

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

October 31, 2023

(UNAUDITED)

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

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
TAXES						
General property taxes:						
Current	23,667,281	23,506,048	(161,233)	23,860,947	-1.5%	99.3%
Prior years	-	32,104	32,104	(20,425)	-257.2%	0.0%
General sales and use tax	48,378,102	36,148,709	(12,229,393)	35,314,780	2.4%	74.7%
Selected sales and use tax -						
Cigarette	160,000	112,961	(47,039)	92,721	21.8%	70.6%
Franchise taxes:						
Gas	900,000	957,574	57,574	793,083	20.7%	106.4%
Cable Television	610,000	304,496	(305,504)	312,362	0.0%	49.9%
Telephone	119,210	86,913	(32,297)	105,160	-17.4%	72.9%
Electric	7,106,109	5,786,037	(1,320,072)	5,543,277	4.4%	81.4%
Telecommunications	6,131	6,820	689	6,622	3.0%	111.2%
Water	573,644	478,040	(95,604)	451,680	5.8%	83.3%
Wastewater	628,384	523,650	(104,734)	526,630	-0.6%	83.3%
	82,148,861	67,943,353	(14,205,508)	66,986,838	1.4%	82.7%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	9,229	(771)	8,401	9.9%	92.3%
Marijuana	60,000	69,900	9,900	69,300	0.9%	0.0%
Business	5,000	4,538	(462)	4,057	11.9%	90.8%
Sales Tax	22,000	17,740	(4,260)	18,300	-3.1%	80.6%
Non-Business licenses and permits:						
Building	1,926,195	3,179,189	1,252,994	2,373,581	33.9%	165.1%
Wood burning	-	5	5	5	0.0%	0.0%
Contractor	120,475	130,450	9,975	113,014	15.4%	108.3%
Parade / use of public places	8,800	7,757	(1,043)	8,260	-6.1%	88.1%
	2,152,470	3,418,808	1,266,339	2,594,917	31.8%	158.8%
INTERGOVERNMENTAL REVENUE						
Federal revenue	294,281	110,356	(183,926)	224,928	0.0%	37.5%
State shared revenue:						
Severance tax	6,000	314,340	308,340	266,712	0.0%	5239.0%
Grants	587,967	608,725	20,758	29,568	1958.7%	0.0%
Non-grant state revenue	300,000	269,459	(30,541)	246,340	9.4%	0.0%
Local government shared revenue:						
Shared Fines	45,000	44,618	(382)	55,901	-20.2%	99.2%
Hazmat Authority	20,000	28,820	8,820	12,104	0.0%	144.1%
Longmont Housing Authority	688,540	542,237	(146,303)	459,344	18.0%	78.8%
Grants / School Resource Officer	411,469	233,273	(178,196)	402,248	-42.0%	56.7%
	2,353,257	2,151,828	(201,429)	2,677,625	-19.6%	91.4%

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

(continued)

	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	60,000	59,270	(730)	84,330	-29.7%	98.8%
Disconnect Tag Fees	562,000	492,359	(69,641)	233,401	110.9%	87.6%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	150	323	173	267	21.0%	215.3%
Rebates	125,000	162,026	37,026	122,844	31.9%	129.6%
Payroll Fee	800	617	(183)	554	11.4%	77.1%
Sales tax commission	45,000	97,038	52,038	66,263	46.4%	215.6%
Liquor Application Fee	30,000	36,588	6,588	30,595	19.6%	122.0%
Marijuana Modification Fee	7,000	-	(7,000)	-	0.0%	0.0%
Public safety:						
Criminal justice records	29,000	34,478	5,478	32,665	5.6%	118.9%
Extra duty officer reimbursement	-	5,382	5,382	117,001	-95.4%	0.0%
Fire inspection & fireworks fees	99,500	93,886	(5,614)	82,205	14.2%	94.4%
Offender registration/impound fees	15,500	8,132	(7,368)	9,410	-13.6%	52.5%
Emergency dispatch reimbursement	-	41,650	41,650	17,000	0.0%	0.0%
Elevator inspection	46,000	41,840	(4,160)	46,430	-9.9%	91.0%
Highways and streets:						
Work in right of way permit	3,000	-	(3,000)	4,933	-100.0%	0.0%
Plan check fees	324,818	713,083	388,265	859,120	-17.0%	219.5%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	274,168	225,140	(49,028)	210,990	6.7%	82.1%
Culture and Recreation:						
Recreation center - all fees	1,796,372	1,640,403	(155,969)	1,233,737	33.0%	91.3%
Pool fees	512,457	424,517	(87,940)	369,249	15.0%	82.8%
Arbor Day Tree Sales	-	10,170	10,170	7,805	30.3%	0.0%
Reservoir fees	525,790	692,902	167,112	755,327	-8.3%	131.8%
Activity fees	1,424,413	1,258,004	(166,409)	1,145,716	9.8%	88.3%
Facility use fees	347,720	351,998	4,278	268,556	31.1%	101.2%
Concessions	49,321	35,263	(14,058)	9,614	266.8%	71.5%
Senior citizens:						
Activity fees	250	151	(99)	105	43.8%	60.4%
Facility fees	6,000	1,803	(4,198)	1,755	2.7%	30.0%
Administrative reimbursements:						
Sanitation	690,896	575,750	(115,146)	485,190	18.7%	83.3%
Golf	245,576	204,650	(40,926)	160,220	27.7%	83.3%
Electric	2,306,106	1,921,750	(384,356)	1,565,770	22.7%	83.3%
Telecommunications	564,727	470,610	(94,117)	404,240	16.4%	83.3%
Water	1,900,484	1,583,740	(316,744)	1,365,820	16.0%	83.3%
Sewer	1,273,721	1,061,440	(212,281)	846,440	25.4%	83.3%
Storm Drainage	771,734	643,110	(128,624)	520,610	23.5%	83.3%
Airport	82,794	69,000	(13,794)	64,790	6.5%	83.3%
Streets	1,087,097	905,910	(181,187)	731,320	23.9%	83.3%
Museum	241,481	201,240	(40,241)	186,780	7.7%	83.3%
Oil and Gas	7,075	5,900	(1,175)	-	0.0%	83.4%
Open Space	297,594	248,000	(49,594)	259,680	-4.5%	83.3%
Fleet	369,078	307,570	(61,508)	252,430	21.8%	83.3%
General Improvement District	15,100	12,580	(2,520)	17,960	-30.0%	83.3%
	16,257,722	14,638,273	(1,619,447)	12,571,121	16.4%	90.0%
FINES AND FORFEITS						
Court:						
Parking	102,000	99,947	(2,053)	94,536	5.7%	98.0%
Other court fines	300,000	222,691	(77,309)	240,059	-7.2%	74.2%
Court fine surcharge	35,000	23,114	(11,886)	24,395	-5.3%	66.0%
Bond forfeitures	9,000	5,710	(3,290)	5,360	6.5%	63.4%
Court education fees	11,000	7,815	(3,185)	8,137	-4.0%	71.0%
Court costs reimbursements	55,000	36,370	(18,630)	38,545	-5.6%	66.1%
Probation & home detention monitoring fees	17,500	13,738	(3,762)	14,640	-6.2%	78.5%
Code Enforcement Penalty	1,200	877	(323)	575	52.6%	73.1%
Tree Mitigation Fine	108,841	195,491	86,650	114,820	70.3%	179.6%
Outstanding judgments/warrants	4,000	1,550	(2,450)	1,430	8.4%	38.8%
Library fines						
False alarm fines	10,000	19,639	19,639	44,250	-55.6%	0.0%
Weed cutting fines	24,000	6,062	(17,938)	7,500	-57.3%	32.0%
Civil Penalty & Nuisance fines	23,000	24,789	1,789	20,395	21.5%	107.8%
Other fines	500	335	(165)	325	3.1%	67.0%
	701,041	661,328	(39,714)	618,019	7.0%	94.3%

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

(continued)

