

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

July 31, 2023

(UNAUDITED)

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

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
TAXES						
General property taxes:						
Current	23,667,281	23,197,612	(469,669)	23,346,018	-0.6%	98.0%
Prior years	-	24,293	24,293	(22,972)	-205.7%	0.0%
General sales and use tax	48,378,102	23,436,536	(24,941,566)	23,112,274	1.4%	48.4%
Selected sales and use tax -						
Cigarette	160,000	56,992	(103,008)	49,378	15.4%	35.6%
Franchise taxes:						
Gas	900,000	850,760	(49,240)	648,776	31.1%	94.5%
Cable Television	610,000	151,975	(458,025)	154,304	0.0%	24.9%
Telephone	119,210	65,806	(53,404)	58,989	11.6%	55.2%
Electric	7,106,109	3,808,328	(3,297,781)	3,618,906	5.2%	53.6%
Telecommunications	6,131	6,850	719	6,357	7.8%	111.7%
Water	573,644	334,628	(239,016)	316,176	5.8%	58.3%
Wastewater	628,384	366,555	(261,829)	368,641	-0.6%	58.3%
	82,148,861	52,300,334	(29,848,527)	51,656,846	1.2%	63.7%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	6,091	(3,909)	5,939	2.5%	60.9%
Marijuana	60,000	67,500	7,500	69,300	-2.6%	0.0%
Business	5,000	4,408	(592)	3,937	12.0%	88.2%
Sales Tax	22,000	12,550	(9,450)	13,300	-5.6%	57.0%
Non-Business licenses and permits:						
Building	1,926,195	1,926,150	(45)	1,445,652	33.2%	100.0%
Wood burning	-	5	5	5	0.0%	0.0%
Contractor	120,475	98,500	(21,975)	83,889	17.4%	81.8%
Parade / use of public places	8,800	4,396	(4,404)	6,552	-32.9%	50.0%
	2,152,470	2,119,600	(32,869)	1,628,574	30.2%	98.5%
INTERGOVERNMENTAL REVENUE						
Federal revenue	294,281	38,855	(255,426)	17,300	0.0%	13.2%
State shared revenue:						
Severance tax	6,000	-	(6,000)	-	0.0%	0.0%
Grants	568,053	600,351	32,298	17,513	3328.0%	0.0%
Non-grant state revenue	300,000	145,708	(154,292)	149,389	-2.5%	0.0%
Local government shared revenue:						
Shared Fines	45,000	33,589	(11,411)	26,372	27.4%	74.6%
Hazmat Authority	20,000	20,798	798	5,561	0.0%	104.0%
Longmont Housing Authority	688,540	362,022	(326,518)	326,858	10.8%	52.6%
Grants / School Resource Officer	360,439	178,809	(181,630)	334,908	-46.6%	49.6%
	2,282,313	1,380,132	(902,181)	877,902	57.2%	60.5%

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

(continued)

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	60,000	38,885	(21,115)	68,670	-43.4%	64.8%
Disconnect Tag Fees	562,000	335,005	(226,995)	94,038	256.2%	59.6%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	150	138	(12)	192	-28.1%	92.0%
Rebates	125,000	155,790	30,790	122,844	26.8%	124.6%
Payroll Fee	800	427	(373)	404	5.8%	53.4%
Sales tax commission	45,000	68,836	23,836	42,976	60.2%	153.0%
Liquor Application Fee	30,000	25,098	(4,902)	22,000	14.1%	83.7%
Marijuana Modification Fee	7,000	-	(7,000)	-	0.0%	0.0%
Public safety:						
Criminal justice records	29,000	23,515	(5,485)	20,297	15.9%	81.1%
Extra duty officer reimbursement	-	1,123	1,123	117,001	-99.0%	0.0%
Fire inspection & fireworks fees	99,500	65,233	(34,267)	55,472	17.6%	65.6%
Offender registration/impound fees	15,500	5,670	(9,830)	7,195	-21.2%	36.6%
Emergency dispatch reimbursement	-	26,888	26,888	-	0.0%	0.0%
Elevator inspection	46,000	26,165	(19,835)	35,390	-26.1%	56.9%
Highways and streets:						
Work in right of way permit	3,000	-	(3,000)	3,385	-100.0%	0.0%
Plan check fees	324,818	258,931	(65,887)	654,810	-60.5%	79.7%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	274,168	157,598	(116,570)	147,693	6.7%	57.5%
Culture and Recreation:						
Recreation center - all fees	1,796,372	1,239,490	(556,882)	941,081	31.7%	69.0%
Pool fees	512,457	320,551	(191,906)	281,482	13.9%	62.6%
Arbor Day Tree Sales	-	10,170	10,170	7,730	31.6%	0.0%
Reservoir fees	525,790	513,905	(11,885)	585,515	-12.2%	97.7%
Activity fees	1,424,413	924,888	(499,525)	834,052	10.9%	64.9%
Facility use fees	347,720	286,035	(61,686)	195,902	46.0%	82.3%
Concessions	49,321	22,572	(26,749)	2,854	690.9%	45.8%
Senior citizens:						
Activity fees	250	129	(121)	95	35.8%	51.6%
Facility fees	6,000	813	(5,188)	1,555	-47.7%	13.5%
Administrative reimbursements:						
Sanitation	690,896	403,025	(287,871)	339,633	18.7%	58.3%
Golf	245,576	143,255	(102,321)	112,154	27.7%	58.3%
Electric	2,306,106	1,345,225	(960,881)	1,096,039	22.7%	58.3%
Telecommunications	564,727	329,427	(235,300)	282,968	16.4%	58.3%
Water	1,900,484	1,108,618	(791,866)	956,074	16.0%	58.3%
Sewer	1,273,721	743,008	(530,713)	592,508	25.4%	58.3%
Storm Drainage	771,734	450,177	(321,557)	364,427	23.5%	58.3%
Airport	82,794	48,300	(34,494)	45,353	6.5%	58.3%
Streets	1,087,097	634,137	(452,960)	511,924	23.9%	58.3%
Museum	241,481	140,868	(100,613)	130,746	7.7%	58.3%
Oil and Gas	7,075	4,130	(2,945)	-	0.0%	58.4%
Open Space	297,594	173,600	(123,994)	181,776	-4.5%	58.3%
Fleet	369,078	215,299	(153,779)	176,701	21.8%	58.3%
General Improvement District	15,100	8,806	(6,294)	12,572	-30.0%	58.3%
	16,257,722	10,255,728	(6,001,992)	9,045,507	13.4%	63.1%
FINES AND FORFEITS						
Court:						
Parking	102,000	66,216	(35,784)	67,887	-2.5%	64.9%
Other court fines	300,000	169,361	(130,639)	161,380	4.9%	56.5%
Court fine surcharge	35,000	17,448	(17,552)	16,370	6.6%	49.9%
Bond forfeitures	9,000	3,450	(5,550)	3,810	-9.4%	38.3%
Court education fees	11,000	5,890	(5,110)	5,417	8.7%	53.5%
Court costs reimbursements	55,000	26,945	(28,055)	26,380	2.1%	49.0%
Probation & home detention monitoring fees	17,500	8,993	(8,507)	10,785	-16.6%	51.4%
Code Enforcement Penalty	1,200	377	(823)	425	-11.2%	31.5%
Tree Mitigation Fine	108,841	166,511	57,670	114,820	45.0%	153.0%
Outstanding judgments/warrants	4,000	1,015	(2,985)	1,140	-11.0%	25.4%
Library fines						
False alarm fines	10,000	2,800	(7,200)	6,400	-56.3%	28.0%
Weed cutting fines	24,000	-	(24,000)	(4,840)	-100.0%	0.0%
Civil Penalty & Nuisance fines	23,000	12,524	(10,476)	18,295	-31.5%	54.5%
Other fines	500	210	(290)	195	7.7%	42.0%
	701,041	496,932	(204,109)	459,178	8.2%	70.9%

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

(continued)

