

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

June 30, 2023

(UNAUDITED)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of June 30, 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	16,648,992	(7,018,289)	16,920,150	-1.6%	70.3%
Prior years	-	24,113	24,113	(23,883)	-201.0%	0.0%
General sales and use tax	48,378,102	18,444,375	(29,933,727)	18,474,352	-0.2%	38.1%
Selected sales and use tax -						
Cigarette	160,000	47,527	(112,473)	49,378	-3.7%	29.7%
Franchise taxes:						
Gas	900,000	807,138	(92,862)	592,594	36.2%	89.7%
Cable Television	610,000	151,975	(458,025)	154,304	0.0%	24.9%
Telephone	119,210	57,729	(61,481)	51,534	12.0%	48.4%
Electric	7,106,109	3,208,548	(3,897,561)	3,007,056	6.7%	45.2%
Telecommunications	6,131	6,846	715	6,604	3.7%	111.7%
Water	573,644	286,824	(286,820)	271,008	5.8%	50.0%
Wastewater	628,384	314,190	(314,194)	315,978	-0.6%	50.0%
	82,148,861	39,998,257	(42,150,604)	39,819,073	0.4%	48.7%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	5,476	(4,524)	5,050	8.4%	54.8%
Marijuana	60,000	67,500	7,500	36,900	82.9%	0.0%
Business	5,000	4,348	(652)	3,837	13.3%	87.0%
Sales Tax	22,000	11,200	(10,800)	11,350	-1.3%	50.9%
Non-Business licenses and permits:						
Building	1,926,195	1,450,355	(475,840)	1,259,697	15.1%	75.3%
Wood burning	-	5	5	5	0.0%	0.0%
Contractor	120,475	77,275	(43,200)	66,889	15.5%	64.1%
Parade / use of public places	8,800	3,946	(4,854)	5,580	-29.3%	44.8%
	2,152,470	1,620,104	(532,365)	1,389,308	16.6%	75.3%
INTERGOVERNMENTAL REVENUE						
Federal revenue	224,685	16,895	(207,790)	-	0.0%	7.5%
State shared revenue:						
Severance tax	6,000	-	(6,000)	-	0.0%	0.0%
Grants	-	97,224	97,224	9,522	921.0%	0.0%
Non-grant state revenue	300,000	122,581	(177,419)	116,491	5.2%	0.0%
Local government shared revenue:						
Shared Fines	45,000	31,403	(13,597)	23,042	36.3%	69.8%
Hazmat Authority	20,000	8,910	(11,090)	5,561	0.0%	44.5%
Longmont Housing Authority	688,540	311,649	(376,891)	263,406	18.3%	45.3%
Grants / School Resource Officer	300,535	160,691	(139,844)	331,844	-51.6%	53.5%
	1,584,760	749,351	(835,409)	749,866	-0.1%	47.3%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of June 30, 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	32,125	(27,875)	62,675	-48.7%	53.5%
Disconnect Tag Fees	562,000	282,688	(279,312)	79,625	255.0%	50.3%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	150	123	(27)	98	25.5%	82.0%
Rebates	125,000	155,790	30,790	122,844	26.8%	124.6%
Payroll Fee	800	362	(438)	339	6.9%	45.3%
Sales tax commission	45,000	48,876	3,876	22,799	114.4%	108.6%
Liquor Application Fee	30,000	23,198	(6,802)	49,000	-52.7%	77.3%
Marijuana Modification Fee	7,000	-	(7,000)	-	0.0%	0.0%
Public safety:						
Criminal justice records	29,000	21,244	(7,756)	15,137	40.3%	73.3%
Extra duty officer reimbursement	-	1,123	1,123	101,695	-98.9%	0.0%
Fire inspection & fireworks fees	99,500	55,863	(43,637)	47,928	16.6%	56.1%
Offender registration/impound fees	15,500	5,440	(10,060)	6,195	-12.2%	35.1%
Emergency dispatch reimbursement	-	21,963	21,963	-	0.0%	0.0%
Elevator inspection	46,000	25,935	(20,065)	30,790	-15.8%	56.4%
Highways and streets:						
Work in right of way permit	3,000	-	(3,000)	3,385	-100.0%	0.0%
Plan check fees	324,818	207,078	(117,740)	520,907	-60.2%	63.8%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	274,168	135,084	(139,084)	126,594	6.7%	49.3%
Culture and Recreation:						
Recreation center - all fees	1,796,372	1,057,353	(739,019)	794,321	33.1%	58.9%
Pool fees	512,457	220,177	(292,280)	199,830	10.2%	43.0%
Arbor Day Tree Sales	-	10,170	10,170	7,730	31.6%	0.0%
Reservoir fees	525,790	333,987	(191,803)	396,402	-15.7%	63.5%
Activity fees	1,424,413	764,099	(660,314)	655,665	16.5%	53.6%
Facility use fees	347,720	219,616	(128,104)	160,700	36.7%	63.2%
Concessions	49,321	11,343	(37,978)	2,447	363.5%	23.0%
Senior citizens:						
Activity fees	250	119	(131)	91	30.8%	47.6%
Facility fees	6,000	763	(5,238)	1,340	-43.1%	12.7%
Administrative reimbursements:						
Sanitation	690,896	345,450	(345,446)	291,114	18.7%	50.0%
Golf	245,576	122,790	(122,786)	96,132	27.7%	50.0%
Electric	2,306,106	1,153,050	(1,153,056)	939,462	22.7%	50.0%
Telecommunications	564,727	282,366	(282,361)	242,544	16.4%	50.0%
Water	1,900,484	950,244	(950,240)	819,492	16.0%	50.0%
Sewer	1,273,721	636,864	(636,857)	507,864	25.4%	50.0%
Storm Drainage	771,734	385,866	(385,868)	312,366	23.5%	50.0%
Airport	82,794	41,400	(41,394)	38,874	6.5%	50.0%
Streets	1,087,097	543,546	(543,551)	438,792	23.9%	50.0%
Museum	241,481	120,744	(120,737)	112,068	7.7%	50.0%
Oil and Gas	7,075	3,540	(3,535)	-	0.0%	50.0%
Open Space	297,594	148,800	(148,794)	155,808	-4.5%	50.0%
Fleet	369,078	184,542	(184,536)	151,458	21.8%	50.0%
General Improvement District	15,100	7,548	(7,552)	10,776	-30.0%	50.0%
	16,257,722	8,561,268	(7,696,452)	7,525,287	13.8%	52.7%
FINES AND FORFEITS						
Court:						
Parking	102,000	56,051	(45,949)	56,992	-1.6%	55.0%
Other court fines	300,000	150,889	(149,111)	143,403	5.2%	50.3%
Court fine surcharge	35,000	15,585	(19,415)	14,555	7.1%	44.5%
Bond forfeitures	9,000	3,120	(5,880)	3,300	-5.5%	34.7%
Court education fees	11,000	5,240	(5,760)	4,847	8.1%	47.6%
Court costs reimbursements	55,000	23,630	(31,370)	23,360	1.2%	43.0%
Probation & home detention monitoring fees	17,500	8,023	(9,477)	9,035	-11.2%	45.8%
Code Enforcement Penalty	1,200	352	(848)	350	0.5%	29.3%
Tree Mitigation Fine	108,841	145,380	36,539	114,820	26.6%	133.6%
Outstanding judgments/warrants	4,000	940	(3,060)	1,100	-14.5%	23.5%
Library fines						
False alarm fines	10,000	500	(9,500)	4,900	-89.8%	5.0%
Weed cutting fines	24,000	-	(24,000)	(4,840)	-100.0%	0.0%
Civil Penalty & Nuisance fines	23,000	12,824	(10,176)	16,895	-24.1%	55.8%
Other fines	500	210	(290)	175	20.0%	42.0%
	701,041	433,164	(267,877)	409,899	5.7%	61.8%

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

(continued)

