

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

November 30, 2023

(UNAUDITED)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 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	23,544,433	(122,848)	23,886,916	-1.4%	99.5%
Prior years	-	28,891	28,891	(20,144)	-243.4%	0.0%
General sales and use tax	49,228,102	40,360,844	(8,867,258)	39,190,179	3.0%	82.0%
Selected sales and use tax -						
Cigarette	160,000	164,737	4,737	110,897	48.5%	103.0%
Franchise taxes:						
Gas	900,000	1,009,900	109,900	866,171	16.6%	112.2%
Cable Television	610,000	450,350	(159,650)	466,644	0.0%	73.8%
Telephone	119,210	93,419	(25,791)	108,522	-13.9%	78.4%
Electric	7,106,109	6,277,140	(828,969)	6,010,543	4.4%	88.3%
Telecommunications	6,131	7,485	1,354	6,622	13.0%	122.1%
Water	573,644	525,844	(47,800)	496,848	5.8%	91.7%
Wastewater	628,384	576,015	(52,369)	579,293	-0.6%	91.7%
	82,998,861	73,039,058	(9,959,803)	71,702,492	1.9%	88.0%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	9,229	(771)	9,016	2.4%	92.3%
Marijuana	60,000	69,900	9,900	72,300	-3.3%	0.0%
Business	5,000	4,538	(462)	4,057	11.9%	90.8%
Sales Tax	22,000	19,090	(2,910)	19,525	-2.2%	86.8%
Non-Business licenses and permits:						
Building	2,046,195	3,574,208	1,528,013	2,463,195	45.1%	174.7%
Wood burning	-	5	5	10	0.0%	0.0%
Contractor	120,475	138,025	17,550	119,464	15.5%	114.6%
Parade / use of public places	8,800	7,857	(943)	8,699	-9.7%	89.3%
	2,272,470	3,822,852	1,550,383	2,696,265	41.8%	168.2%
INTERGOVERNMENTAL REVENUE						
Federal revenue	447,243	110,356	(336,888)	224,928	0.0%	24.7%
State shared revenue:						
Severance tax	6,000	314,340	308,340	266,712	0.0%	5239.0%
Grants	587,967	611,890	23,923	30,063	1935.4%	0.0%
Non-grant state revenue	300,000	293,205	(6,795)	273,699	7.1%	0.0%
Local government shared revenue:						
Shared Fines	45,000	47,578	2,578	59,139	-19.5%	105.7%
Hazmat Authority	20,000	28,820	8,820	23,909	0.0%	144.1%
Longmont Housing Authority	688,540	590,616	(97,924)	508,329	16.2%	85.8%
Grants / School Resource Officer	416,469	244,503	(171,966)	402,248	-39.2%	58.7%
	2,511,219	2,241,308	(269,911)	2,769,508	-19.1%	89.3%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 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	69,438	9,438	86,780	-20.0%	115.7%
Disconnect Tag Fees	562,000	544,164	(17,836)	276,634	96.7%	96.8%
Credit Card Convenience Fee	120,000	-	(120,000)	-	0.0%	0.0%
Maps and publications	150	438	288	277	58.1%	292.0%
Rebates	125,000	162,026	37,026	122,844	31.9%	129.6%
Payroll Fee	800	685	(115)	611	12.0%	85.6%
Sales tax commission	45,000	107,165	62,165	72,922	47.0%	238.1%
Liquor Application Fee	30,000	36,588	6,588	32,945	11.1%	122.0%
Marijuana Modification Fee	7,000	-	(7,000)	-	0.0%	0.0%
Public safety:						
Criminal justice records	29,000	38,126	9,126	35,788	6.5%	131.5%
Extra duty officer reimbursement	103,054	5,122	(97,932)	142,061	-96.4%	0.0%
Fire inspection & fireworks fees	99,500	98,998	(502)	91,335	8.4%	99.5%