				%		
		2023	Variance		Increase	
		YTD	from Final	2022	(Decrease)	2023
	Budget	Actual	Budget	YTD	From	as a % of
				Actual	Prior Year	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	1,347,735	1,247,735	364,713	269.5%	1347.7%
Miscellaneous	85,570	63,205	(22,365)	121,606	-48.0%	73.9%
Private grants/donations	23,660	33,558	9,898	19,602	71.2%	141.8%
Oil and gas royalties	1,176,850	67,826	(1,109,024)	-	0.0%	5.8%
	1,386,080	1,512,324	126,245	505,921	198.9%	109.1%
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	-100.0%	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)	107,850	-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	-	437,500	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	636,817	(99,738)	800,654	-20.5%	86.5%
Total revenues and other sources (legal basis)	105,735,986	90,962,731	(14,773,256)	86,755,097	4.9%	86.0%

(continued)

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

**EXPENDITURE
NORM=70.7%**

	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	471,943	409,837	347,330	35.9%	53.5%
City Attorney	1,906,287	1,340,907	565,380	1,151,483	16.5%	70.3%
Municipal Court						
Courts	727,400	543,244	184,156	501,869	8.2%	74.7%
Probation	366,975	303,302	63,673	287,204	5.6%	82.6%
City Manager						
City Manager	2,287,700	1,143,114	1,144,586	1,279,313	-10.6%	50.0%
General Fund Transfers	2,150,058	1,201,240	948,818	1,980,487	-39.3%	55.9%
Non Departmental	2,417,631	1,020,346	1,397,285	539,916	89.0%	42.2%
Economic Development Contracts	1,587,463	502,075	1,085,388	555,710	-9.7%	31.6%
LHA General	172,415	84,442	87,973	93,887	-10.1%	49.0%
Total Non-Departmental	12,497,709	6,610,612	5,887,097	6,737,199	-1.9%	52.9%
SHARED SERVICES						
Communications	1,143,693	634,767	508,926	339,495	87.0%	55.5%
Human Resources						
Human Resources	1,784,622	1,312,029	472,593	1,086,787	20.7%	73.5%
Strategic Integration						
Strategic Integration Admin	32,400	27,254	5,146	-	0.0%	84.1%
Oil and Gas	1,180,409	588,375	592,034	-	0.0%	49.8%
Geospatial Data and Analysis	163,770	106,447	57,323	-	0.0%	65.0%
Data and Analytics	127,114	30,114	97,000	-	0.0%	23.7%
Business Enablement	22,870	6,827	16,043	-	0.0%	29.8%
Technical Services	65,916	48,530	17,386	-	0.0%	73.6%
Customer Service and Admin	52,899	22,243	30,656	-	0.0%	42.0%
Community Neighborhood and Equity Resol	855,778	569,910	285,868	454,099	25.5%	66.6%
Lgmt Multicultural Action Comm	25,000	16,156	8,844	13,380	20.7%	64.6%
Purchasing	1,074,352	780,576	293,776	595,309	31.1%	72.7%
Enterprise Technology Services						
PC Replacements	390,231	141,629	248,602	297,631	-52.4%	36.3%
ETS Operations	3,673,781	2,413,717	1,260,064	2,084,623	15.8%	65.7%
LHA ETS Operations	92,491	70,907	21,584	67,324	5.3%	76.7%
ETS Applications	1,487,193	871,827	615,366	836,510	4.2%	58.6%
ETS CIS Support	266,091	212,809	53,282	202,688	5.0%	80.0%
ETS Telephone	1,127	79,243	(78,116)	259,406	-69.5%	0.0%
CJ System Replacement	210,980	16,304	194,676	67,194	-75.7%	0.0%
City Clerk						
City Clerk	702,441	442,155	260,286	415,198	6.5%	62.9%
Election Voter Registration	176,677	26,598	150,079	24,394	9.0%	15.1%
Recovery Office	224,685	91,829	132,856	103,720	-11.5%	40.9%
Total Shared Services	14,067,343	8,616,169	5,451,174	6,847,759	25.8%	61.2%
FINANCE						
Finance Administration	523,162	376,252	146,910	282,110	33.4%	71.9%
Sales Tax	621,488	393,108	228,380	452,566	-13.1%	63.3%
Accounting	1,345,883	1,059,969	285,914	992,958	6.7%	78.8%
Treasury	373,902.00	270,280.07	103,621.93	222,920.45	21.2%	72.3%
Information Desk	78,024	61,026	16,998	59,111	3.2%	78.2%
LHA Accounting	325,789	255,218	70,572	233,196	9.4%	78.3%
Budget	634,136	492,217	141,919	487,089	1.1%	77.6%
HATS Project	1,106,578	8,777	1,097,801	14,794	-40.7%	0.0%
Risk	675,988	344,199	331,789	323,371	6.4%	50.9%
Wellness	110,978	81,665	29,313	66,904	22.1%	73.6%
Safety	171,120	138,115	33,005	138,754	-0.5%	80.7%
Utility Billing	2,503,176	1,509,672	993,504	1,247,656	21.0%	60.3%
Mail Delivery	104,934	86,295	18,639	63,282	36.4%	82.2%
Total Finance	8,575,158	5,076,792	3,498,366	4,584,711	10.7%	59.2%

(continued)

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

**EXPENDITURE
NORM=70.7%**

	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	\$ 863,454	\$ 725,193	138,261	\$ 603,722	20.1%	84.0%
Neighborhood Resources	303,006	223,323	79,683	223,957	-0.3%	73.7%
Emergency Communication Center	2,422,657	1,715,345	707,312	1,502,112	14.2%	70.8%
Public Safety Radio Replacemnt	2,800	-	2,800	-	0.0%	0.0%
Police Services	443,513	318,321	125,192	-	0.0%	71.8%
SWAT	788,579	779,041	9,538	463,506	68.1%	98.8%
Police Training	489,317	426,462	62,855	-	0.0%	87.2%
Extra Duty	9,000	98,846	(89,846)	160,620	-38.5%	1098.3%
Detectives	3,988,241	3,366,404	621,837	2,630,274	28.0%	84.4%
Special Investigation Unit	262,803	242,040	20,763	294,970	-17.9%	92.1%
RV Tow and Disposal	93,877	80,106	13,771	-	0.0%	85.3%
School Resource Unit	909,565	641,285	268,280	614,146	4.4%	70.5%
Animal Control	933,732	794,195	139,537	494,463	60.6%	85.1%
Traffic	1,256,632	1,012,035	244,597	879,890	15.0%	80.5%
Special Operations	2,436	110,299	(107,863)	292,766	-62.3%	0.0%
Patrol	13,964,909	9,959,703	4,005,206	10,096,743	-1.4%	71.3%
Fire Suppression	12,605,608	10,386,235	2,219,373	10,142,322	2.4%	82.4%
Hazmat Team	177,293	149,109	28,184	162,610	-8.3%	84.1%
Technical Rescue Team	245,895	58,849	187,046	51,945	13.3%	23.9%
Wildland Team	146,275	278,374	(132,099)	254,083	9.6%	190.3%
Fire Codes and Planning	573,359	438,117	135,243	366,947	19.4%	76.4%
Fire Investigations	38,538	31,969	6,569	19,212	66.4%	83.0%
Fire Outreach and Prevention	8,690	6,768	1,922	5,923	14.3%	77.9%
Fire Services	726,071	480,333	245,738	-	0.0%	66.2%
Fire Training	429,665	651,084	(221,419)	-	0.0%	151.5%
Click it or Ticket	5,000	3,219	1,781	2,335	0.0%	0.0%
DUI Grant	12,945	7,382	5,563	10,027	-26.4%	0.0%
Collaborative Services	1,031,979	690,867	341,112	691,204	0.0%	66.9%
CORE	222,775	143,031	79,744	-	0.0%	64.2%
Case Management	126,210	102,237	23,973	-	0.0%	81.0%
Outreach and Volunteers	159,208	122,573	36,635	-	0.0%	77.0%
Peer Support	37,500	21,304	16,196	10,730	98.5%	56.8%
Training and Personnel	539,150	422,639	116,511	1,300,655	-67.5%	78.4%
Information Technology	1,034,396	822,698	211,698	720,148	14.2%	79.5%
Records Unit	735,532	539,399	196,133	398,539	35.3%	73.3%
Emergency Management	52,717	37,713	15,004	196,271	-80.8%	71.5%
CoResponder	-	-	-	171,593	-100.0%	0.0%
Public Safety Outreach	-	-	-	118,302	-100.0%	0.0%
Total Public Safety	45,643,327	35,886,496	9,756,831	32,880,016	9.1%	78.6%

