

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

August 31, 2023

(UNAUDITED)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of August 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	23,405,712	(261,569)	23,720,656	-1.3%	98.9%
Prior years	-	22,172	22,172	(24,463)	-190.6%	0.0%
General sales and use tax	48,378,102	27,644,131	(20,733,971)	26,963,961	2.5%	57.1%
Selected sales and use tax -						
Cigarette	160,000	68,627	(91,373)	53,075	29.3%	42.9%
Franchise taxes:						
Gas	900,000	887,669	(12,331)	690,450	28.6%	98.6%
Cable Television	610,000	304,496	(305,504)	312,362	0.0%	49.9%
Telephone	119,210	72,491	(46,719)	81,584	-11.1%	60.8%
Electric	7,106,109	4,525,700	(2,580,409)	4,338,288	4.3%	63.7%
Telecommunications	6,131	6,827	696	6,373	7.1%	111.4%
Water	573,644	382,432	(191,212)	361,344	5.8%	66.7%
Wastewater	628,384	418,920	(209,464)	421,304	-0.6%	66.7%
	82,148,861	57,739,177	(24,409,684)	56,924,934	1.4%	70.3%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	6,998	(3,002)	6,761	3.5%	70.0%
Marijuana	60,000	67,800	7,800	69,300	-2.2%	0.0%
Business	5,000	4,438	(562)	3,997	11.0%	88.8%
Sales Tax	22,000	14,500	(7,500)	14,925	-2.8%	65.9%
Non-Business licenses and permits:						
Building	1,926,195	2,413,294	487,099	1,608,182	50.1%	125.3%
Wood burning	-	5	5	5	0.0%	0.0%
Contractor	120,475	110,800	(9,675)	93,939	17.9%	92.0%
Parade / use of public places	8,800	6,435	(2,365)	7,437	-13.5%	73.1%
	2,152,470	2,624,270	471,801	1,804,545	45.4%	121.9%
INTERGOVERNMENTAL REVENUE						
Federal revenue	294,281	66,346	(227,935)	39,326	0.0%	22.5%
State shared revenue:						
Severance tax	6,000	314,340	308,340	-	0.0%	5239.0%
Grants	572,967	603,173	30,206	17,743	3299.4%	0.0%
Non-grant state revenue	300,000	221,517	(78,483)	172,667	28.3%	0.0%
Local government shared revenue:						
Shared Fines	45,000	35,911	(9,089)	32,746	9.7%	79.8%
Hazmat Authority	20,000	20,798	798	12,104	0.0%	104.0%
Longmont Housing Authority	688,540	362,022	(326,518)	329,830	9.8%	52.6%
Grants / School Resource Officer	360,439	201,695	(158,744)	354,862	-43.2%	56.0%
	2,287,227	1,825,801	(461,426)	959,278	90.3%	79.8%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of August 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	46,185	(13,815)	74,600	-38.1%	77.0%
Disconnect Tag Fees	562,000	383,634	(178,366)	133,133	188.2%	68.3%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	150	138	(12)	212	-34.9%	92.0%
Rebates	125,000	155,790	30,790	122,844	26.8%	124.6%
Payroll Fee	800	487	(313)	454	7.3%	60.9%
Sales tax commission	45,000	78,071	33,071	47,945	62.8%	173.5%
Liquor Application Fee	30,000	28,848	(1,152)	23,925	20.6%	96.2%
Marijuana Modification Fee	7,000	-	(7,000)	-	0.0%	0.0%
Public safety:						
Criminal justice records	29,000	28,043	(957)	25,654	9.3%	96.7%
Extra duty officer reimbursement	-	4,031	4,031	117,001	-96.6%	0.0%
Fire inspection & fireworks fees	99,500	76,881	(22,619)	65,008	18.3%	77.3%
Offender registration/impound fees	15,500	6,960	(8,540)	8,435	-17.5%	44.9%
Emergency dispatch reimbursement	-	30,863	30,863	8,200	0.0%	0.0%
Elevator inspection	46,000	35,225	(10,775)	38,610	-8.8%	76.6%
Highways and streets:						
Work in right of way permit	3,000	-	(3,000)	3,385	-100.0%	0.0%
Plan check fees	324,818	319,998	(4,820)	721,802	-55.7%	98.5%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	274,168	180,112	(94,056)	168,792	6.7%	65.7%
Culture and Recreation:						
Recreation center - all fees	1,796,372	1,401,188	(395,184)	1,040,712	34.6%	78.0%
Pool fees	512,457	391,695	(120,762)	336,889	16.3%	76.4%
Arbor Day Tree Sales	-	10,170	10,170	7,730	31.6%	0.0%
Reservoir fees	525,790	627,222	101,432	688,053	-8.8%	119.3%
Activity fees	1,424,413	1,078,068	(346,345)	969,505	11.2%	75.7%
Facility use fees	347,720	315,301	(32,419)	222,289	41.8%	90.7%
Concessions	49,321	29,046	(20,275)	2,930	891.4%	58.9%
Senior citizens:						
Activity fees	250	129	(121)	94	37.2%	51.6%
Facility fees	6,000	1,173	(4,828)	1,655	-29.2%	19.5%
Administrative reimbursements:						
Sanitation	690,896	460,600	(230,296)	388,152	18.7%	66.7%
Golf	245,576	163,720	(81,856)	128,176	27.7%	66.7%
Electric	2,306,106	1,537,400	(768,706)	1,252,616	22.7%	66.7%
Telecommunications	564,727	376,488	(188,239)	323,392	16.4%	66.7%
Water	1,900,484	1,266,992	(633,492)	1,092,656	16.0%	66.7%
Sewer	1,273,721	849,152	(424,569)	677,152	25.4%	66.7%
Storm Drainage	771,734	514,488	(257,246)	416,488	23.5%	66.7%
Airport	82,794	55,200	(27,594)	51,832	6.5%	66.7%
Streets	1,087,097	724,728	(362,369)	585,056	23.9%	66.7%
Museum	241,481	160,992	(80,489)	149,424	7.7%	66.7%
Oil and Gas	7,075	4,720	(2,355)	-	0.0%	66.7%
Open Space	297,594	198,400	(99,194)	207,744	-4.5%	66.7%
Fleet	369,078	246,056	(123,022)	201,944	21.8%	66.7%
General Improvement District	15,100	10,064	(5,036)	14,368	-30.0%	66.6%
	16,257,722	11,798,256	(4,459,464)	10,318,856	14.3%	72.6%
FINES AND FORFEITS						
Court:						
Parking	102,000	76,952	(25,048)	77,023	-0.1%	75.4%
Other court fines	300,000	188,978	(111,022)	190,303	-0.7%	63.0%
Court fine surcharge	35,000	19,630	(15,370)	19,360	1.4%	56.1%
Bond forfeitures	9,000	3,450	(5,550)	4,520	-23.7%	38.3%
Court education fees	11,000	6,615	(4,385)	6,427	2.9%	60.1%
Court costs reimbursements	55,000	30,455	(24,545)	30,910	-1.5%	55.4%
Probation & home detention monitoring fees	17,500	10,718	(6,782)	12,225	-12.3%	61.2%
Code Enforcement Penalty	1,200	502	(698)	450	11.6%	41.9%
Tree Mitigation Fine	108,841	166,511	57,670	114,820	45.0%	153.0%
Outstanding judgments/warrants	4,000	1,165	(2,835)	1,170	-0.4%	29.1%
Library fines						
False alarm fines	10,000	2,700	(7,300)	7,200	-62.5%	27.0%
Weed cutting fines	24,000	6,371	(17,629)	(988)	-744.8%	26.5%
Civil Penalty & Nuisance fines	23,000	11,046	(11,954)	18,495	-40.3%	48.0%
Other fines	500	255	(245)	195	30.8%	51.0%
	701,041	542,632	(158,409)	517,242	4.9%	77.4%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of August 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	1,049,471	949,471	205,617	410.4%	1049.5%
Miscellaneous	85,184	47,858	(37,326)	81,469	-41.3%	56.2%
Private grants/donations	7,500	11,798	4,298	17,325	-31.9%	157.3%
Oil and gas royalties	1,176,850	46,804	(1,130,046)	-	0.0%	4.0%
	1,369,534	1,155,932	(213,601)	304,411	279.7%	84.4%
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)	86,280	-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)	791,584	-19.0%	87.0%
Total revenues and other sources (legal basis)	105,653,410	76,326,885	(29,326,525)	71,620,851	6.6%	72.2%

