	195,000	798,261	603,261	331,919	140.5%	409.4%
Transfer in	2,457,826	2,457,826	-	2,889,727	0.0%	100.0%
Total revenues	31,347,522	19,419,273	(11,928,249)	10,480,188	85.3%	61.9%
EXPENSES						
Administration	7,050,890	2,373,051	4,677,839	1,915,009	23.9%	33.7%
Water resources	3,949,378	2,007,646	1,941,732	2,996,089	-33.0%	50.8%
Transmission/distribution	3,204,908	1,009,286	2,195,622	1,131,764	-10.8%	31.5%
Treatment plant	4,407,226	1,427,159	2,980,067	1,304,899	9.4%	32.4%
Transfer out	201,192	79,984	121,208	11,473	597.2%	39.8%
Total operations	18,813,594	6,897,126	11,916,468	7,359,234	-6.3%	36.7%
Debt service	9,904,109	1,920,004	7,984,105	1,953,777	-1.7%	19.4%
Capital outlay	7,433,098	5,505,516	1,927,582	3,860,838	42.6%	74.1%
Total expenses	36,150,801	14,322,646	21,828,155	13,173,849	8.7%	39.6%
Excess of revenue (under) expenses	(4,803,279)	5,096,626	9,899,905	(2,693,661)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		5,505,516				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		5,505,516				
Principal retired		-				
		5,505,516				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		10,602,143				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	1,300,700	474,365	(826,335)	1,210,732	-60.8%	36.5%
Investment income	15,800	183,775	167,975	39,207	368.7%	1163.1%
Total revenues	1,316,500	658,140	(658,360)	1,249,939	-47.3%	50.0%
EXPENDITURES						
Municipal utility systems	-	-	-	999	0.0%	0.0%
Capital Outlay	630,000	351,249	278,751	450,895	-22.1%	55.8%
Total Expenditures	630,000	351,249	278,751	451,894	-22.3%	55.8%
Excess of revenues over expenditures	686,500	306,891	(379,609)	798,045	-61.5%	44.7%
OTHER FINANCING (USES)						
Transfer out	(2,458,326)	(2,457,826)	500	(2,890,075)	0.0%	100.0%
Net change in fund balance	(1,771,826)	(2,150,935)	(379,109)	(2,092,030)		
FUND BALANCE, January 1	23,095,000	23,095,000	-	23,900,742		
FUND BALANCE, May 31	21,323,174	20,944,065	(379,109)	21,808,713		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	5,000	1,524,875	1,519,875	3,184,902	0.0%	30497.5%
Investment income	13,700	33,061	19,361	6,431	414.1%	241.3%
Total revenues	18,700	1,557,936	1,539,236	3,191,333	-51.2%	8331.2%
EXPENDITURES						
Municipal utility systems	542,000	140	541,860	895,174	0.0%	0.0%
Capital Outlay	840,000	2,937	837,063	1,467,292	0.0%	0.0%
Total Expenditures	1,382,000	3,077	1,378,923	2,362,466	-99.9%	0.2%
Net change in fund balance	(1,363,300)	1,554,859	2,918,159	828,867		
FUND BALANCE, January 1	3,719,288	3,719,288	-	2,814,968		
FUND BALANCE, May 31	2,355,988	5,274,147	2,918,159	3,643,835		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 2023

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Investment income	-	222	222	46	382.6%	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	-	222	222	46		
FUND BALANCE, January 1	26,683	26,683	-	27,256		
FUND BALANCE, May 31	26,683	26,905	222	27,302		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	15,706,600	6,898,937	(8,807,663)	6,483,822	6.4%	43.9%
Intergovernmental	0	(38,975)	(38,975)	(49,983)	0.0%	0.0%
Investment income	1,600	157,611	156,011	31,114	406.6%	9850.7%
Miscellaneous	3,000	52,477	49,477	37,014	41.8%	1749.2%
Transfers in	464,423	464,423	0	464,588	0.0%	100.0%
Total revenues	16,175,623	7,534,473	(8,641,150)	6,966,555	8.2%	46.6%
EXPENSES						
Administration	2,013,351	655,112	1,358,239	1,453,687	-54.9%	32.5%
Sewer collection system	4,132,739	1,549,969	2,582,770	504,491	207.2%	37.5%
Sewer disposal plant	5,134,274	1,789,429	3,344,845	1,685,880	6.1%	34.9%
Transfers out	58,921	24,552	34,369	38,939	0.0%	41.7%
Total operations	11,339,285	4,019,062	7,320,223	3,682,997	9.1%	35.4%
Debt service	3,315,175	677,588	2,637,587	722,288	0.0%	20.4%
Capital outlay	1,897,934	1,408,584	489,350	982,851	43.3%	74.2%
Total expenses	16,552,394	6,105,234	10,447,160	5,388,136	13.3%	36.9%
Excess of revenues over (under) expenses	(376,771)	1,429,239	1,806,010	1,578,419		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,408,584
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,408,584
Principal retired	-
	1,408,584
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	2,837,823