					%	
		2023	Variance	2022	Increase	2023
		YTD	from Final	YTD	(Decrease)	as a % of
	Budget	Actual	Budget	Actual	From	Budget
					Prior Year	
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	855,921	755,921	136,345	527.8%	855.9%
Miscellaneous	80,184	44,632	(35,552)	59,661	-25.2%	55.7%
Private grants/donations	7,500	11,798	4,298	15,308	-22.9%	157.3%
Oil and gas royalties	1,176,850	35,022	(1,141,828)	-	0.0%	3.0%
	1,364,534	947,374	(417,159)	211,314	348.3%	69.4%
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	4,000	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)	75,495	-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)	780,799	-17.9%	87.0%
Total revenues and other sources (legal basis)	105,643,496	68,140,917	(37,502,579)	64,660,121	5.4%	64.5%

(continued)

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

**EXPENDITURE
NORM=52.2%**

	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	869,013	367,318	501,695	278,264	32.0%	42.3%
City Attorney	1,901,295	931,250	970,045	826,970	12.6%	49.0%
Municipal Court						
Courts	719,713	381,117	338,596	346,492	10.0%	53.0%
Probation	364,968	218,785	146,183	204,162	7.2%	59.9%
City Manager						
City Manager	1,977,847	800,072	1,177,775	854,969	-6.4%	40.5%
General Fund Transfers	2,150,058	(259,132)	2,409,190	1,641,867	-115.8%	-12.1%
Non Departmental	2,617,319	755,917	1,861,402	462,266	63.5%	28.9%
Economic Development Contracts	1,587,463	166,667	1,420,796	165,298	0.8%	10.5%
LHA General	172,415	59,451	112,964	71,593	-17.0%	34.5%
Total Non-Departmental	12,360,091	3,421,445	8,938,646	4,851,881	-29.5%	27.7%
SHARED SERVICES						
Communications	1,143,693	454,134	689,559	249,936	81.7%	39.7%
Human Resources						
Human Resources	1,770,377	959,233	811,144	785,220	22.2%	54.2%
Strategic Integration						
Strategic Integration Admin	32,268	22,136	10,132	-	0.0%	68.6%
Oil and Gas	1,139,530	376,097	763,433	-	0.0%	33.0%
Geospatial Data and Analysis	163,770	68,075	95,695	-	0.0%	41.6%
Data and Analytics	127,114	23,970	103,144	-	0.0%	18.9%
Business Enablement	22,788	3,787	19,001	-	0.0%	16.6%
Technical Services	65,685	37,633	28,052	-	0.0%	57.3%
Customer Service and Admin	52,812	15,858	36,954	-	0.0%	30.0%
Community Neighborhood and Equity Resol	855,241	387,247	467,994	292,794	32.3%	45.3%
Lgmt Multicultural Action Comm	25,000	16,156	8,844	12,496	29.3%	64.6%
Purchasing	1,072,628	556,860	515,768	430,408	29.4%	51.9%
Enterprise Technology Services						
PC Replacements	390,231	44,046	346,185	12,763	245.1%	11.3%
ETS Operations	3,670,473	2,008,579	1,661,894	1,747,722	14.9%	54.7%
LHA ETS Operations	92,491	50,257	42,234	48,488	3.6%	54.3%
ETS Applications	1,480,279	607,305	872,974	589,181	3.1%	41.0%
ETS CIS Support	264,088	151,536	112,552	144,353	5.0%	57.4%
ETS Telephone	1,127	79,243	(78,116)	169,936	-53.4%	0.0%
CJ System Replacement	200,000	5,325	194,675	56,719	-90.6%	0.0%
City Clerk						
City Clerk	702,441	319,231	383,210	269,246	18.6%	45.4%
Election Voter Registration	176,677	18,365	158,312	17,443	5.3%	10.4%
Recovery Office	224,685	70,065	154,620	75,871	-7.7%	31.2%
Total Shared Services	13,997,201	6,344,967	7,652,234	4,902,577	29.4%	45.3%
FINANCE						
Finance Administration	519,053	252,384	266,669	188,648	33.8%	48.6%
Sales Tax	621,488	273,099	348,389	342,635	-20.3%	43.9%
Accounting	1,343,248	839,045	504,203	692,709	21.1%	62.5%
Treasury	372,827.00	167,001.65	205,825.35	175,558.76	-4.9%	44.8%
Information Desk	77,905	43,393	34,512	42,267	2.7%	55.7%
LHA Accounting	325,789	181,360	144,429	166,692	8.8%	55.7%
Budget	630,871	359,128	271,743	355,579	1.0%	56.9%
HATS Project	1,106,578	8,777	1,097,801	11,564	-24.1%	0.0%
Risk	673,157	263,702	409,455	245,666	7.3%	39.2%
Wellness	110,782	58,165	52,617	49,050	18.6%	52.5%
Safety	169,100	98,130	70,970	100,391	-2.3%	58.0%
Utility Billing	2,503,176	1,099,314	1,403,862	887,517	23.9%	43.9%
Mail Delivery	104,309	65,732	38,577	45,045	45.9%	63.0%
Total Finance	8,558,283	3,709,232	4,849,051	3,303,321	12.3%	43.3%

(continued)

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

**EXPENDITURE
NORM=52.2%**

	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	\$ 860,509	\$ 511,505	349,004	\$ 436,801	17.1%	59.4%
Neighborhood Resources	301,097	159,402	141,695	159,502	-0.1%	52.9%
Emergency Communication Center	2,416,874	1,242,796	1,174,078	1,088,878	14.1%	51.4%
Public Safety Radio Replacemnt	2,800	-	2,800	-	0.0%	0.0%
Police Services	440,852	221,056	219,796	-	0.0%	50.1%
SWAT	787,049	646,963	140,086	304,819	112.2%	82.2%
Police Training	486,267	291,408	194,859	-	0.0%	59.9%
Extra Duty	9,000	40,105	(31,105)	136,333	-70.6%	445.6%
Detectives	3,970,416	2,456,027	1,514,389	1,846,430	33.0%	61.9%
Special Investigation Unit	261,668	156,859	104,809	186,485	-15.9%	59.9%
RV Tow and Disposal	88,877	72,416	16,461	-	0.0%	81.5%
School Resource Unit	906,461	450,927	455,534	430,092	4.8%	49.7%
Animal Control	933,732	417,316	516,416	352,675	18.3%	44.7%
Traffic	1,254,079	717,142	536,937	627,845	14.2%	57.2%
Special Operations	-	81,613	(81,613)	212,444	-61.6%	0.0%
Patrol	13,944,325	7,055,692	6,888,633	7,240,409	-2.6%	50.6%
Fire Suppression	12,572,498	7,409,723	5,162,775	7,191,856	3.0%	58.9%
Hazmat Team	177,293	138,046	39,247	140,801	-2.0%	77.9%
Technical Rescue Team	245,895	30,124	215,771	26,104	15.4%	12.3%
Wildland Team	146,275	172,100	(25,825)	68,296	152.0%	117.7%
Fire Codes and Planning	567,179	313,938	253,241	262,980	19.4%	55.4%
Fire Investigations	38,538	22,972	15,566	15,508	48.1%	59.6%
Fire Outreach and Prevention	8,690	5,320	3,370	3,796	40.2%	61.2%
Fire Services	724,871	306,976	417,895	-	0.0%	42.3%
Fire Training	429,344	484,292	(54,948)	-	0.0%	112.8%
Click it or Ticket	5,000	2,190	2,810	1,536	0.0%	0.0%
DUI Grant	3,945	4,516	(571)	6,459	-30.1%	0.0%
Collaborative Services	1,029,062	502,744	526,318	471,949	6.5%	48.9%
CORE	222,775	87,061	135,714	-	0.0%	39.1%
Case Management	126,210	70,078	56,132	-	0.0%	55.5%
Outreach and Volunteers	159,208	86,741	72,467	-	0.0%	54.5%
Peer Support	37,500	13,812	23,689	9,660	43.0%	36.8%
Training and Personnel	535,952	306,971	228,981	907,519	-66.2%	57.3%
Information Technology	1,030,800	671,462	359,338	584,433	14.9%	65.1%
Records Unit	734,341	371,349	362,992	287,757	29.0%	50.6%
Emergency Management	52,717	30,421	22,296	160,479	-81.0%	57.7%
CoResponder	-	-	-	122,426	-100.0%	0.0%
Public Safety Outreach	-	578	(578)	84,776	-99.3%	0.0%
Total Public Safety	45,512,099	25,552,642	19,959,457	23,369,047	9.3%	56.1%