Offender registration/impound fees	15,500	9,332	(6,168)	10,825	-13.8%	60.2%
Emergency dispatch reimbursement	-	55,975	55,975	20,556	0.0%	0.0%
Elevator inspection	46,000	49,890	3,890	48,500	2.9%	108.5%
Highways and streets:						
Work in right of way permit	3,000	-	(3,000)	4,933	-100.0%	0.0%
Plan check fees	324,818	738,610	413,792	904,617	-18.4%	227.4%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	274,168	247,654	(26,514)	232,089	6.7%	90.3%
Culture and Recreation:						
Recreation center - all fees	1,796,372	1,823,664	27,292	1,363,411	33.8%	101.5%
Pool fees	512,457	446,311	(66,146)	383,904	16.3%	87.1%
Arbor Day Tree Sales	-	10,170	10,170	7,865	29.3%	0.0%
Reservoir fees	525,790	693,614	167,824	757,899	-8.5%	131.9%
Activity fees	1,424,413	1,370,292	(54,121)	1,257,279	9.0%	96.2%
Facility use fees	347,720	379,560	31,840	338,132	12.3%	109.2%
Concessions	49,321	35,396	(13,925)	9,754	262.9%	71.8%
Senior citizens:						
Activity fees	250	171	(79)	155	10.3%	68.4%
Facility fees	6,000	1,803	(4,198)	1,825	-1.2%	30.0%
Administrative reimbursements:						
Sanitation	690,896	633,325	(57,571)	533,709	18.7%	91.7%
Golf	245,576	225,115	(20,461)	176,242	27.7%	91.7%
Electric	2,306,106	2,113,925	(192,181)	1,722,347	22.7%	91.7%
Telecommunications	564,727	517,671	(47,056)	444,664	16.4%	91.7%
Water	1,900,484	1,742,114	(158,370)	1,502,402	16.0%	91.7%
Sewer	1,273,721	1,167,584	(106,137)	931,084	25.4%	91.7%
Storm Drainage	771,734	707,421	(64,313)	572,671	23.5%	91.7%
Airport	82,794	75,900	(6,894)	71,269	6.5%	91.7%
Streets	1,087,097	996,501	(90,596)	804,452	23.9%	91.7%
Museum	241,481	221,364	(20,117)	205,458	7.7%	91.7%
Oil and Gas	7,075	6,490	(585)	-	0.0%	91.7%
Open Space	297,594	272,800	(24,794)	285,648	-4.5%	91.7%
Fleet	369,078	338,327	(30,751)	277,673	21.8%	91.7%
General Improvement District	15,100	13,838	(1,262)	19,756	-30.0%	91.6%
	16,360,776	15,957,566	(403,208)	13,751,315	16.0%	97.5%
FINES AND FORFEITS						
Court:						
Parking	102,000	110,316	8,316	102,817	7.3%	108.2%
Other court fines	300,000	242,458	(57,542)	273,814	-11.5%	80.8%
Court fine surcharge	35,000	25,165	(9,835)	27,450	-8.3%	71.9%
Bond forfeitures	9,000	5,710	(3,290)	5,540	3.1%	63.4%
Court education fees	11,000	8,485	(2,515)	9,157	-7.3%	77.1%
Court costs reimbursements	55,000	40,041	(14,959)	43,400	-7.7%	72.8%
Probation & home detention monitoring fees	17,500	15,223	(2,277)	15,683	-2.9%	87.0%
Code Enforcement Penalty	1,200	927	(273)	575	61.3%	77.3%
Tree Mitigation Fine	108,841	195,491	86,650	114,820	70.3%	179.6%
Outstanding judgments/warrants	4,000	1,745	(2,255)	1,535	13.7%	43.6%
Library fines						
False alarm fines	10,000	2,900	(7,100)	8,100	-64.2%	29.0%
Weed cutting fines	24,000	18,368	(5,632)	8,401	118.6%	76.5%
Civil Penalty & Nuisance fines	23,000	25,689	2,689	21,595	19.0%	111.7%
Other fines	500	335	(165)	350	-4.3%	67.0%
	701,041	713,764	12,723	681,165	4.8%	101.8%

