

**CITY OF LONGMONT**

**FINANCIAL STATEMENTS**

**Month Ending**

**March 31, 2023**

**(UNAUDITED)**

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of March 31, 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	8,694,072	(14,973,209)	8,624,976	0.8%	36.7%
Prior years	-	4,236	4,236	2,714	56.1%	0.0%
General sales and use tax	48,378,102	6,568,774	(41,809,328)	6,657,642	-1.3%	13.6%
Selected sales and use tax -						
Cigarette	160,000	24,709	(135,291)	49,378	-50.0%	15.4%
Franchise taxes:						
Gas	900,000	488,594	(411,406)	291,256	67.8%	54.3%
Cable Television	610,000	-	(610,000)	-	0.0%	0.0%
Telephone	119,210	22,432	(96,778)	29,714	-24.5%	18.8%
Electric	7,106,109	1,654,164	(5,451,945)	1,603,515	3.2%	23.3%
Telecommunications	6,131	5,875	(256)	6,616	-11.2%	95.8%
Water	573,644	143,412	(430,232)	135,504	5.8%	25.0%
Wastewater	628,384	157,095	(471,289)	157,989	-0.6%	25.0%
	82,148,861	17,763,362	(64,385,499)	17,559,304	1.2%	21.6%
<b>LICENSES AND PERMITS</b>						
Business licenses and permits:						
Liquor	10,000	2,093	(7,908)	1,913	9.4%	20.9%
Marijuana	60,000	5,100	(54,900)	3,300	54.5%	0.0%
Business	5,000	3,280	(1,720)	3,470	-5.5%	65.6%
Sales Tax	22,000	5,600	(16,400)	6,075	-7.8%	25.5%
Non-Business licenses and permits:						
Building	1,926,195	431,992	(1,494,203)	476,770	-9.4%	22.4%
Wood burning	-	-	-	5	0.0%	0.0%
Contractor	120,475	26,700	(93,775)	23,300	14.6%	22.2%
Parade / use of public places	8,800	650	(8,150)	925	-29.7%	7.4%
	2,152,470	475,415	(1,677,054)	515,757	-7.8%	22.1%
<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	-	91,879	91,879	1,892	4757.0%	0.0%
Non-grant state revenue	300,000	46,896	(253,104)	49,622	-5.5%	0.0%
Local government shared revenue:						
Shared Fines	45,000	13,223	(31,777)	10,950	20.8%	29.4%
Hazmat Authority	20,000	-	(20,000)	-	0.0%	0.0%
Longmont Housing Authority	688,540	118,184	(570,356)	128,564	-8.1%	17.2%
Grants / School Resource Officer	300,535	111,323	(189,212)	124,005	-10.2%	37.0%
	1,584,760	381,505	(1,203,255)	315,033	21.1%	24.1%

**CITY OF LONGMONT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
COMPARED TO BUDGET  
YTD as of March 31, 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	15,490	(44,510)	30,706	-49.6%	25.8%
Disconnect Tag Fees	562,000	144,566	(417,434)	33,843	327.2%	25.7%
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	597	25977.1%	124.6%
Payroll Fee	800	165	(635)	176	-6.7%	20.6%
Sales tax commission	45,000	16,053	(28,947)	9,595	67.3%	35.7%
Liquor Application Fee	30,000	9,780	(20,220)	7,700	27.0%	32.6%
Marijuana Modification Fee	7,000	-	(7,000)	-	0.0%	0.0%
<b>Public safety:</b>						
Criminal justice records	29,000	11,157	(17,843)	7,023	58.9%	38.5%
Extra duty officer reimbursement	-	(1,752)	(1,752)	2,184	-180.2%	0.0%
Fire inspection & fireworks fees	99,500	24,827	(74,673)	19,690	26.1%	25.0%
Offender registration/impound fees	15,500	2,136	(13,364)	2,630	-18.8%	13.8%
Emergency dispatch reimbursement	-	9,238	9,238	-	0.0%	0.0%
Elevator inspection	46,000	13,475	(32,525)	18,195	-25.9%	29.3%
<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	99,849	(224,969)	368,491	-72.9%	30.7%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	274,168	67,542	(206,626)	63,297	6.7%	24.6%
<b>Culture and Recreation:</b>						
Recreation center - all fees	1,796,372	535,594	(1,260,778)	376,543	42.2%	29.8%
Pool fees	512,457	73,005	(439,452)	49,013	49.0%	14.2%
Arbor Day Tree Sales	-	10,554	10,554	7,800	35.3%	0.0%
Reservoir fees	525,790	78,256	(447,534)	104,828	-25.3%	14.9%
Activity fees	1,424,413	378,695	(1,045,718)	273,911	38.3%	26.6%
Facility use fees	347,720	148,553	(199,167)	61,531	141.4%	42.7%
Concessions	49,321	1,446	(47,875)	714	102.6%	2.9%
<b>Senior citizens:</b>						
Activity fees	250	95	(155)	51	86.3%	38.0%
Facility fees	6,000	500	(5,500)	1,160	-56.9%	8.3%
<b>Administrative reimbursements:</b>						
Sanitation	690,896	172,725	(518,171)	145,557	18.7%	25.0%
Golf	245,576	61,395	(184,181)	48,066	27.7%	25.0%
Electric	2,306,106	576,525	(1,729,581)	469,731	22.7%	25.0%
Telecommunications	564,727	141,183	(423,544)	121,272	16.4%	25.0%
Water	1,900,484	475,122	(1,425,362)	409,746	16.0%	25.0%
Sewer	1,273,721	318,432	(955,289)	253,932	25.4%	25.0%
Storm Drainage	771,734	192,933	(578,801)	156,183	23.5%	25.0%
Airport	82,794	20,700	(62,094)	19,437	6.5%	25.0%
Streets	1,087,097	271,773	(815,324)	219,396	23.9%	25.0%
Museum	241,481	60,372	(181,109)	56,034	7.7%	25.0%
Oil and Gas	7,075	1,770	(5,305)	-	0.0%	25.0%
Open Space	297,594	74,400	(223,194)	77,904	-4.5%	25.0%
Fleet	369,078	92,271	(276,807)	75,729	21.8%	25.0%
General Improvement District	15,100	3,774	(11,326)	5,388	-30.0%	25.0%
	16,257,722	4,258,471	(11,999,249)	3,501,448	21.6%	26.2%
<b>FINES AND FORFEITS</b>						
<b>Court:</b>						
Parking	102,000	27,315	(74,685)	24,599	11.0%	26.8%
Other court fines	300,000	78,771	(221,229)	72,348	8.9%	26.3%
Court fine surcharge	35,000	8,260	(26,740)	7,505	10.1%	23.6%
Bond forfeitures	9,000	1,350	(7,650)	1,260	7.1%	15.0%
Court education fees	11,000	2,710	(8,290)	2,512	7.9%	24.6%
Court costs reimbursements	55,000	12,835	(42,165)	11,865	8.2%	23.3%
Probation & home detention monitoring fees	17,500	5,213	(12,287)	4,355	19.7%	29.8%
Code Enforcement Penalty	1,200	100	(1,100)	50	100.0%	8.3%
Tree Mitigation Fine	108,841	32,572	(76,269)	98,335	-66.9%	29.9%
Outstanding judgments/warrants	4,000	450	(3,550)	525	-14.3%	11.3%
<b>Library fines</b>						
False alarm fines	10,000	1,100	(8,900)	1,800	-38.9%	11.0%
Weed cutting fines	24,000	-	(24,000)	(4,840)	-100.0%	0.0%
Civil Penalty & Nuisance fines	23,000	8,055	(14,945)	9,700	-17.0%	35.0%
Other fines	500	100	(400)	85	17.6%	20.0%
	701,041	186,267	(514,774)	241,611	-22.9%	26.6%

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

(continued)

				%		
				<i>Increase</i>		
	2023	Variance	2022	(Decrease)	2023	
	YTD	from Final	YTD	From	as a % of	
	Budget	Budget	Actual	Prior Year	Budget	
	Actual					
<b>INVESTMENT INCOME AND MISCELLANEOUS REVENUE</b>						
Investment income	100,000	214,591	114,591	23,992	794.4%	214.6%
Miscellaneous	80,024	1,396	(78,628)	7,288	-80.8%	1.7%
Private grants/donations	7,500	3,444	(4,056)	595	478.8%	45.9%
Oil and gas royalties	1,176,850	-	(1,176,850)	-	0.0%	0.0%
	1,364,374	219,430	(1,144,943)	31,875	588.4%	16.1%
<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)	32,355	-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)	293,659	118.2%	87.0%
Total revenues and other sources (legal basis)	104,945,783	23,925,267	(81,020,516)	22,458,686	6.5%	22.8%

(continued)