					%	
					<i>Increase</i>	
	2023	Variance	2022	(Decrease)	2023	
	YTD	from Final	YTD	From	as a % of	
Budget	Actual	Budget	Actual	Prior Year	Budget	
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	491,397	391,397	102,052	381.5%	491.4%
Miscellaneous	80,024	43,223	(36,801)	41,614	3.9%	54.0%
Private grants/donations	7,500	10,840	3,340	11,314	-4.2%	144.5%
Oil and gas royalties	1,176,850	20,093	(1,156,757)	-	0.0%	1.7%
	1,364,374	565,553	(798,820)	154,980	264.9%	41.5%
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	-	-	-	-	0.0%	#DIV/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)	64,710	-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	-	450,000	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)	776,014	-17.4%	87.0%
Total revenues and other sources (legal basis)	104,945,783	52,568,516	(52,377,267)	50,824,427	3.4%	50.1%

(continued)

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

**EXPENDITURE
NORM=44.0%**

	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	314,260	211,153	252,548	24.4%	59.8%
City Attorney	1,897,113	802,688	1,094,425	670,617	19.7%	42.3%
Municipal Court						
Courts	690,187	328,613	361,574	279,065	17.8%	47.6%
Probation	364,968	187,214	177,754	160,093	16.9%	51.3%
City Manager						
City Manager	1,360,015	698,808	661,207	639,694	9.2%	51.4%
General Fund Transfers	2,150,058	(279,256)	2,429,314	1,617,336	-117.3%	-13.0%
Non Departmental	2,746,327	630,882	2,115,445	441,154	43.0%	23.0%
Economic Development Contracts	838,838	147,708	691,130	147,353	0.2%	17.6%
LHA General	172,415	51,121	121,294	64,109	-20.3%	29.7%
Total Non-Departmental	10,745,334	2,882,038	7,863,296	4,271,970	-32.5%	26.8%
SHARED SERVICES						
Communications	1,029,693	395,885	633,808	209,567	88.9%	38.4%
Human Resources						
Human Resources	1,770,317	827,375	942,942	644,680	28.3%	46.7%
Strategic Integration						
Strategic Integration Admin	32,268	20,394	11,874	-	0.0%	63.2%
Oil and Gas	1,135,971	337,279	798,692	-	0.0%	29.7%
Geospatial Data and Analysis	163,770	54,854	108,916	-	0.0%	33.5%
Data and Analytics	127,114	23,969	103,145	-	0.0%	18.9%
Business Enablement	22,788	2,736	20,052	-	0.0%	12.0%
Technical Services	65,685	33,891	31,794	-	0.0%	51.6%
Customer Service and Admin	52,812	13,323	39,489	-	0.0%	25.2%
Community Neighborhood and Equity Resol	802,310	330,905	471,405	230,811	43.4%	41.2%
Lgmt Multicultural Action Comm	25,000	13,068	11,932	6,268	108.5%	52.3%
Purchasing	1,050,343	480,067	570,276	346,680	38.5%	45.7%
Enterprise Technology Services						
PC Replacements	227,537	44,046	183,491	9,882	345.7%	19.4%
ETS Operations	3,520,360	1,881,611	1,638,749	1,523,809	23.5%	53.4%
LHA ETS Operations	92,491	43,034	49,457	38,670	11.3%	46.5%
ETS Applications	1,137,279	511,198	626,081	465,797	9.7%	44.9%
ETS CIS Support	264,088	130,359	133,729	114,448	13.9%	49.4%
ETS Telephone	-	79,243	(79,243)	144,415	-45.1%	0.0%
CJ System Replacement	-	5,325	(5,325)	44,736	-88.1%	0.0%
City Clerk						
City Clerk	635,918	280,538	355,380	224,484	25.0%	44.1%
Election Voter Registration	126,677	15,794	110,883	14,523	8.8%	12.5%
Recovery Office	224,685	60,593	164,092	59,431	2.0%	27.0%
Total Shared Services	12,507,106	5,655,317	6,851,789	4,078,202	38.7%	45.2%
FINANCE						
Finance Administration	513,403	217,448	295,955	153,614	41.6%	42.4%
Sales Tax	621,328	240,785	380,543	292,289	-17.6%	38.8%
Accounting	1,343,248	759,050	584,198	573,174	32.4%	56.5%
Treasury	372,827.00	146,509.86	226,317.14	143,324.95	2.2%	39.3%
Information Desk	77,905	37,075	40,830	33,250	11.5%	47.6%
LHA Accounting	325,789	155,556	170,234	131,972	17.9%	47.7%
Budget	615,871	318,013	297,858	288,528	10.2%	51.6%
HATS Project	-	8,777	(8,777)	10,286	-14.7%	0.0%
Risk	673,157	234,059	439,098	203,503	15.0%	34.8%
Wellness	105,783	51,562	54,221	35,124	46.8%	48.7%
Safety	169,100	86,158	82,942	83,891	2.7%	51.0%
Utility Billing	2,041,051	965,924	1,075,127	737,505	31.0%	47.3%
Mail Delivery	104,098	58,998	45,100	36,957	59.6%	56.7%
Total Finance	6,963,560	3,279,914	3,683,646	2,723,418	20.4%	47.1%

(continued)

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

**EXPENDITURE
NORM=44.0%**

	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	\$ 433,425	426,914	\$ 360,193	20.3%	50.4%
Neighborhood Resources	301,097	137,732	163,365	128,275	7.4%	45.7%
Emergency Communication Center	2,403,669	1,069,223	1,334,446	874,165	22.3%	44.5%
Public Safety Radio Replacemnt	2,800	-	2,800	-	0.0%	0.0%
Police Services	440,852	187,123	253,729	-	0.0%	42.4%
SWAT	438,396	278,609	159,787	257,912	8.0%	63.6%
Police Training	486,267	232,657	253,610	-	0.0%	47.8%
Extra Duty	9,000	33,759	(24,759)	123,041	-72.6%	375.1%
Detectives	3,942,556	2,043,334	1,899,222	1,481,479	37.9%	51.8%
Special Investigation Unit	261,568	136,471	125,097	156,754	-12.9%	52.2%
RV Tow and Disposal	85,000	916	84,084	-	0.0%	1.1%
School Resource Unit	906,461	391,066	515,395	344,634	13.5%	43.1%
Animal Control	933,732	378,474	555,258	293,297	29.0%	40.5%
Traffic	1,254,079	618,433	635,646	508,535	21.6%	49.3%
Special Operations	-	72,051	(72,051)	174,190	-58.6%	0.0%
Patrol	13,944,014	6,005,018	7,938,996	5,820,783	3.2%	43.1%
Fire Suppression	12,529,997	6,377,969	6,152,028	5,767,872	10.6%	50.9%
Hazmat Team	177,293	135,488	41,805	131,787	2.8%	76.4%
Technical Rescue Team	245,895	26,852	219,043	15,081	78.1%	10.9%
Wildland Team	146,275	120,671	25,604	58,891	104.9%	82.5%
Fire Codes and Planning	565,179	271,653	293,526	212,439	27.9%	48.1%
Fire Investigations	38,538	19,285	19,253	10,908	76.8%	50.0%
Fire Outreach and Prevention	8,690	5,114	3,577	2,199	132.5%	58.8%
Fire Services	724,871	251,259	473,612	-	0.0%	34.7%
Fire Training	429,344	428,266	1,078	-	0.0%	99.7%
Click it or Ticket	-	2,190	(2,190)	1,536	0.0%	0.0%
DUI Grant	-	3,671	(3,671)	5,530	-33.6%	0.0%
Collaborative Services	1,028,852	443,280	585,572	369,223	20.1%	43.1%
CORE	222,775	72,815	149,960	-	0.0%	32.7%
Case Management	126,210	58,959	67,251	-	0.0%	46.7%
Outreach and Volunteers	158,408	72,814	85,594	-	0.0%	46.0%
Peer Support	37,500	11,642	25,859	8,125	43.3%	31.0%
Training and Personnel	534,352	276,494	257,858	772,458	-64.2%	51.7%
Information Technology	1,000,083	594,616	405,467	516,408	15.1%	59.5%
Records Unit	734,341	314,226	420,115	232,443	35.2%	42.8%
Emergency Management	52,493	28,292	24,201	139,957	-79.8%	53.9%
CoResponder	-	-	-	96,603	-100.0%	0.0%
Public Safety Outreach	-	578	(578)	67,204	-99.1%	0.0%
Total Public Safety	45,030,926	21,534,424	23,496,502	18,931,922	13.7%	47.8%