(continued)

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

**EXPENDITURE
NORM=52.2%**

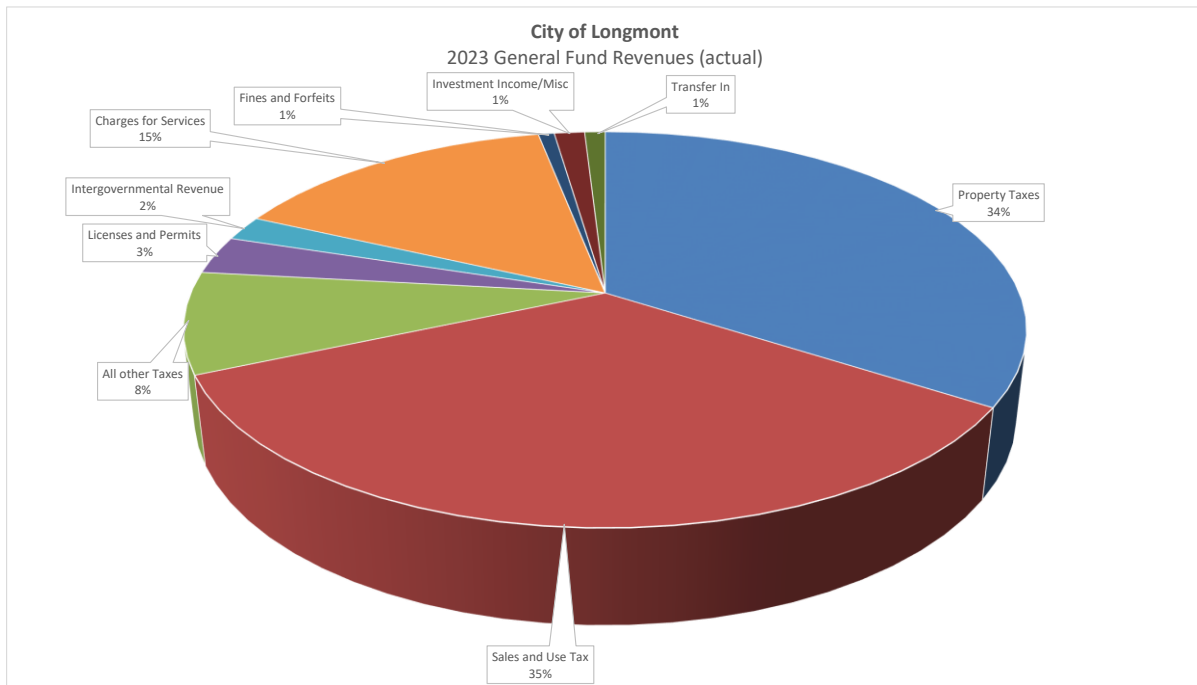
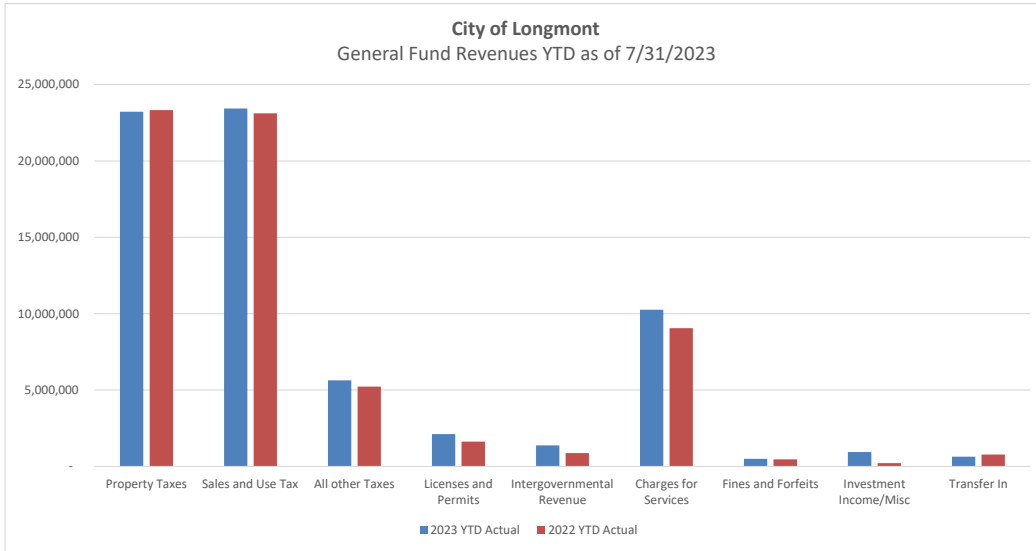
	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,349,401	970,398	1,379,003	1,018,136	-4.7%	41.3%
Accela Implementation Project	140,969	36,630	104,339	7,692	376.2%	0.0%
Code Enforcement	865,849	388,689	477,160	373,816	4.0%	44.9%
Parking Enforcement	234,428	80,868	153,560	95,998	-15.8%	34.5%
Redevelopment	323,482	113,016	210,466	98,727	14.5%	34.9%
Facilities Project Management	328,183	160,781	167,402	71,859	123.7%	49.0%
Facilities Operations	2,184,180	1,089,009	1,095,171	943,841	15.4%	49.9%
Facilities Maintenance	2,167,421	1,087,393	1,080,028	1,043,722	4.2%	50.2%
Transportation Planning	427,522	246,555	180,967	126,067	95.6%	57.7%
Building Services	1,864,199	879,659	984,540	877,419	0.3%	47.2%
Natural Resources Admin	697,099	362,856	334,243	310,665	16.8%	52.1%
Parks Maintenance	2,262,907	1,311,101	951,806	1,224,315	7.1%	57.9%
Parks Resource Management	264,291	99,104	165,187	51,493	92.5%	37.5%
Muni Grounds Maintenance	350,264	196,721	153,543	188,684	4.3%	56.2%
ROW Maintenance	670,025	306,233	363,792	288,820	6.0%	45.7%
Graffiti Removal	136,579	37,483	99,096	39,666	-5.5%	27.4%
Parks Development	247,826	110,318	137,508	125,433	-12.0%	44.5%
Forestry Maintenance	978,313	488,539	489,774	497,058	-1.7%	49.9%
Forestry EAB	178,841	107,109	71,732	102,798	4.2%	59.9%
Union Reservoir	569,728	282,600	287,128	233,616	21.0%	49.6%
Total External Services	17,241,507	8,355,062	8,886,445	7,719,826	8.2%	48.5%
HUMAN SERVICES						
Human Services Admin	733,666	215,337	518,329	-	0.0%	29.4%
Human Service Agencies	2,748,409	1,652,048	1,096,361	-	0.0%	60.1%
Children, Youth and Families	2,336,365	588,617	1,747,748	494,810	19.0%	25.2%
Mental Hlth Comm Conv Grant	57,197	-	57,197	-	0.0%	0.0%
Stadium Funding	980,482	-	980,482	-	0.0%	0.0%
Senior Svcs	1,204,437	624,036	580,401	-	0.0%	51.8%
Senior Svcs Short Term Asstnce	50,305	17,522	32,783	-	0.0%	0.0%
Total Human Services	8,110,861	3,097,560	5,013,301	494,810	526.0%	38.2%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	1,446,459	845,544	600,915	1,032,956	-18.1%	58.5%
Outside Agencies	-	34,202	(34,202)	1,433,261	-97.6%	0.0%
Mental Health Comm Conversation	-	-	-	2,535	-100.0%	0.0%
Recreation Administration	459,148	259,954	199,194	261,931	-0.8%	56.6%
Callahan House Transfer	95,970	55,986	39,984	52,304	7.0%	58.3%
Recreation Aquatics	1,235,297	694,068	541,229	591,496	17.3%	56.2%
Recreation Athletics	579,543	295,940	283,603	264,548	11.9%	51.1%
Recreation Concessions	35,939	37,872	(1,933)	18,350	106.4%	105.4%
Recreation Community Events	149,634	31,720	117,914	104,918	-69.8%	21.2%
Recreation General Programs	879,487	525,195	354,292	513,598	2.3%	59.7%
Childcare Stabilization Grant	65,692	27,157	38,535	-	0.0%	0.0%
Recreation Special Needs	87,310	9,587	77,723	10,452	-8.3%	11.0%
Recreation Outdoor Programs	30,988	4,691	26,297	5,812	-19.3%	15.1%
Recreation Ice Rink	167,369	102,970	64,399	87,339	17.9%	61.5%
Recreation Sport Fields Mtce	348,385	214,499	133,886	190,698	12.5%	61.6%
Recreation Youth Programs	48,209	23,887	24,322	24,980	-4.4%	49.5%
Recreation Center	1,927,347	1,119,343	808,004	942,627	18.7%	58.1%
Library Administration	860,614	560,601	300,013	341,474	64.2%	65.1%
Library Adult Services	1,107,830	656,253	451,577	615,630	6.6%	59.2%
Library Childrens and Teens	1,188,788	1,016,083	172,705	342,030	197.1%	85.5%
Library Tech Services	1,111,336	525,864	585,472	523,968	0.4%	47.3%
Library Circulation	971,857	550,205	421,652	502,705	9.4%	56.6%
Museum Administration	1,086,054	576,271	509,783	515,022	11.9%	53.1%
Museum Auditorium	395,940	177,862	218,078	114,261	55.7%	44.9%
Senior Services Administration	-	-	-	547,361	-100.0%	0.0%
LHA Housing	114,090	65,259	48,831	30,373	114.9%	57.2%
LHA Senior Services	-	-	-	14	-100.0%	0.0%
Total Recreation, Golf, Library and Culture	14,393,286	8,411,014	5,982,272	9,070,644	-7.3%	58.4%