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

**EXPENDITURE  
NORM=21.6%**

	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	210,021	315,392	119,433	75.8%	40.0%
City Attorney	1,897,113	381,337	1,515,776	324,486	17.5%	20.1%
Municipal Court						
Courts	690,187	129,210	560,977	142,154	-9.1%	18.7%
Probation	364,968	84,118	280,850	76,907	9.4%	23.0%
City Manager						
City Manager	1,360,015	352,957	1,007,058	443,654	-20.4%	26.0%
General Fund Transfers	2,150,058	(339,628)	2,489,686	1,543,743	-122.0%	-15.8%
Non Departmental	2,746,327	387,191	2,359,136	315,807	22.6%	14.1%
Economic Development Contracts	838,838	90,833	748,005	71,778	26.5%	10.8%
LHA General	172,415	26,131	146,284	38,605	-32.3%	15.2%
<b>Total Non-Departmental</b>	<b>10,745,334</b>	<b>1,322,170</b>	<b>9,423,164</b>	<b>3,076,566</b>	<b>-57.0%</b>	<b>12.3%</b>
<b>SHARED SERVICES</b>						
Communications	1,029,693	200,006	829,687	1,286	15451.6%	19.4%
Human Resources						
Human Resources	1,770,317	360,441	1,409,877	324,817	11.0%	20.4%
Strategic Integration						
Strategic Integration Admin	32,268	14,531	17,737	-	0.0%	45.0%
Oil and Gas	1,135,971	105,478	1,030,493	-	0.0%	9.3%
Geospatial Data and Analysis	163,770	9,921	153,849	-	0.0%	6.1%
Data and Analytics	127,114	13,328	113,786	-	0.0%	10.5%
Business Enablement	22,788	14	22,774	-	0.0%	0.1%
Technical Services	65,685	25,139	40,546	-	0.0%	38.3%
Customer Service and Admin	52,812	5,568	47,244	-	0.0%	10.5%
Community Neighborhood and Equity Resol	802,310	140,268	662,042	110,120	27.4%	17.5%
Lgmt Multicultural Action Comm	25,000	9,683	15,317	3,053	217.1%	38.7%
Purchasing	1,050,343	219,186	831,157	182,104	20.4%	20.9%
Enterprise Technology Services						
PC Replacements	227,537	28,229	199,308	1,650	1611.1%	12.4%
ETS Operations	3,520,360	1,138,412	2,381,948	848,422	34.2%	32.3%
LHA ETS Operations	92,491	19,006	73,485	19,411	-2.1%	20.5%
ETS Applications	1,137,279	244,022	893,257	226,700	7.6%	21.5%
ETS CIS Support	264,088	58,895	205,193	56,114	5.0%	22.3%
ETS Telephone	-	79,243	(79,243)	95,015	-16.6%	0.0%
CJ System Replacement	-	5,325	(5,325)	21,536	-75.3%	0.0%
City Clerk						
City Clerk	635,918	122,724	513,194	100,082	22.6%	19.3%
Election Voter Registration	126,677	6,988	119,689	6,835	2.2%	5.5%
Recovery Office	224,685	26,740	197,945	27,344	-2.2%	11.9%
<b>Total Shared Services</b>	<b>12,507,106</b>	<b>2,833,145</b>	<b>9,673,961</b>	<b>2,024,490</b>	<b>39.9%</b>	<b>22.7%</b>
<b>FINANCE</b>						
Finance Administration	513,403	101,538	411,865	67,365	50.7%	19.8%
Sales Tax	621,328	125,810	495,518	134,367	-6.4%	20.2%
Accounting	1,343,248	301,003	1,042,245	295,261	1.9%	22.4%
Treasury	372,827.00	58,158.24	314,668.76	62,336.50	-6.7%	15.6%
Information Desk	77,905	16,508	61,397	16,074	2.7%	21.2%
LHA Accounting	325,789	69,465	256,324	64,926	7.0%	21.3%
Budget	615,871	187,095	428,776	152,632	22.6%	30.4%
HATS Project	-	-	-	1,636	-100.0%	0.0%
Risk	673,157	83,761	589,396	106,144	-21.1%	12.4%
Wellness	105,783	23,093	82,690	17,180	34.4%	21.8%
Safety	169,100	45,879	123,221	51,620	-11.1%	27.1%
Utility Billing	2,041,051	326,047	1,715,004	289,627	12.6%	16.0%
Mail Delivery	104,098	19,641	84,457	17,400	12.9%	18.9%
<b>Total Finance</b>	<b>6,963,560</b>	<b>1,357,999</b>	<b>5,605,561</b>	<b>1,276,569</b>	<b>6.4%</b>	<b>19.5%</b>

(continued)

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

**EXPENDITURE  
NORM=21.6%**

	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	\$ 206,301	654,038	\$ 119,226	73.0%	24.0%
Neighborhood Resources	301,097	62,824	238,273	64,176	-2.1%	20.9%
Emergency Communication Center	2,403,669	476,825	1,926,844	415,887	14.7%	19.8%
Public Safety Radio Replacemnt	2,800	-	2,800	-	0.0%	0.0%
Police Services	440,852	73,005	367,847	-	0.0%	16.6%
SWAT	438,396	127,753	310,643	134,440	-5.0%	29.1%
Police Training	486,267	129,364	356,903	-	0.0%	26.6%
Extra Duty	9,000	18,368	(9,368)	70,882	-74.1%	204.1%
Detectives	3,942,556	877,280	3,065,276	710,514	23.5%	22.3%
Special Investigation Unit	261,568	69,780	191,788	102,885	-32.2%	26.7%
RV Tow and Disposal	5,000	916	4,084	-	0.0%	18.3%
School Resource Unit	906,461	172,881	733,581	166,672	3.7%	19.1%
Animal Control	933,732	187,521	746,211	152,514	23.0%	20.1%
Traffic	1,276,079	271,937	1,004,142	252,815	7.6%	21.3%
Special Operations	-	39,524	(39,524)	88,832	-55.5%	0.0%
Patrol	13,944,014	2,625,695	11,318,319	2,881,239	-8.9%	18.8%
Fire Suppression	12,529,997	2,992,802	9,537,195	2,741,801	9.2%	23.9%
Hazmat Team	177,293	118,492	58,801	110,510	7.2%	66.8%
Technical Rescue Team	245,895	12,327	233,568	7,136	72.7%	5.0%
Wildland Team	146,275	69,480	76,795	28,178	146.6%	47.5%
Fire Codes and Planning	565,179	127,968	437,211	110,043	16.3%	22.6%
Fire Investigations	38,538	11,574	26,964	3,134	269.3%	30.0%
Fire Outreach and Prevention	8,690	276	8,414	171	61.3%	3.2%
Fire Services	517,955	95,364	422,591	-	0.0%	18.4%
Fire Training	429,344	158,660	270,684	-	0.0%	37.0%
DUI Grant	-	682	(682)	2,959	-77.0%	0.0%
Collaborative Services	1,235,768	225,276	1,010,493	125,352	79.7%	18.2%
CORE	222,775	32,972	189,803	-	0.0%	14.8%
Case Management	126,210	21,442	104,768	-	0.0%	17.0%
Outreach and Volunteers	158,408	28,183	130,225	-	0.0%	17.8%
Peer Support	37,500	6,160	31,340	720	755.6%	16.4%
Training and Personnel	534,352	152,523	381,829	370,243	-58.8%	28.5%
Information Technology	1,000,083	270,826	729,257	228,497	18.5%	27.1%
Records Unit	734,341	130,283	604,058	106,357	22.5%	17.7%
Emergency Management	52,493	18,074	34,419	59,245	-69.5%	34.4%
CoResponder	-	4,823	(4,823)	46,549	-89.6%	0.0%
Public Safety Outreach	-	4,973	(4,973)	30,627	-83.8%	0.0%
<b>Total Public Safety</b>	<b>44,972,926</b>	<b>9,823,132</b>	<b>35,149,794</b>	<b>9,131,604</b>	<b>7.6%</b>	<b>21.8%</b>

(continued)