(continued)

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

**EXPENDITURE
NORM=57.3%**

	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	881,780	411,183	470,597	313,342	31.2%	46.6%
City Attorney	1,901,295	1,058,297	842,998	947,430	11.7%	55.7%
Municipal Court						
Courts	719,713	432,571	287,142	400,885	7.9%	60.1%
Probation	364,968	252,308	112,660	231,563	9.0%	69.1%
City Manager						
City Manager	1,977,847	903,449	1,074,398	973,613	-7.2%	45.7%
General Fund Transfers	2,150,058	1,160,992	989,066	1,666,398	-30.3%	54.0%
Non Departmental	2,604,552	831,869	1,772,683	501,620	65.8%	31.9%
Economic Development Contracts	1,587,463	459,279	1,128,184	183,242	150.6%	28.9%
LHA General	172,415	67,781	104,634	79,173	-14.4%	39.3%
Total Non-Departmental	12,360,091	5,577,730	6,782,361	5,297,266	5.3%	45.1%
SHARED SERVICES						
Communications	1,143,693	513,371	630,322	284,171	80.7%	44.9%
Human Resources						
Human Resources	1,770,377	1,083,314	687,063	890,640	21.6%	61.2%
Strategic Integration						
Strategic Integration Admin	32,268	23,845	8,423	-	0.0%	73.9%
Oil and Gas	1,139,530	474,023	665,507	-	0.0%	41.6%
Geospatial Data and Analysis	163,770	80,835	82,935	-	0.0%	49.4%
Data and Analytics	127,114	24,042	103,072	-	0.0%	18.9%
Business Enablement	22,788	4,800	17,988	-	0.0%	21.1%
Technical Services	65,685	41,265	24,420	-	0.0%	62.8%
Customer Service and Admin	52,812	18,003	34,809	-	0.0%	34.1%
Community Neighborhood and Equity Resol	855,241	454,787	400,454	337,201	34.9%	53.2%
Lgmt Multicultural Action Comm	25,000	16,156	8,844	9,734	66.0%	64.6%
Purchasing	1,072,628	630,214	442,415	487,689	29.2%	58.8%
Enterprise Technology Services						
PC Replacements	390,231	120,023	270,208	13,191	809.9%	30.8%
ETS Operations	3,670,473	2,135,419	1,535,054	1,907,683	11.9%	58.2%
LHA ETS Operations	92,491	57,081	35,410	54,766	4.2%	61.7%
ETS Applications	1,480,279	690,526	789,753	672,885	2.6%	46.6%
ETS CIS Support	264,088	171,960	92,128	163,798	5.0%	65.1%
ETS Telephone	1,127	79,243	(78,116)	188,659	-58.0%	0.0%
CJ System Replacement	200,000	5,325	194,675	63,033	-91.6%	0.0%
City Clerk						
City Clerk	702,441	361,128	341,313	333,516	8.3%	51.4%
Election Voter Registration	176,677	20,876	155,801	19,631	6.3%	11.8%
Recovery Office	224,685	79,209	145,476	86,095	-8.0%	35.3%
Total Shared Services	13,997,201	7,182,910	6,814,291	5,512,692	30.3%	51.3%
FINANCE						
Finance Administration	519,053	298,450	220,603	207,882	43.6%	57.5%
Sales Tax	621,488	307,920	313,568	380,122	-19.0%	49.5%
Accounting	1,343,248	912,000	431,248	761,391	19.8%	67.9%
Treasury	372,827.00	204,284.92	168,542.08	194,978.94	4.8%	54.8%
Information Desk	77,905	49,272	28,633	47,987	2.7%	63.2%
LHA Accounting	325,789	205,977	119,812	189,041	9.0%	63.2%
Budget	630,871	403,361	227,510	399,247	1.0%	63.9%
HATS Project	1,106,578	8,777	1,097,801	12,901	-32.0%	0.0%
Risk	673,157	290,869	382,288	272,299	6.8%	43.2%
Wellness	110,782	69,115	41,667	55,002	25.7%	62.4%
Safety	169,100	109,623	59,477	111,096	-1.3%	64.8%
Utility Billing	2,503,176	1,241,016	1,262,160	1,025,293	21.0%	49.6%
Mail Delivery	104,309	73,240	31,069	50,401	45.3%	70.2%
Total Finance	8,558,283	4,173,904	4,384,379	3,707,642	12.6%	48.8%

(continued)

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

**EXPENDITURE
NORM=57.3%**

	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	\$ 587,859	272,650	\$ 490,496	19.8%	68.3%
Neighborhood Resources	301,097	180,566	120,531	179,978	0.3%	60.0%
Emergency Communication Center	2,416,874	1,401,408	1,015,466	1,221,837	14.7%	58.0%
Public Safety Radio Replacemnt	2,800	-	2,800	-	0.0%	0.0%
Police Services	440,852	253,477	187,375	-	0.0%	57.5%
SWAT	787,049	684,122	102,927	340,372	101.0%	86.9%
Police Training	486,267	369,838	116,429	-	0.0%	76.1%
Extra Duty	9,000	50,172	(41,172)	144,442	-65.3%	557.5%
Detectives	3,975,330	2,757,587	1,217,743	2,115,501	30.4%	69.4%
Special Investigation Unit	261,668	183,319	78,349	221,749	-17.3%	70.1%
RV Tow and Disposal	93,877	93,877	0	-	0.0%	100.0%
School Resource Unit	906,461	515,088	391,373	489,581	5.2%	56.8%
Animal Control	933,732	633,749	299,983	399,734	58.5%	67.9%
Traffic	1,254,079	813,077	441,002	711,267	14.3%	64.8%
Special Operations	-	91,175	(91,175)	240,051	-62.0%	0.0%
Patrol	13,944,325	8,036,459	5,907,866	8,200,505	-2.0%	57.6%
Fire Suppression	12,572,498	8,387,023	4,185,475	8,157,974	2.8%	66.7%
Hazmat Team	177,293	142,262	35,031	145,768	-2.4%	80.2%
Technical Rescue Team	245,895	34,695	211,200	29,811	16.4%	14.1%
Wildland Team	146,275	212,145	(65,870)	158,637	33.7%	145.0%
Fire Codes and Planning	567,179	353,968	213,211	296,958	19.2%	62.4%
Fire Investigations	38,538	26,985	11,553	16,703	61.6%	70.0%
Fire Outreach and Prevention	8,690	7,555	1,135	5,436	39.0%	86.9%
Fire Services	724,871	364,466	360,405	-	0.0%	50.3%
Fire Training	429,344	530,260	(100,916)	-	0.0%	123.5%
Click it or Ticket	5,000	3,219	1,781	2,335	0.0%	0.0%
DUI Grant	3,945	4,516	(571)	7,274	-37.9%	0.0%
Collaborative Services	1,029,062	581,887	447,175	522,324	11.4%	56.5%
CORE	222,775	106,228	116,547	-	0.0%	47.7%
Case Management	126,210	80,798	45,412	-	0.0%	64.0%
Outreach and Volunteers	159,208	98,235	60,973	-	0.0%	61.7%
Peer Support	37,500	15,312	22,189	10,730	42.7%	40.8%
Training and Personnel	535,952	349,311	186,641	1,013,003	-65.5%	65.2%
Information Technology	1,030,800	718,745	312,055	633,487	13.5%	69.7%
Records Unit	734,341	428,597	305,744	320,842	33.6%	58.4%
Emergency Management	52,717	32,706	20,011	172,085	-81.0%	62.0%
CoResponder	-	-	-	139,262	-100.0%	0.0%
Public Safety Outreach	-	578	(578)	95,952	-99.4%	0.0%
Total Public Safety	45,522,013	29,131,264	16,390,749	26,484,093	10.0%	64.0%

(continued)