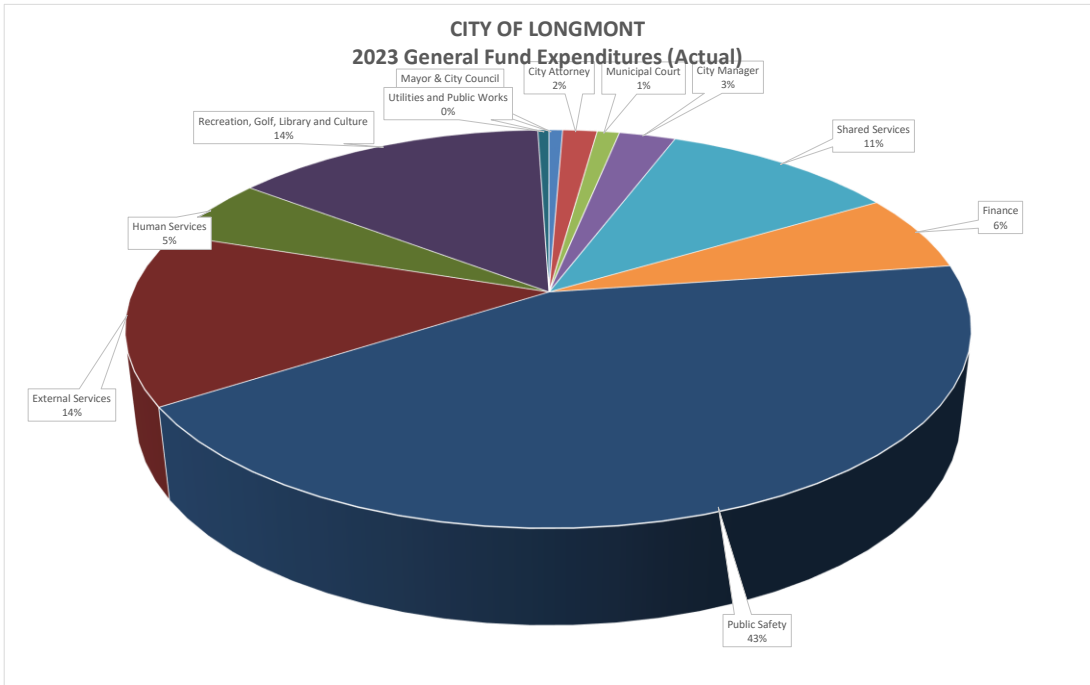
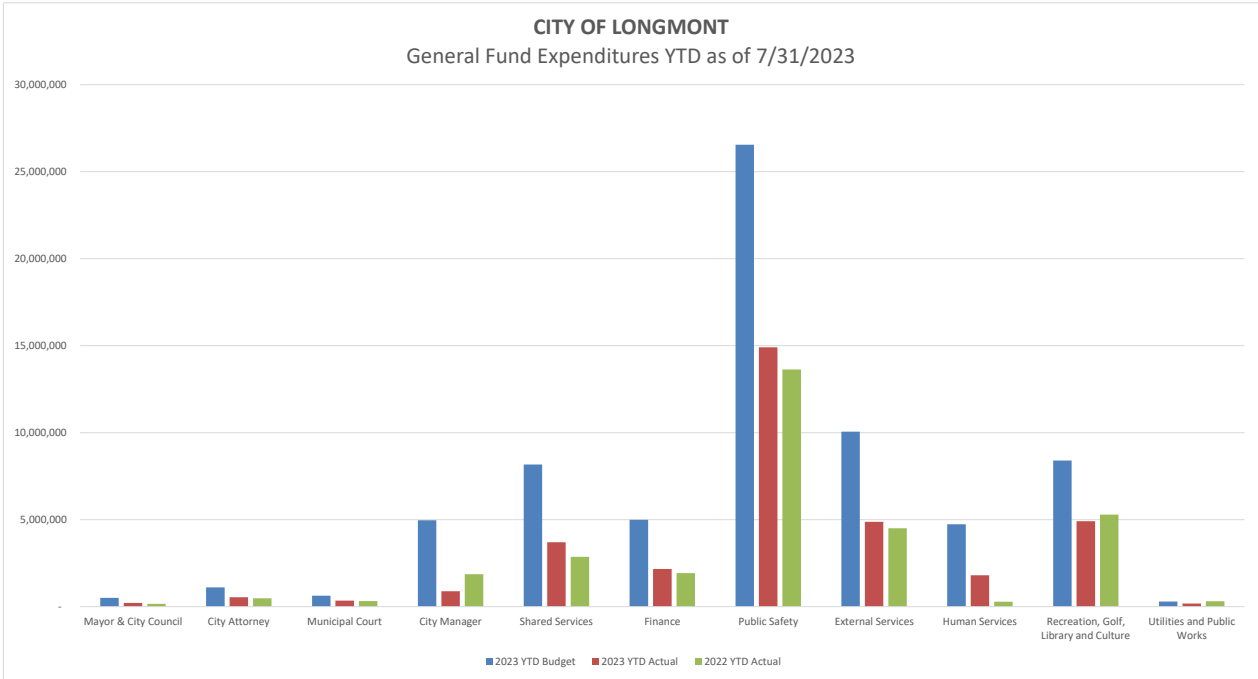
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of July 31, 2023