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

**EXPENDITURE  
NORM=21.6%**

	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	404,993	1,575,765	436,153	-7.1%	20.4%
Accela Implementation Project	-	29,453	(29,453)	1,885	1462.5%	0.0%
Code Enforcement	875,589	165,464	710,125	187,703	-11.8%	18.9%
Parking Enforcement	234,428	32,244	202,184	33,207	-2.9%	13.8%
Redevelopment	283,622	36,891	246,731	28,874	27.8%	13.0%
Facilities Project Management	320,484	59,329	261,155	27,320	117.2%	18.5%
Facilities Operations	2,110,524	390,769	1,719,755	368,114	6.2%	18.5%
Facilities Maintenance	2,143,749	488,582	1,655,167	467,493	4.5%	22.8%
Transportation Planning	427,522	85,857	341,665	18	476882.0%	20.1%
Building Services	1,784,027	342,634	1,441,393	336,458	1.8%	19.2%
Natural Resources Admin	622,229	127,561	494,668	104,379	22.2%	20.5%
Parks Maintenance	2,257,686	441,356	1,816,330	409,502	7.8%	19.5%
Parks Resource Management	204,023	13,343	190,680	17,718	-24.7%	6.5%
Muni Grounds Maintenance	350,264	67,143	283,121	66,443	1.1%	19.2%
ROW Maintenance	670,025	99,271	570,754	85,353	16.3%	14.8%
Graffiti Removal	136,579	16,411	120,168	15,833	3.6%	12.0%
Parks Development	247,826	37,334	210,492	48,065	-22.3%	15.1%
Forestry Maintenance	969,384	176,517	792,867	188,222	-6.2%	18.2%
Forestry EAB	178,841	27,647	151,194	35,484	-22.1%	15.5%
Union Reservoir	525,790	68,121	457,669	78,767	-13.5%	13.0%
<b>Total External Services</b>	<b>16,323,350</b>	<b>3,110,919</b>	<b>13,212,431</b>	<b>2,936,989</b>	<b>5.9%</b>	<b>19.1%</b>
<b>HUMAN SERVICES</b>						
Human Services Admin	709,769	71,099	638,670	-	0.0%	10.0%
Human Service Agencies	2,468,850	136,901	2,331,949	-	0.0%	5.5%
Children Youth and Families	1,648,949	235,437	1,413,512	184,681	27.5%	14.3%
Stadium Funding	980,482	-	980,482	-	0.0%	0.0%
Senior Services	1,204,437	209,032	995,405	-	0.0%	17.4%
Senior Svcs Short Term Asstnce	-	6,293	(6,293)	-	0.0%	0.0%
<b>Total Human Services</b>	<b>7,012,487</b>	<b>658,762</b>	<b>6,353,725</b>	<b>184,681</b>	<b>256.7%</b>	<b>9.4%</b>
<b>RECREATION, GOLF, LIBRARY AND CULTURE</b>						
Rec Golf Library and Cult Adm	1,446,459	371,125	1,075,334	418,050	-11.2%	25.7%
Outside Agencies	-	34,202	(34,202)	493,419	-93.1%	0.0%
Recreation Administration	419,148	105,356	313,792	83,404	26.3%	25.1%
Callahan House Transfer	95,970	23,994	71,976	22,416	7.0%	25.0%
Recreation Aquatics	1,235,297	168,504	1,066,793	173,741	-3.0%	13.6%
Recreation Athletics	579,543	77,390	502,153	69,365	11.6%	13.4%
Recreation Concessions	35,939	2,710	33,229	3,976	-31.8%	7.5%
Recreation Community Events	139,477	25,872	113,605	16,455	57.2%	18.5%
Recreation General Programs	879,407	166,323	713,084	166,822	-0.3%	18.9%
Recreation Special Needs	87,310	2,308	85,002	2,395	-3.6%	2.6%
Recreation Outdoor Programs	30,988	2,034	28,954	742	174.3%	6.6%
Recreation Ice Rink	167,369	88,978	78,391	74,202	19.9%	53.2%
Recreation Sport Fields Mtce	348,385	64,287	284,098	58,746	9.4%	18.5%
Recreation Youth Programs	48,209	7,600	40,609	6,499	16.9%	15.8%
Recreation Center	1,927,347	429,612	1,497,735	347,854	23.5%	22.3%
Library Administration	613,551	297,209	316,342	103,521	187.1%	48.4%
Library Adult Services	1,106,058	291,227	814,831	263,642	10.5%	26.3%
Library Childrens and Teens	690,038	140,204	549,834	127,878	9.6%	20.3%
Library Tech Services	1,109,881	242,464	867,417	301,257	-19.5%	21.8%
Library Circulation	971,857	210,468	761,389	191,657	9.8%	21.7%
Museum Administration	1,084,885	240,577	844,308	171,352	40.4%	22.2%
Museum Auditorium	310,330	83,248	227,082	46,232	80.1%	26.8%
Senior Services Administration	-	56,998	(56,998)	205,394	-72.2%	0.0%
LHA Housing	114,090	25,327	88,763	198	12690.2%	22.2%
LHA Senior Services	-	-	-	8,022	-100.0%	0.0%
<b>Total Recreation, Golf, Library and Culture</b>	<b>13,441,538</b>	<b>3,158,016</b>	<b>10,283,522</b>	<b>3,357,240</b>	<b>-5.9%</b>	<b>23.5%</b>

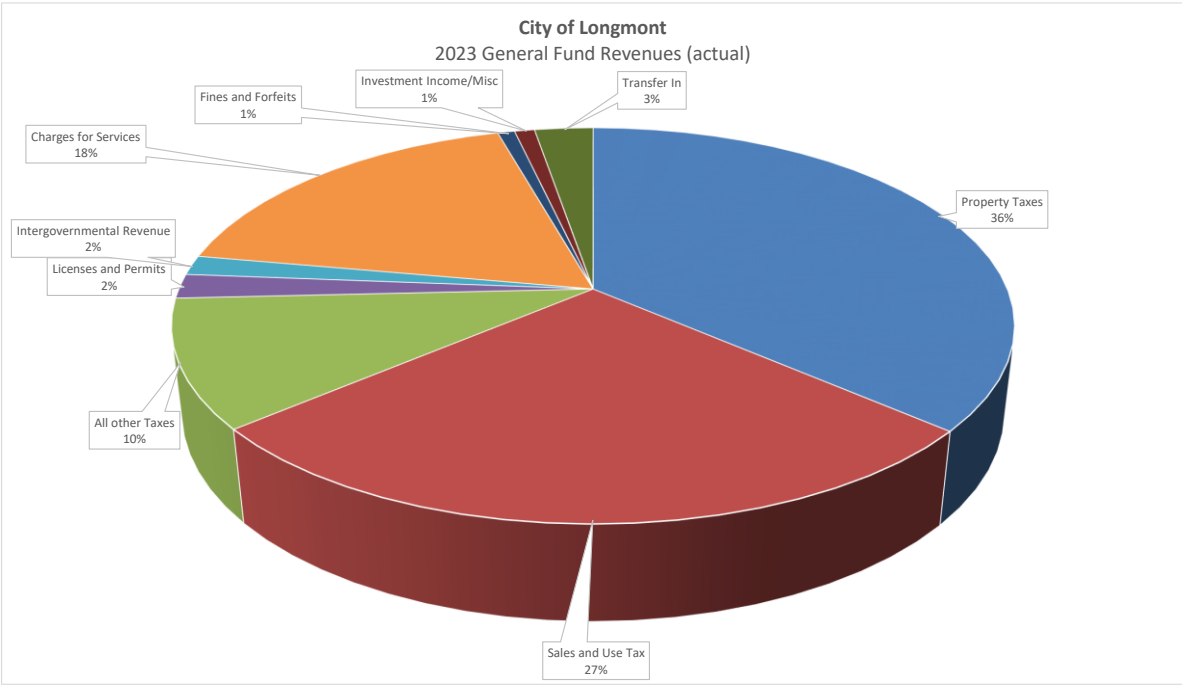
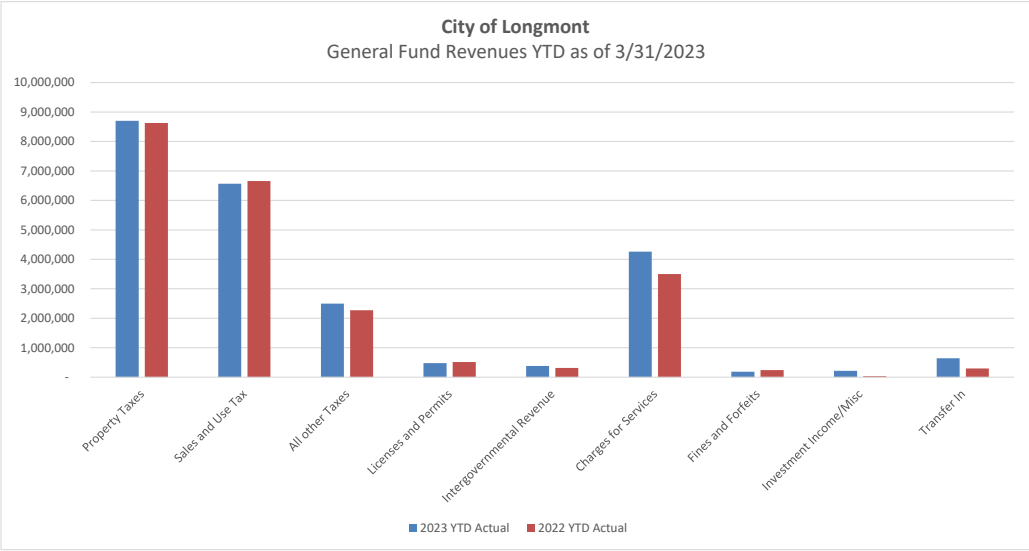
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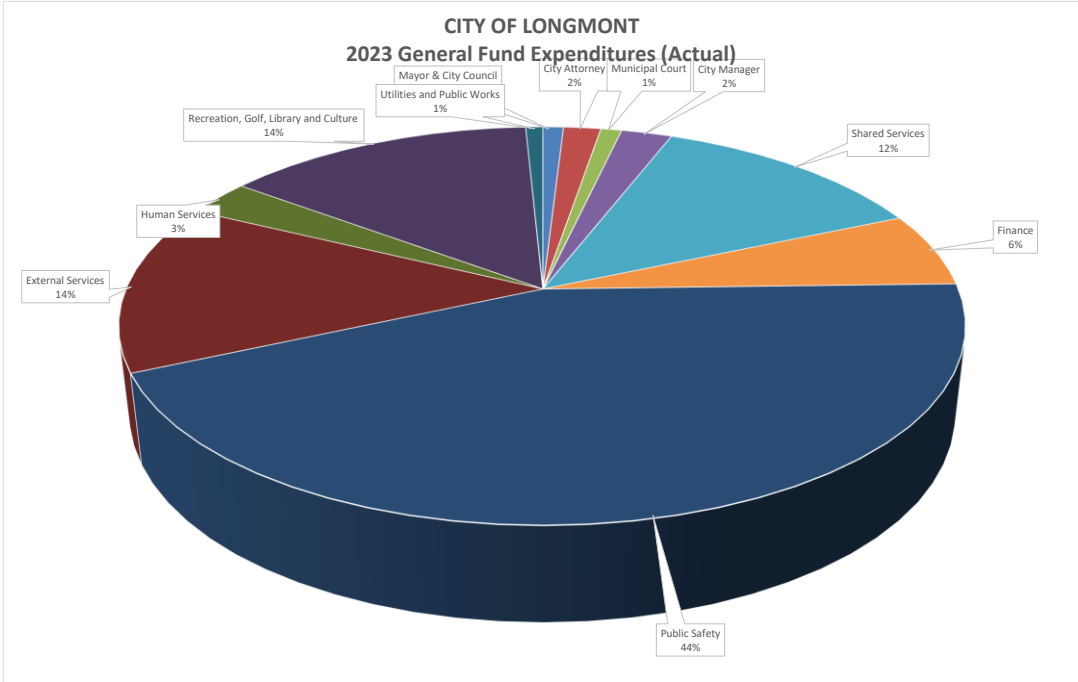
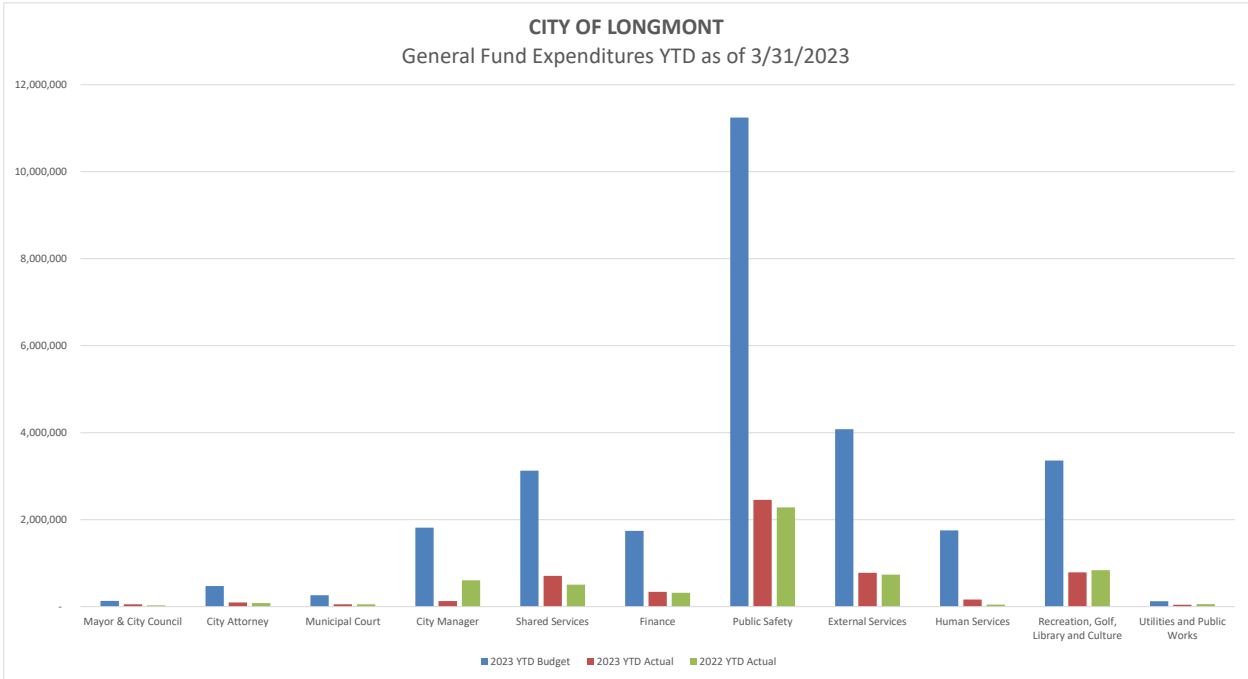
CITY OF LONGMONT, COLORADO  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
COMPARED TO BUDGET  
YTD as of March 31, 2023