(continued)

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

**EXPENDITURE
NORM=70.7%**

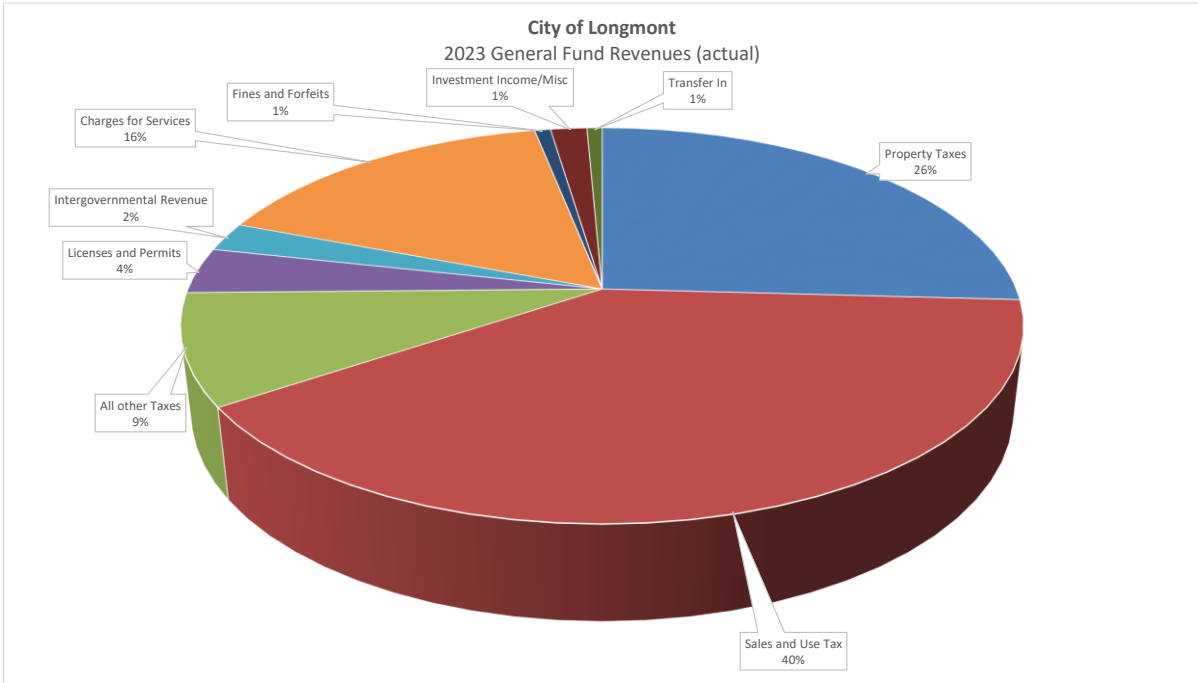
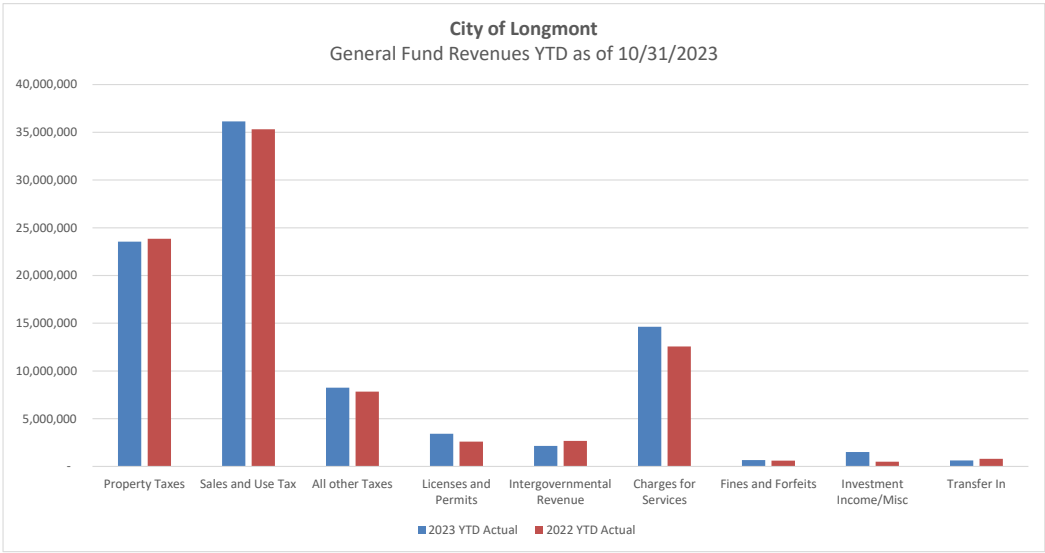
	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,353,177	1,306,141	1,047,036	1,462,982	-10.7%	55.5%
Accela Implementation Project	140,969	47,192	93,777	11,270	318.7%	0.0%
Code Enforcement	865,849	562,358	303,491	518,181	8.5%	64.9%
Parking Enforcement	234,428	106,104	128,324	129,918	-18.3%	45.3%
Redevelopment	323,482	169,953	153,530	152,112	11.7%	52.5%
Facilities Project Management	328,183	227,918	100,265	101,286	125.0%	69.4%
Facilities Operations	2,185,981	1,580,147	605,834	1,352,426	16.8%	72.3%
Facilities Maintenance	2,168,509	1,520,971	647,538	1,392,466	9.2%	70.1%
Transportation Planning	428,447	321,546	106,901	153,497	109.5%	75.0%
Building Services	1,866,786	1,298,312	568,474	1,249,377	3.9%	69.5%
Natural Resources Admin	698,726	498,671	200,055	479,366	4.0%	71.4%
Parks Maintenance	2,339,652	2,006,361	333,291	1,800,540	11.4%	85.8%
Parks Resource Management	264,291	190,018	74,273	143,747	32.2%	71.9%
Muni Grounds Maintenance	365,264	285,856	79,408	272,927	4.7%	78.3%
ROW Maintenance	600,830	487,963	112,867	447,004	9.2%	81.2%
Graffiti Removal	136,579	51,895	84,684	54,347	-4.5%	38.0%
Parks Development	248,372	149,710	98,662	185,224	-19.2%	60.3%
Forestry Maintenance	960,235	732,422	227,813	688,626	6.4%	76.3%
Forestry EAB	178,841	126,081	52,760	116,417	8.3%	70.5%
Union Reservoir	552,228	406,710	145,518	349,081	16.5%	73.6%
Total External Services	17,240,829	12,076,329	5,164,500	11,060,795	9.2%	70.0%
HUMAN SERVICES						
Human Services Admin	736,255	315,304	420,951	-	0.0%	42.8%
Human Service Agencies	2,748,409	2,524,626	223,783	-	0.0%	91.9%
Children, Youth and Families	2,336,365	987,647	1,348,718	680,831	45.1%	42.3%
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	1,205,743	899,537	306,206	-	0.0%	74.6%
Senior Svcs Short Term Asstnce	99,805	19,644	80,161	-	0.0%	0.0%
Total Human Services	8,164,256	4,746,758	3,417,498	680,831	597.2%	58.1%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	1,445,522	1,195,142	250,380	1,412,497	-15.4%	82.7%
Outside Agencies	-	-	-	1,990,887	-100.0%	0.0%
Mental Health Comm Conversation	-	-	-	9,030	-100.0%	0.0%
Recreation Administration	497,792	386,920	110,872	417,451	-7.3%	77.7%
Callahan House Transfer	95,970	79,980	15,990	74,720	7.0%	83.3%
Recreation Aquatics	1,218,147	1,006,603	211,544	865,608	16.3%	82.6%
Recreation Athletics	559,543	445,097	114,446	371,109	19.9%	79.5%
Recreation Concessions	38,939	42,824	(3,885)	24,077	77.9%	110.0%
Recreation Community Events	149,634	85,812	63,822	144,118	-40.5%	57.3%
Recreation General Programs	902,034	702,250	199,784	682,929	2.8%	77.9%
Childcare Stabilization Grant	65,692	64,292	1,400	42,071	0.0%	0.0%
Recreation Special Needs	87,310	11,747	75,563	15,383	-23.6%	13.5%
Recreation Outdoor Programs	34,488	8,616	25,872	8,943	-3.7%	25.0%
Recreation Ice Rink	162,869	106,244	56,625	85,179	24.7%	65.2%
Recreation Sport Fields Mtce	349,677	297,369	52,308	283,826	4.8%	85.0%
Recreation Youth Programs	48,709	25,937	22,772	33,309	-22.1%	53.2%
Recreation Union Reservoir	17,500	-	17,500	-	0.0%	0.0%
Recreation Center	1,902,193	1,592,874	309,319	1,252,051	27.2%	83.7%
Library Administration	860,614	694,179	166,435	458,159	51.5%	80.7%
Library Adult Services	1,108,438	918,302	190,136	889,799	3.2%	82.8%
Library Childrens and Teens	1,190,000	1,182,025	7,975	483,992	144.2%	99.3%
Library Tech Services	1,111,336	735,348	375,988	653,739	12.5%	66.2%
Library Circulation	972,880	777,190	195,690	700,079	11.0%	79.9%
Museum Administration	1,087,975	841,574	246,401	781,046	7.7%	77.4%
Museum Auditorium	395,940	298,851	97,089	186,129	60.6%	75.5%
Senior Services Administration	-	13	(13)	785,350	-100.0%	0.0%
LHA Housing	114,873	90,264	24,609	58,732	53.7%	78.6%
LHA Senior Services	-	-	-	20	-100.0%	0.0%
Total Recreation, Golf, Library and Culture	14,418,075	11,589,455	2,828,620	12,710,233	-8.8%	80.4%