(continued)

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

EXPENDITURE
NORM=44.0%

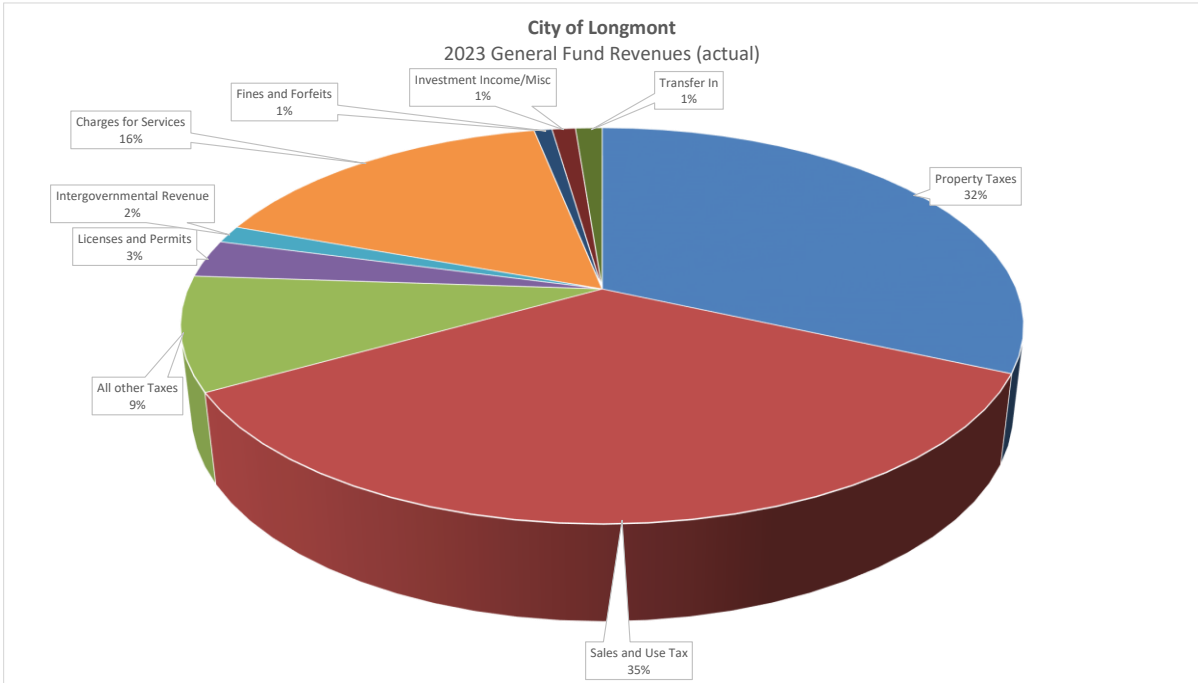
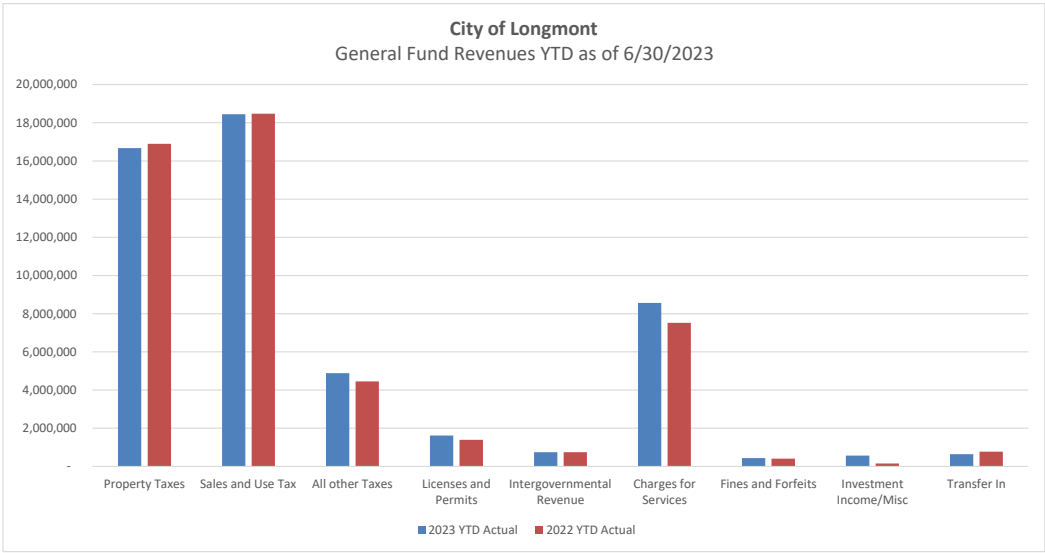
	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	1,980,758	860,458	1,120,300	830,868	3.6%	43.4%
Accela Implementation Project	-	36,630	(36,630)	6,235	487.5%	0.0%
Code Enforcement	817,589	338,310	479,279	310,899	8.8%	41.4%
Parking Enforcement	234,428	73,640	160,788	68,894	6.9%	31.4%
Redevelopment	283,622	101,843	181,779	79,074	28.8%	35.9%
Facilities Project Management	320,484	137,602	182,882	56,748	142.5%	42.9%
Facilities Operations	2,110,524	915,163	1,195,361	760,127	20.4%	43.4%
Facilities Maintenance	2,143,749	967,048	1,176,701	907,526	6.6%	45.1%
Transportation Planning	427,522	172,422	255,100	111,955	54.0%	40.3%
Building Services	1,784,027	736,872	1,047,155	689,951	6.8%	41.3%
Natural Resources Admin	622,229	313,197	309,032	240,685	30.1%	50.3%
Parks Maintenance	2,257,686	1,061,097	1,196,589	955,350	11.1%	47.0%
Parks Resource Management	204,023	78,150	125,873	41,507	88.3%	38.3%
Muni Grounds Maintenance	350,264	166,983	183,281	151,076	10.5%	47.7%
ROW Maintenance	670,025	238,879	431,146	224,717	6.3%	35.7%
Graffiti Removal	136,579	35,806	100,773	30,560	17.2%	26.2%
Parks Development	247,826	97,823	150,003	99,662	-1.8%	39.5%
Forestry Maintenance	969,384	436,203	533,181	442,085	-1.3%	45.0%
Forestry EAB	178,841	83,847	94,994	66,240	26.6%	46.9%
Union Reservoir	525,790	194,366	331,424	174,779	11.2%	37.0%
Total External Services	16,265,350	7,046,339	9,219,011	6,248,938	12.8%	43.3%
HUMAN SERVICES						
Human Services Admin	709,769	182,315	527,454	-	0.0%	25.7%
Human Service Agencies	2,468,850	1,145,669	1,323,181	-	0.0%	46.4%
Children Youth and Families	1,648,949	518,847	1,130,102	388,407	33.6%	31.5%
Stadium Funding	980,482	-	980,482	-	0.0%	0.0%
Senior Services	1,204,437	544,201	660,236	-	0.0%	45.2%
Senior Svcs Short Term Asstnce	-	14,996	(14,996)	-	0.0%	0.0%
Total Human Services	7,012,487	2,406,027	4,606,460	388,407	519.5%	34.3%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	1,446,459	728,628	717,831	890,907	-18.2%	50.4%
Outside Agencies	-	34,202	(34,202)	1,021,574	-96.7%	0.0%
Mental Health Comm Conversation	-	-	-	2,535	-100.0%	0.0%
Recreation Administration	419,148	224,481	194,667	202,788	10.7%	53.6%
Callahan House Transfer	95,970	47,988	47,982	44,832	7.0%	50.0%
Recreation Aquatics	1,235,297	507,416	727,881	407,825	24.4%	41.1%
Recreation Athletics	579,543	226,467	353,076	186,180	21.6%	39.1%
Recreation Concessions	35,939	25,347	10,592	14,818	71.1%	70.5%
Recreation Community Events	139,477	29,045	110,432	19,374	49.9%	20.8%
Recreation General Programs	879,407	417,584	461,823	378,492	10.3%	47.5%
Childcare Stabilization Grant	-	15,423	(15,423)	-	0.0%	0.0%
Recreation Special Needs	87,310	6,311	80,999	6,235	1.2%	7.2%
Recreation Outdoor Programs	30,988	4,016	26,972	2,733	47.0%	13.0%
Recreation Ice Rink	167,369	101,755	65,614	87,090	16.8%	60.8%
Recreation Sport Fields Mtce	348,385	175,662	172,723	135,504	29.6%	50.4%
Recreation Youth Programs	48,209	22,167	26,042	23,132	-4.2%	46.0%
Recreation Center	1,927,347	942,880	984,467	749,477	25.8%	48.9%
Library Administration	613,551	508,270	105,281	236,092	115.3%	82.8%
Library Adult Services	1,106,058	556,770	549,288	512,979	8.5%	50.3%
Library Childrens and Teens	690,038	951,542	(261,504)	277,905	242.4%	137.9%
Library Tech Services	1,109,881	454,068	655,813	461,509	-1.6%	40.9%
Library Circulation	971,857	471,978	499,879	399,476	18.1%	48.6%
Museum Administration	1,084,885	501,308	583,577	409,637	22.4%	46.2%
Museum Auditorium	310,330	153,352	156,978	91,588	67.4%	49.4%
Senior Services Administration	-	3,987	(3,987)	445,693	-99.1%	0.0%
LHA Housing	114,090	56,059	58,031	18,784	198.4%	49.1%
LHA Senior Services	-	-	-	12	-100.0%	0.0%
Total Recreation, Golf, Library and Culture	13,441,538	7,166,706	6,274,832	7,027,172	2.0%	53.3%