EXPENDITURE  
NORM=21.6%

	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	-	6,981	(6,981)	28,575	-75.6%	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)	48,949	-85.5%	0.0%
Oil and Gas Investigations	-	301	(301)	1,227	-75.4%	0.0%
Survey and Engineering Support	72,681	10,961	61,720	-	0.0%	15.1%
Oil and Gas Monitoring	40,879	10,513	30,366	62,341	-83.1%	25.7%
PWNR Regulatory Compliance	95,240	57,738	37,502	-	0.0%	60.6%
<b>Total Utilities and Public Works</b>	<b>494,239</b>	<b>175,605</b>	<b>318,634</b>	<b>223,110</b>	<b>-21.3%</b>	<b>35.5%</b>
<b>Total Expenditures</b>	<b>112,460,540</b>	<b>22,439,747</b>	<b>90,020,793</b>	<b>22,211,250</b>	<b>1.0%</b>	<b>20.0%</b>
Net Change in Fund Balance	(7,514,757)	1,485,519		(21,917,591)		
FUND BALANCE, January 1	27,012,979	46,609,982		39,594,448		
<b>FUND BALANCES, March 31</b>	<b>19,498,222</b>	<b>48,095,501</b>		<b>17,676,858</b>		







		Appropriations							
Project Number	Project	Budget Carryforward	Current Year		Fund Balance	Expenditures		Unexpended Balance	
			2023	Allocations to Other Projects		Prior	2023		
<b>INCENTIVES AND DEBT PAYMENTS</b>									
	DDA Building Permits	\$ 85,777	\$ 7,000	\$ -	\$ 331,804	\$ 420,424	\$ -	\$ 4,157	
	Neighborhood Improvement Program	1,270,000	301,000	-	(38,654)	1,031,429	5,990	494,927	
	Economic Development Incentives	571,249	-	-	6,300	517,983	-	59,566	
	Bond issuance expense	608,922	-	-	(303,881)	300,212	-	4,829	
	Debt Service - Principal	39,535,240	1,090,000	-	-	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	-	-	(2,305)	71,090	-	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>5,990</b>	<b>2,605,140</b>	
<b>PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)</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	2,470	333,338	
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	-	(83,426)	1,376,472	2,869	152,722	
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	-	72,000	7,745,718	1,336,295	2,120,831	
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	492,320	773,652	
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	63,529	243,238	
PBF145	Specialized Equipment Replacement	3,494,140	473,429	-	(231,381)	2,585,042	21,063	1,130,083	
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	5,998	1,215,089	
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	409,257	1,641,012	
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	-	-	(849,041)	49,697	-	3,012	
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	
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	3,244	236,231	
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	10,492	944,733	
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	-	-	-	-	-	-	-	
PRO204	Pollinator Gardens	-	45,000	-	-	-	-	45,000	
PRO208	Wayfinding Signage Project	-	50,000	-	-	-	-	50,000	
PRO211	Prairie Dog Barrier Replacements	-	226,240	-	-	-	-	226,240	
TRP128	County Rd 26 Imp - County Line to Union	-	-	-	(673)	-	-	(673)	
TRP131	1st & Main Transit Station Area Imp	-	505,000	-	857,121	-	2,673,522	(1,311,401)	
WTR173	Raw Water Irrigation Planning and Construction	-	29,498	-	-	-	-	29,498	
	Public Safety Radios	6,102,446	-	-	(2,856,626)	-	-	3,245,820	
	Capital expenses not allocated to projects	513,810	-	-	(513,810)	-	-	-	
	Salary expenses not allocated to projects	254,789	-	-	(43,185)	-	3,022	208,582	
	<b>SUBTOTAL</b>	<b>96,912,634</b>	<b>5,900,951</b>	<b>-</b>	<b>(8,165,951)</b>	<b>58,944,163</b>	<b>5,132,821</b>	<b>30,570,650</b>	
<b>CAPITAL PROJECTS FUND TOTAL</b>		<b>\$ 168,427,822</b>	<b>\$ 8,249,751</b>	<b>\$ -</b>	<b>\$ (9,069,938)</b>	<b>\$ 129,293,035</b>	<b>\$ 5,138,810</b>	<b>\$ 33,175,792</b>	