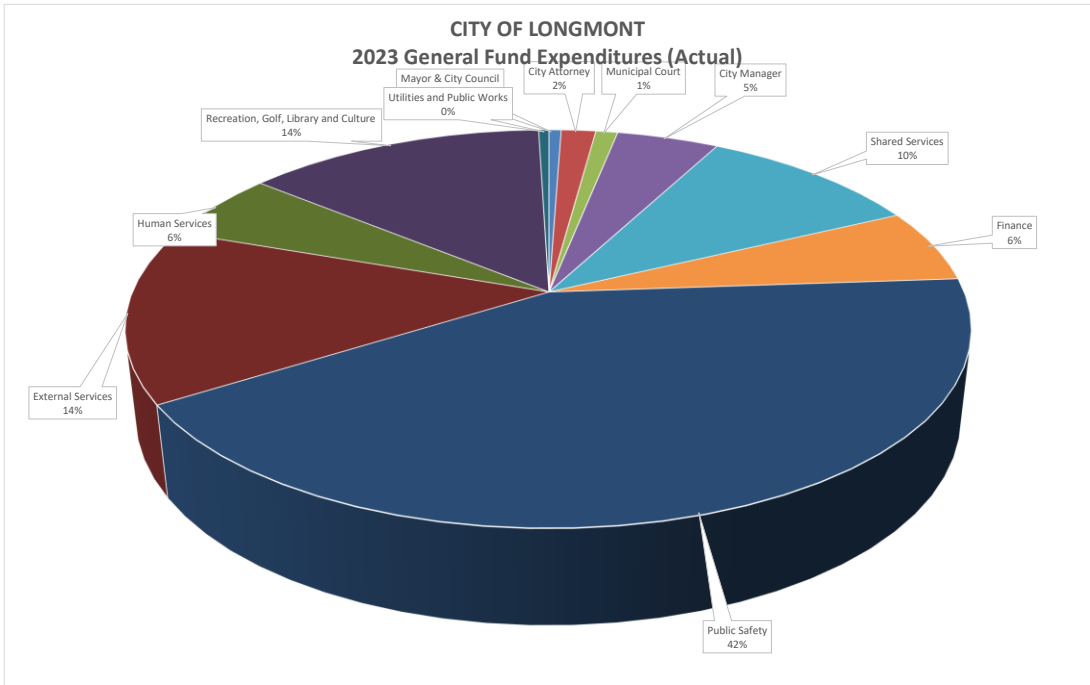
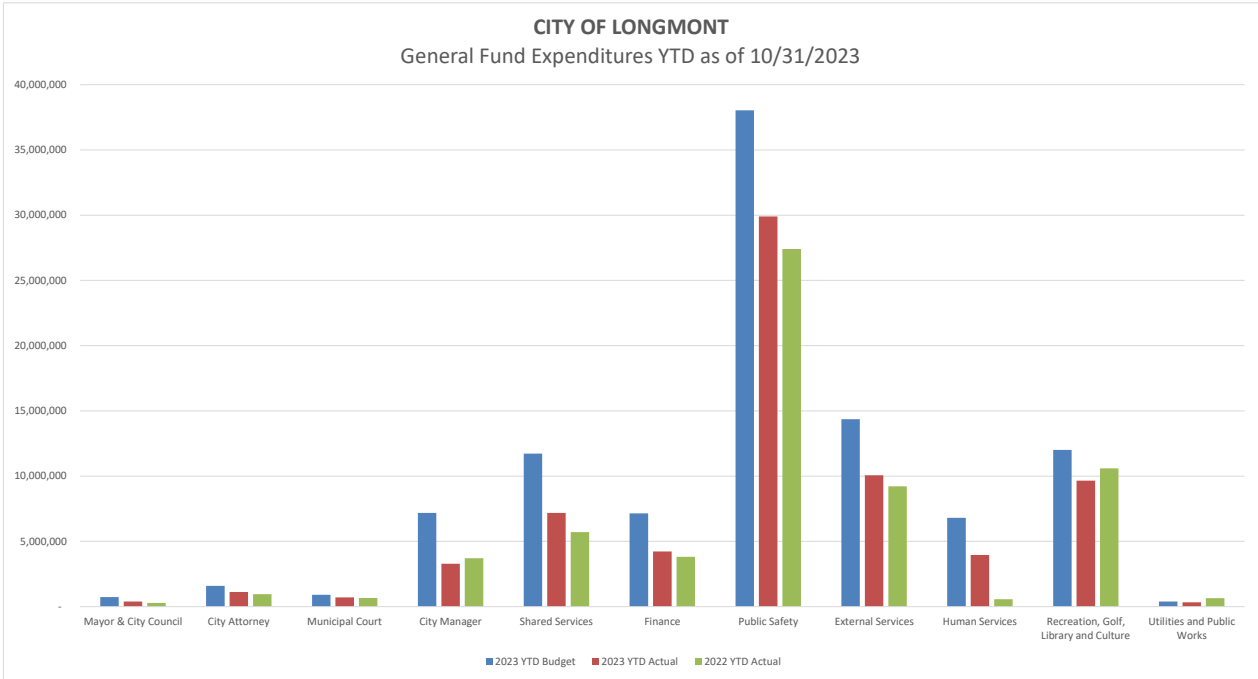
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of September 30, 2023

EXPENDITURE
NORM=70.7%

	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	15,862	(12,200)	122,951	-87.1%	0.0%
Energy Lease	285,439	246,059	39,380	246,059	0.0%	86.2%
PWNR Engineering and Tech Svcs	-	-	-	147,194	-100.0%	0.0%
Oil and Gas Investigations	8,540	679	7,861	4,131	-83.6%	0.0%
Survey and Engineering Support	72,750	50,458	22,292	-	0.0%	69.4%
Oil and Gas Monitoring	-	90	(90)	263,774	-100.0%	0.0%
PWNR Regulatory Compliance	95,240	86,900	8,340	-	0.0%	91.2%
Total Utilities and Public Works	465,631	400,047	65,584	784,108	-49.0%	85.9%
Total Expenditures	121,072,328	85,002,658	36,069,670	76,285,652	11.4%	70.2%
Net Change in Fund Balance	(15,336,342)	5,960,073		10,469,445		
FUND BALANCE, January 1	27,012,979	46,609,982		39,594,448		
FUND BALANCE, October 31	11,676,637	52,570,055		50,063,893		





PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH October 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	\$ 6,498	\$ (2,341)
	Neighborhood Improvement Program	1,270,000	50,000	-	(38,654)	1,031,429	11,884	238,032
	Economic Development Incentives	571,249	-	-	6,300	517,983	-	59,566
	Culture and Rec Enhancements	-	250,000	-	-	-	-	250,000
	Bond issuance expense	608,922	-	-	(303,881)	300,212	-	4,829
	Debt Service - Principal	39,535,240	1,090,000	-	14,990	39,550,230	-	1,090,000
	Debt Service - Interest	29,369,804	950,800	-	(912,241)	28,457,564	475,400	475,400
	Fiscal Charges	74,196	1,000	-	(2,305)	71,030	250	1,611
	SUBTOTAL	71,515,188	2,348,800	-	(903,987)	70,348,872	494,033	2,117,097
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)								
DTR035	Downtown/City Center Lighting Improvements	105,000	50,000	-	-	93,519	6,658	54,823
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	122,040	546,751
PBF02B	Municipal Facilities ADA Improvements - Parks	533,325	74,252	-	-	165,157	136,147	306,273
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	3,448,927	108,199
PBF080	Municipal Building Boilers	1,979,189	127,523	-	(394,881)	1,452,225	141,220	118,386
PBF082	Municipal Buildings HVAC	7,250,813	722,585	-	(612,194)	6,095,233	749,726	516,246
PBF091	Callahan House Improvements	240,059	-	-	-	7,639	181,490	50,930
PBF109	Parking Lot Rehabilitation	1,543,038	226,240	-	(255,011)	1,263,119	162,323	88,825
PBF119	Municipal Buildings Carpet	2,710,694	161,600	-	(410,730)	2,154,797	171,026	135,741
PBF145	Specialized Equipment Replacement	3,494,140	473,429	-	(231,381)	2,585,042	111,119	1,040,027
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	14,057	50,943
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	1,731,606	2,384,609
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 October 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	179,329	12,305
PBF205	Facilities Condition Assessments and Rehab	2,455,000	-	-	-	-	19,634	2,435,366
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	28,292	1,194,110
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	28,898	210,578
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	68,088	887,136
PRO113	Park Irrigation Pumps	1,515,250	325,000	(711)	38,390	1,517,963	319,634	40,332
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	72,630	555,759
PRO149	Bohn Farm Pocket Park	240,000	-	-	-	-	-	240,000
PRO186	Sport Court Reconstruction	2,836,707	-	-	(453,500)	2,043,526	225,094	114,587
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	711	-	26,002	97,972	(513)
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	5,792,445	2,096,050
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	14,255,685	25,885,533
CAPITAL PROJECTS FUND TOTAL		\$ 175,760,963	\$ 9,158,328	\$ -	\$ (9,069,938)	\$ 133,097,006	\$ 14,749,718	\$ 28,002,632

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2023	2022
ASSETS		
Equity in pooled cash & cash equivalents	47,670	(429,916)
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	14,805,774	20,720,537
Total assets	14,853,445	20,290,621
LIABILITIES		
Accounts payable	404,822	159,258
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	404,822	159,258
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	14,448,623	20,131,363
Unassigned	-	-
Total fund balances	14,448,623	20,131,363
Total liabilities, deferred inflows of resources and fund balances (deficits)	14,853,445	20,290,621

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	-	772,687	772,687	134,724	157,257	22,533
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	772,687	772,687	134,724	157,257	22,533
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	-	3,020	(3,020)	134,724	96,419	38,305
Economic Development Incentives	1,847	-	1,847	-	-	-
PBF074, Fire Station #6 Replacement	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	2,342,150	2,213,009	129,141	7,289,496	3,057,949	4,231,547
PBF200, Civic Center Rehab	2,790,279	-	2,790,279	3,162,800	364,093	2,798,707
PBF201, Safety and Justice Rehab	4,116,215	1,731,606	2,384,609	2,805,087	389,680	2,415,407
PBF202, Library Rehab	-	-	-	2,065,946	-	2,065,946
PBF205, Facilities Condition Assessments and Rehab	2,455,000	19,634	2,435,366	2,455,000	-	2,455,000
PRO024, Ute Creek Maintenance Facility	1,222,402	28,292	1,194,110	1,362,850	115,441	1,247,409
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	4,263,250	12,894,649	23,526,332	4,039,175	19,487,157
Excess of revenues over (under) expenditures	(17,157,899)	(3,490,563)	13,667,336	(23,391,608)	(3,881,918)	19,509,690
Net changes in fund balance	(17,157,899)	(3,490,563)	13,667,336	(23,391,608)	(3,881,918)	19,509,690
FUND BALANCE, January 1	17,939,186	17,939,186	-	24,013,281	24,013,281	-
FUND BALANCE, October 31	781,287	14,448,623	13,667,336	621,673	20,131,363	19,509,690

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Original Budget	Final Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES							
Taxes	22,929,107	22,929,107	17,101,679	(5,827,428)	16,730,254	2.2%	74.6%
Licenses and permits	15,000	15,000	51,811	36,811	101,572	-49.0%	345.4%
Developer/owner participation	-	955,422	1,657,623	702,201	344,235	381.5%	0.0%
Intergovernmental	3,681,702	15,367,057	3,409,680	(11,957,377)	3,522,207	-3.2%	22.2%
Investment income	59,859	59,859	942,550	882,691	150,606	525.8%	1574.6%
Miscellaneous	10,000	10,000	25,512	15,512	18,360	39.0%	255.1%
Total revenues	26,695,668	39,336,445	23,188,855	(16,147,590)	20,867,234	11.1%	59.0%
EXPENDITURES							
Highways and streets	13,069,126	15,824,638	9,589,227	6,235,411	8,071,244	18.8%	60.6%
Capital Outlay	21,825,515	47,564,247	8,906,296	38,657,951	7,221,560	23.3%	18.7%
Total Expenditures	34,894,641	63,388,885	18,495,523	44,893,362	15,292,804	20.9%	29.2%
Excess of revenues over (under) expenditures	(8,198,973)	(24,052,440)	4,693,332	28,745,772	5,574,430		
OTHER FINANCING USES							
Transfers in							
Fleet	-	-	-	-	-		
Transfers out							
General fund	(328,955)	(328,955)	(305,579)	23,376	(154,831)	0.0%	92.9%
Total other financing sources (uses)	(328,955)	(328,955)	(305,579)	23,376	(154,831)	0.0%	92.9%
Net changes in fund balance	(8,527,928)	(24,381,395)	4,387,753	28,769,148	5,419,599		
FUND BALANCE, January 1	28,370,121	28,370,121	28,370,121	-	21,889,679		
FUND BALANCE, October 31	19,842,193	3,988,726	32,757,874	28,769,148	27,309,277		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Taxes	16,571,842	12,406,457	(4,165,385)	12,121,354	2.4%	74.9%
Intergovernmental	3,516,933	1,377,204	(2,139,729)	876,924	57.0%	39.2%
Charges for service	38,650	27,717	(10,933)	31,221	-11.2%	71.7%
Investment income	5,000	362,938	357,938	65,051	457.9%	7258.8%
Total revenues	20,132,425	14,194,364	(5,938,061)	13,095,766	8.4%	70.5%
EXPENDITURES						
Current:						
Public Safety	20,653,355	13,358,134	7,295,221	12,077,656	10.6%	64.7%
Capital Outlay	4,722,901	933,010	3,789,891	77,062	1110.7%	19.8%
Total expenditures	25,376,256	14,291,144	11,085,112	12,154,718	17.6%	56.3%
Excess of revenues over (under) expenditures	(5,243,831)	(96,780)	5,147,051	941,048		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(35,612)	(4,098)	31,514	(710)	-	
General Fund	-	-	-	-	0.0%	0.0%
Other funds	(5,592)	(5,592)	-	(7,606)	-	
Total other financing (uses)	(41,204)	(9,690)	31,514	(8,316)		
Net changes in fund balance	(5,285,035)	(106,470)	5,178,565	932,732		
FUND BALANCE, January 1	13,186,646	13,186,646	-	11,403,828		
FUND BALANCE, October 31	7,901,611	13,080,176	5,178,565	12,336,560		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2023