EXPENDITURE
NORM=52.2%

	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	3,662	13,168	(9,506)	83,143	-84.2%	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)	117,514	-94.0%	0.0%
Oil and Gas Investigations	8,540	679	7,861	3,273	-79.2%	0.0%
Survey and Engineering Support	72,750	30,398	42,352	-	0.0%	41.8%
Oil and Gas Monitoring	40,879	10,787	30,092	169,684	-93.6%	26.4%
PWNR Regulatory Compliance	95,240	74,402	20,838	-	0.0%	78.1%
Total Utilities and Public Works	506,510	300,564	205,946	537,654	-44.1%	59.3%
Total Expenditures	120,679,838	59,192,487	61,487,351	54,249,761	9.1%	49.0%
Net Change in Fund Balance	(15,036,342)	8,948,430		10,410,361		
FUND BALANCE, January 1	27,012,979	46,609,982		39,594,448		
FUND BALANCE, July 31	11,976,637	55,558,412		50,004,809		





PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH July 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	\$ 4,704	\$ (547)
	Neighborhood Improvement Program	1,270,000	50,000	-	(38,654)	1,031,429	12,134	237,782
	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	492,238	2,118,892
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	2,581,873	975,253
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	743,878	522,094
PBF091	Callahan House Improvements	240,059	-	-	-	7,639	19,032	213,389
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	148,586	158,181
PBF145	Specialized Equipment Replacement	3,494,140	473,429	-	(231,381)	2,585,042	48,124	1,103,021
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	1,201,802	848,467
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 July 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	57,527	134,106
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	19,140	1,203,262
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	16,063	223,413
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	59,016	896,209
PRO113	Park Irrigation Pumps	1,515,250	325,000	-	38,390	1,517,963	236,925	123,752
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	24,708	603,681
PRO149	Bohn Farm Pocket Park	240,000	-	-	-	-	-	240,000
PRO186	Sport Court Reconstruction	2,836,707	-	-	(453,500)	2,043,526	216,081	123,600
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	4,938,609	2,949,885
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	10,951,293	29,189,926
CAPITAL PROJECTS FUND TOTAL		\$ 175,760,963	\$ 9,158,328	\$ -	\$ (9,069,938)	\$ 133,097,006	\$ 11,443,531	\$ 31,308,819

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2023	2022
ASSETS		
Equity in pooled cash & cash equivalents	(324,125)	(2,041,436)
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	16,332,157	23,918,945
Total assets	16,008,032	21,877,509
LIABILITIES		
Accounts payable	388,806	86,224
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	388,806	86,224
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	15,619,226	21,791,285
Unassigned	-	-
Total fund balances	15,619,226	21,791,285
Total liabilities, deferred inflows of resources and fund balances (deficits)	16,008,032	21,877,509

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	-	557,627	557,627	134,724	54,441	(80,283)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	557,627	557,627	134,724	54,441	(80,283)
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	-	3,020	(3,020)	134,724	68,623	66,101
PBF074, Fire Station #6 Replacement	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	-	1,388,468	(1,388,468)	7,289,496	1,548,082	5,741,414
PBF200, Civic Center Rehab	-	-	-	3,162,800	363,876	2,798,924
PBF201, Safety and Justice Rehab	-	1,201,802	(1,201,802)	2,805,087	195,328	2,609,759
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	-	19,140	(19,140)	1,362,850	84,934	1,277,916
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	-	2,877,587	(2,877,587)	23,526,332	2,276,437	21,249,895
Excess of revenues over (under) expenditures	-	(2,319,960)	(2,319,960)	(23,391,608)	(2,221,996)	21,169,612
Net changes in fund balance	-	(2,319,960)	(2,319,960)	(23,391,608)	(2,221,996)	21,169,612
FUND BALANCE, January 1	17,939,186	17,939,186	-	24,013,281	24,013,281	-
FUND BALANCE, July 31	17,939,186	15,619,226	(2,319,960)	621,673	21,791,285	21,169,612

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

	Original Budget	Final Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES							
Taxes	22,929,107	22,929,107	11,093,934	(11,835,173)	10,940,846	1.4%	48.4%
Licenses and permits	15,000	15,000	37,381	22,381	76,238	-51.0%	249.2%
Developer/owner participation	-	955,422	1,509,888	554,466	284,442	430.8%	0.0%
Intergovernmental	3,681,702	15,367,057	2,303,702	(13,063,355)	2,278,874	1.1%	15.0%
Investment income	59,859	59,859	618,437	558,578	65,979	837.3%	1033.2%
Miscellaneous	10,000	10,000	16,994	6,994	15,904	6.9%	169.9%
Total revenues	26,695,668	39,336,445	15,580,336	(23,756,109)	13,662,283	14.0%	39.6%
EXPENDITURES							
Highways and streets	13,069,126	15,824,638	6,444,991	9,379,647	5,544,144	16.2%	40.7%
Capital Outlay	21,825,515	47,564,247	4,780,534	42,783,713	3,082,204	55.1%	10.1%
Total Expenditures	34,894,641	63,388,885	11,225,525	52,163,360	8,626,348	30.1%	17.7%
Excess of revenues over (under) expenditures	(8,198,973)	(24,052,440)	4,354,811	28,407,251	5,035,935		
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)	(270,515)	58,440	(119,767)	0.0%	82.2%
Total other financing sources (uses)	(328,955)	(328,955)	(269,953)	59,002	(119,767)	0.0%	82.1%
Net changes in fund balance	(8,527,928)	(24,381,395)	4,084,858	28,466,253	4,916,168		
FUND BALANCE, January 1	28,370,121	28,370,121	28,370,121	-	21,889,679		
FUND BALANCE, July 31	19,842,193	3,988,726	32,454,979	28,466,253	26,805,847		

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Taxes	16,571,842	8,044,651	(8,527,191)	7,932,820	1.4%	48.5%
Intergovernmental	3,516,933	1,107,448	(2,409,485)	622,133	78.0%	31.5%
Charges for service	38,650	19,968	(18,682)	22,458	-11.1%	51.7%
Investment income	5,000	240,259	235,259	28,006	757.9%	4805.2%
Total revenues	20,132,425	9,432,874	(10,699,551)	8,606,633	9.6%	46.9%
EXPENDITURES						
Current:						
Public Safety	20,653,355	9,421,980	11,231,375	8,632,836	9.1%	45.6%
Capital Outlay	4,722,901	581,575	4,141,326	58,711	890.6%	12.3%
Total expenditures	25,376,256	10,003,555	15,372,701	8,691,547	15.1%	39.4%
Excess of revenues over (under) expenditures	(5,243,831)	(570,681)	4,673,150	(84,914)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund General Fund	(35,612)	(3,968)	31,644	(390)	-	
Other funds	(5,592)	(5,592)	-	(7,606)	0.0%	0.0%
Total other financing (uses)	(41,204)	(9,560)	31,644	(7,996)		
Net changes in fund balance	(5,285,035)	(580,241)	4,704,794	(92,910)		
FUND BALANCE, January 1	13,186,646	13,186,646	-	11,403,828		
FUND BALANCE, July 31	7,901,611	12,606,405	4,704,794	11,310,918		

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	1,211,440	631,984	(579,456)	1,901,169	-66.8%	52.2%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	71,977	471,221	399,244	56,586	732.8%	654.7%
Total revenues	1,283,417	1,103,205	(180,212)	2,642,579	-58.3%	86.0%
EXPENDITURES						
Culture and recreation	-	27,369	(27,369)	-	0.0%	0.0%
Capital Outlay	10,887,140	123,144	10,763,996	832	0.0%	1.1%
Total Expenditures	10,887,140	150,513	10,736,627	832	0.0%	1.4%
Excess of revenues over (under) expenditures	(9,603,723)	952,692	10,556,415	2,641,747	-63.9%	-9.9%
OTHER FINANCING (USES)						
Transfer out	(87,688)	(905)	86,783	-	0.0%	0.0%
Total other financing (uses)	(87,688)	(905)	86,783	-	0.0%	0.0%
Net change in fund balance	(9,691,411)	951,787	10,643,198	2,641,747		
FUND BALANCE, January 1	23,821,621	23,821,621	-	20,776,949	14.7%	
FUND BALANCE, July 31	14,130,210	24,773,408	10,643,198	23,418,696	5.8%	