City of Longmont  
Balance Sheet  
Public Improvement Bond Fund 501

	2023	2022
<b>ASSETS</b>		
Equity in pooled cash & cash equivalents	1,444,494	(534,806)
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	16,054,572	23,877,297
<b>Total assets</b>	<b>17,499,067</b>	<b>23,342,491</b>
<b>LIABILITIES</b>		
Accounts payable	322,105	167,612
Construction contracts payable	-	-
Accrued liabilities	-	-
<b>Total liabilities</b>	<b>322,105</b>	<b>167,612</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	17,176,962	23,174,878
Unassigned	-	-
<b>Total fund balances</b>	<b>17,176,962</b>	<b>23,174,878</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>17,499,067</b>	<b>23,342,491</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	-	273,254	273,254	134,724	12,794	(121,930)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	-	273,254	273,254	134,724	12,794	(121,930)
<b>EXPENDITURES</b>						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	-	3,020	(3,020)	134,724	25,818	108,906
PBF074, Fire Station #6 Replacement	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	-	601,117	(601,117)	7,289,496	657,362	6,632,134
PBF200, Civic Center Rehab	-	-	-	3,162,800	75,006	3,087,794
PBF201, Safety and Justice Rehab	-	409,257	(409,257)	2,805,087	81,220	2,723,867
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	11,790	1,351,060
PRO027, Twin Peaks Irrigation System	-	6,911	(6,911)	3,100,400	-	3,100,400
PRO090, Sunset Irrigation System	-	5,174	(5,174)	854,800	-	854,800
PRO134, Centennial Pool Renovation	-	-	-	-	-	-
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	290,400	-	290,400
<b>Total Expenditures</b>	-	1,035,478	(1,035,478)	23,526,332	851,196	22,675,136
Excess of revenues over (under) expenditures	-	(762,224)	(762,224)	(23,391,608)	(838,402)	22,553,206
Net changes in fund balance	-	(762,224)	(762,224)	(23,391,608)	(838,402)	22,553,206
<b>FUND BALANCE, January 1</b>	17,939,186	17,939,186	-	24,013,281	24,013,281	-
<b>FUND BALANCES, March 31</b>	17,939,186	17,176,962	(762,224)	621,673	23,174,878	22,553,206

**CITY OF LONGMONT  
STREETS SYSTEMS FUND  
STATEMENT OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of March 31, 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	3,123,334	(19,805,773)	3,159,139	-1.1%	13.6%
Licenses and permits	15,000	15,000	14,995	(5)	47,573	-68.5%	100.0%
Developer/owner participation	-	955,422	1,015,422	60,000	172,981	487.0%	0.0%
Intergovernmental	3,681,702	3,681,702	714,600	(2,967,102)	755,563	-5.4%	19.4%
Investment income	59,859	59,859	165,769	105,910	18,331	804.3%	276.9%
Miscellaneous	10,000	10,000	5,404	(4,596)	6,652	-18.8%	54.0%
<b>Total revenues</b>	<b>26,695,668</b>	<b>27,651,090</b>	<b>5,039,524</b>	<b>(22,611,566)</b>	<b>4,160,239</b>	<b>21.1%</b>	<b>18.2%</b>
<b>EXPENDITURES</b>							
Highways and streets	13,069,126	13,074,126	2,202,148	10,871,978	2,375,180	-7.3%	16.8%
Capital Outlay	21,825,515	23,980,937	552,233	23,428,704	238,265	131.8%	2.3%
<b>Total Expenditures</b>	<b>34,894,641</b>	<b>37,055,063</b>	<b>2,754,381</b>	<b>34,300,682</b>	<b>2,613,445</b>	<b>5.4%</b>	<b>7.4%</b>
Excess of revenues over (under) expenditures	(8,198,973)	(9,403,973)	2,285,143	11,689,116	1,546,794		
<b>OTHER FINANCING USES</b>							
Transfers out							
General fund	(328,955)	(328,955)	(223,763)	105,192	(73,015)	0.0%	68.0%
<b>Total other financing sources (uses)</b>	<b>(328,955)</b>	<b>(328,955)</b>	<b>(223,763)</b>	<b>105,192</b>	<b>(73,015)</b>	<b>0.0%</b>	<b>68.0%</b>
Net changes in fund balance	(8,527,928)	(9,732,928)	2,061,380	11,794,308	1,473,779		
<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 BALANCES, March 31</b>	<b>19,842,193</b>	<b>18,637,193</b>	<b>30,431,501</b>	<b>11,794,308</b>	<b>23,363,457</b>		

**CITY OF LONGMONT  
PUBLIC SAFETY FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of March 31, 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	2,256,617	(14,315,225)	2,286,632	-1.3%	13.6%
Intergovernmental	1,662,552	437,992	(1,224,560)	326,828	34.0%	26.3%
Charges for service	38,650	10,931	(27,719)	11,157	-2.0%	28.3%
Investment income	5,000	71,066	66,066	8,342	751.9%	1421.3%
Total revenues	18,278,044	2,776,606	(15,501,438)	2,632,959	5.5%	15.2%
<b>EXPENDITURES</b>						
Current:						
Public Safety	18,083,657	3,517,281	14,566,376	3,264,780	7.7%	19.5%
Capital Outlay	2,212,219	243,919	1,968,300	47,717	411.2%	11.0%
Total expenditures	20,295,876	3,761,200	16,534,676	3,312,497	13.5%	18.5%
Excess of revenues over (under) expenditures	(2,017,832)	(984,594)	1,033,238	(679,538)		
<b>OTHER FINANCING (USES)</b>						
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)	(990,186)	1,055,019	(687,470)		
<b>FUND BALANCE, January 1</b>	13,186,646	13,186,646	-	11,403,828		
<b>FUND BALANCES, March 31</b>	11,141,441	12,196,460	1,055,019	10,716,358		

CITY OF LONGMONT  
PARK IMPROVEMENT FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of March 31, 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	201,091	(1,010,349)	260,972	-22.9%	16.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	71,977	137,009	65,032	16,692	720.8%	190.4%
<b>Total revenues</b>	<b>1,283,417</b>	<b>338,100</b>	<b>(945,317)</b>	<b>962,488</b>	<b>-64.9%</b>	<b>26.3%</b>
<b>EXPENDITURES</b>						
Culture and recreation	-	-	-	(2,698)	0.0%	0.0%
Capital Outlay	2,861,910	(31,710)	2,893,620	2,698	-1275.2%	-1.1%
<b>Total Expenditures</b>	<b>2,861,910</b>	<b>(31,710)</b>	<b>2,893,620</b>	<b>0</b>	<b>-1275.2%</b>	<b>-1.1%</b>
Excess of revenues over (under) expenditures	(1,578,493)	369,810	1,948,303	962,488	-61.6%	-23.4%
<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)	369,810	1,976,353	962,488		
<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 BALANCES, March 31</b>	<b>22,215,078</b>	<b>24,191,431</b>	<b>1,976,353</b>	<b>21,739,437</b>	<b>11.3%</b>	



**CITY OF LONGMONT  
 CONSERVATION TRUST FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of March 31, 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	5,237	715.9%	676.1%
Total revenues	1,156,320	453,183	(703,137)	348,307	30.1%	39.2%
<b>EXPENDITURES</b>						
Culture and recreation	264,102	51,698	212,404	49,882	3.6%	19.6%
Capital Outlay	3,035,906	13,504	3,022,402	2,575	424.4%	0.4%
<b>Total Expenditures</b>	3,300,008	65,202	3,234,806	52,457	24.3%	2.0%
Net change in fund balance	(2,143,688)	387,981	2,531,669	295,850	31.1%	-18.1%
<b>FUND BALANCE, January 1</b>	7,401,992	7,401,992	-	6,599,154		
<b>FUND BALANCES, March 31</b>	5,258,304	7,789,973	2,531,669	6,895,005		

**CITY OF LONGMONT  
OPEN SPACE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of March 31, 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	778,140	(4,936,289)	788,490	-1.3%	13.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	195,995	72,091	(123,904)	6,946	937.8%	36.8%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	2,448,601	2,398,601	335,280	630.3%	4897.2%
Total revenues	5,960,424	3,298,831	(2,661,593)	1,130,716	191.7%	55.3%
<b>EXPENDITURES</b>						
Current:						
Culture and Recreation	1,502,890	264,484	1,238,406	279,138	-5.2%	17.6%
Capital Outlay	772,563	65,626	706,937	25,232	160.1%	8.5%
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	330,110	4,316,143	304,370	8.5%	7.1%
Excess of revenues (under) expenditures	1,314,171	2,968,720	1,654,549	826,345	259.3%	225.9%
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfer in						
Transfers out					0.0%	0.0%
Art in public places fund	(750)	-	750	-	0.0%	0.0%
General Fund	(47,467)	(15,106)	32,361	(10,788)	0.0%	31.8%
Total other financing sources (uses)	(48,217)	(15,106)	33,111	(10,788)	0.0%	31.3%
Net changes in fund balance	1,265,954	2,953,614	1,687,660	815,558		
<b>FUND BALANCE, January 1</b>	9,710,390	9,710,390	-	10,656,163		
<b>FUND BALANCES, March 31</b>	10,976,344	12,664,004	1,687,660	11,471,721		

**CITY OF LONGMONT  
 LODGERS TAX FUND  
 SCHEDULE OF REVENUES AND EXPENSES  
 BUDGET AND ACTUAL  
 YTD as of March 31, 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	61,400	(448,600)	66,678	-7.9%	12.0%
Investment income	-	257	257	176	46.0%	
Total revenues	510,000	61,657	(448,343)	66,854	-7.8%	12.1%
<b>EXPENDITURES</b>						
Culture and recreation	510,000	170,000	340,000	100,000	0.0%	33.3%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	170,000	340,000	100,000		33.3%
Excess of revenues over (under) expenditures	-	(108,343)	(108,343)	(33,146)	226.9%	0.0%
<b>OTHER FINANCING (USES)</b>						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(108,343)	(108,343)	(33,146)		
<b>FUND BALANCE, January 1</b>	96,594	96,594	-	256,400	-62.3%	
<b>FUND BALANCES, March 31</b>	96,594	(11,749)	(108,343)	223,254	-105.3%	