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	1,211,440	796,178	(415,262)	3,123,678	-74.5%	65.7%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	71,977	709,471	637,494	131,824	438.2%	985.7%
Total revenues	1,283,417	1,505,649	222,232	3,940,326	-61.8%	117.3%
EXPENDITURES						
Culture and recreation	127,113	73,042	54,071	-	0.0%	0.0%
Capital Outlay	24,315,091	349,351	23,965,740	8,326	0.0%	1.4%
Total Expenditures	24,442,204	422,393	24,019,811	8,326	0.0%	1.7%
Excess of revenues over (under) expenditures	(23,158,787)	1,083,256	24,242,043	3,932,000	-72.5%	-4.7%
OTHER FINANCING (USES)						
Transfer out	(291,591)	(863)	290,728	(8)	0.0%	0.0%
Total other financing (uses)	(291,591)	(863)	290,728	(8)	0.0%	0.0%
Net change in fund balance	(23,450,378)	1,082,393	24,532,771	3,931,992		
FUND BALANCE, January 1	23,821,621	23,821,621	-	20,776,949	14.7%	
FUND BALANCE, October 31	371,243	24,904,014	24,532,771	24,708,941	0.8%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of September 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Intergovernmental	1,150,000	990,835	(159,165)	929,010	6.7%	86.2%
Investment income	6,320	226,462	220,142	40,393	460.6%	3583.3%
Total revenues	1,156,320	1,217,297	60,977	969,403	25.6%	105.3%
EXPENDITURES						
Culture and recreation	289,235	596,058	(306,823)	184,410	223.2%	206.1%
Capital Outlay	8,268,750	50,137	8,218,613	62,190	-19.4%	0.6%
Total Expenditures	8,557,985	646,195	7,911,790	246,600	162.0%	7.6%
Net change in fund balance	(7,401,665)	571,102	7,972,767	722,804	-21.0%	-7.7%
FUND BALANCE, January 1	7,401,992	7,401,992	-	6,599,154		
FUND BALANCE, October 31	327	7,973,094	7,972,767	7,321,959		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Taxes	5,714,429	4,278,069	(1,436,360)	4,179,755	2.4%	74.9%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	195,995	401,422	205,427	100,590	299.1%	204.8%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	50,000	3,248,560	3,198,560	3,077,847	5.5%	6497.1%
Total revenues	5,960,424	7,928,051	1,967,627	7,358,192	7.7%	133.0%
EXPENDITURES						
Current:						
Culture and Recreation	1,537,309	973,041	564,268	1,061,617	-8.3%	63.3%
Capital Outlay	1,723,551	173,096	1,550,455	461,078	-62.5%	10.0%
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	5,631,660	1,579,037	4,052,623	1,985,870	-20.5%	28.0%
Excess of revenues (under) expenditures	328,764	6,349,013	6,020,249	5,372,321	18.2%	1931.2%
OTHER FINANCING SOURCES (USES)						
Transfer in						
Transfers out						
Art in public places fund	(7,277)	(665)	6,612	(895)	0.0%	0.0%
General Fund	(47,467)	(40,278)	7,189	(35,960)	0.0%	84.9%
Total other financing sources (uses)	(54,744)	(40,943)	13,801	(36,855)	0.0%	74.8%
Net changes in fund balance	274,020	6,308,070	6,034,050	5,335,467		
FUND BALANCE, January 1	9,710,390	9,710,390	-	10,656,163		
FUND BALANCE, October 31	9,984,410	16,018,459	6,034,050	15,991,631		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of September 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Taxes	510,000	456,810	(53,190)	453,161	0.8%	89.6%
Investment income	-	1,152	1,152	1,045	10.2%	
Total revenues	510,000	457,962	(52,038)	454,207	0.8%	89.8%
EXPENDITURES						
Culture and recreation	563,684	467,500	96,184	484,940	0.0%	82.9%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	563,684	467,500	96,184	484,940		82.9%
Excess of revenues over (under) expenditures	(53,684)	(9,538)	44,146	(30,733)	-69.0%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(53,684)	(9,538)	44,146	(30,733)		
FUND BALANCE, January 1	96,594	96,594	-	256,400	-62.3%	
FUND BALANCE, October 31	42,910	87,056	44,146	225,667	-61.4%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 11,433,893	\$ 7,250,136	\$ 1,045,956	\$ 19,729,985
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,298,460	150.97	23,460	1,322,071
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	1,597	-	-	1,597
Total current assets	12,737,103	7,250,287	1,069,416	21,056,806
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	24,266,406	10,176,542	4,388,186	38,831,134
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	25,154,332	10,460,430	4,435,404	40,050,166

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 5,411	\$ 10,561	\$ -	\$ 15,972
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	47,319	24,090	0	71,410
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	1,055,297	2,129,056	43,032	3,227,385
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	11,834,263	5,167,937	1,034,126	18,036,326
Total net position	23,357,138	8,094,192	4,352,896	35,804,226
Total liabilities and net position	\$ 25,154,332	\$ 10,460,430	\$ 4,435,404	\$ 40,050,167

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	88,251,198	73,161,695	(15,089,503)	69,047,320	6.0%	82.9%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	486,781	406,781	93,189	422.4%	608.5%
Miscellaneous	69,000	142,924	73,924	28,939	393.9%	207.1%
Aid to underground installation	3,095,000	1,240,958	(1,854,042)	2,766,076	-55.1%	40.1%
Other sales	77,000	126,281	49,281	84,473	49.5%	164.0%
Transfers in	-	-	-	265,027	0.0%	0.0%
Total revenues	91,572,198	75,158,639	(16,413,559)	72,285,023	3.98%	82.1%
EXPENSES						
Administration	7,794,710	5,136,103	2,658,607	4,505,063	14.0%	65.9%
Power purchased	60,133,132	49,247,910	10,885,222	47,307,517	4.1%	81.9%
Distribution	10,422,781	7,777,057	2,645,724	6,818,056	14.1%	74.6%
Franchise fee	7,086,203	5,786,037	1,300,166	5,543,277	4.4%	81.7%
Transfers out	442,834	244,185	198,649	277,735	0.0%	55.1%
Total operations	85,879,660	68,191,291	17,688,369	64,451,648	5.8%	79.4%
Capital outlay	19,363,675	9,607,404	9,756,271	2,780,855	245.5%	49.6%
Total expenses	105,243,335	77,798,695	27,444,640	67,232,503	15.7%	73.9%
Excess of revenues over expenses	(13,671,137)	(2,640,057)	11,031,080	5,052,520		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	9,607,404
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		9,607,404
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	6,967,347

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	20,377,409	16,366,209	(4,011,200)	15,762,212	3.8%	80.3%
Intergovernmental	858,577	1,141,745	283,168	1,224,460	0.0%	0.0%
Investment income	5,000	197,052	192,052	48,262	308.3%	3941.0%
Miscellaneous	178,872	67,840	(111,032)	358,801	-81.1%	37.9%
Aid to underground installation	90,000	6,804	(83,196)	4,914	0.0%	7.6%
Total revenues	21,509,858	17,779,650	(3,730,208)	17,398,649	2.2%	82.7%
EXPENSES						
Administration	6,873,806	5,115,798	1,758,008	4,743,116	7.9%	74.4%
Distribution	5,107,636	3,893,776	1,213,860	3,096,195	25.8%	76.2%
Franchise fee	0	(8)	8	6,622	-100.1%	0.0%
Transfers out	34,477	8,118	26,359	7,677	0.0%	0.0%
Total operations	12,015,919	9,017,684	2,998,235	7,853,611	14.8%	75.0%
Debt service	4,582,758	456,100	4,126,658	510,500	0.0%	10.0%
Capital outlay	6,014,549	3,713,824	2,300,725	3,404,600	9.1%	61.7%
Total expenses	22,613,226	13,187,608	9,425,618	11,768,710	12.1%	58.3%
Excess of revenues (under) expenses	(1,103,368)	4,592,042	5,695,410	5,629,939		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,713,824
Capitalized salaries and expenses	-
	3,713,824
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	8,305,866

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

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 16,646,111	\$ 48,687,221	\$ 14,093,025	\$ 11,487,399	\$ 19,729,985	\$ 110,643,741	\$ 40,697,836
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	13,392,602	3,335,899	1,661,741	277,961	1,322,071	19,990,274	83,769
Intergovernmental receivable	-	1,570,648	549,427	1,667,927	3,153	3,791,155	-
Loans receivable	1,472	32,933	-	-	-	34,405	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	12,090,980
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	30,040,185	53,634,688	16,308,984	13,438,078	21,056,806	134,478,741	68,669,643
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	6,428,275	44,576,491	4,075,922	3,508,817	-	58,589,505	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	291,149	(1,998)	1	-	289,152	-
Cash and cash equivalents	-	-	567,350	742,377	-	1,309,727	-
Interest receivable	-	-	-	-	-	-	-
Total restricted current assets	6,428,275	44,867,640	4,641,274	4,251,195	-	60,188,384	-
Total current assets	36,468,460	98,502,328	20,950,258	17,689,273	21,056,806	194,667,125	68,669,643
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	163,940,964	556,632,050	159,814,352	123,289,173	38,831,134	1,042,507,673	89,001,769
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	\$ 168,376,311	\$ 558,670,324	\$ 161,283,187	\$ 124,006,245	\$ 40,050,165	\$ 1,052,386,233	\$ 89,655,789