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Intergovernmental	1,150,000	732,623	(417,377)	638,478	14.7%	63.7%
Investment income	6,320	149,621	143,301	17,721	744.3%	2367.4%
Total revenues	1,156,320	882,244	(274,076)	656,199	34.4%	76.3%
EXPENDITURES						
Culture and recreation	289,235	228,983	60,252	127,350	79.8%	79.2%
Capital Outlay	8,268,750	104,407	8,164,343	24,055	334.0%	1.3%
Total Expenditures	8,557,985	333,390	8,224,595	151,405	120.2%	3.9%
Net change in fund balance	(7,401,665)	548,855	7,950,520	504,793	8.7%	-7.4%
FUND BALANCE, January 1	7,401,992	7,401,992	-	6,599,154		
FUND BALANCE, July 31	327	7,950,847	7,950,520	7,103,948		

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Taxes	5,714,429	2,774,004	(2,940,425)	2,735,439	1.4%	48.5%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	195,995	255,312	59,317	36,435	600.7%	130.3%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	3,084,675	3,034,675	2,057,978	49.9%	6169.3%
Total revenues	5,960,424	6,113,991	153,567	4,829,852	26.6%	102.6%
EXPENDITURES						
Current:						
Culture and Recreation	1,537,309	700,095	837,214	776,528	-9.8%	45.5%
Capital Outlay	1,704,273	119,329	1,584,944	265,922	-55.1%	7.0%
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	5,612,382	1,252,325	4,360,057	1,505,625	-16.8%	22.3%
Excess of revenues (under) expenditures	348,042	4,861,666	4,513,624	3,324,226	46.2%	1396.9%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out						
Art in public places fund	(7,277)	(312)	6,965	-	0.0%	0.0%
General Fund	(47,467)	(29,490)	17,977	(25,172)	0.0%	62.1%
Total other financing sources (uses)	(54,744)	(29,802)	24,942	(25,172)	0.0%	54.4%
Net changes in fund balance	293,298	4,831,864	4,538,566	3,299,055		
FUND BALANCE, January 1	9,710,390	9,710,390	-	10,656,163		
FUND BALANCE, July 31	10,003,688	14,542,253	4,538,566	13,955,218		

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Taxes	510,000	275,329	(234,671)	249,434	10.4%	54.0%
Investment income	-	490	490	523	-6.4%	
Total revenues	510,000	275,819	(234,181)	249,957	10.3%	54.1%
EXPENDITURES						
Culture and recreation	510,000	297,500	212,500	409,940	0.0%	58.3%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	297,500	212,500	409,940		58.3%
Excess of revenues over (under) expenditures	-	(21,681)	(21,681)	(159,983)	-86.4%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(21,681)	(21,681)	(159,983)		
FUND BALANCE, January 1	96,594	96,594	-	256,400	-62.3%	
FUND BALANCE, July 31	96,594	74,913	(21,681)	96,417	-22.3%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 11,550,157	\$ 4,889,016	\$ 1,060,545	\$ 17,499,718
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,294,985	(57.87)	19,925	1,314,852
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	1,597	-	-	1,597
Total current assets	12,849,892	4,888,958	1,080,470	18,819,320
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	24,379,195	7,815,213	4,399,240	36,593,648
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	25,267,121	8,099,101	4,446,458	37,812,680

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 349	\$ 5,663	\$ -	\$ 6,012
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	35,829	19,192	0	55,022
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	1,043,807	424,158	43,032	1,510,997
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	11,952,114	4,511,506	1,045,180	17,508,800
Total net position	23,481,417	7,437,761	4,363,950	35,283,128
Total liabilities and net position	\$ 25,267,121	\$ 8,099,101	\$ 4,446,458	\$ 37,812,681

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

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	88,251,198	48,214,419	(40,036,779)	44,884,013	7.4%	54.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	351,761	271,761	41,760	742.3%	439.7%
Miscellaneous	69,000	12,669	(56,331)	17,659	-28.3%	18.4%
Aid to underground installation	3,095,000	1,014,782	(2,080,218)	1,884,878	-46.2%	32.8%
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	49,687,034	(41,885,164)	46,908,991	5.92%	54.3%
EXPENSES						
Administration	7,801,045	3,469,523	4,331,522	3,083,739	12.5%	44.5%
Power purchased	60,287,529	33,745,213	26,542,316	32,544,835	3.7%	56.0%
Distribution	10,262,049	5,513,634	4,748,415	4,703,093	17.2%	53.7%
Franchise fee	7,086,203	3,808,328	3,277,875	3,618,906	5.2%	53.7%
Transfers out	434,734	183,534	251,200	217,084	0.0%	42.2%
Total operations	85,871,560	46,720,232	39,151,328	44,167,657	5.8%	54.4%
Capital outlay	18,561,775	8,227,294	10,334,481	1,527,589	438.6%	44.3%
Total expenses	104,433,335	54,947,526	49,485,809	45,695,246	20.2%	52.6%
Excess of revenues over expenses	(12,861,137)	(5,260,492)	7,600,645	1,213,745		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	8,227,294
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		8,227,294
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	2,966,802

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

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	20,377,409	11,474,710	(8,902,699)	11,025,707	4.1%	56.3%
Intergovernmental	108,927	276,655	167,728	623,702	0.0%	0.0%
Investment income	5,000	121,896	116,896	19,254	533.1%	2437.9%
Miscellaneous	178,872	50,355	(128,517)	301,776	-83.3%	28.2%
Aid to underground installation	90,000	3,968	(86,032)	4,914	0.0%	4.4%
Total revenues	20,760,208	11,927,584	(8,832,624)	11,975,353	-0.4%	57.5%
EXPENSES						
Administration	6,879,975	3,250,084	3,629,891	3,141,946	3.4%	47.2%
Distribution	5,104,467	3,264,738	1,839,729	2,382,575	37.0%	64.0%
Franchise fee	0	6,850	(6,850)	6,357	7.8%	0.0%
Transfers out	31,477	9,618	21,859	7,677	0.0%	0.0%
Total operations	12,015,919	6,531,290	5,484,629	5,538,555	17.9%	54.4%
Debt service	4,582,758	456,100	4,126,658	510,500	0.0%	10.0%
Capital outlay	5,264,899	1,252,201	4,012,698	2,183,339	-42.6%	23.8%
Total expenses	21,863,576	8,239,591	13,623,985	8,232,393	0.1%	37.7%
Excess of revenues (under) expenses	(1,103,368)	3,687,993	4,791,361	3,742,961		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,252,201
Capitalized salaries and expenses	-
	1,252,201
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	4,940,194

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

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 15,507,577	\$ 46,107,802	\$ 13,541,994	\$ 10,304,510	\$ 17,499,718	\$ 102,961,601	\$ 43,527,474
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	13,472,084	2,080,634	1,724,349	272,697	1,314,852	18,864,617	82,869
Intergovernmental receivable	-	1,797,143	549,427	1,667,927	3,153	4,017,650	-
Loans receivable	1,472	29,596	-	-	-	31,068	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	11,541,543
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	28,981,133	50,023,161	15,820,561	12,249,925	18,819,320	125,894,100	69,248,944
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	5,137,015	46,315,918	5,673,111	2,795,706	-	59,921,750	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	579,045	-	1	-	579,046	-
Cash and cash equivalents	-	-	567,350	985,304	-	1,552,654	-
Interest receivable	-	-	-	-	-	-	-
Total restricted current assets	5,137,015	46,894,962	6,240,461	3,781,011	-	62,053,449	-
Total current assets	34,118,148	96,918,124	22,061,022	16,030,936	18,819,320	187,947,550	69,248,944
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	161,590,652	555,047,846	160,925,116	121,630,836	36,593,648	1,035,788,098	89,581,070
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	\$ 166,025,999	\$ 557,086,120	\$ 162,393,951	\$ 122,347,908	\$ 37,812,679	\$ 1,045,666,658	\$ 90,235,090