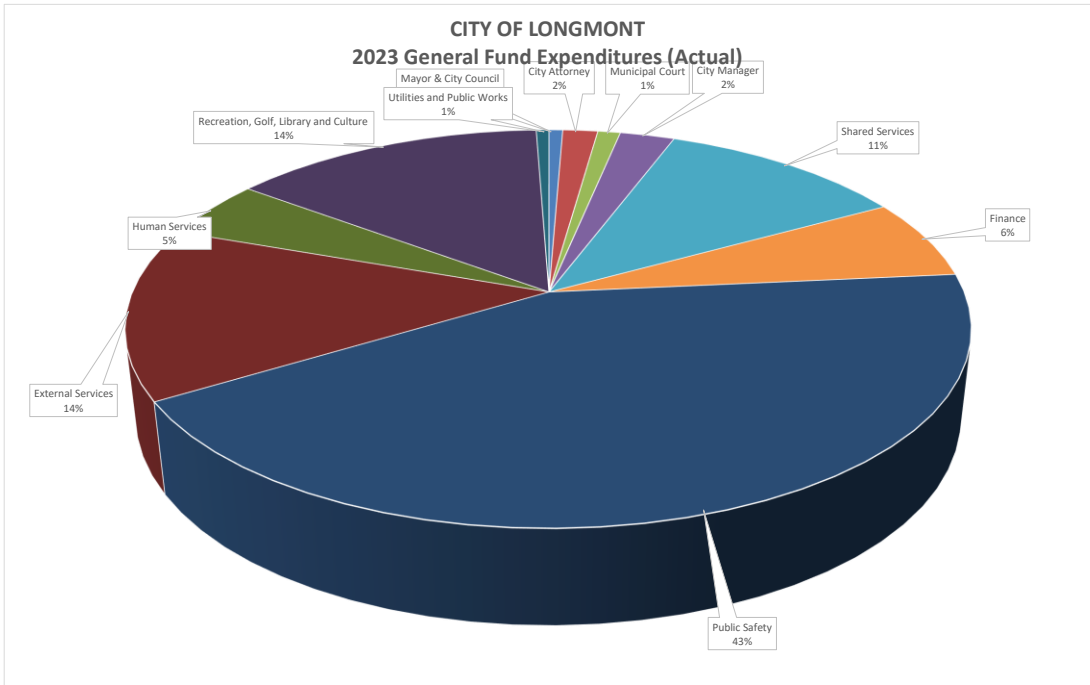
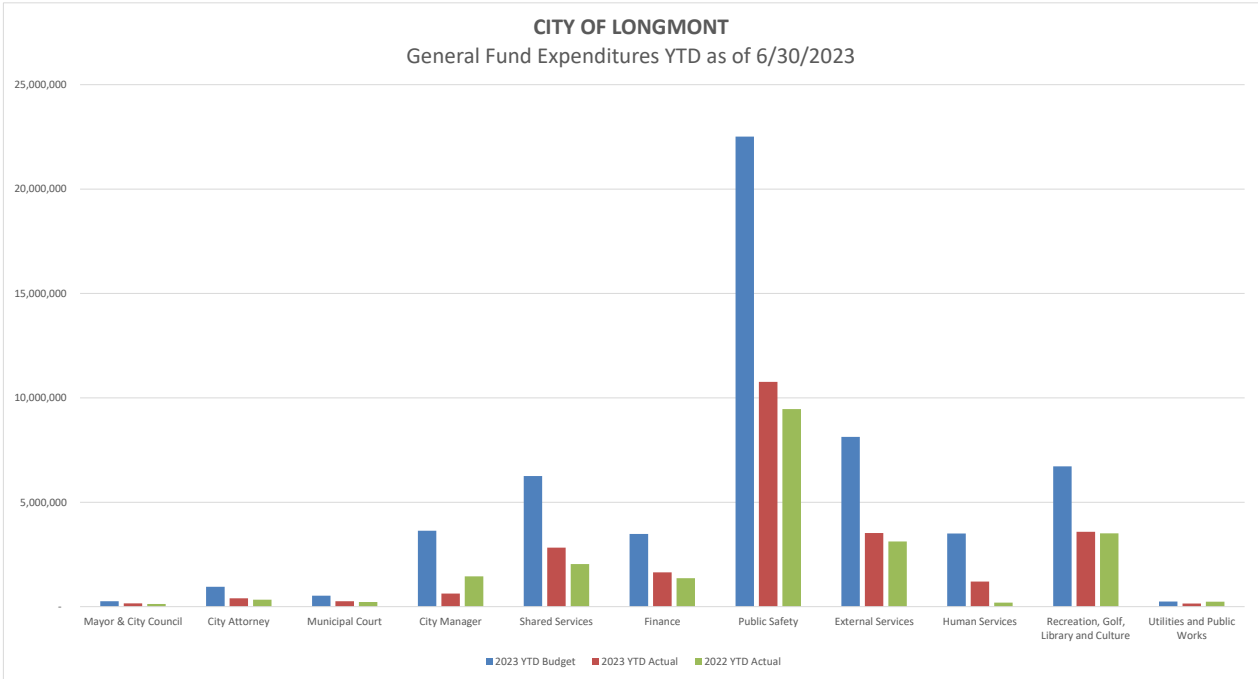
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of June 30, 2023

EXPENDITURE
NORM=44.0%

	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	-	12,408	(12,408)	63,758	-80.5%	0.0%
Energy Lease	285,439	164,039	121,400	164,039	0.0%	57.5%
PWNR Engineering and Tech Svcs	-	7,090	(7,090)	101,129	-93.0%	0.0%
Oil and Gas Investigations	-	679	(679)	2,904	-76.6%	0.0%
Survey and Engineering Support	72,681	25,897	46,784	-	0.0%	35.6%
Oil and Gas Monitoring	40,879	10,786	30,093	138,329	-92.2%	26.4%
PWNR Regulatory Compliance	95,240	70,236	25,004	-	0.0%	73.7%
Total Utilities and Public Works	494,239	291,136	203,103	470,160	-38.1%	58.9%
Total Expenditures	112,460,540	50,261,901	62,198,639	44,140,188	13.9%	44.7%
Net Change in Fund Balance	(7,514,757)	2,306,615		6,684,239		
FUND BALANCE, January 1	27,012,979	46,609,982		39,594,448		
FUND BALANCE, June 30	19,498,222	48,916,597		46,278,687		





PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH June 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	\$ 4,420	\$ (263)
	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	491,704	2,119,426
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	33,012	302,796
PBF002	ADA Facility Improvements	2,673,351	309,970	-	(134,647)	2,179,883	80,743	588,048
PBF02B	Municipal Facilities ADA Improvements - Parks	533,325	74,252	-	-	165,157	35,038	407,382
PBF037	Fire Stations-Heat & Exhaust	1,575,489	40,000	(100,000)	(83,426)	1,376,472	12,669	42,922
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	100,000	72,000	7,745,718	2,576,371	980,754
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	701,638	564,334
PBF091	Callahan House Improvements	240,059	-	-	-	7,639	10,200	222,220
PBF109	Parking Lot Rehabilitation	1,543,038	226,240	-	(255,011)	1,263,119	20,016	231,132
PBF119	Municipal Buildings Carpet	2,710,694	161,600	-	(410,730)	2,154,797	127,774	178,993
PBF145	Specialized Equipment Replacement	3,494,140	473,429	-	(231,381)	2,585,042	44,553	1,106,592
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	61,299	1,159,788
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	882,775	1,167,494
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 June 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	-	-	1,255	1,011,334
PBF229	Emergency Operations Center Conversion	-	50,000	-	-	-	-	50,000
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	256,199	17,840	1,204,562
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	11,990	227,485
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	49,189	906,035
PRO113	Park Irrigation Pumps	1,515,250	325,000	-	38,390	1,517,963	153,479	207,197
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	215,546	124,135
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-
PRO197	Golf Irrigation Rehabilitation & Replacement	290,400	1,600,000	-	-	-	253,072	1,637,328
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	-	-	269,278
PRO204	Pollinator Gardens	77,750	45,000	-	-	26,002	97,971	(1,223)
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	4,550,638	3,337,857
WTR173	Raw Water Irrigation Planning and Construction	91,500	29,498	-	-	-	14,175	106,823
	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	9,987,130	30,154,088
CAPITAL PROJECTS FUND TOTAL		\$ 175,760,963	\$ 9,158,328	\$ -	\$ (9,069,938)	\$ 133,097,006	\$ 10,478,835	\$ 32,273,516

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2023	2022
ASSETS		
Equity in pooled cash & cash equivalents	(12,035)	(1,722,853)
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	16,259,312	23,900,749
Total assets	16,247,278	22,177,896
LIABILITIES		
Accounts payable	385,253	95,421
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	385,253	95,421
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	15,862,025	22,082,474
Unassigned	-	-
Total fund balances	15,862,025	22,082,474
Total liabilities, deferred inflows of resources and fund balances (deficits)	16,247,278	22,177,896

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	-	481,323	481,323	134,724	36,245	(98,479)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	481,323	481,323	134,724	36,245	(98,479)
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	-	3,020	(3,020)	134,724	54,359	80,365
PBF074, Fire Station #6 Replacement	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	-	1,389,692	(1,389,692)	7,289,496	1,297,189	5,992,307
PBF200, Civic Center Rehab	-	-	-	3,162,800	344,998	2,817,802
PBF201, Safety and Justice Rehab	-	882,775	(882,775)	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	-	17,840	(17,840)	1,362,850	81,688	1,281,162
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	-	253,072	(253,072)	290,400	-	290,400
Total Expenditures	-	2,558,483	(2,558,483)	23,526,332	1,967,051	21,559,281
Excess of revenues over (under) expenditures	-	(2,077,161)	(2,077,161)	(23,391,608)	(1,930,806)	21,460,802
Net changes in fund balance	-	(2,077,161)	(2,077,161)	(23,391,608)	(1,930,806)	21,460,802
FUND BALANCE, January 1	17,939,186	17,939,186	-	24,013,281	24,013,281	-
FUND BALANCE, June 30	17,939,186	15,862,025	(2,077,161)	621,673	22,082,474	21,460,802

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	8,754,586	(14,174,521)	8,767,775	-0.2%	38.2%
Licenses and permits	15,000	15,000	32,661	17,661	71,003	-54.0%	217.7%
Developer/owner participation	-	955,422	1,509,888	554,466	282,754	434.0%	0.0%
Intergovernmental	3,681,702	3,681,702	1,954,891	(1,726,811)	1,553,563	25.8%	53.1%
Investment income	59,859	59,859	336,709	276,850	55,150	510.5%	562.5%
Miscellaneous	10,000	10,000	14,704	4,704	14,487	1.5%	147.0%
Total revenues	26,695,668	27,651,090	12,603,439	(15,047,651)	10,744,732	17.3%	45.6%
EXPENDITURES							
Highways and streets	13,069,126	13,074,126	5,244,396	7,829,730	4,654,816	12.7%	40.1%
Capital Outlay	21,825,515	23,980,937	2,658,431	21,322,506	2,276,395	16.8%	11.1%
Total Expenditures	34,894,641	37,055,063	7,902,827	29,152,236	6,931,211	14.0%	21.3%
Excess of revenues over (under) expenditures	(8,198,973)	(9,403,973)	4,700,612	14,104,585	3,813,521		
OTHER FINANCING USES							
Transfers in							
Water	-	-	-	-	-		
Sewer	-	-	-	-	-		
Employee Benefit fund	-	-	-	-	-	0.0%	0.0%
Fleet	-	-	562	562	-		
Transfers out							
General fund	(328,955)	(328,955)	(258,827)	70,128	(108,079)	0.0%	78.7%
Total other financing sources (uses)	(328,955)	(328,955)	(258,265)	70,690	(108,079)	0.0%	78.5%
Net changes in fund balance	(8,527,928)	(9,732,928)	4,442,347	14,175,275	3,705,442		
FUND BALANCE, January 1	28,370,121	28,370,121	28,370,121	-	21,889,679		
FUND BALANCE, June 30	19,842,193	18,637,193	32,812,468	14,175,275	25,595,121		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	6,333,404	(10,238,438)	6,342,356	-0.1%	38.2%
Intergovernmental	1,662,552	904,914	(757,638)	549,599	64.6%	54.4%
Charges for service	38,650	18,288	(20,362)	18,869	-3.1%	47.3%
Investment income	5,000	134,486	129,486	23,569	470.6%	2689.7%
Total revenues	18,278,044	7,411,640	(10,866,404)	6,935,609	6.9%	40.5%
EXPENDITURES						
Current:						
Public Safety	18,083,657	8,089,251	9,994,406	7,083,368	14.2%	44.7%
Capital Outlay	2,212,219	527,964	1,684,255	39,104	1250.2%	23.9%
Total expenditures	20,295,876	8,617,215	11,678,661	7,122,472	21.0%	42.5%
Excess of revenues over (under) expenditures	(2,017,832)	(1,205,575)	812,257	(186,863)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund General Fund	(21,781)	(3,968)	17,813	(326)	-	0.0%
Other funds	(5,592)	(5,592)	-	(7,606)	-	0.0%
Total other financing (uses)	(27,373)	(9,560)	17,813	(7,932)		
Net changes in fund balance	(2,045,205)	(1,215,135)	830,070	(194,795)		
FUND BALANCE, January 1	13,186,646	13,186,646	-	11,403,828		
FUND BALANCE, June 30	11,141,441	11,971,511	830,070	11,209,033		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	581,519	(629,921)	1,791,244	-67.5%	48.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	71,977	261,662	189,685	47,414	451.9%	363.5%
Total revenues	1,283,417	843,181	(440,236)	2,523,482	-66.6%	65.7%
EXPENDITURES						
Culture and recreation	-	15,026	(15,026)	-	0.0%	0.0%
Capital Outlay	2,861,910	92,806	2,769,104	-	0.0%	3.2%
Total Expenditures	2,861,910	107,832	2,754,078	-	0.0%	3.8%
Excess of revenues over (under) expenditures	(1,578,493)	735,349	2,313,842	2,523,482	-70.9%	-46.6%
OTHER FINANCING (USES)						
Transfer out	(28,050)	(905)	27,145	-	0.0%	0.0%
Total other financing (uses)	(28,050)	(905)	27,145	-	0.0%	0.0%
Net change in fund balance	(1,606,543)	734,444	2,340,987	2,523,482		
FUND BALANCE, January 1	23,821,621	23,821,621	-	20,776,949	14.7%	
FUND BALANCE, June 30	22,215,078	24,556,065	2,340,987	23,300,431	5.4%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of June 30, 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	732,623	(417,377)	638,478	14.7%	63.7%
Investment income	6,320	82,460	76,140	14,913	452.9%	1304.7%
Total revenues	1,156,320	815,083	(341,237)	653,391	24.7%	70.5%
EXPENDITURES						
Culture and recreation	264,102	172,671	91,431	102,036	69.2%	65.4%
Capital Outlay	3,035,906	105,032	2,930,874	5,924	1672.9%	3.5%
Total Expenditures	3,300,008	277,703	3,022,305	107,960	157.2%	8.4%
Net change in fund balance	(2,143,688)	537,381	2,681,069	545,430	-1.5%	-25.1%
FUND BALANCE, January 1	7,401,992	7,401,992	-	6,599,154		
FUND BALANCE, June 30	5,258,304	7,939,373	2,681,069	7,144,585		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	2,183,921	(3,530,508)	2,187,006	-0.1%	38.2%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	195,995	140,446	(55,549)	26,552	428.9%	71.7%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	2,950,387	2,900,387	1,622,161	81.9%	5900.8%
Total revenues	5,960,424	5,274,754	(685,670)	3,835,719	37.5%	88.5%
EXPENDITURES						
Current:						
Culture and Recreation	1,502,890	588,833	914,057	640,808	-8.1%	39.2%
Capital Outlay	772,563	118,028	654,535	240,086	-50.8%	15.3%
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	1,139,761	3,506,492	1,344,069	-15.2%	24.5%
Excess of revenues (under) expenditures	1,314,171	4,134,993	2,820,822	2,491,649	66.0%	314.6%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out						
Art in public places fund	(750)	(312)	438	-	0.0%	0.0%
General Fund	(47,467)	(25,894)	21,573	(21,576)	0.0%	54.6%
Total other financing sources (uses)	(48,217)	(26,206)	22,011	(21,576)	0.0%	54.4%
Net changes in fund balance	1,265,954	4,108,787	2,842,833	2,470,074		
FUND BALANCE, January 1	9,710,390	9,710,390	-	10,656,163		
FUND BALANCE, June 30	10,976,344	13,819,176	2,842,833	13,126,237		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of June 30, 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	197,284	(312,716)	185,290	6.5%	38.7%
Investment income	-	329	329	487	-32.4%	
Total revenues	510,000	197,613	(312,387)	185,777	6.4%	38.7%
EXPENDITURES						
Culture and recreation	510,000	297,500	212,500	384,940	0.0%	58.3%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	297,500	212,500	384,940		58.3%
Excess of revenues over (under) expenditures	-	(99,887)	(99,887)	(199,163)	-49.8%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(99,887)	(99,887)	(199,163)		
FUND BALANCE, January 1	96,594	96,594	-	256,400	-62.3%	
FUND BALANCE, June 30	96,594	(3,293)	(99,887)	57,237	-105.8%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 11,462,662	\$ 4,570,414	\$ 1,061,918	\$ 17,094,994
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,285,519	136.92	43,293	1,328,949
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	12,170	5,871	1,423	19,464
Prepaid expenses	1,597	-	-	1,597
Total current assets	12,765,101	4,576,422	1,106,634	18,448,157
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	24,294,404	7,502,677	4,425,404	36,222,485
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	25,182,330	7,786,565	4,472,622	37,441,517