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 2023

	Final Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	9,768,900	3,955,087	(5,813,813)	3,490,235	13.3%	40.5%
Plant investment fee	131,200	114,110	(17,090)	90,238	26.5%	87.0%
Intergovernmental	-	(70,783)	(70,783)	(555,267)	-87.3%	0.0%
Investment income	16,600	134,737	118,137	18,556	626.1%	0.0%
Miscellaneous	32,000	862,365	830,365	79,683	982.2%	2694.9%
Total revenues	9,948,700	4,995,516	(4,953,184)	3,123,445	59.9%	50.2%
EXPENSES						
Administration	2,643,223	881,148	1,762,075	807,995	9.1%	33.3%
Engineering	1,940,072	528,543	1,411,529	293,927	79.8%	27.2%
Maintenance	264,558	218,441	46,117	480,924	-54.6%	82.6%
Transfers out	38,132	30,282	7,850	830	3548.4%	79.4%
Total operations	4,885,985	1,658,413	3,227,572	1,583,676	4.7%	33.9%
Debt service	2,631,435	250,844	2,380,591	273,469	0.0%	9.5%
Capital outlay	1,857,847	76,700	1,781,147	407,271	-81.2%	4.1%
Total expenses	9,375,267	1,985,957	7,389,310	2,264,414	-12.3%	21.2%
Excess of revenues (under) expenses	573,433	3,009,559	2,436,126	859,031		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		76,700				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		260,939				
						337,639
Principal retired		-				-
						337,639
Less: Depreciation		11,624				
Vehicle transfers		-				
						11,624
Net (loss) (GAAP basis)		3,335,574				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 2023

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	603,977	141,623	(462,354)	139,167	1.8%	23.4%
Investment income	25,000	36,756	11,756	8,626	326.1%	147.0%
Total revenues	628,977	178,379	(450,598)	147,793	20.7%	28.4%
EXPENDITURES						
Municipal utility systems	254,027	1,010	253,017	19,321	-94.8%	0.4%
Capital Outlay	1,439,488	2,375,409	(935,921)	149,206	1492.0%	165.0%
Total Expenditures	1,693,515	2,376,419	(682,904)	168,527	1310.1%	140.3%
Excess of revenues over expenditures	(1,064,538)	(2,198,040)	(1,133,502)	(20,734)	10501.0%	206.5%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,064,538)	(2,198,040)	(1,133,502)	(20,734)		
FUND BALANCE, January 1	4,803,496	4,803,496	-	5,041,000		
FUND BALANCE, May 31	3,738,958	2,605,456	(1,133,502)	5,020,266		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	782,100	385,150	(396,950)	402,060	-4.2%	49.2%
Developer participation	-	-	-	20,458	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,700	101,836	63,136	20,078	407.2%	263.1%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	820,800	486,986	(333,814)	442,596	10.0%	59.3%
EXPENDITURES						
Municipal utility systems	-	-	-	6,638	0.0%	0.0%
Capital Outlay	3,600,000	12,126	3,587,874	446,887	0.0%	0.0%
Total Expenditures	3,600,000	12,126	3,587,874	453,525	0.0%	0.3%
Excess of revenues over expenditures	(2,779,200)	474,860	3,254,060	(10,929)	-4445.0%	-17.1%
OTHER FINANCING (USES)						
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%
Total other financing (uses)	(492,423)	(464,423)	28,000	(466,725)	0.0%	94.3%
Net change in fund balance	(3,271,623)	10,437	3,282,060	(477,654)		
FUND BALANCE, January 1	12,238,629	12,238,629	-	12,046,530		
FUND BALANCE, May 31	8,967,006	12,249,066	3,282,060	11,568,876		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 2023