	Electric and					Other		Internal Service
	Broadband	Water	Sewer	Storm Drainage	Enterprise Funds	TOTALS		Funds
LIABILITIES AND NET POSITION								
Current liabilities:								
Payable from current assets:								
Accounts payable	\$ 5,751,729	\$ 14,942	\$ 242,651	\$ 3,306	\$ 6,012	\$ 6,018,640	\$	114,540
Construction contracts payable	2,500	366,448	151,081	3,971	-	524,000		-
Accrued liabilities	414,578	10,000	-	-	-	424,578		-
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	1,128,083	-	-	-	-	1,128,083		-
Advances from other funds - current portion	-	-	-	-	-	-		-
Loans payable - current portion	-	1,282,546	-	-	-	1,282,546		-
Claims payable - current portion	-	-	-	-	-	-		387,615
Customer deposits	928,215	30,880	-	8,590	-	967,685		-
Deferred inflow related to pension	-	-	-	-	-	-		-
Deferred inflow related to OPEB	-	-	-	-	-	-		-
Total current liabilities								
(payable from current assets)	8,417,974	1,799,039	447,213	42,365	55,022	10,761,612		6,256,715
Payable from restricted assets:								
Accounts payable	-	350,210	-	-	-	350,210		-
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	3,548,416	1,705,863	1,835,349	-	10,705,645		-
Total current liabilities	12,033,991	5,347,455	2,153,076	1,877,714	55,022	21,467,257		6,256,715
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	42,190,780	90,101,899	39,777,062	21,745,702	1,510,997	195,326,440		7,918,314
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	98,895,292	384,845,247	104,215,363	86,004,130	17,774,328	691,734,360		20,186,126
Water acquisition/capital grants								
Subdividers								
System development								
Restricted for construction	-	-	-	-	-	-		-
Restricted for debt service	5,137,015	46,315,918	5,673,111	2,795,706	-	59,921,750		-
Restricted for workers' compensation	-	-	-	-	-	-		-
Restricted for long-term disability	-	-	-	-	-	-		-
Unrestricted	16,095,463	34,119,976	11,633,175	11,203,203	17,508,800	90,560,617		61,583,918
Total net position	120,127,770	465,281,141	121,521,649	100,003,039	35,283,128	842,216,727		81,770,044
Total liabilities and net position	\$ 166,025,999	\$ 557,086,120	\$ 162,393,951	\$ 122,347,908	\$ 37,812,681	1,045,666,659	\$	90,235,090

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

	Final Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	28,294,196	11,906,887	(16,387,309)	13,225,456	-10.0%	42.1%
Development fee surcharge	326,700	170,603	(156,097)	469,640	-63.7%	52.2%
Intergovernmental	504,581	(91,905)	(596,486)	(54,185)	69.6%	0.0%
Investment income - operating	73,800	1,782,077	1,708,277	232,698	665.8%	2414.7%
Miscellaneous	195,000	1,146,900	951,900	659,036	74.0%	588.2%
Transfer in	2,457,826	2,457,826	-	2,889,727	0.0%	100.0%
Total revenues	31,852,103	17,372,388	(14,479,715)	17,422,373	-0.3%	54.5%
EXPENSES						
Administration	7,112,290	3,508,325	3,603,965	2,717,742	29.1%	49.3%
Water resources	4,422,055	2,645,795	1,776,260	3,734,846	-29.2%	59.8%
Transmission/distribution	3,208,376	1,572,955	1,635,421	1,571,476	0.1%	49.0%
Treatment plant	4,415,976	2,191,119	2,224,857	2,032,246	7.8%	49.6%
Transfer out	410,103	129,293	280,810	32,870	293.4%	31.5%
Total operations	19,568,800	10,047,487	9,521,313	10,089,180	-0.4%	51.3%
Debt service	9,904,109	1,920,004	7,984,105	1,953,777	-1.7%	19.4%
Capital outlay	81,674,376	10,416,889	71,257,487	5,441,362	91.4%	12.8%
Total expenses	111,147,285	22,384,380	88,762,905	17,484,319	28.0%	20.1%
Excess of revenue (under) expenses	(79,295,182)	(5,011,992)	74,283,190	(61,946)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		10,416,889				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		10,416,889				
Principal retired		-				
		10,416,889				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		5,404,897				

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	1,300,700	627,259	(673,441)	2,209,759	-71.6%	48.2%
Investment income	15,800	416,412	400,612	58,344	613.7%	2635.5%
Total revenues	1,316,500	1,043,671	(272,829)	2,268,103	-54.0%	79.3%
EXPENDITURES						
Municipal utility systems	-	17,127	(17,127)	999	0.0%	0.0%
Capital Outlay	18,866,539	713,160	18,153,379	470,872	51.5%	3.8%
Total Expenditures	18,866,539	730,287	18,136,252	471,871	54.8%	3.9%
Excess of revenues over expenditures	(17,550,039)	313,384	17,863,423	1,796,232	-82.6%	-1.8%
OTHER FINANCING (USES)						
Transfer out	(2,613,601)	(2,484,289)	129,312	(2,890,217)	0.0%	95.1%
Net change in fund balance	(20,163,640)	(2,170,905)	17,992,735	(1,093,985)		
FUND BALANCE, January 1	23,095,000	23,095,000	-	23,900,742		
FUND BALANCE, July 31	2,931,360	20,924,095	17,992,735	22,806,758		

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	5,000	1,524,875	1,519,875	3,184,902	0.0%	30497.5%
Investment income	13,700	87,474	73,774	9,533	817.6%	638.5%
Total revenues	18,700	1,612,349	1,593,649	3,194,435	-49.5%	8622.2%
EXPENDITURES						
Municipal utility systems	542,000	140	541,860	895,747	0.0%	0.0%
Capital Outlay	860,408	3,778	856,630	1,468,293	0.0%	0.0%
Total Expenditures	1,402,408	3,918	1,398,490	2,364,040	-99.8%	0.3%
Net change in fund balance	(1,383,708)	1,608,431	2,992,139	830,395		
FUND BALANCE, January 1	3,719,288	3,719,288	-	2,814,968		
FUND BALANCE, July 31	2,335,580	5,327,719	2,992,139	3,645,363		

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Investment income	-	522	522	69	656.5%	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	-	522	522	69		
FUND BALANCE, January 1	26,683	26,683	-	27,256		
FUND BALANCE, July 31	26,683	27,205	522	27,325		

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

	Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	15,706,600	9,780,647	(5,925,953)	9,166,705	6.7%	62.3%
Intergovernmental	0	(21,940)	(21,940)	(49,983)	0.0%	0.0%
Investment income	1,600	371,373	369,773	47,409	683.3%	23210.8%
Miscellaneous	3,000	64,278	61,278	49,567	29.7%	2142.6%
Transfers in	464,423	464,423	0	464,588	0.0%	100.0%
Total revenues	16,175,623	10,658,781	(5,516,842)	9,678,286	10.1%	65.9%
EXPENSES						
Administration	2,063,227	922,737	1,140,490	2,011,325	-54.1%	44.7%
Sewer collection system	4,136,052	2,240,675	1,895,377	731,355	206.4%	54.2%
Sewer disposal plant	5,148,892	2,708,548	2,440,344	2,475,689	9.4%	52.6%
Transfers out	121,489	41,788	79,701	50,432	0.0%	34.4%
Total operations	11,469,660	5,913,748	5,555,912	5,268,801	12.2%	51.6%
Debt service	3,315,175	677,588	2,637,587	722,288	0.0%	20.4%
Capital outlay	10,194,236	2,241,822	7,952,414	1,126,060	99.1%	22.0%
Total expenses	24,979,071	8,833,158	16,145,913	7,117,149	24.1%	35.4%
Excess of revenues over (under) expenses	(8,803,448)	1,825,623	10,629,071	2,561,137		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,241,822
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	2,241,822
Principal retired	-
	2,241,822
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	4,067,445