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

	Sanitation	Golf	Airport	TOTALS
<b>ASSETS</b>				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 11,319,150	\$ 3,740,770	\$ 1,012,040	\$ 16,071,960
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,260,026	19.64	122,462	1,382,508
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	(3,762)	(1,815)	(440)	(6,017)
Prepaid expenses	-	-	-	-
<b>Total current assets</b>	<b>12,578,567</b>	<b>3,738,975</b>	<b>1,134,062</b>	<b>17,451,604</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
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
<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>24,107,870</b>	<b>6,665,230</b>	<b>4,452,832</b>	<b>35,225,932</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	-	-	-	-
Total deferred outflows of resources	\$ 887,926	\$ 283,887	\$ 47,218	\$ 1,219,031
<b>Total assets and deferred outflows of resources</b>	<b>24,995,796</b>	<b>6,949,118</b>	<b>4,500,050</b>	<b>36,444,964</b>

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

	Sanitation	Golf	Airport	TOTALS
<b>LIABILITIES AND NET POSITION</b>				
<b>Current liabilities:</b>				
Payable from current assets:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Construction contracts payable	-	-	31,117	31,117
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>31,117</b>	<b>80,127</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>74,149</b>	<b>1,536,102</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	3,287,653	17,743,211
Unrestricted	11,681,138	3,367,186	1,098,772	16,147,096
<b>Total net position</b>	<b>23,210,441</b>	<b>6,293,441</b>	<b>4,386,425</b>	<b>33,890,307</b>
<b>Total liabilities and net position</b>	<b>\$ 24,995,796</b>	<b>\$ 6,949,118</b>	<b>\$ 4,500,050</b>	<b>\$ 36,444,965</b>

**CITY OF LONGMONT  
ELECTRIC ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of March 31, 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	20,934,727	(67,316,471)	19,278,771	8.6%	23.7%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	110,390	30,390	13,349	727.0%	138.0%
Miscellaneous	69,000	5,112	(63,888)	14,979	-65.9%	7.4%
Aid to underground installation	3,095,000	685,524	(2,409,476)	92,467	641.4%	22.1%
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>21,805,643</b>	<b>(69,766,555)</b>	<b>19,461,452</b>	<b>12.05%</b>	<b>23.8%</b>
<b>EXPENSES</b>						
Administration	7,497,587	1,447,280	6,050,307	1,219,041	18.7%	19.3%
Power purchased	60,287,529	13,959,282	46,328,247	13,179,957	5.9%	23.2%
Distribution	10,304,023	2,314,135	7,989,888	1,830,776	26.4%	22.5%
Franchise fee	7,086,203	1,654,164	5,432,039	1,603,515	3.2%	23.3%
Transfers out	325,806	102,666	223,140	136,216	0.0%	31.5%
<b>Total operations</b>	<b>85,501,148</b>	<b>19,477,527</b>	<b>66,023,621</b>	<b>17,969,504</b>	<b>8.4%</b>	<b>22.8%</b>
Capital outlay	6,431,606	1,170,834	5,260,772	741,618	57.9%	18.2%
<b>Total expenses</b>	<b>91,932,754</b>	<b>20,648,361</b>	<b>71,284,393</b>	<b>18,711,122</b>	<b>10.4%</b>	<b>22.5%</b>
<b>Excess of revenues over expenses</b>	<b>(360,556)</b>	<b>1,157,282</b>	<b>1,517,838</b>	<b>750,329</b>		

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

Add:	Additions to plant and equipment	
	Capital outlay	1,170,834
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		<b>1,170,834</b>
Less:	Depreciation	-
	Vehicle transfers	-
		<b>-</b>
	<b>Net income (GAAP basis)</b>	<b>2,328,116</b>

**CITY OF LONGMONT  
BROADBAND ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of March 31, 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	4,947,246	(15,430,163)	4,755,723	4.0%	24.3%
Intergovernmental	-	193,495	193,495	31,906	0.0%	
Investment income	5,000	35,357	30,357	5,131	589.1%	707.1%
Miscellaneous	178,872	27,352	(151,520)	122,678	-77.7%	15.3%
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>5,203,451</b>	<b>(15,447,830)</b>	<b>4,917,611</b>	<b>5.8%</b>	<b>25.2%</b>
<b>EXPENSES</b>						
Administration	6,846,657	1,216,881	5,629,776	1,298,898	-6.3%	17.8%
Distribution	5,087,935	1,479,082	3,608,853	979,615	51.0%	29.1%
Franchise fee	0	5,875	(5,875)	6,616	-11.2%	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>2,711,455</b>	<b>9,253,914</b>	<b>2,298,806</b>	<b>18.0%</b>	<b>22.7%</b>
Debt service	4,582,758	-	4,582,758	-	0.0%	0.0%
Capital outlay	3,923,433	535,618	3,387,815	601,203	-10.9%	13.7%
<b>Total expenses</b>	<b>20,471,560</b>	<b>3,247,073</b>	<b>17,224,487</b>	<b>2,900,008</b>	<b>12.0%</b>	<b>15.9%</b>
<b>Excess of revenues (under) expenses</b>	<b>179,721</b>	<b>1,956,378</b>	<b>1,776,657</b>	<b>2,017,602</b>		

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

Add: Additions to plant and equipment	
Capital outlay	535,618
Capitalized salaries and expenses	-
	<b>535,618</b>
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	<b>-</b>
<b>Net (loss) (GAAP basis)</b>	<b>2,491,996</b>

**CITY OF LONGMONT  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
YTD as of March 31, 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	\$ 21,659,135	\$ 48,458,376	\$ 14,326,422	\$ 11,138,664	\$ 16,071,960	\$ 111,654,557	\$ 38,824,958
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	12,067,846	1,087,194	1,526,058	209,359	1,382,508	16,272,965	61,752
Intergovernmental receivable	-	1,801,558	549,841	1,720,041	3,153	4,074,593	-
Loans receivable	1,472	29,885	-	-	-	31,357	-
Interest receivable	(10,795)	(18,692)	(5,935)	(3,873)	(6,017)	(45,312)	(16,851)
Inventory of materials and supplies	-	-	-	-	-	-	10,553,006
Advance to other funds, current portion	-	-	-	-	-	-	17,691,058
Prepaid expenses	-	-	-	-	-	-	6,000
<b>Total unrestricted current assets</b>	<b>33,717,658</b>	<b>51,358,320</b>	<b>16,396,386</b>	<b>13,064,191</b>	<b>17,451,604</b>	<b>131,988,159</b>	<b>67,119,924</b>
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	3,885,339	61,948,264	5,022,951	2,183,994	-	73,040,548	-
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	-	(3,020,988)	-	2	-	(3,020,986)	-
Cash and cash equivalents	-	-	567,350	1,157,612	-	1,724,962	-
Interest receivable	(1,028)	-	-	(549)	-	(1,577)	-
<b>Total restricted current assets</b>	<b>3,884,311</b>	<b>58,927,277</b>	<b>5,588,500</b>	<b>3,340,286</b>	<b>-</b>	<b>71,740,374</b>	<b>-</b>
<b>Total current assets</b>	<b>37,601,969</b>	<b>110,285,597</b>	<b>21,984,886</b>	<b>16,404,477</b>	<b>17,451,604</b>	<b>203,728,533</b>	<b>67,119,924</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	2,035,323	9,799,268	95,727,299	1,755,965
Improvements (other than buildings)	194,758,451	218,055,454	157,180,031	84,200,068	17,590,002	671,784,006	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>138,418,966</b>	<b>37,103,113</b>	<b>1,157,070,906</b>	<b>63,861,713</b>
Less - accumulated depreciation	84,580,609	93,733,318	78,768,580	31,807,294	19,328,785	308,218,586	43,675,587
<b>Net capital assets</b>	<b>127,472,504</b>	<b>458,129,722</b>	<b>138,864,094</b>	<b>106,611,672</b>	<b>17,774,328</b>	<b>848,852,320</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>106,611,672</b>	<b>17,774,328</b>	<b>848,852,320</b>	<b>20,332,126</b>
<b>Total assets</b>	<b>165,074,473</b>	<b>568,415,319</b>	<b>160,848,980</b>	<b>123,016,149</b>	<b>35,225,932</b>	<b>1,052,580,853</b>	<b>87,452,050</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>\$ 169,509,821</b>	<b>\$ 570,453,593</b>	<b>\$ 162,317,815</b>	<b>\$ 123,733,221</b>	<b>\$ 36,444,963</b>	<b>\$ 1,062,459,413</b>	<b>\$ 88,106,069</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	\$ 4,639,887	\$ -	\$ -	\$ 2,615	\$ -	\$ 4,642,502	\$ 215,529
Construction contracts payable	-	256,725	62,722	238,029	31,117	588,593	-
Accrued liabilities	369,733	10,000	-	-	-	379,733	-
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	1,091,682	-	-	-	-	1,091,682	-
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	921,466	27,105	-	8,590	-	957,161	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
<b>Total current liabilities</b>							
(payable from current assets)	7,215,637	1,670,599	116,203	3,875,732	80,127	12,958,297	6,357,704
Payable from restricted assets:							
Accounts payable	-	62,543	-	-	-	62,543	-
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	3,260,749	1,705,863	1,835,349	-	10,417,978	-
<b>Total current liabilities</b>	10,831,654	4,931,348	1,822,066	5,711,081	80,127	23,376,275	6,357,704
<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>	40,988,443	89,685,792	39,446,052	25,579,069	1,536,102	197,235,458	8,019,303
<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	384,954,970	104,303,722	86,954,153	17,743,211	692,853,848	20,186,126
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	3,885,339	61,948,264	5,022,951	2,183,994	-	73,040,548	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	22,030,797	32,161,487	12,449,850	8,416,838	16,147,096	91,206,068	59,353,908
<b>Total net position</b>	124,813,928	479,064,721	121,776,523	97,554,985	33,890,307	857,100,464	79,540,034
<b>Total liabilities and net position</b>	\$ 169,509,820	\$ 570,453,593	\$ 162,317,815	\$ 123,733,221	\$ 36,444,965	1,062,459,414	\$ 88,106,069