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

EXPENDITURE
NORM=57.3%

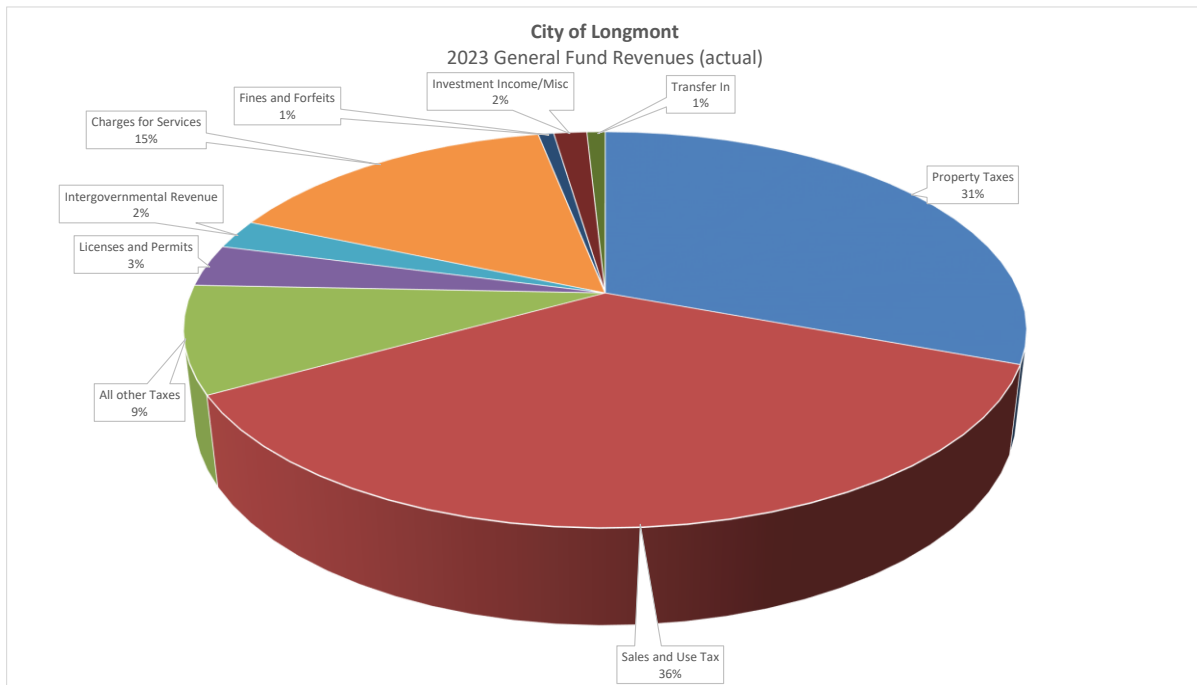
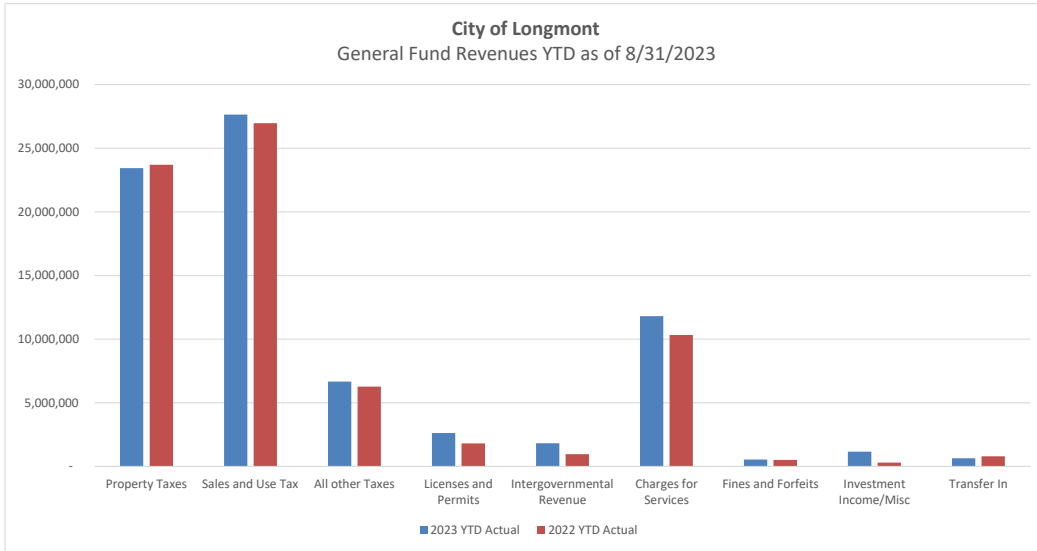
	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,349,401	1,079,437	1,269,964	1,203,429	-10.3%	45.9%
Accela Implementation Project	140,969	40,460	100,509	9,722	316.2%	0.0%
Code Enforcement	865,849	442,273	423,576	419,228	5.5%	51.1%
Parking Enforcement	234,428	87,937	146,491	107,366	-18.1%	37.5%
Redevelopment	323,482	139,858	183,624	111,147	25.8%	43.2%
Facilities Project Management	328,183	183,160	145,023	81,668	124.3%	55.8%
Facilities Operations	2,184,180	1,263,497	920,683	1,064,005	18.7%	57.8%
Facilities Maintenance	2,167,421	1,219,260	948,161	1,188,998	2.5%	56.3%
Transportation Planning	427,522	272,054	155,468	135,210	101.2%	63.6%
Building Services	1,864,199	1,011,552	852,647	995,584	1.6%	54.3%
Natural Resources Admin	697,099	407,465	289,634	362,932	12.3%	58.5%
Parks Maintenance	2,262,907	1,601,309	661,598	1,440,134	11.2%	70.8%
Parks Resource Management	264,291	130,589	133,702	58,095	124.8%	49.4%
Muni Grounds Maintenance	350,264	224,326	125,938	216,223	3.7%	64.0%
ROW Maintenance	670,025	363,845	306,180	345,862	5.2%	54.3%
Graffiti Removal	136,579	42,676	93,903	44,644	-4.4%	31.2%
Parks Development	247,826	124,862	122,964	142,198	-12.2%	50.4%
Forestry Maintenance	978,313	547,038	431,275	569,122	-3.9%	55.9%
Forestry EAB	178,841	112,584	66,257	105,696	6.5%	63.0%
Union Reservoir	569,728	340,697	229,031	278,785	22.2%	59.8%
Total External Services	17,241,507	9,634,878	7,606,629	8,880,050	8.5%	55.9%
HUMAN SERVICES						
Human Services Admin	736,255	248,574	487,681	-	0.0%	33.8%
Human Service Agencies	2,748,409	2,005,383	743,026	-	0.0%	73.0%
Children, Youth and Families	2,336,365	675,429	1,660,936	554,483	21.8%	28.9%
Mental Hlth Comm Conv Grant	57,197	-	57,197	-	0.0%	0.0%
Stadium Funding	980,482	-	980,482	-	0.0%	0.0%
Senior Services	1,204,437	704,712	499,725	-	0.0%	58.5%
Senior Svcs Short Term Asstnce	50,305	17,522	32,783	-	0.0%	0.0%
Total Human Services	8,113,450	3,651,620	4,461,830	554,483	558.6%	45.0%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	1,443,870	962,060	481,810	1,160,758	-17.1%	66.6%
Outside Agencies	-	-	-	1,461,920	-100.0%	0.0%
Mental Health Comm Conversation	-	-	-	3,069	-100.0%	0.0%
Recreation Administration	459,148	301,173	157,975	316,401	-4.8%	65.6%
Callahan House Transfer	95,970	63,984	31,986	59,776	7.0%	66.7%
Recreation Aquatics	1,235,297	842,042	393,255	723,549	16.4%	68.2%
Recreation Athletics	579,543	350,543	229,000	303,961	15.3%	60.5%
Recreation Concessions	35,939	48,729	(12,790)	19,221	153.5%	135.6%
Recreation Community Events	149,634	33,260	116,374	141,970	-76.6%	22.2%
Recreation General Programs	879,487	607,900	271,587	593,705	2.4%	69.1%
Childcare Stabilization Grant	65,692	47,556	18,136	25,687	0.0%	0.0%
Recreation Special Needs	87,310	10,979	76,331	12,744	-13.9%	12.6%
Recreation Outdoor Programs	30,988	5,795	25,193	8,383	-30.9%	18.7%
Recreation Ice Rink	167,369	103,373	63,996	87,586	18.0%	61.8%
Recreation Sport Fields Mtce	348,385	238,217	110,168	226,584	5.1%	68.4%
Recreation Youth Programs	48,209	26,338	21,871	26,664	-1.2%	54.6%
Recreation Center	1,927,347	1,290,447	636,900	1,082,767	19.2%	67.0%
Library Administration	860,614	600,775	259,839	378,349	58.8%	69.8%
Library Adult Services	1,107,830	716,055	391,775	692,938	3.3%	64.6%
Library Childrens and Teens	1,188,788	1,063,288	125,500	382,623	177.9%	89.4%
Library Tech Services	1,111,336	592,041	519,295	562,830	5.2%	53.3%
Library Circulation	971,857	623,832	348,025	570,369	9.4%	64.2%
Museum Administration	1,086,054	669,702	416,352	599,748	11.7%	61.7%
Museum Auditorium	395,940	200,174	195,766	128,453	55.8%	50.6%
Senior Services Administration	-	-	-	624,889	-100.0%	0.0%
LHA Housing	114,090	73,899	40,191	35,489	108.2%	64.8%
LHA Senior Services	-	-	-	16	-100.0%	0.0%
Total Recreation, Golf, Library and Culture	14,390,697	9,472,161	4,918,536	10,230,451	-7.4%	65.8%