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

	Final Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	9,768,900	5,544,639	(4,224,261)	4,935,810	12.3%	56.8%
Plant investment fee	131,200	139,543	8,343	233,097	-40.1%	106.4%
Intergovernmental	-	(122,823)	(122,823)	(555,267)	-77.9%	0.0%
Investment income	16,600	314,243	297,643	31,920	884.5%	0.0%
Miscellaneous	32,000	3,016,468	2,984,468	117,346	2470.6%	9426.5%
Total revenues	9,948,700	8,892,070	(1,056,630)	4,762,906	86.7%	89.4%
EXPENSES						
Administration	2,663,620	1,268,997	1,394,623	1,155,335	9.8%	47.6%
Engineering	2,215,716	826,840	1,388,876	429,048	92.7%	37.3%
Maintenance	264,558	317,203	(52,645)	695,386	-54.4%	119.9%
Transfers out	42,960	30,284	12,676	933	3145.9%	70.5%
Total operations	5,186,854	2,443,324	2,743,530	2,280,702	7.1%	47.1%
Debt service	2,631,435	361,470	2,269,965	370,719	0.0%	13.7%
Capital outlay	5,783,275	1,984,678	3,798,597	417,555	375.3%	34.3%
Total expenses	13,601,564	4,789,472	8,812,092	3,068,975	56.1%	35.2%
Excess of revenues (under) expenses	(3,652,864)	4,102,598	7,755,462	1,693,931		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,984,678				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		270,885				
		2,255,563				
Principal retired		-				
		2,255,563				
Less: Depreciation		11,624				
Vehicle transfers		-				
		11,624				
Net (loss) (GAAP basis)		6,346,537				

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	603,977	168,256	(435,721)	382,284	-56.0%	27.9%
Investment income	25,000	70,258	45,258	12,998	440.5%	281.0%
Total revenues	628,977	238,514	(390,463)	395,282	-39.7%	37.9%
EXPENDITURES						
Municipal utility systems	254,027	8,445	245,582	30,435	-72.3%	3.3%
Capital Outlay	3,848,359	2,588,026	1,260,333	255,086	914.6%	67.3%
Total Expenditures	4,102,386	2,596,471	1,505,915	285,521	809.4%	63.3%
Excess of revenues over expenditures	(3,473,409)	(2,357,957)	1,115,452	109,761	-2248.3%	67.9%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(3,473,409)	(2,357,957)	1,115,452	109,761		
FUND BALANCE, January 1	4,803,496	4,803,496	-	5,041,000		
FUND BALANCE, July 31	1,330,087	2,445,538	1,115,452	5,150,760		

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	782,100	489,043	(293,057)	1,001,005	-51.1%	62.5%
Developer participation	-	-	-	20,458	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,700	237,133	198,433	30,214	684.8%	612.7%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	820,800	726,176	(94,624)	1,051,677	-31.0%	88.5%
EXPENDITURES						
Municipal utility systems	-	-	-	10,938	0.0%	0.0%
Capital Outlay	9,748,226	847,455	8,900,771	599,008	0.0%	0.0%
Total Expenditures	9,748,226	847,455	8,900,771	609,946	0.0%	8.7%
Excess of revenues over expenditures	(8,927,426)	(121,279)	8,806,147	441,731	-127.5%	1.4%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(464,423)	(464,423)	-	(464,588)	0.0%	100.0%
Art in public places fund	(66,000)	(161)	65,839	(2,756)	0.0%	0.0%
Total other financing (uses)	(530,423)	(464,584)	65,839	(467,344)	0.0%	87.6%
Net change in fund balance	(9,457,849)	(585,863)	8,871,986	(25,613)		
FUND BALANCE, January 1	12,238,629	12,238,629	-	12,046,530		
FUND BALANCE, July 31	2,780,780	11,652,766	8,871,986	12,020,917		

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

	2023 YTD	2022 YTD	Variance From Budget	%	2023 Actual as a % of Budget
Budget	Actual	Actual	Budget	Increase (Decrease)	
REVENUES					
Charges for services	8,973,000	5,556,062	(3,416,938)	0.4%	61.9%
Intergovernmental	-	0	0	0.0%	0.0%
Investment income	22,596	216,734	194,138	1138.5%	959.2%
Miscellaneous	1,000	276,398	275,398	688.9%	27639.8%
Total revenues	8,996,596	6,049,194	(2,947,402)	8.3%	67.2%
EXPENSES					
Administration	1,411,039	565,763	845,276	40.4%	40.1%
Landfill operations	30,000	114	29,886	0.0%	0.4%
Trash removal	5,334,212	3,041,798	2,292,414	25.3%	57.0%
Special trash pickup	1,096,456	502,540	593,916	-4.5%	45.8%
Curbside recycling	2,411,634	1,280,895	1,130,739	53.1%	53.1%
Transfers out	188,867	119,343	69,524	0.0%	63.2%
Total operations	10,472,208	5,510,453	4,961,755	28.2%	52.6%
Capital outlay	1,290,916	1,072	1,289,844	0.0%	0.1%
Total expenses	11,763,124	5,511,525	6,251,599	28.2%	46.9%
Excess of revenues over (under) expenses	(2,766,528)	537,669	3,304,197		1,286,557
RECONCILIATION TO NET INCOME (GAAP BASIS)					
Add: Additions to plant and equipment					
Capital outlay		1,072			
Less: Depreciation		0			
Net Income (GAAP basis)		538,741			

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

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	3,025,549	2,611,060	(414,489)	2,412,918	8.2%	86.3%
Investment income	6,015	81,443	75,428	8,905	814.6%	1354.0%
Total revenues	3,031,564	2,700,424	(331,140)	2,421,815	11.5%	89.1%
EXPENSES						
Administration	480,860	234,932	245,928	212,632	10.5%	48.9%
Course maintenance/development	2,840,154	1,531,080	1,309,074	1,464,880	4.5%	53.9%
Transfers out	29,315	7,587	21,728	18,695	0.0%	25.9%
Total operations	3,350,329	1,773,599	1,576,730	1,696,207	4.6%	52.9%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	2,665,936	72,174	2,593,762	119,629	-39.7%	2.7%
Total expenses	6,149,409	1,845,773	4,303,636	1,815,836	1.6%	30.0%
Excess of revenues over expenses	(3,117,845)	854,651	3,972,496	605,979	41.0%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	72,174
Principal payments capital leases	-
Gain on sale of assets	-
	<u>72,174</u>
Less: Depreciation	-
Net income (GAAP basis)	<u><u>926,825</u></u>

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

	Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	619,770	442,745	(177,025)	375,464	18%	71.4%
Intergovernmental	393,025	66,647	(326,378)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	19,476	19,476	3,120	524%	0.0%
Miscellaneous	7,700	12,844	5,144	8,215	56%	166.8%
Total revenues	1,020,495	541,712	(478,783)	386,799	40%	53.1%
EXPENSES						
Administration	375,399	201,379	174,020	136,214	48%	53.6%
Maintenance	191,916	72,385	119,531	75,356	-4%	37.7%
Transfers out	134	134	-	272	-	0.0%
Total operations	567,449	273,898	293,551	211,842	0	48.3%
Capital outlay	546,580	81,243	465,337	-	0%	0.0%
Total expenses	1,114,029	355,141	758,888	211,842	68%	31.9%
Excess of revenue over (under) expenses	(93,534)	186,571	280,105	174,957		

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)	267,814

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

	Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	50,000	336,453	286,453	44,252	660.3%
Miscellaneous	12,099,808	7,879,896	(4,219,912)	6,382,175	23.5%
Total revenues	12,353,808	8,216,349	(4,137,459)	6,426,427	27.9%
EXPENSES					
Operations:					
Personal services	2,043,529	1,060,317	983,212	919,453	15.3%
Operating & maintenance	4,034,089	2,190,285	1,843,804	1,527,379	43.4%
Transfers out	11,846	8,205	3,641	15,002	0.0%
Total operations	6,089,464	3,258,807	2,830,657	2,461,834	32.4%
Capital outlay	13,104,815	2,091,720	11,013,095	3,644,465	-42.6%
Total expenses	19,194,279	5,350,527	13,843,752	6,106,299	-12.4%
Excess of revenues (under) expenses	(6,840,471)	2,865,822	9,706,293	320,128	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,091,720
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	2,091,720
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	4,957,542