	Electric and			Storm	Other		Internal Service
	Broadband	Water	Sewer	Drainage	Enterprise	TOTALS	Funds
LIABILITIES AND NET POSITION							
Current liabilities:							
Payable from current assets:							
Accounts payable	\$ 4,458,109	\$ 83,548	\$ 97,049	\$ 6,825	\$ 15,972	\$ 4,661,503	\$ 244,710
Construction contracts payable	2,500	492,504	63,382	100	6,428	564,914	-
Accrued liabilities	399,143	10,000	-	-	-	409,143	-
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	1,138,925	-	-	-	-	1,138,925	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	1,282,546	-	-	-	1,282,546	-
Claims payable - current portion	-	-	-	-	-	-	387,615
Customer deposits	1,052,253	31,480	-	8,590	-	1,092,323	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	7,243,799	1,994,301	213,912	42,013	71,410	9,565,434	6,386,885
Payable from restricted assets:							
Accounts payable	-	496,246	-	-	-	496,246	-
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	3,694,452	1,705,863	1,835,349	-	10,851,681	-
Total current liabilities	10,859,816	5,688,753	1,919,775	1,877,362	71,410	20,417,115	6,386,885
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	41,016,605	90,443,197	39,543,761	21,745,350	3,227,385	195,976,298	8,048,484
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	384,719,191	104,301,064	85,765,074	17,767,900	691,448,521	20,186,126
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	6,428,275	44,576,491	4,075,922	3,508,817	-	58,589,505	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	18,328,690	37,228,366	12,267,200	12,387,837	18,036,326	98,248,419	60,874,447
Total net position	123,652,257	466,524,048	120,644,186	101,661,728	35,804,226	848,286,445	81,060,573
Total liabilities and net position	\$ 168,376,311	\$ 558,670,325	\$ 161,283,187	\$ 124,006,245	\$ 40,050,167	1,052,386,235	\$ 89,655,789

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Final Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	28,294,196	22,268,333	(6,025,863)	24,207,987	-8.0%	78.7%
Development fee surcharge	326,700	228,234	(98,466)	734,031	-68.9%	69.9%
Intergovernmental	504,581	641,519	136,938	(3,582)	-18008.8%	0.0%
Investment income - operating	73,800	2,401,753	2,327,953	807,033	197.6%	3254.4%
Miscellaneous	195,000	1,358,719	1,163,719	991,723	37.0%	696.8%
Transfer in	2,457,826	2,457,826	-	2,889,727	0.0%	100.0%
Total revenues	31,852,103	29,356,384	(2,495,719)	29,626,919	-0.9%	92.2%
EXPENSES						
Administration	7,031,560	5,160,924	1,870,636	3,913,355	31.9%	73.4%
Water resources	4,494,527	3,433,746	1,060,781	5,030,317	-31.7%	76.4%
Transmission/distribution	3,212,891	2,301,829	911,062	2,581,825	-10.8%	71.6%
Treatment plant	4,419,719	3,152,453	1,267,266	3,081,253	2.3%	71.3%
Transfer out	410,103	194,362	215,741	41,335	370.2%	47.4%
Total operations	19,568,800	14,243,314	5,325,486	14,648,085	-2.8%	72.8%
Debt service	9,637,859	2,585,202	7,052,657	6,347,554	-59.3%	26.8%
Capital outlay	81,940,626	16,296,954	65,643,672	8,491,984	91.9%	19.9%
Total expenses	111,147,285	33,125,470	78,021,815	29,487,623	12.3%	29.8%
Excess of revenue (under) expenses	(79,295,182)	(3,769,086)	75,526,096	139,296		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		16,296,954				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		16,296,954				
Principal retired		-				
		16,296,954				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		12,527,868				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	1,300,700	836,326	(464,374)	2,940,096	-71.6%	64.3%
Investment income	15,800	615,575	599,775	130,935	370.1%	3896.0%
Total revenues	1,316,500	1,451,901	135,401	3,071,031	-52.7%	110.3%
EXPENDITURES						
Municipal utility systems	-	18,863	(18,863)	5,428	0.0%	0.0%
Capital Outlay	18,866,539	1,444,998	17,421,541	588,129	145.7%	7.7%
Total Expenditures	18,866,539	1,463,861	17,402,678	593,557	146.6%	7.8%
Excess of revenues over expenditures	(17,550,039)	(11,960)	17,538,079	2,477,474	-100.5%	0.1%
OTHER FINANCING (USES)						
Transfer out	(2,613,601)	(2,559,788)	53,813	(2,898,643)	0.0%	97.9%
Net change in fund balance	(20,163,640)	(2,571,748)	17,591,892	(421,169)		
FUND BALANCE, January 1	23,095,000	23,095,000	-	23,900,742		
FUND BALANCE, October 31	2,931,360	20,523,252	17,591,892	23,479,574		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	1,005,000	1,524,875	519,875	3,355,428	0.0%	151.7%
Investment income	13,700	138,676	124,976	21,247	552.7%	1012.2%
Total revenues	1,018,700	1,663,551	644,851	3,376,675	-50.7%	163.3%
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	1,470,574	0.0%	0.0%
Total Expenditures	2,402,408	9,336	2,393,072	2,366,321	-99.6%	0.4%
Net change in fund balance	(1,383,708)	1,654,215	3,037,923	1,010,354		
FUND BALANCE, January 1	3,719,288	3,719,288	-	2,814,968		
FUND BALANCE, October 31	2,335,580	5,373,503	3,037,923	3,825,322		

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

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Investment income	-	783	783	154	408.4%	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	-	783	783	154		
FUND BALANCE, January 1	26,683	26,683	-	27,256		
FUND BALANCE, October 31	26,683	27,466	783	27,410		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	15,706,600	14,226,706	(1,479,894)	13,266,507	7.2%	90.6%
Intergovernmental	0	71,833	71,833	(49,983)	0.0%	0.0%
Investment income	1,600	561,260	559,660	109,767	411.3%	35078.8%
Miscellaneous	3,000	78,513	75,513	73,900	6.2%	2617.1%
Transfers in	464,423	464,423	0	464,588	0.0%	100.0%
Total revenues	16,175,623	15,402,735	(772,888)	13,864,779	11.1%	95.2%
EXPENSES						
Administration	2,055,260	1,312,706	742,554	2,825,130	-53.5%	63.9%
Sewer collection system	4,141,143	3,243,545	897,598	1,131,691	186.6%	78.3%
Sewer disposal plant	5,063,018	3,814,066	1,248,952	3,675,207	3.8%	75.3%
Transfers out	121,489	68,089	53,400	60,211	0.0%	56.0%
Total operations	11,380,910	8,438,406	2,942,504	7,692,239	9.7%	74.1%
Debt service	3,315,175	2,653,950	661,225	2,665,725	0.0%	80.1%
Capital outlay	10,282,986	3,362,218	6,920,768	1,532,749	119.4%	32.7%
Total expenses	24,979,071	14,454,574	10,524,497	11,890,713	21.6%	57.9%
Excess of revenues over (under) expenses	(8,803,448)	948,161	9,751,609	1,974,066		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,362,218
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	3,362,218
Principal retired	1,425,000
	4,787,218
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	5,735,379