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ -	\$ 6,553	\$ -	\$ 6,553
Construction contracts payable	-	-	-	-
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	35,480	20,082	0	55,563
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	1,043,458	425,048	43,032	1,511,538
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	3,318,770	17,774,328
Unrestricted	11,867,672	4,198,080	1,071,344	17,137,096
Total net position	23,396,975	7,124,335	4,390,114	34,911,424
Total liabilities and net position	\$ 25,182,330	\$ 7,786,565	\$ 4,472,622	\$ 37,441,518

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	40,667,686	(47,583,512)	37,119,624	9.6%	46.1%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	202,390	122,390	35,335	472.8%	253.0%
Miscellaneous	69,000	14,949	(54,051)	14,771	1.2%	21.7%
Aid to underground installation	3,095,000	928,357	(2,166,643)	1,379,169	-32.7%	30.0%
Other sales	77,000	93,401	16,401	80,682	15.8%	121.3%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	91,572,198	41,906,784	(49,665,414)	38,629,581	8.48%	45.8%
EXPENSES						
Administration	7,497,587	3,021,113	4,476,474	2,520,427	19.9%	40.3%
Power purchased	60,287,529	27,937,158	32,350,371	26,813,556	4.2%	46.3%
Distribution	10,254,023	4,792,751	5,461,272	3,788,430	26.5%	46.7%
Franchise fee	7,086,203	3,208,548	3,877,655	3,007,056	6.7%	45.3%
Transfers out	325,806	163,317	162,489	196,867	0.0%	50.1%
Total operations	85,451,148	39,122,886	46,328,262	36,326,336	7.7%	45.8%
Capital outlay	6,481,606	6,140,047	341,559	1,251,670	390.5%	94.7%
Total expenses	91,932,754	45,262,933	46,669,821	37,578,006	20.5%	49.2%
Excess of revenues over expenses	(360,556)	(3,356,150)	(2,995,594)	1,051,575		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	6,140,047
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		6,140,047
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	2,783,897

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	9,813,148	(10,564,261)	9,430,373	4.1%	48.2%
Intergovernmental	-	248,965	248,965	131,293	0.0%	0.0%
Investment income	5,000	67,659	62,659	15,961	323.9%	1353.2%
Miscellaneous	178,872	43,631	(135,241)	292,735	-85.1%	24.4%
Aid to underground installation	90,000	3,968	(86,032)	4,914	0.0%	4.4%
Total revenues	20,651,281	10,177,371	(10,473,910)	9,875,276	3.1%	49.3%
EXPENSES						
Administration	6,846,657	2,657,728	4,188,929	2,650,833	0.3%	38.8%
Distribution	5,087,935	2,920,739	2,167,196	1,974,724	47.9%	57.4%
Franchise fee	0	6,846	(6,846)	6,604	3.7%	0.0%
Transfers out	30,777	9,618	21,159	13,677	0.0%	0.0%
Total operations	11,965,369	5,594,931	6,370,438	4,645,837	20.4%	46.8%
Debt service	4,582,758	456,100	4,126,658	510,500	0.0%	10.0%
Capital outlay	3,923,433	1,129,355	2,794,078	1,324,780	-14.8%	28.8%
Total expenses	20,471,560	7,180,386	13,291,174	6,481,116	10.8%	35.1%
Excess of revenues (under) expenses	179,721	2,996,985	2,817,264	3,394,160		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,129,355
Capitalized salaries and expenses	-
	1,129,355
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	4,126,340