(continued)

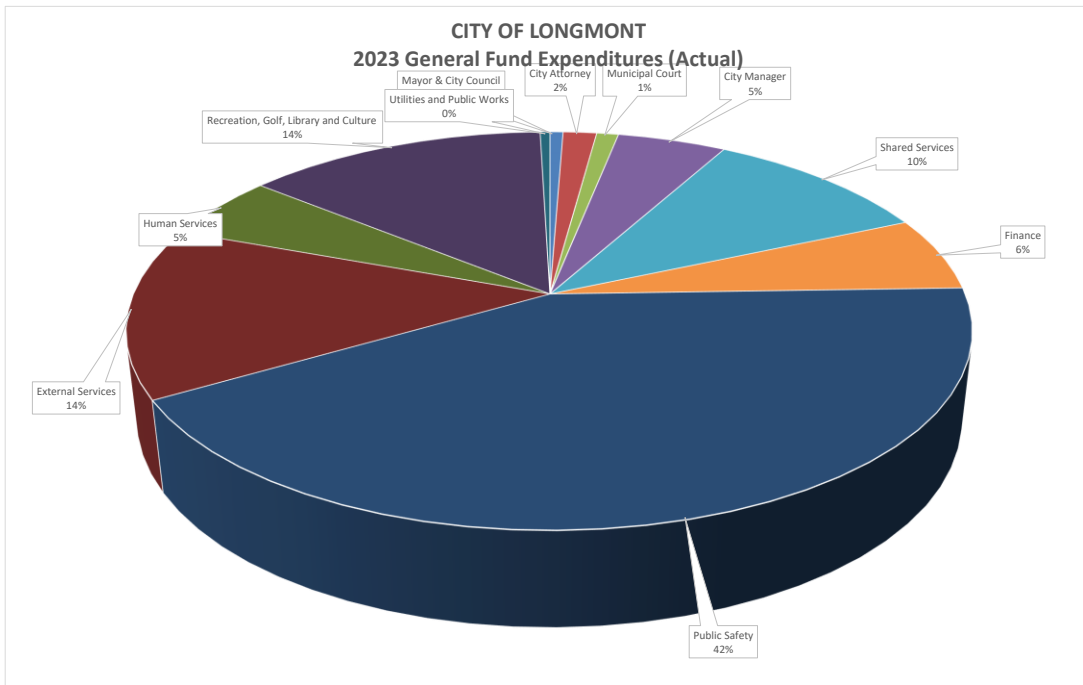
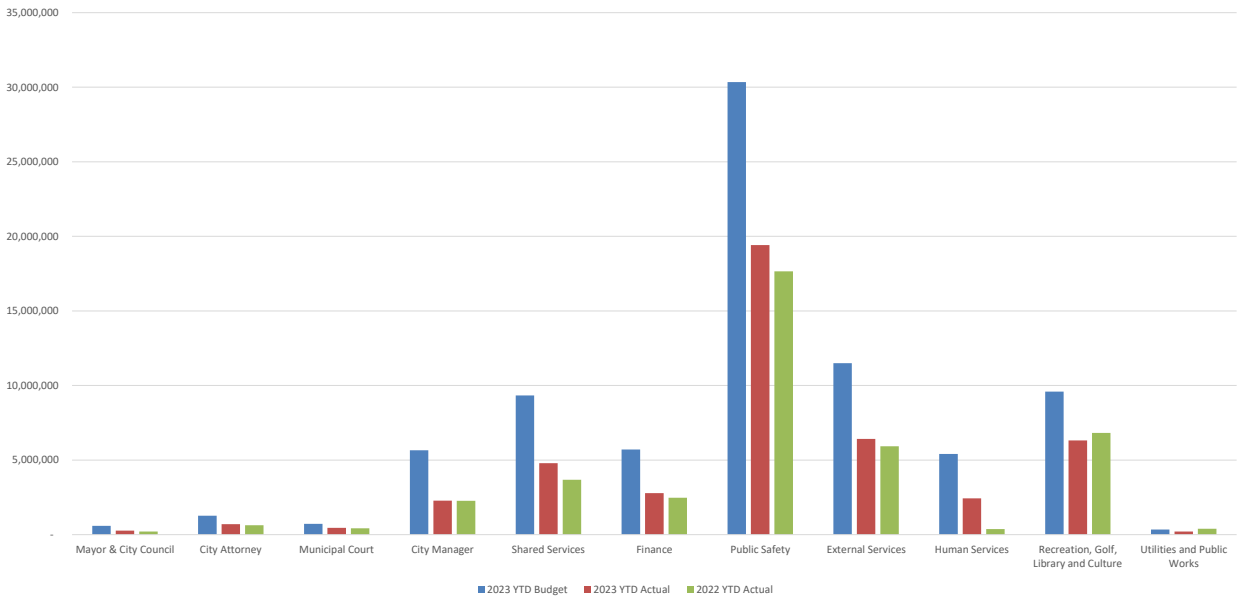
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of August 31, 2023

EXPENDITURE
NORM=57.3%

	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	13,612	(9,950)	96,907	-86.0%	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)	127,487	-94.4%	0.0%
Oil and Gas Investigations	8,540	679	7,861	3,658	-81.4%	0.0%
Survey and Engineering Support	72,750	34,721	38,029	-	0.0%	47.7%
Oil and Gas Monitoring	40,879	10,878	30,001	197,868	-94.5%	26.6%
PWNR Regulatory Compliance	95,240	78,568	16,672	-	0.0%	82.5%
Total Utilities and Public Works	506,510	309,588	196,922	589,959	-47.5%	61.1%
Total Expenditures	120,689,752	69,134,055	51,555,697	61,256,637	12.9%	57.3%
Net Change in Fund Balance	(15,036,342)	7,192,830		10,364,214		
FUND BALANCE, January 1	27,012,979	46,609,982		39,594,448		
FUND BALANCE, August 31	11,976,637	53,802,812		49,958,662		



CITY OF LONGMONT
General Fund Expenditures YTD as of 8/31/2023



PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
 PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
 BEGINNING PROJECTS THROUGH August 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	\$ 4,812	\$ (655)
	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	492,346	2,118,784
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	48,012	287,796
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	115,357	327,064
PBF037	Fire Stations-Heat & Exhaust	1,575,489	40,000	(100,000)	(83,426)	1,376,472	14,095	41,495
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,130,843	-	100,000	72,000	7,745,718	3,413,957	143,168
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	749,676	516,296
PBF091	Callahan House Improvements	240,059	-	-	-	7,639	75,215	157,205
PBF109	Parking Lot Rehabilitation	1,543,038	226,240	-	(255,011)	1,263,119	160,916	90,232
PBF119	Municipal Buildings Carpet	2,710,694	161,600	-	(410,730)	2,154,797	170,117	136,650
PBF145	Specialized Equipment Replacement	3,494,140	473,429	-	(231,381)	2,585,042	50,459	1,100,687
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	83,651	1,137,436
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	-	2,065,946	-	941,391	1,429,987	2,686,227
PBF202	Library Rehabilitation	2,120,530	-	(2,065,946)	-	54,584	-	(0)

PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH August 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	176,230	15,403
PBF205	Facilities Condition Assessments and Rehab	2,455,000	-	-	-	-	14,928	2,440,073
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	21,082	1,201,319
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	26,410	213,065
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	65,218	890,007
PRO113	Park Irrigation Pumps	1,515,250	325,000	-	38,390	1,517,963	270,162	90,514
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	45,140	583,249
PRO149	Bohn Farm Pocket Park	240,000	-	-	-	-	-	240,000
PRO186	Sport Court Reconstruction	2,836,707	-	-	(453,500)	2,043,526	296,620	43,061
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-
PRO197	Golf Irrigation Rehabilitation & Replacement	290,400	1,600,000	-	-	-	255,603	1,634,797
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	-	-	269,278
PRO204	Pollinator Gardens	77,750	45,000	-	-	26,002	97,459	(711)
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	4,939,630	2,948,864
WTR173	Raw Water Irrigation Planning and Construction	91,500	29,498	-	-	-	14,035	106,963
	Public Safety Radios	6,102,446	-	-	(2,856,626)	3,245,820	-	-
	Capital expenses not allocated to projects	513,810	-	-	(513,810)	-	-	-
	Salary expenses not allocated to projects	389,402	-	-	(43,185)	349,196	3,020	(5,999)
	SUBTOTAL	104,245,775	6,809,528	-	(8,165,951)	62,748,134	12,646,639	27,494,579
CAPITAL PROJECTS FUND TOTAL		\$ 175,760,963	\$ 9,158,328	\$ -	\$ (9,069,938)	\$ 133,097,006	\$ 13,138,985	\$ 29,613,365

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2023	2022
ASSETS		
Equity in pooled cash & cash equivalents	(804,191)	(717,274)
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	15,866,820	22,480,634
Total assets	15,062,629	21,763,361
LIABILITIES		
Accounts payable	439,599	86,224
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	439,599	86,224
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	14,623,030	21,677,137
Unassigned	-	-
Total fund balances	14,623,030	21,677,137
Total liabilities, deferred inflows of resources and fund balances (deficits)	15,062,629	21,763,361

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	-	632,983	632,983	134,724	90,550	(44,174)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	632,983	632,983	134,724	90,550	(44,174)
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	-	3,020	(3,020)	134,724	77,888	56,836
Economic Development Incentives	1,847	-	1,847	-	-	-
PBF074, Fire Station #6 Replacement	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	2,342,150	2,212,434	129,716	7,289,496	1,548,082	5,741,414
PBF200, Civic Center Rehab	2,790,279	-	2,790,279	3,162,800	363,876	2,798,924
PBF201, Safety and Justice Rehab	4,116,215	1,429,987	2,686,228	2,805,087	322,599	2,482,488
PBF202, Library Rehab	-	-	-	2,065,946	-	2,065,946
PBF205, Facilities Condition Assessments and Rehab	2,455,000	14,928	2,440,073	2,455,000	-	2,455,000
PRO024, Ute Creek Maintenance Facility	1,222,402	21,082	1,201,320	1,362,850	98,654	1,264,196
PRO027, Twin Peaks Irrigation System	3,091,482	6,911	3,084,571	3,100,400	8,918	3,091,482
PRO090, Sunset Irrigation System	848,124	5,174	842,950	854,800	6,676	848,124
PRO134, Centennial Pool Renovation	-	-	-	-	-	-
PRO197, Golf Irrigation Rehabilitation & Replacement	290,400	255,603	34,797	290,400	-	290,400
Total Expenditures	17,157,899	3,949,139	13,208,760	23,526,332	2,426,694	21,099,638
Excess of revenues over (under) expenditures	(17,157,899)	(3,316,156)	13,841,743	(23,391,608)	(2,336,144)	21,055,464
Net changes in fund balance	(17,157,899)	(3,316,156)	13,841,743	(23,391,608)	(2,336,144)	21,055,464
FUND BALANCE, January 1	17,939,186	17,939,186	-	24,013,281	24,013,281	-
FUND BALANCE, August 31	781,287	14,623,030	13,841,743	621,673	21,677,137	21,055,464

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	13,077,671	(9,851,436)	12,765,644	2.4%	57.0%
Licenses and permits	15,000	15,000	43,001	28,001	81,830	-47.5%	286.7%
Developer/owner participation	-	955,422	1,657,623	702,201	344,235	381.5%	0.0%
Intergovernmental	3,681,702	15,367,057	2,819,485	(12,547,572)	2,674,110	5.4%	18.3%
Investment income	59,859	59,859	740,473	680,614	87,968	741.8%	1237.0%
Miscellaneous	10,000	10,000	21,989	11,989	13,207	66.5%	219.9%
Total revenues	26,695,668	39,336,445	18,360,242	(20,976,203)	15,966,994	15.0%	46.7%
EXPENDITURES							
Highways and streets	13,069,126	15,824,638	7,806,004	8,018,634	6,532,672	19.5%	49.3%
Capital Outlay	21,825,515	47,564,247	5,624,203	41,940,044	5,927,840	-5.1%	11.8%
Total Expenditures	34,894,641	63,388,885	13,430,207	49,958,678	12,460,512	7.8%	21.2%
Excess of revenues over (under) expenditures	(8,198,973)	(24,052,440)	4,930,035	28,982,475	3,506,482		
OTHER FINANCING USES							
Transfers in							
Fleet	-	-	562	562	-		
Transfers out							
General fund	(328,955)	(328,955)	(282,203)	46,752	(131,455)	0.0%	85.8%
Total other financing sources (uses)	(328,955)	(328,955)	(281,641)	47,314	(131,455)	0.0%	85.6%
Net changes in fund balance	(8,527,928)	(24,381,395)	4,648,394	29,029,789	3,375,027		
FUND BALANCE, January 1	28,370,121	28,370,121	28,370,121	-	21,889,679		
FUND BALANCE, August 31	19,842,193	3,988,726	33,018,515	29,029,789	25,264,706		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	9,488,673	(7,083,169)	9,255,300	2.5%	57.3%
Intergovernmental	3,516,933	1,268,128	(2,248,805)	708,709	78.9%	36.1%
Charges for service	38,650	22,677	(15,973)	25,053	-9.5%	58.7%
Investment income	5,000	285,964	280,964	37,309	666.5%	5719.3%
Total revenues	20,132,425	11,085,990	(9,046,435)	10,027,587	10.6%	55.1%
EXPENDITURES						
Current:						
Public Safety	20,653,355	10,719,736	9,933,619	9,694,617	10.6%	51.9%
Capital Outlay	4,722,901	646,872	4,076,029	70,489	817.7%	13.7%
Total expenditures	25,376,256	11,366,608	14,009,648	9,765,106	16.4%	44.8%
Excess of revenues over (under) expenditures	(5,243,831)	(280,618)	4,963,213	262,481		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund General Fund	(35,612)	(3,017)	32,595	(390)	-	
Other funds	(5,592)	(5,592)	-	(7,606)	0.0%	0.0%
Total other financing (uses)	(41,204)	(8,609)	32,595	(7,996)		
Net changes in fund balance	(5,285,035)	(289,227)	4,995,808	254,485		
FUND BALANCE, January 1	13,186,646	13,186,646	-	11,403,828		
FUND BALANCE, August 31	7,901,611	12,897,419	4,995,808	11,658,313		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	705,431	(506,009)	2,020,367	-65.1%	58.2%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	71,977	560,852	488,875	75,583	642.0%	779.2%
Total revenues	1,283,417	1,266,283	(17,134)	2,780,774	-54.5%	98.7%
EXPENDITURES						
Culture and recreation	-	39,251	(39,251)	-	0.0%	0.0%
Capital Outlay	18,379,994	123,144	18,256,850	832	0.0%	0.7%
Total Expenditures	18,379,994	162,395	18,217,599	832	0.0%	0.9%
Excess of revenues over (under) expenditures	(17,096,577)	1,103,888	18,200,465	2,779,942	-60.3%	-6.5%
OTHER FINANCING (USES)						
Transfer out	(87,688)	(594)	87,094	-	0.0%	0.0%
Total other financing (uses)	(87,688)	(594)	87,094	-	0.0%	0.0%
Net change in fund balance	(17,184,265)	1,103,294	18,287,559	2,779,942		
FUND BALANCE, January 1	23,821,621	23,821,621	-	20,776,949	14.7%	
FUND BALANCE, August 31	6,637,356	24,924,915	18,287,559	23,556,891	5.8%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of August 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	178,380	172,060	23,465	660.2%	2822.5%
Total revenues	1,156,320	911,003	(245,317)	661,943	37.6%	78.8%
EXPENDITURES						
Culture and recreation	289,235	365,955	(76,720)	150,611	143.0%	126.5%
Capital Outlay	8,268,750	16,164	8,252,586	42,926	-62.3%	0.2%
Total Expenditures	8,557,985	382,119	8,175,866	193,537	97.4%	4.5%
Net change in fund balance	(7,401,665)	528,884	7,930,549	468,406	12.9%	-7.1%
FUND BALANCE, January 1	7,401,992	7,401,992	-	6,599,154		
FUND BALANCE, August 31	327	7,930,876	7,930,549	7,067,561		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	3,271,940	(2,442,489)	3,191,465	2.5%	57.3%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	195,995	308,591	112,596	53,055	481.6%	157.4%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	3,191,671	3,141,671	2,496,366	27.9%	6383.3%
Total revenues	5,960,424	6,772,202	811,778	5,740,886	18.0%	113.6%
EXPENDITURES						
Current:						
Culture and Recreation	1,537,309	787,554	749,755	881,426	-10.6%	51.2%
Capital Outlay	1,723,551	125,431	1,598,120	443,742	-71.7%	7.3%
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	5,631,660	1,345,885	4,285,775	1,788,343	-24.7%	23.9%
Excess of revenues (under) expenditures	328,764	5,426,317	5,097,553	3,952,542	37.3%	1650.5%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out						
Art in public places fund	(7,277)	(336)	6,941	-	0.0%	0.0%
General Fund	(47,467)	(33,086)	14,381	(28,768)	0.0%	69.7%
Total other financing sources (uses)	(54,744)	(33,422)	21,322	(28,768)	0.0%	61.1%
Net changes in fund balance	274,020	5,392,895	5,118,875	3,923,775		
FUND BALANCE, January 1	9,710,390	9,710,390	-	10,656,163		
FUND BALANCE, August 31	9,984,410	15,103,284	5,118,875	14,579,938		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of August 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	339,714	(170,286)	308,789	10.0%	66.6%
Investment income	-	699	699	627	11.5%	
Total revenues	510,000	340,414	(169,586)	309,416	10.0%	66.7%
EXPENDITURES						
Culture and recreation	510,000	382,500	127,500	434,940	0.0%	75.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	382,500	127,500	434,940		75.0%
Excess of revenues over (under) expenditures	-	(42,086)	(42,086)	(125,524)	-66.5%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(42,086)	(42,086)	(125,524)		
FUND BALANCE, January 1	96,594	96,594	-	256,400	-62.3%	
FUND BALANCE, August 31	96,594	54,508	(42,086)	130,876	-58.4%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 11,572,439	\$ 6,998,204	\$ 1,049,671	\$ 19,620,314
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,283,274	1,746.51	32,227	1,317,248
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	1,597	-	-	1,597
Total current assets	12,860,463	6,999,951	1,081,898	20,942,312
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	24,389,766	9,926,206	4,400,668	38,716,640
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	25,277,692	10,210,093	4,447,886	39,935,672