	2023 YTD	2022 YTD	Variance From Budget	%	2023 Actual as a % of Budget
	Budget	Actual	Budget	Increase (Decrease)	
REVENUES					
Charges for services	8,973,000	3,938,749	(5,034,251)	-0.5%	43.9%
Intergovernmental	-	0	0	(3,501)	0.0%
Investment income	22,596	90,500	67,904	11,338	698.2%
Miscellaneous	1,000	236,641	235,641	32,790	621.7%
Total revenues	8,996,596	4,265,890	(4,730,706)	3,999,931	6.6%
EXPENSES					
Administration	1,392,335	362,537	1,029,798	269,087	34.7%
Landfill operations	30,000	-	30,000	-	0.0%
Trash removal	5,320,027	2,093,565	3,226,462	1,639,030	27.7%
Special trash pickup	1,096,456	363,303	733,153	321,250	13.1%
Curbside recycling	2,411,634	839,326	1,572,308	557,011	50.7%
Transfers out	188,867	91,531	97,336	78,841	0.0%
Total operations	10,439,319	3,750,262	6,689,057	2,865,219	30.9%
Capital outlay	527,982	1,072	526,910	1,042	0.0%
Total expenses	10,967,301	3,751,334	7,215,967	2,866,261	30.9%
Excess of revenues over (under) expenses	(1,970,705)	514,556	2,485,261	1,133,670	
RECONCILIATION TO NET INCOME (GAAP BASIS)					
Add: Additions to plant and equipment					
Capital outlay		1,072			
Less: Depreciation		0			
Net Income (GAAP basis)		515,628			

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	2,888,159	1,350,892	(1,537,267)	1,236,927	9.2%	46.8%
Investment income	6,015	33,069	27,054	5,626	487.8%	549.8%
Total revenues	2,894,174	1,384,511	(1,509,663)	1,242,591	11.4%	47.8%
EXPENSES						
Administration	479,507	158,193	321,314	145,854	8.5%	33.0%
Course maintenance/development	2,702,764	928,221	1,774,543	893,434	3.9%	34.3%
Transfers out	23,717	7,587	16,130	18,692	0.0%	32.0%
Total operations	3,205,988	1,094,001	2,111,987	1,057,980	3.4%	34.1%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	1,887,631	-	1,887,631	64,119	-100.0%	0.0%
Total expenses	5,226,763	1,094,001	4,132,762	1,122,099	-2.5%	20.9%
Excess of revenues over expenses	(2,332,589)	290,510	2,623,099	120,492	141.1%	

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	-
Net income (GAAP basis)	290,510

**CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	619,770	402,969	(216,801)	344,023	17%	65.0%
Intergovernmental	295,000	43,968	(251,032)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	7,789	7,789	2,038	282%	0.0%
Miscellaneous	7,700	10,173	2,473	5,912	72%	132.1%
Total revenues	922,470	464,899	(457,571)	351,973	32%	50.4%
EXPENSES						
Administration	374,783	135,951	238,832	76,644	77%	36.3%
Maintenance	188,750	58,458	130,292	42,308	38%	31.0%
Transfers out	134	134	-	272	-	0.0%
Total operations	563,667	194,543	369,124	119,224	1	34.5%
Capital outlay	327,777	81,243	246,534	-	0%	0.0%
Total expenses	891,444	275,786	615,658	119,224	131%	30.9%
Excess of revenue over (under) expenses	31,026	189,113	158,087	232,749		

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	-
	-
Net income (GAAP basis)	270,356

**CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 31, 2023**

	Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	50,000	123,204	73,204	33,417	268.7%
Miscellaneous	12,099,808	5,291,957	(6,807,851)	4,568,895	15.8%
Total revenues	12,149,808	5,415,161	(6,734,647)	4,602,312	17.7%
EXPENSES					
Operations:					
Personal services	2,043,529	702,424	1,341,105	577,152	21.7%
Operating & maintenance	3,937,647	1,597,066	2,340,581	1,097,544	45.5%
Transfers out	11,846	8,205	3,641	15,002	0.0%
Total operations	5,993,022	2,307,695	3,685,327	1,689,698	36.6%
Capital outlay	7,822,323	697,540	7,124,783	3,079,323	-77.3%
Total expenses	13,815,345	3,005,235	10,810,110	4,769,021	-37.0%
Excess of revenues (under) expenses	(1,665,537)	2,409,926	4,075,463	(166,709)	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	697,540
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	697,540
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	3,107,466