**CITY OF LONGMONT  
WATER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of March 31, 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	4,454,681	(23,839,515)	3,454,662	28.9%	15.7%
Development fee surcharge	326,700	61,340	(265,360)	204,150	-70.0%	18.8%
Intergovernmental	-	(115,595)	(115,595)	(52,311)	121.0%	0.0%
Investment income - operating	73,800	8,018,949	7,945,149	(86,504)	-9370.1%	10865.8%
Miscellaneous	195,000	345,319	150,319	118,045	192.5%	177.1%
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>15,222,521</b>	<b>(16,125,001)</b>	<b>6,527,769</b>	<b>133.2%</b>	<b>48.6%</b>
<b>EXPENSES</b>						
Administration	7,050,890	1,431,175	5,619,715	1,173,903	21.9%	20.3%
Water resources	3,949,378	1,626,923	2,322,455	1,966,608	-17.3%	41.2%
Transmission/distribution	3,204,908	602,526	2,602,382	846,257	-28.8%	18.8%
Treatment plant	4,407,226	787,142	3,620,084	675,088	16.6%	17.9%
Transfer out	201,192	58,794	142,398	11,473	412.5%	29.2%
<b>Total operations</b>	<b>18,813,594</b>	<b>4,506,560</b>	<b>14,307,034</b>	<b>4,673,329</b>	<b>-3.6%</b>	<b>24.0%</b>
Debt service	9,904,109	665,198	9,238,911	651,164	2.2%	6.7%
Capital outlay	7,433,098	1,279,173	6,153,925	780,146	64.0%	17.2%
<b>Total expenses</b>	<b>36,150,801</b>	<b>6,450,931</b>	<b>29,699,870</b>	<b>6,104,639</b>	<b>5.7%</b>	<b>17.8%</b>
<b>Excess of revenue (under) expenses</b>	<b>(4,803,279)</b>	<b>8,771,591</b>	<b>13,574,870</b>	<b>423,131</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		1,279,173				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		1,279,173				
Principal retired		-				
		1,279,173				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
<b>Net (loss) (GAAP basis)</b>		<b>10,050,763</b>				

**CITY OF LONGMONT  
WATER SYSTEM CONSTRUCTION RESERVE FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of March 31, 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	235,901	(1,064,799)	997,999	-76.4%	18.1%
Investment income	15,800	128,982	113,182	18,941	581.0%	816.3%
<b>Total revenues</b>	<b>1,316,500</b>	<b>364,883</b>	<b>(951,617)</b>	<b>1,016,940</b>	<b>-64.1%</b>	<b>27.7%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	-	-	-	999	0.0%	0.0%
Capital Outlay	630,000	15,425	614,575	123,977	-87.6%	2.4%
<b>Total Expenditures</b>	<b>630,000</b>	<b>15,425</b>	<b>614,575</b>	<b>124,976</b>	<b>-87.7%</b>	<b>2.4%</b>
Excess of revenues over expenditures	686,500	349,458	(337,042)	891,964	-60.8%	50.9%
<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)	(2,108,368)	(336,542)	(1,998,111)		
<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 BALANCES, March 31</b>	<b>21,323,174</b>	<b>20,986,632</b>	<b>(336,542)</b>	<b>21,902,632</b>		

**CITY OF LONGMONT  
WATER ACQUISITION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of March 31, 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	2,758	670.7%	155.1%
<b>Total revenues</b>	<b>18,700</b>	<b>21,255</b>	<b>2,555</b>	<b>3,187,660</b>	<b>-99.3%</b>	<b>113.7%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	542,000	-	542,000	416,667	0.0%	0.0%
Capital Outlay	840,000	2,568	837,432	1,254,259	0.0%	0.0%
<b>Total Expenditures</b>	<b>1,382,000</b>	<b>2,568</b>	<b>1,379,432</b>	<b>1,670,926</b>	<b>-99.8%</b>	<b>0.2%</b>
Net change in fund balance	(1,363,300)	18,687	1,381,987	1,516,734		
<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 BALANCES, March 31</b>	<b>2,355,988</b>	<b>3,737,975</b>	<b>1,381,987</b>	<b>4,331,702</b>		

**CITY OF LONGMONT**  
**RAW WATER STORAGE RESERVE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of March 31, 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	20	660.0%	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	20		
<b>FUND BALANCE, January 1</b>	26,683	26,683	-	27,256		
<b>FUND BALANCES, March 31</b>	26,683	26,835	152	27,276		

CITY OF LONGMONT  
SEWER ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of March 31, 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	4,104,036	(11,602,564)	3,913,604	4.9%	26.1%
Intergovernmental	0	(42,475)	(42,475)	(49,983)	0.0%	0.0%
Investment income	1,600	107,611	106,011	14,100	663.2%	6725.7%
Miscellaneous	3,000	28,959	25,959	26,853	7.8%	965.3%
Transfers in	464,423	464,423	0	464,588	0.0%	100.0%
<b>Total revenues</b>	<b>16,175,623</b>	<b>4,662,554</b>	<b>(11,513,069)</b>	<b>4,369,162</b>	<b>6.7%</b>	<b>28.8%</b>
<b>EXPENSES</b>						
Administration	2,013,351	425,286	1,588,065	866,009	-50.9%	21.1%
Sewer collection system	4,132,739	896,055	3,236,684	270,967	230.7%	21.7%
Sewer disposal plant	5,134,274	1,085,787	4,048,487	989,590	9.7%	21.1%
Transfers out	58,921	18,568	40,353	32,955	0.0%	31.5%
<b>Total operations</b>	<b>11,339,285</b>	<b>2,425,696</b>	<b>8,913,589</b>	<b>2,159,521</b>	<b>12.3%</b>	<b>21.4%</b>
Debt service	3,315,175	0	3,315,175	0	0.0%	0.0%
Capital outlay	1,897,934	156,361	1,741,573	229,777	-32.0%	8.2%
<b>Total expenses</b>	<b>16,552,394</b>	<b>2,582,057</b>	<b>13,970,337</b>	<b>2,389,298</b>	<b>8.1%</b>	<b>15.6%</b>
<b>Excess of revenues over (under) expenses</b>	<b>(376,771)</b>	<b>2,080,497</b>	<b>2,457,268</b>	<b>1,979,864</b>		

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

Add: Additions to plant and equipment	
Capital outlay	156,361
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	156,361
Principal retired	-
	156,361
Less: Depreciation	0
Vehicle transfers	-
	0
<b>Net (loss) (GAAP basis)</b>	<b>2,236,858</b>

**CITY OF LONGMONT  
STORM DRAINAGE ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of March 31, 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	2,321,949	(7,446,951)	2,045,289	13.5%	23.8%
Plant investment fee	131,200	68,971	(62,229)	51,275	34.5%	52.6%
Intergovernmental	-	(70,783)	(70,783)	(1,360,323)	-94.8%	0.0%
Investment income	16,600	85,051	68,451	7,732	1000.0%	0.0%
Miscellaneous	32,000	227,390	195,390	47,616	377.5%	710.6%
<b>Total revenues</b>	<b>9,948,700</b>	<b>2,632,578</b>	<b>(7,316,122)</b>	<b>791,589</b>	<b>232.6%</b>	<b>26.5%</b>
<b>EXPENSES</b>						
Administration	2,643,223	532,033	2,111,190	435,780	22.1%	20.1%
Engineering	1,940,072	292,764	1,647,308	156,590	87.0%	15.1%
Maintenance	264,558	134,475	130,083	245,024	-45.1%	50.8%
Transfers out	38,132	30,282	7,850	830	3548.4%	79.4%
<b>Total operations</b>	<b>4,885,985</b>	<b>989,554</b>	<b>3,896,431</b>	<b>838,224</b>	<b>18.1%</b>	<b>20.3%</b>
Debt service	2,631,435	-	2,631,435	-	0.0%	0.0%
Capital outlay	1,857,847	105	1,857,742	309,767	-100.0%	0.0%
<b>Total expenses</b>	<b>9,375,267</b>	<b>989,659</b>	<b>8,385,608</b>	<b>1,147,990</b>	<b>-13.8%</b>	<b>10.6%</b>
<b>Excess of revenues (under) expenses</b>	<b>573,433</b>	<b>1,642,919</b>	<b>1,069,486</b>	<b>(356,401)</b>		
<b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b>						
Add: Additions to plant and equipment						
Capital outlay		105				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		174,970				
		175,075				
Principal retired		-				
		175,075				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
<b>Net (loss) (GAAP basis)</b>		<b>1,817,994</b>				