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 180,393	\$ 80,240	\$ -	\$ 260,633
Construction contracts payable	6,428	-	-	6,428
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	222,301	93,769	0	316,071
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	-	1,768,680	-	1,768,680
Net long-term liabilities	1,007,978	2,104,966	43,032	3,155,976
Total liabilities	1,230,279	2,198,735	43,032	3,472,046
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	11,522,875	2,926,255	3,318,770	17,767,900
Unrestricted	11,782,641	4,847,922	1,046,608	17,677,171
Total net position	23,305,516	7,774,177	4,365,378	35,445,071
Total liabilities and net position	\$ 25,277,692	\$ 10,210,094	\$ 4,447,886	\$ 39,935,673

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	57,244,035	(31,007,163)	54,012,973	6.0%	64.9%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	401,473	321,473	55,026	629.6%	501.8%
Miscellaneous	69,000	48,428	(20,572)	19,641	146.6%	70.2%
Aid to underground installation	3,095,000	1,208,887	(1,886,113)	2,014,726	-40.0%	39.1%
Other sales	77,000	113,896	36,896	84,473	34.8%	147.9%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	91,572,198	59,016,720	(32,555,478)	56,186,840	5.04%	64.4%
EXPENSES						
Administration	7,801,045	4,108,538	3,692,507	3,544,847	15.9%	52.7%
Power purchased	60,287,529	39,665,531	20,621,998	38,180,840	3.9%	65.8%
Distribution	10,262,049	6,170,920	4,091,129	5,421,470	13.8%	60.1%
Franchise fee	7,086,203	4,525,700	2,560,503	4,338,288	4.3%	63.9%
Transfers out	434,734	203,751	230,983	237,576	0.0%	46.9%
Total operations	85,871,560	54,674,440	31,197,120	51,723,022	5.7%	63.7%
Capital outlay	18,561,775	8,640,034	9,921,741	1,925,514	348.7%	46.5%
Total expenses	104,433,335	63,314,474	41,118,861	53,648,536	18.0%	60.6%
Excess of revenues over expenses	(12,861,137)	(4,297,754)	8,563,383	2,538,304		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	8,640,034
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		8,640,034
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	4,342,280

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	13,099,932	(7,277,477)	11,024,452	18.8%	64.3%
Intergovernmental	858,577	340,964	(517,613)	1,147,960	0.0%	0.0%
Investment income	5,000	148,194	143,194	26,079	468.3%	2963.9%
Miscellaneous	178,872	59,137	(119,735)	319,459	-81.5%	33.1%
Aid to underground installation	90,000	4,615	(85,385)	4,914	0.0%	5.1%
Total revenues	21,509,858	13,652,842	(7,857,016)	12,522,864	9.0%	63.5%
EXPENSES						
Administration	6,879,975	4,199,074	2,680,901	3,680,146	14.1%	61.0%
Distribution	5,104,467	3,198,930	1,905,537	2,576,007	24.2%	62.7%
Franchise fee	0	6,827	(6,827)	6,373	7.1%	0.0%
Transfers out	31,477	9,618	21,859	7,902	0.0%	0.0%
Total operations	12,015,919	7,414,449	4,601,470	6,270,428	18.2%	61.7%
Debt service	4,582,758	456,100	4,126,658	510,500	0.0%	10.0%
Capital outlay	6,014,549	2,102,806	3,911,743	2,426,200	-13.3%	35.0%
Total expenses	22,613,226	9,973,355	12,639,871	9,207,127	8.3%	44.1%
Excess of revenues (under) expenses	(1,103,368)	3,679,487	4,782,855	3,315,737		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,102,806
Capitalized salaries and expenses	-
	<u>2,102,806</u>
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	<u>-</u>
Net (loss) (GAAP basis)	5,782,293

**CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of August 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	\$ 15,257,309	\$ 46,586,992	\$ 13,769,412	\$ 10,904,018	\$ 19,620,314	\$ 106,138,045	\$ 41,961,779
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	14,613,961	3,118,100	1,665,656	259,710	1,317,248	20,974,675	71,573
Intergovernmental receivable	-	1,570,648	549,427	1,667,927	3,153	3,791,155	-
Loans receivable	1,472	31,085	-	-	-	32,557	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	12,125,986
Advance to other funds, current portion	-	-	-	-	-	-	15,791,058
Prepaid expenses	-	7,986	4,791	4,791	1,597	19,165	6,000
Total unrestricted current assets	29,872,742	51,314,812	15,989,286	12,836,446	20,942,312	130,955,597	69,956,396
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	5,568,135	46,572,231	6,006,997	3,033,778	-	61,181,141	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	(1,515,762)	(2,000)	1	-	(1,517,761)	-
Cash and cash equivalents	-	-	567,350	749,412	-	1,316,762	-
Interest receivable	-	-	-	-	-	-	-
Total restricted current assets	5,568,135	45,056,470	6,572,347	3,783,191	-	60,980,143	-
Total current assets	35,440,877	96,371,282	22,561,633	16,619,637	20,942,312	191,935,740	69,956,396
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	162,913,381	554,501,004	161,425,727	122,219,537	38,716,640	1,039,776,288	90,288,522
DEFERRED OUTFLOW OF RESOURCES							
Related to OPEB	643,245	295,486	190,024	103,956	176,722	1,409,434	220,235
Related to Bond Refunding	-	-	157,898	-	-	157,898	-
City Contributions Subsequent to the Measurement Date	3,792,102	1,742,788	1,120,913	613,116	1,042,309	8,311,228	433,785
Actual experience less than expected experience	-	-	-	-	-	-	-
Total deferred outflows of resources	4,435,347	2,038,274	1,468,835	717,072	1,219,031	9,878,560	654,020
Total assets and deferred outflows of resources	\$ 167,348,728	\$ 556,539,278	\$ 162,894,562	\$ 122,936,609	\$ 39,935,671	\$ 1,049,654,848	\$ 90,942,542