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

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 17,744,366	\$ 45,684,238	\$ 13,407,923	\$ 10,193,450	\$ 17,094,994	\$ 104,124,971	\$ 43,018,511
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	12,226,869	1,620,543	1,616,147	263,046	1,328,949	17,055,554	74,652
Intergovernmental receivable	-	1,801,558	549,841	1,667,967	3,153	4,022,519	-
Loans receivable	1,472	29,276	-	-	-	30,748	-
Interest receivable	34,919	60,466	19,199	12,528	19,464	146,576	54,512
Inventory of materials and supplies	-	-	-	-	-	-	11,197,775
Advance to other funds, current portion	-	-	-	-	-	-	14,091,058
Prepaid expenses	-	7,986	4,791	4,791	1,597	19,165	6,000
Total unrestricted current assets	30,007,626	49,204,067	15,597,901	12,141,782	18,448,157	125,399,533	68,442,507
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	4,684,243	62,594,127	5,305,355	2,544,713	-	75,128,438	-
Interest receivable	-	-	5,827	2,503	-	8,330	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	(7,170,986)	-	1	-	(7,170,985)	-
Cash and cash equivalents	-	-	567,350	980,910	-	1,548,260	-
Interest receivable	3,324	-	-	1,775	-	5,099	-
Total restricted current assets	4,687,567	55,423,142	5,878,532	3,529,902	-	69,519,143	-
Total current assets	34,695,193	104,627,209	21,476,433	15,671,684	18,448,157	194,918,676	68,442,507
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	162,167,697	562,756,931	160,340,527	121,271,584	36,222,485	1,042,759,224	88,774,633
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	\$ 166,603,045	\$ 564,795,205	\$ 161,809,362	\$ 121,988,656	\$ 37,441,516	\$ 1,052,637,784	\$ 89,428,653

	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	\$ 5,156,956	\$ 4,985	\$ -	\$ 2,615	\$ 6,553	\$ 5,171,109	\$ 178,685
Construction contracts payable	1,923	348,994	131,592	220,571	-	703,080	-
Accrued liabilities	360,538	10,000	-	-	-	370,538	-
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	1,143,857	-	-	-	-	1,143,857	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	1,282,546	-	-	-	1,282,546	-
Claims payable - current portion	-	-	-	-	-	-	387,615
Customer deposits	925,540	33,280	-	8,590	-	967,410	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	7,781,683	1,774,028	185,073	258,274	55,563	10,054,620	6,320,860
Payable from restricted assets:							
Accounts payable	-	280,914	-	-	-	280,914	-
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	3,479,120	1,705,863	1,835,349	-	10,636,349	-
Total current liabilities	11,397,700	5,253,148	1,890,936	2,093,623	55,563	20,690,969	6,320,860
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	41,554,489	90,007,592	39,514,922	21,961,611	1,511,538	194,550,152	7,982,459
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	98,895,869	384,862,701	104,234,852	85,783,136	17,774,328	691,550,886	20,186,126
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	4,684,243	62,594,127	5,305,355	2,544,713	-	75,128,438	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	17,760,994	25,627,705	11,658,993	11,100,029	17,137,096	83,284,817	60,713,336
Total net position	121,341,106	473,084,533	121,199,200	99,427,878	34,911,424	849,964,141	80,899,462
Total liabilities and net position	\$ 166,603,044	\$ 564,795,205	\$ 161,809,362	\$ 121,988,656	\$ 37,441,518	1,052,637,785	\$ 89,428,653

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	9,530,523	(18,763,673)	9,630,384	-1.0%	33.7%
Development fee surcharge	326,700	151,547	(175,153)	432,600	-65.0%	46.4%
Intergovernmental	-	(115,595)	(115,595)	(25,942)	345.6%	0.0%
Investment income - operating	73,800	8,791,289	8,717,489	115,816	7490.7%	11912.3%
Miscellaneous	195,000	987,132	792,132	545,152	81.1%	506.2%
Transfer in	2,457,826	2,457,826	-	2,889,727	0.0%	100.0%
Total revenues	31,347,522	21,802,722	(9,544,800)	13,587,737	60.5%	69.6%
EXPENSES						
Administration	7,050,890	3,025,775	4,025,115	2,272,688	33.1%	42.9%
Water resources	3,949,378	2,478,721	1,470,657	3,347,299	-25.9%	62.8%
Transmission/distribution	3,204,908	1,290,491	1,914,417	1,316,165	-2.0%	40.3%
Treatment plant	4,407,226	1,826,674	2,580,552	1,637,617	11.5%	41.4%
Transfer out	201,192	118,698	82,494	11,473	934.6%	59.0%
Total operations	18,813,594	8,740,359	10,073,235	8,585,242	1.8%	46.5%
Debt service	9,904,109	1,920,004	7,984,105	1,953,777	-1.7%	19.4%
Capital outlay	7,433,098	8,350,956	(917,858)	4,828,086	73.0%	112.3%
Total expenses	36,150,801	19,011,319	17,139,482	15,367,105	23.7%	52.6%
Excess of revenue (under) expenses	(4,803,279)	2,791,403	7,594,682	(1,779,367)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		8,350,956				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		8,350,956				
Principal retired		-				
		8,350,956				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		11,142,359				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	545,666	(755,034)	2,055,031	-73.4%	42.0%
Investment income	15,800	235,904	220,104	49,428	377.3%	1493.1%
Total revenues	1,316,500	781,570	(534,930)	2,104,459	-62.9%	59.4%
EXPENDITURES						
Municipal utility systems	-	17,127	(17,127)	999	0.0%	0.0%
Capital Outlay	630,000	577,708	52,292	470,713	22.7%	91.7%
Total Expenditures	630,000	594,835	35,165	471,712	26.1%	94.4%
Excess of revenues over expenditures	686,500	186,735	(499,765)	1,632,747	-88.6%	27.2%
OTHER FINANCING (USES)						
Transfer out	(2,458,326)	(2,484,289)	(25,963)	(2,890,075)	0.0%	101.1%
Net change in fund balance	(1,771,826)	(2,297,554)	(525,728)	(1,257,328)		
FUND BALANCE, January 1	23,095,000	23,095,000	-	23,900,742		
FUND BALANCE, June 30	21,323,174	20,797,446	(525,728)	22,643,415		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	46,232	32,532	8,103	470.6%	337.5%
Total revenues	18,700	1,571,107	1,552,407	3,193,005	-50.8%	8401.6%
EXPENDITURES						
Municipal utility systems	542,000	140	541,860	895,174	0.0%	0.0%
Capital Outlay	840,000	3,307	836,693	1,467,656	0.0%	0.0%
Total Expenditures	1,382,000	3,447	1,378,553	2,362,830	-99.9%	0.2%
Net change in fund balance	(1,363,300)	1,567,660	2,930,960	830,175		
FUND BALANCE, January 1	3,719,288	3,719,288	-	2,814,968		
FUND BALANCE, June 30	2,355,988	5,286,948	2,930,960	3,645,143		

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Investment income	-	290	290	58	400.0%	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	-	290	290	58		
FUND BALANCE, January 1	26,683	26,683	-	27,256		
FUND BALANCE, June 30	26,683	26,973	290	27,314		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	8,309,624	(7,396,976)	7,808,506	6.4%	52.9%
Intergovernmental	0	(38,975)	(38,975)	(49,983)	0.0%	0.0%
Investment income	1,600	205,596	203,996	39,803	416.5%	12849.8%
Miscellaneous	3,000	58,763	55,763	45,782	28.4%	1958.8%
Transfers in	464,423	464,423	0	464,588	0.0%	100.0%
Total revenues	16,175,623	8,999,431	(7,176,192)	8,308,696	8.3%	55.6%
EXPENSES						
Administration	2,013,351	818,906	1,194,445	1,701,090	-51.9%	40.7%
Sewer collection system	4,132,739	1,929,420	2,203,319	603,825	219.5%	46.7%
Sewer disposal plant	5,134,274	2,281,509	2,852,765	2,093,814	9.0%	44.4%
Transfers out	58,921	38,796	20,125	41,931	0.0%	65.8%
Total operations	11,339,285	5,068,631	6,270,654	4,440,660	14.1%	44.7%
Debt service	3,315,175	677,588	2,637,587	722,288	0.0%	20.4%
Capital outlay	1,897,934	1,750,037	147,897	1,076,436	62.6%	92.2%
Total expenses	16,552,394	7,496,256	9,056,138	6,239,384	20.1%	45.3%
Excess of revenues over (under) expenses	(376,771)	1,503,175	1,879,946	2,069,312		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,750,037
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,750,037
Principal retired	-
	1,750,037
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	3,253,212