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2023

	Final Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	9,768,900	8,003,349	(1,765,551)	7,107,294	12.6%	81.9%
Plant investment fee	131,200	189,207	58,007	446,007	-57.6%	144.2%
Intergovernmental	-	(122,823)	(122,823)	(379,576)	-67.6%	0.0%
Investment income	16,600	459,283	442,683	80,006	474.1%	0.0%
Miscellaneous	32,000	3,056,140	3,024,140	169,186	1706.4%	9550.4%
Total revenues	9,948,700	11,585,156	1,636,456	7,422,917	56.1%	116.4%
EXPENSES						
Administration	2,664,584	1,859,307	805,277	1,616,311	15.0%	69.8%
Engineering	2,218,503	1,414,741	803,762	593,524	138.4%	63.8%
Maintenance	260,807	233,690	27,117	1,030,360	-77.3%	89.6%
Transfers out	42,960	30,284	12,676	945	3104.7%	70.5%
Total operations	5,186,854	3,538,022	1,648,832	3,241,140	9.2%	68.2%
Debt service	2,660,811	361,470	2,299,341	370,719	0.0%	13.6%
Capital outlay	5,783,275	1,924,378	3,858,897	453,802	324.1%	33.3%
Total expenses	13,630,940	5,823,869	7,807,071	4,065,660	43.2%	42.7%
Excess of revenues (under) expenses	(3,682,240)	5,761,287	9,443,527	3,357,257		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,924,378				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		285,804				
			2,210,182			
Principal retired		-				
			2,210,182			
Less: Depreciation		11,624				
Vehicle transfers		-				
			11,624			
Net (loss) (GAAP basis)		7,959,845				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2023

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	603,977	277,242	(326,735)	671,891	-58.7%	45.9%
Investment income	25,000	92,918	67,918	29,101	219.3%	371.7%
Total revenues	628,977	370,160	(258,817)	700,992	-47.2%	58.9%
EXPENDITURES						
Municipal utility systems	254,027	101,712	152,315	34,304	196.5%	40.0%
Capital Outlay	3,848,359	2,731,590	1,116,769	677,574	303.1%	71.0%
Total Expenditures	4,102,386	2,833,302	1,269,084	711,878	298.0%	69.1%
Excess of revenues over expenditures	(3,473,409)	(2,463,142)	1,010,267	(10,886)	22525.9%	70.9%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(3,473,409)	(2,463,142)	1,010,267	(10,886)		
FUND BALANCE, January 1	4,803,496	4,803,496	-	5,041,000		
FUND BALANCE, October 31	1,330,087	2,340,354	1,010,267	5,030,114		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Final Budget	2023 YTD Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Licenses and permits	782,100	639,114	(142,986)	1,535,750	-58.4%	81.7%
Developer participation	-	-	-	32,436	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,700	348,577	309,877	68,688	407.5%	900.7%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	820,800	987,691	166,891	1,636,874	-39.7%	120.3%
EXPENDITURES						
Municipal utility systems	-	-	-	10,938	0.0%	0.0%
Capital Outlay	9,748,226	1,514,466	8,233,760	701,931	0.0%	0.0%
Total Expenditures	9,748,226	1,514,466	8,233,760	712,869	0.0%	15.5%
Excess of revenues over expenditures	(8,927,426)	(526,775)	8,400,651	924,005	-157.0%	5.9%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(464,423)	(464,423)	-	(464,588)	0.0%	100.0%
Art in public places fund	(66,000)	(15,072)	50,928	(2,756)	0.0%	0.0%
Total other financing (uses)	(530,423)	(479,495)	50,928	(467,344)	0.0%	90.4%
Net change in fund balance	(9,457,849)	(1,006,270)	8,451,579	456,661		
FUND BALANCE, January 1	12,238,629	12,238,629	-	12,046,530		
FUND BALANCE, October 31	2,780,780	11,232,359	8,451,579	12,503,191		

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

	2023 YTD	Variance From Budget	2022 YTD	% Increase (Decrease)	2023 Actual as a % of Budget
Budget	Actual	Budget	Actual		
REVENUES					
Charges for services	8,973,000	7,933,800	(1,039,200)	7,930,165	88.4%
Intergovernmental	-	0	0	5,019	0.0%
Investment income	22,596	326,759	304,163	40,544	1446.1%
Miscellaneous	1,000	336,949	335,949	36,230	33694.9%
Total revenues	8,996,596	8,597,508	(399,088)	8,011,958	7.3%
EXPENSES					
Administration	1,467,045	908,027	559,018	586,947	61.9%
Landfill operations	30,000	114	29,886	-	0.4%
Trash removal	5,330,487	4,369,857	960,630	3,613,363	82.0%
Special trash pickup	1,041,456	708,333	333,123	683,515	68.0%
Curbside recycling	2,414,353	1,907,094	507,259	1,282,492	79.0%
Transfers out	188,867	161,061	27,806	148,379	85.3%
Total operations	10,472,208	8,054,486	2,417,722	6,314,696	27.6%
Capital outlay	1,290,916	129,633	1,161,283	110,269	10.0%
Total expenses	11,763,124	8,184,119	3,579,005	6,424,965	27.4%
Excess of revenues over (under) expenses	(2,766,528)	413,389	3,179,917	1,586,993	
RECONCILIATION TO NET INCOME (GAAP BASIS)					
Add: Additions to plant and equipment					
Capital outlay		129,633			
Less: Depreciation		0			
Net Income (GAAP basis)		543,022			

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2023**

	Budget	2023 YTD Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	3,153,049	4,140,915	987,866	3,706,236	11.7%	131.3%
Investment income	6,015	139,247	133,232	22,726	512.7%	2315.0%
Total revenues	4,859,064	4,288,083	(570,981)	3,728,888	15.0%	88.2%
EXPENSES						
Administration	478,089	337,712	140,377	301,724	11.9%	70.6%
Course maintenance/development	2,970,425	2,222,112	748,313	2,176,107	2.1%	74.8%
Transfers out	29,315	9,028	20,287	19,146	0.0%	30.8%
Total operations	3,477,829	2,568,852	908,977	2,496,977	2.9%	73.9%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	4,865,936	208,149	4,657,787	112,989	84.2%	4.3%
Total expenses	8,476,909	2,777,001	5,699,908	2,609,966	6.4%	32.8%
Excess of revenues over expenses	(3,617,845)	1,511,082	5,128,927	1,118,922	35.0%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	208,149
Principal payments capital leases	-
Gain on sale of assets	-
	<u>208,149</u>
Less: Depreciation	-
Net income (GAAP basis)	<u><u>1,719,231</u></u>

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

	Budget	2023 Actual	Variance From Budget	2022 YTD Actual	% Increase (Decrease)	2023 Actual as a % of Budget
REVENUES						
Charges for services	619,770	544,476	(75,294)	479,943	13%	87.9%
Intergovernmental	406,625	80,247	(326,378)	20,416	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	29,540	29,540	6,970	324%	0.0%
Miscellaneous	7,700	17,711	10,011	10,548	68%	230.0%
Total revenues	1,034,095	671,974	(362,121)	517,877	30%	65.0%
EXPENSES						
Administration	380,799	285,270	95,529	214,421	33%	74.9%
Maintenance	186,516	112,810	73,706	90,855	24%	60.5%
Transfers out	134	134	-	272	-	0.0%
Total operations	567,449	398,214	169,235	305,548	0	70.2%
Capital outlay	563,580	98,243	465,337	22,994	0%	0.0%
Total expenses	1,131,029	496,457	634,572	328,542	51%	43.9%
Excess of revenue over (under) expenses	(96,934)	175,517	272,451	189,335		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	98,243
	98,243
Less: Depreciation	-
Vehicle Transfers to Fleet	17,000
Capital grant	-
Loss on asset disposal	-
	17,000
Net income (GAAP basis)	256,760

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

	Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	50,000	525,746	475,746	86,468	508.0%
Miscellaneous	12,099,808	11,089,592	(1,010,216)	9,107,391	21.8%
Total revenues	12,353,808	11,615,338	(738,470)	9,193,859	26.3%
EXPENSES					
Operations:					
Personal services	2,043,529	1,515,209	528,320	1,321,639	14.6%
Operating & maintenance	4,034,089	3,352,728	681,361	2,378,569	41.0%
Transfers out	11,846	8,233	3,613	15,002	0.0%
Total operations	6,089,464	4,876,170	1,213,294	3,715,210	31.2%
Capital outlay	15,644,179	2,514,870	13,129,309	4,037,621	-37.7%
Total expenses	21,733,643	7,391,040	14,342,603	7,752,831	-4.7%
Excess of revenues (under) expenses	(9,379,835)	4,224,298	13,604,133	1,441,028	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,514,870
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	2,514,870
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	6,739,168