	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	\$ 5,961,253	\$ 120,770	\$ 110,568	\$ 12,429	\$ 260,633	\$ 6,465,653	\$	468,359
Construction contracts payable	2,500	397,869	133,769	-	6,428	540,566		-
Accrued liabilities	481,635	10,000	-	-	-	491,635		-
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	1,108,398	-	-	-	-	1,108,398		-
Advances from other funds - current portion	-	-	-	-	-	-		-
Loans payable - current portion	-	1,282,546	-	-	-	1,282,546		-
Claims payable - current portion	-	-	-	-	-	-		387,615
Customer deposits	1,054,113	32,750	-	8,590	-	1,095,453		-
Deferred inflow related to pension	-	-	-	-	-	-		-
Deferred inflow related to OPEB	-	-	-	-	-	-		-
Total current liabilities								
(payable from current assets)	8,800,768	1,938,158	297,818	47,517	316,071	11,400,331		6,610,534
Payable from restricted assets:								
Accounts payable	-	460,356	-	-	-	460,356		-
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	3,658,563	1,705,863	1,835,349	-	10,815,792		-
Total current liabilities	12,416,785	5,596,720	2,003,681	1,882,866	316,071	22,216,122		6,610,534
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	1,768,680	2,039,534		-
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	3,155,976	175,559,183		1,661,599
Total liabilities	42,573,574	90,351,165	39,627,667	21,750,854	3,472,046	197,775,305		8,272,133
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	384,813,826	104,230,675	85,772,209	17,767,900	691,479,902		20,186,126
Water acquisition/capital grants								
Subdividers								
System development								
Restricted for construction	-	-	-	-	-	-		-
Restricted for debt service	5,568,135	46,572,231	6,006,997	3,033,778	-	61,181,141		-
Restricted for workers' compensation	-	-	-	-	-	-		-
Restricted for long-term disability	-	-	-	-	-	-		-
Unrestricted	16,604,278	33,098,976	11,933,983	11,780,601	17,677,171	91,095,009		61,937,551
Total net position	121,067,705	464,485,033	122,171,655	100,586,588	35,445,071	843,756,052		82,123,677
Total liabilities and net position	\$ 167,348,728	\$ 556,539,278	\$ 162,894,562	\$ 122,936,609	\$ 39,935,673	1,049,654,850	\$	90,942,542

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	15,411,825	(12,882,371)	17,316,012	-11.0%	54.5%
Development fee surcharge	326,700	205,556	(121,144)	520,810	-60.5%	62.9%
Intergovernmental	504,581	134,918	(369,663)	(3,582)	-3866.4%	0.0%
Investment income - operating	73,800	2,010,038	1,936,238	387,414	418.8%	2723.6%
Miscellaneous	195,000	1,291,010	1,096,010	771,404	67.4%	662.1%
Transfer in	2,457,826	2,457,826	-	2,889,727	0.0%	100.0%
Total revenues	31,852,103	21,511,172	(10,340,931)	21,881,785	-1.7%	67.5%
EXPENSES						
Administration	7,112,290	4,017,570	3,094,720	3,141,111	27.9%	56.5%
Water resources	4,422,055	2,780,421	1,641,634	4,419,051	-37.1%	62.9%
Transmission/distribution	3,208,376	1,851,237	1,357,139	2,038,408	-9.2%	57.7%
Treatment plant	4,415,976	2,599,824	1,816,152	2,526,815	2.9%	58.9%
Transfer out	410,103	148,569	261,534	32,870	352.0%	36.2%
Total operations	19,568,800	11,397,621	8,171,179	12,158,255	-6.3%	58.2%
Debt service	9,637,859	2,585,202	7,052,657	2,604,941	-0.8%	26.8%
Capital outlay	81,940,626	13,336,447	68,604,179	6,020,682	121.5%	16.3%
Total expenses	111,147,285	27,319,270	83,828,015	20,783,877	31.4%	24.6%
Excess of revenue (under) expenses	(79,295,182)	(5,808,098)	73,487,084	1,097,907		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		13,336,447				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		13,336,447				
Principal retired		-				
		13,336,447				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		7,528,349				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	747,700	(553,000)	2,417,663	-69.1%	57.5%
Investment income	15,800	491,829	476,029	76,868	539.8%	3112.8%
Total revenues	1,316,500	1,239,529	(76,971)	2,494,531	-50.3%	94.2%
EXPENDITURES						
Municipal utility systems	-	17,477	(17,477)	5,428	0.0%	0.0%
Capital Outlay	18,866,539	1,092,931	17,773,608	491,595	122.3%	5.8%
Total Expenditures	18,866,539	1,110,408	17,756,131	497,023	123.4%	5.9%
Excess of revenues over expenditures	(17,550,039)	129,121	17,679,160	1,997,508	-93.5%	-0.7%
OTHER FINANCING (USES)						
Transfer out	(2,613,601)	(2,548,630)	64,971	(2,890,217)	0.0%	97.5%
Net change in fund balance	(20,163,640)	(2,419,509)	17,744,131	(892,709)		
FUND BALANCE, January 1	23,095,000	23,095,000	-	23,900,742		
FUND BALANCE, August 31	2,931,360	20,675,491	17,744,131	23,008,034		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	1,005,000	1,524,875	519,875	3,184,902	0.0%	151.7%
Investment income	13,700	106,728	93,028	12,481	755.1%	779.0%
Total revenues	1,018,700	1,631,603	612,903	3,197,383	-49.0%	160.2%
EXPENDITURES						
Municipal utility systems	1,542,000	2,137	1,539,863	895,747	0.0%	0.1%
Capital Outlay	860,408	7,199	853,209	1,469,393	0.0%	0.0%
Total Expenditures	2,402,408	9,336	2,393,072	2,365,140	-99.6%	0.4%
Net change in fund balance	(1,383,708)	1,622,267	3,005,975	832,243		
FUND BALANCE, January 1	3,719,288	3,719,288	-	2,814,968		
FUND BALANCE, August 31	2,335,580	5,341,555	3,005,975	3,647,211		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	-	620	620	91	581.3%	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	-	620	620	91		
FUND BALANCE, January 1	26,683	26,683	-	27,256		
FUND BALANCE, August 31	26,683	27,303	620	27,347		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	11,280,895	(4,425,705)	10,592,100	6.5%	71.8%
Intergovernmental	0	71,833	71,833	(49,983)	0.0%	0.0%
Investment income	1,600	443,227	441,627	63,540	597.6%	27701.7%
Miscellaneous	3,000	68,984	65,984	56,091	23.0%	2299.5%
Transfers in	464,423	464,423	0	464,588	0.0%	100.0%
Total revenues	16,175,623	12,329,362	(3,846,261)	11,126,336	10.8%	76.2%
EXPENSES						
Administration	2,061,227	1,069,893	991,334	2,281,827	-53.1%	51.9%
Sewer collection system	4,138,052	2,575,386	1,562,666	854,448	201.4%	62.2%
Sewer disposal plant	5,060,142	3,074,582	1,985,560	2,953,528	4.1%	60.8%
Transfers out	121,489	50,305	71,184	53,424	0.0%	41.4%
Total operations	11,380,910	6,770,166	4,610,744	6,143,227	10.2%	59.5%
Debt service	3,315,175	677,588	2,637,587	722,288	0.0%	20.4%
Capital outlay	10,282,986	2,403,977	7,879,009	1,192,839	101.5%	23.4%
Total expenses	24,979,071	9,851,731	15,127,340	8,058,354	22.3%	39.4%
Excess of revenues over (under) expenses	(8,803,448)	2,477,631	11,281,079	3,067,982		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,403,977				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		2,403,977				
Principal retired		-				
		2,403,977				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		4,881,608				

**CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	6,362,426	(3,406,474)	5,660,377	12.4%	65.1%
Plant investment fee	131,200	159,606	28,406	253,653	-37.1%	121.7%
Intergovernmental	-	(122,823)	(122,823)	(379,576)	-67.6%	0.0%
Investment income	16,600	367,223	350,623	44,213	730.6%	0.0%
Miscellaneous	32,000	3,032,303	3,000,303	137,089	2111.9%	9475.9%
Total revenues	9,948,700	9,798,735	(149,965)	5,715,756	71.4%	98.5%
EXPENSES						
Administration	2,663,620	1,446,210	1,217,410	1,309,340	10.5%	54.3%
Engineering	2,215,716	946,766	1,268,950	483,421	95.8%	42.7%
Maintenance	264,558	342,230	(77,672)	801,773	-57.3%	129.4%
Transfers out	42,960	30,284	12,676	933	3145.9%	70.5%
Total operations	5,186,854	2,765,489	2,421,365	2,595,467	6.6%	53.3%
Debt service	2,660,811	361,470	2,299,341	370,719	0.0%	13.6%
Capital outlay	5,783,275	1,985,628	3,797,647	435,255	356.2%	34.3%
Total expenses	13,630,940	5,112,587	8,518,353	3,401,440	50.3%	37.5%
Excess of revenues (under) expenses	(3,682,240)	4,686,148	8,368,388	2,314,316		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,985,628				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		275,858				
		2,261,486				
Principal retired		-				
		2,261,486				
Less: Depreciation		11,624				
Vehicle transfers		-				
		11,624				
Net (loss) (GAAP basis)		6,936,010				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	195,470	(408,507)	404,119	-51.6%	32.4%
Investment income	25,000	79,028	54,028	17,146	360.9%	316.1%
Total revenues	628,977	274,498	(354,479)	421,265	-34.8%	43.6%
EXPENDITURES						
Municipal utility systems	254,027	100,635	153,392	31,497	219.5%	39.6%
Capital Outlay	3,848,359	2,694,183	1,154,176	318,962	744.7%	70.0%
Total Expenditures	4,102,386	2,794,818	1,307,568	350,459	697.5%	68.1%
Excess of revenues over expenditures	(3,473,409)	(2,520,320)	953,089	70,806	-3659.5%	72.6%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(3,473,409)	(2,520,320)	953,089	70,806		
FUND BALANCE, January 1	4,803,496	4,803,496	-	5,041,000		
FUND BALANCE, August 31	1,330,087	2,283,176	953,089	5,111,806		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	574,669	(207,431)	1,108,115	-48.1%	73.5%
Developer participation	-	-	-	32,436	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,700	280,297	241,597	39,982	601.1%	724.3%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	820,800	854,966	34,166	1,180,533	-27.6%	104.2%
EXPENDITURES						
Municipal utility systems	-	-	-	10,938	0.0%	0.0%
Capital Outlay	9,748,226	971,814	8,776,412	600,710	0.0%	0.0%
Total Expenditures	9,748,226	971,814	8,776,412	611,648	0.0%	10.0%
Excess of revenues over expenditures	(8,927,426)	(116,848)	8,810,578	568,885	-120.5%	1.3%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(464,423)	(464,423)	-	(464,588)	0.0%	100.0%
Art in public places fund	(66,000)	(11,625)	54,375	(2,756)	0.0%	0.0%
Total other financing (uses)	(530,423)	(476,048)	54,375	(467,344)	0.0%	89.7%
Net change in fund balance	(9,457,849)	(592,896)	8,864,953	101,541		
FUND BALANCE, January 1	12,238,629	12,238,629	-	12,046,530		
FUND BALANCE, August 31	2,780,780	11,645,733	8,864,953	12,148,071		

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

	2023 YTD	Variance From Budget	2022 YTD	%	2023 Actual as a % of Budget	
Budget	Actual	Budget	Actual	(Decrease)		
REVENUES						
Charges for services	8,973,000	6,346,479	(2,626,521)	6,361,017	-0.2%	70.7%
Intergovernmental	-	0	0	1,518	0.0%	0.0%
Investment income	22,596	258,455	235,859	23,427	1003.2%	1143.8%
Miscellaneous	1,000	296,874	295,874	36,230	719.4%	29687.4%
Total revenues	8,996,596	6,901,808	(2,094,788)	6,422,192	7.5%	76.7%
EXPENSES						
Administration	1,431,039	688,794	742,245	463,006	48.8%	48.1%
Landfill operations	30,000	114	29,886	-	0.0%	0.4%
Trash removal	5,334,212	3,509,872	1,824,340	2,831,075	24.0%	65.8%
Special trash pickup	1,076,456	575,540	500,916	570,333	0.9%	53.5%
Curbside recycling	2,411,634	1,502,838	908,796	999,136	50.4%	62.3%
Transfers out	188,867	133,249	55,618	120,559	0.0%	70.6%
Total operations	10,472,208	6,410,407	4,061,801	4,984,109	28.6%	61.2%
Capital outlay	1,290,916	129,633	1,161,283	16,749	0.0%	10.0%
Total expenses	11,763,124	6,540,040	5,223,084	5,000,858	30.8%	55.6%
Excess of revenues over (under) expenses	(2,766,528)	361,768	3,128,296	1,421,334		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		129,633				
Less: Depreciation		0				
Net Income (GAAP basis)		491,401				

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	3,295,044	269,495	2,959,913	11.3%	108.9%
Investment income	6,015	99,456	93,441	12,287	709.4%	1653.5%
Total revenues	4,731,564	3,402,421	(1,329,143)	2,972,222	14.5%	71.9%
EXPENSES						
Administration	480,860	268,841	212,019	241,683	11.2%	55.9%
Course maintenance/development	2,840,154	1,795,179	1,044,975	1,734,029	3.5%	63.2%
Transfers out	29,315	8,430	20,885	18,695	0.0%	28.8%
Total operations	3,350,329	2,072,450	1,277,879	1,994,407	3.9%	61.9%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	4,865,936	138,905	4,727,031	114,651	21.2%	2.9%
Total expenses	8,349,409	2,211,355	6,138,054	2,109,058	4.9%	26.5%
Excess of revenues over expenses	(3,617,845)	1,191,066	4,808,911	863,164	38.0%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	138,905
Principal payments capital leases	-
Gain on sale of assets	-
	138,905
Less: Depreciation	-
Net income (GAAP basis)	1,329,971

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	476,496	(143,274)	403,090	18%	76.9%
Intergovernmental	393,025	66,647	(326,378)	8,995	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	23,299	23,299	4,122	465%	0.0%
Miscellaneous	7,700	16,544	8,844	9,278	78%	214.9%
Total revenues	1,020,495	582,986	(437,509)	425,485	37%	57.1%
EXPENSES						
Administration	375,399	228,723	146,676	162,636	41%	60.9%
Maintenance	191,916	84,887	107,029	81,186	5%	44.2%
Transfers out	134	134	-	272	-	0.0%
Total operations	567,449	313,744	253,705	244,094	0	55.3%
Capital outlay	546,580	81,243	465,337	9,994	0%	0.0%
Total expenses	1,114,029	394,987	719,042	254,088	55%	35.5%
Excess of revenue over (under) expenses	(93,534)	187,999	281,533	171,397		

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)	269,242

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

	Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	50,000	409,277	359,277	54,772	647.2%
Miscellaneous	12,099,808	8,946,998	(3,152,810)	7,292,873	22.7%
Total revenues	12,353,808	9,356,275	(2,997,533)	7,347,645	27.3%
EXPENSES					
Operations:					
Personal services	2,043,529	1,209,807	833,722	1,052,035	15.0%
Operating & maintenance	4,034,089	2,669,884	1,364,205	1,828,537	46.0%
Transfers out	11,846	8,205	3,641	15,002	0.0%
Total operations	6,089,464	3,887,896	2,201,568	2,895,574	34.3%
Capital outlay	15,644,179	2,277,655	13,366,524	3,705,895	-38.5%
Total expenses	21,733,643	6,165,551	15,568,092	6,601,469	-6.6%
Excess of revenues (under) expenses	(9,379,835)	3,190,724	12,570,559	746,176	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,277,655
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	2,277,655
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	5,468,379