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	4,726,609	(5,042,291)	4,212,919	12.2%	48.4%
Plant investment fee	131,200	128,148	(3,052)	205,898	-37.8%	97.7%
Intergovernmental	-	(122,857)	(122,857)	(555,267)	-77.9%	0.0%
Investment income	16,600	181,382	164,782	25,184	620.2%	0.0%
Miscellaneous	32,000	2,999,267	2,967,267	103,720	2791.7%	9372.7%
Total revenues	9,948,700	7,912,549	(2,036,151)	3,992,454	98.2%	79.5%
EXPENSES						
Administration	2,643,223	1,096,521	1,546,702	953,393	15.0%	41.5%
Engineering	1,940,072	693,508	1,246,564	338,422	104.9%	35.7%
Maintenance	264,558	256,214	8,344	575,710	-55.5%	96.8%
Transfers out	38,132	30,284	7,848	830	3548.7%	79.4%
Total operations	4,885,985	2,076,528	2,809,457	1,868,355	11.1%	42.5%
Debt service	2,631,435	361,470	2,269,965	370,719	0.0%	13.7%
Capital outlay	1,857,847	1,947,117	(89,270)	417,555	366.3%	104.8%
Total expenses	9,375,267	4,385,114	4,990,153	2,656,627	65.1%	46.8%
Excess of revenues (under) expenses	573,433	3,527,434	2,954,001	1,335,827		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,947,117				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		270,885				
						2,218,002
Principal retired		-				
						2,218,002
Less: Depreciation		11,624				
Vehicle transfers		-				
						11,624
Net (loss) (GAAP basis)		5,733,813				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	158,228	(445,749)	344,735	-54.1%	26.2%
Investment income	25,000	43,068	18,068	10,972	292.5%	172.3%
Total revenues	628,977	201,296	(427,681)	355,707	-43.4%	32.0%
EXPENDITURES						
Municipal utility systems	254,027	1,010	253,017	30,435	-96.7%	0.4%
Capital Outlay	1,439,488	2,545,487	(1,105,999)	199,866	1173.6%	176.8%
Total Expenditures	1,693,515	2,546,497	(852,982)	230,301	1005.7%	150.4%
Excess of revenues over expenditures	(1,064,538)	(2,345,201)	(1,280,663)	125,407	-1970.1%	220.3%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,064,538)	(2,345,201)	(1,280,663)	125,407		
FUND BALANCE, January 1	4,803,496	4,803,496	-	5,041,000		
FUND BALANCE, June 30	3,738,958	2,458,295	(1,280,663)	5,166,406		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 30, 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	447,328	(334,772)	903,615	-50.5%	57.2%
Developer participation	-	-	-	20,458	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,700	132,509	93,809	25,495	419.7%	342.4%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	820,800	579,837	(240,963)	949,568	-38.9%	70.6%
EXPENDITURES						
Municipal utility systems	-	-	-	10,938	0.0%	0.0%
Capital Outlay	3,600,000	12,413	3,587,587	466,393	0.0%	0.0%
Total Expenditures	3,600,000	12,413	3,587,587	477,331	0.0%	0.3%
Excess of revenues over expenditures	(2,779,200)	567,424	3,346,624	472,237	20.2%	-20.4%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(464,423)	(464,423)	-	(464,588)	0.0%	100.0%
Art in public places fund	(28,000)	(161)	27,839	(2,137)	0.0%	0.0%
Total other financing (uses)	(492,423)	(464,584)	27,839	(466,725)	0.0%	94.3%
Net change in fund balance	(3,271,623)	102,840	3,374,463	5,512		
FUND BALANCE, January 1	12,238,629	12,238,629	-	12,046,530		
FUND BALANCE, June 30	8,967,006	12,341,469	3,374,463	12,052,042		

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

	2023 YTD	2022 YTD	Variance From Budget	%	2023 Actual as a %
	Budget	Actual	Budget	Increase (Decrease)	of Budget
REVENUES					
Charges for services	8,973,000	4,732,036	(4,240,964)	-0.3%	52.7%
Intergovernmental	-	0	0	(3,501)	0.0%
Investment income	22,596	119,024	96,428	14,652	712.3%
Miscellaneous	1,000	252,024	251,024	34,795	624.3%
Total revenues	8,996,596	5,103,084	(3,893,512)	4,792,018	6.5%
EXPENSES					
Administration	1,392,335	485,363	906,972	322,325	50.6%
Landfill operations	30,000	-	30,000	-	0.0%
Trash removal	5,320,027	2,591,218	2,728,809	1,984,262	30.6%
Special trash pickup	1,096,456	424,318	672,138	440,860	-3.8%
Curbside recycling	2,411,634	1,042,447	1,369,187	686,085	51.9%
Transfers out	188,867	105,437	83,430	92,747	0.0%
Total operations	10,439,319	4,648,783	5,790,536	3,526,279	31.8%
Capital outlay	527,982	1,072	526,910	1,042	0.0%
Total expenses	10,967,301	4,649,855	6,317,446	3,527,321	31.8%
Excess of revenues over (under) expenses	(1,970,705)	453,229	2,423,934	1,264,697	
RECONCILIATION TO NET INCOME (GAAP BASIS)					
Add: Additions to plant and equipment					
Capital outlay		1,072			
Less: Depreciation		0			
Net Income (GAAP basis)		454,301			

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 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	1,971,925	(916,234)	1,819,440	8.4%	68.3%
Investment income	6,015	44,229	38,214	7,348	501.9%	735.3%
Total revenues	2,894,174	2,016,704	(877,470)	1,826,806	10.4%	69.7%
EXPENSES						
Administration	479,507	199,999	279,508	175,786	13.8%	41.7%
Course maintenance/development	2,702,764	1,263,392	1,439,372	1,136,262	11.2%	46.7%
Transfers out	23,717	7,587	16,130	18,692	0.0%	32.0%
Total operations	3,205,988	1,470,978	1,735,010	1,330,740	10.5%	45.9%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	1,887,631	4,501	1,883,130	72,945	-93.8%	0.2%
Total expenses	5,226,763	1,475,479	3,751,284	1,403,685	5.1%	28.2%
Excess of revenues over expenses	(2,332,589)	541,225	2,873,814	423,121	27.9%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	4,501
Principal payments capital leases	-
Gain on sale of assets	-
	4,501
Less: Depreciation	-
Net income (GAAP basis)	545,726

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

	Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	619,770	437,619	(182,151)	358,975	22%	70.6%
Intergovernmental	295,000	66,647	(228,353)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	10,474	10,474	2,627	299%	0.0%
Miscellaneous	7,700	11,473	3,773	7,477	53%	149.0%
Total revenues	922,470	526,213	(396,257)	369,079	43%	57.0%
EXPENSES						
Administration	374,783	172,632	202,151	103,505	67%	46.1%
Maintenance	188,750	59,468	129,282	71,219	-16%	31.5%
Transfers out	134	134	-	272	-	0.0%
Total operations	563,667	232,234	331,433	174,996	0	41.2%
Capital outlay	327,777	81,243	246,534	-	0%	0.0%
Total expenses	891,444	313,477	577,967	174,996	79%	35.2%
Excess of revenue over (under) expenses	31,026	212,736	181,710	194,083		

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)	293,979

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

	Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	50,000	192,430	142,430	39,218	390.7%
Miscellaneous	12,099,808	6,352,862	(5,746,946)	5,475,650	16.0%
Total revenues	12,149,808	6,545,292	(5,604,516)	5,514,868	18.7%
EXPENSES					
Operations:					
Personal services	2,043,529	911,115	1,132,414	711,349	28.1%
Operating & maintenance	3,937,647	1,881,777	2,055,870	1,293,418	45.5%
Transfers out	11,846	8,205	3,641	15,002	0.0%
Total operations	5,993,022	2,801,097	3,191,925	2,019,769	38.7%
Capital outlay	7,822,323	1,506,700	6,315,623	3,312,185	-54.5%
Total expenses	13,815,345	4,307,797	9,507,548	5,331,954	-19.2%
Excess of revenues (under) expenses	(1,665,537)	2,237,495	3,903,032	182,914	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,506,700
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	1,506,700
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	3,744,195