**CITY OF LONGMONT**  
**ELECTRIC COMMUNITY INVESTMENT FEE FUND**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**BUDGET AND ACTUAL**  
**YTD as of March 31, 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	53,984	(549,993)	59,107	-8.7%	8.9%
Investment income	25,000	27,284	2,284	3,948	591.1%	109.1%
Total revenues	628,977	81,268	(547,709)	63,055	28.9%	12.9%
<b>EXPENDITURES</b>						
Municipal utility systems	254,027	1,010	253,017	5,636	-82.1%	0.4%
Capital Outlay	1,439,488	233,711	1,205,777	11,298	1968.5%	16.2%
Total Expenditures	1,693,515	234,721	1,458,794	16,934	1286.1%	13.9%
Excess of revenues over expenditures	(1,064,538)	(153,453)	911,085	46,121	-432.7%	14.4%
<b>OTHER FINANCING (USES)</b>						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,064,538)	(153,453)	911,085	46,121		
<b>FUND BALANCE, January 1</b>	4,803,496	4,803,496	-	5,041,000		
<b>FUND BALANCES, March 31</b>	3,738,958	4,650,042	911,085	5,087,121		



**CITY OF LONGMONT  
SEWER CONSTRUCTION FUND  
SCHEDULE OF REVENUES AND EXPENSES  
BUDGET AND ACTUAL  
YTD as of March 31, 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	183,680	(598,420)	229,800	-20.1%	23.5%
Developer participation	-	-	-	20,458	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,700	69,981	31,281	9,361	647.6%	180.8%
Miscellaneous	-	-	-	-	0.0%	0.0%
<b>Total revenues</b>	<b>820,800</b>	<b>253,661</b>	<b>(567,139)</b>	<b>259,619</b>	<b>-2.3%</b>	<b>30.9%</b>
<b>EXPENDITURES</b>						
Municipal utility systems	-	-	-	4,800	0.0%	0.0%
Capital Outlay	3,600,000	-	3,600,000	223,939	0.0%	0.0%
<b>Total Expenditures</b>	<b>3,600,000</b>	<b>-</b>	<b>3,600,000</b>	<b>228,739</b>	<b>0.0%</b>	<b>0.0%</b>
Excess of revenues over expenditures	(2,779,200)	253,661	3,032,861	30,880	721.4%	-9.1%
<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>(210,762)</b>	<b>3,060,861</b>	<b>(435,845)</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 BALANCES, March 31</b>	<b>8,967,006</b>	<b>12,027,867</b>	<b>3,060,861</b>	<b>11,610,685</b>		

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

	2023	2022	%	2023
	YTD	YTD	Increase	Actual as a %
Budget	Actual	Variance From Budget	(Decrease)	of Budget
<b>REVENUES</b>				
Charges for services	8,973,000	2,338,048	(6,634,952)	2,330,105
Intergovernmental	-	0	0	(3,501)
Investment income	22,596	60,647	38,051	5,030
Miscellaneous	1,000	2,589	1,589	12,936
<b>Total revenues</b>	<b>8,996,596</b>	<b>2,401,284</b>	<b>(6,595,312)</b>	<b>2,344,570</b>
<b>EXPENSES</b>				
Administration	1,392,335	216,656	1,175,679	153,517
Landfill operations	30,000	-	30,000	-
Trash removal	5,320,027	1,217,971	4,102,056	936,079
Special trash pickup	1,096,456	165,345	931,111	148,057
Curbside recycling	2,411,634	470,900	1,940,734	303,972
Transfers out	188,867	63,719	125,148	51,029
<b>Total operations</b>	<b>10,439,319</b>	<b>2,134,591</b>	<b>8,304,728</b>	<b>1,592,654</b>
Capital outlay	527,982	0	527,982	1,042
<b>Total expenses</b>	<b>10,967,301</b>	<b>2,134,591</b>	<b>8,832,710</b>	<b>1,593,696</b>
<b>Excess of revenues over (under) expenses</b>	<b>(1,970,705)</b>	<b>266,693</b>	<b>2,237,398</b>	<b>750,874</b>
<b>RECONCILIATION TO NET INCOME (GAAP BASIS)</b>				
Add: Additions to plant and equipment				
Capital outlay		0		
Less: Depreciation		0		
<b>Net Income (GAAP basis)</b>		<b>266,693</b>		

**CITY OF LONGMONT  
GOLF ENTERPRISE FUND  
SCHEDULE OF REVENUES AND EXPENSES -  
BUDGET AND ACTUAL  
YTD as of March 31, 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	265,875	(2,622,284)	315,791	-15.8%	9.2%
Investment income	6,015	22,237	16,222	2,479	797.0%	369.7%
<b>Total revenues</b>	<b>2,894,174</b>	<b>288,112</b>	<b>(2,606,062)</b>	<b>318,270</b>	<b>-9.5%</b>	<b>10.0%</b>
<b>EXPENSES</b>						
Administration	479,507	89,980	389,527	82,667	8.8%	18.8%
Course maintenance/development	2,702,764	480,214	2,222,550	481,520	-0.3%	17.8%
Transfers out	23,717	7,587	16,130	18,692	0.0%	32.0%
<b>Total operations</b>	<b>3,205,988</b>	<b>577,781</b>	<b>2,628,207</b>	<b>582,879</b>	<b>-0.9%</b>	<b>18.0%</b>
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	1,887,631	-	1,887,631	46,688	-100.0%	0.0%
<b>Total expenses</b>	<b>5,226,763</b>	<b>577,781</b>	<b>4,648,982</b>	<b>629,567</b>	<b>-8.2%</b>	<b>11.1%</b>
<b>Excess of revenues over expenses</b>	<b>(2,332,589)</b>	<b>(289,669)</b>	<b>2,042,920</b>	<b>(311,297)</b>	<b>-6.9%</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>(289,669)</b>

CITY OF LONGMONT  
 AIRPORT ENTERPRISE FUND  
 SCHEDULE OF REVENUES AND EXPENSES -  
 BUDGET AND ACTUAL  
 YTD as of March 31, 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	348,921	(270,849)	304,433	15%	56.3%
Intergovernmental	295,000	43,968	(251,032)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	4,932	4,932	870	467%	0.0%
Miscellaneous	7,700	7,118	(582)	1,423	400%	92.4%
<b>Total revenues</b>	<b>922,470</b>	<b>404,939</b>	<b>(517,531)</b>	<b>306,726</b>	<b>32%</b>	<b>43.9%</b>
<b>EXPENSES</b>						
Administration	374,783	77,822	296,961	36,124	115%	20.8%
Maintenance	188,750	43,524	145,226	40,883	6%	23.1%
Transfers out	134	134	-	272	-	0.0%
<b>Total operations</b>	<b>563,667</b>	<b>121,480</b>	<b>442,187</b>	<b>77,279</b>	<b>1</b>	<b>21.6%</b>
Capital outlay	327,777	74,411	253,366	-	0%	0.0%
<b>Total expenses</b>	<b>891,444</b>	<b>195,891</b>	<b>695,553</b>	<b>77,279</b>	<b>153%</b>	<b>22.0%</b>
Excess of revenue over (under) expenses	31,026	209,048	178,022	229,447		

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

Add: Capital outlay	74,411
	74,411
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
<b>Net income (GAAP basis)</b>	<b>283,459</b>

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

	Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)
<b>REVENUES</b>					
Investment income	50,000	81,652	31,652	19,370	321.5%
Miscellaneous	12,099,808	3,175,393	(8,924,415)	2,744,147	15.7%
<b>Total revenues</b>	<b>12,149,808</b>	<b>3,257,045</b>	<b>(8,892,763)</b>	<b>2,763,517</b>	<b>17.9%</b>
<b>EXPENSES</b>					
Operations:					
Personal services	2,043,529	414,971	1,628,558	339,355	22.3%
Operating & maintenance	3,937,647	990,506	2,947,141	663,994	49.2%
Transfers out	11,846	8,205	3,641	15,002	0.0%
<b>Total operations</b>	<b>5,993,022</b>	<b>1,413,682</b>	<b>4,579,340</b>	<b>1,018,351</b>	<b>38.8%</b>
Capital outlay	7,822,323	232,520	7,589,803	2,755,394	-91.6%
<b>Total expenses</b>	<b>13,815,345</b>	<b>1,646,202</b>	<b>12,169,143</b>	<b>3,773,745</b>	<b>-56.4%</b>
<b>Excess of revenues (under) expenses</b>	<b>(1,665,537)</b>	<b>1,610,843</b>	<b>3,276,380</b>	<b>(1,010,228)</b>	

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

Add: Additions to plant and equipment	
Capital outlay	232,520
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	<b>232,520</b>
Less: Depreciation	-
Loss on the disposal of assets	-
	-
<b>Net income (GAAP basis)</b>	<b>1,843,363</b>