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

(continued)

				%		
		2023	Variance		Increase	
		YTD	from Final		(Decrease)	2023
	Budget	Actual	Budget	YTD	From	as a % of
				Actual	Prior Year	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	100,000	1,717,755	1,617,755	465,106	269.3%	1717.8%
Miscellaneous	87,664	97,559	9,895	151,987	-35.8%	111.3%
Private grants/donations	28,324	33,558	5,234	19,602	71.2%	118.5%
Oil and gas royalties	1,176,850	80,328	(1,096,522)	-	0.0%	6.8%
	1,392,838	1,929,201	536,364	636,695	203.0%	138.5%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	18,808	19,015	207	52,565	-63.8%	101.1%
Library Services Fund	20,500	20,500	-	-	0.0%	100.0%
Tree Planting	23,000	23,000	-	23,000	0.0%	100.0%
Rec Sponsorship	-	-	-	4,000	-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)	118,635	-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)	811,439	-21.5%	86.5%
Total revenues and other sources (legal basis)	106,973,760	98,340,565	(8,633,195)	93,048,879	5.7%	91.9%

(continued)

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

**EXPENDITURE
NORM=76.9%**

	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	492,910	388,870	361,571	36.3%	55.9%
City Attorney	1,908,973	1,474,207	434,766	1,255,904	17.4%	77.2%
Municipal Court						
Courts	727,400	596,816	130,584	555,373	7.5%	82.0%
Probation	370,348	326,633	43,715	315,038	3.7%	88.2%
City Manager						
City Manager	2,336,405	1,239,956	1,096,449	1,459,574	-15.0%	53.1%
General Fund Transfers	3,000,058	1,221,364	1,778,694	2,005,018	-39.1%	40.7%
Non Departmental	2,097,223	1,072,005	1,025,218	612,755	74.9%	51.1%
Economic Development Contracts	1,587,463	526,035	1,061,428	570,710	-7.8%	33.1%
LHA General	172,415	92,772	79,643	98,124	-5.5%	53.8%
Total Non-Departmental	13,082,065	7,042,698	6,039,367	7,234,067	-2.6%	53.8%
SHARED SERVICES						
Communications	1,149,914	694,954	454,960	392,500	77.1%	60.4%
Human Resources						
Human Resources	1,800,776	1,425,589	375,187	1,184,870	20.3%	79.2%
Strategic Integration						
Strategic Integration Admin	32,918	28,957	3,961	-	0.0%	88.0%
Oil and Gas	1,191,023	624,523	566,500	-	0.0%	52.4%
Geospatial Data and Analysis	164,287	119,219	45,068	-	0.0%	72.6%
Data and Analytics	127,114	37,018	90,096	-	0.0%	29.1%
Business Enablement	23,225	7,867	15,358	-	0.0%	33.9%
Technical Services	67,164	52,212	14,952	-	0.0%	77.7%
Customer Service and Admin	53,384	24,461	28,923	-	0.0%	45.8%
Community Neighborhood and Equity Resol	855,778	624,887	230,891	501,328	24.6%	73.0%
Lgmt Multicultural Action Comm	25,000	19,156	5,844	16,474	16.3%	76.6%
Purchasing	1,086,008	859,452	226,556	651,468	31.9%	79.1%
Enterprise Technology Services						
PC Replacements	390,231	141,780	248,451	299,756	-52.7%	36.3%
ETS Operations	3,680,697	2,580,928	1,099,769	2,190,464	17.8%	70.1%
LHA ETS Operations	92,491	77,782	14,709	73,602	5.7%	84.1%
ETS Applications	1,500,639	948,211	552,428	918,203	3.3%	63.2%
ETS CIS Support	266,091	233,234	32,857	222,132	5.0%	87.7%
ETS Telephone	1,127	79,243	(78,116)	279,859	-71.7%	0.0%
CJ System Replacement	210,980	16,304	194,676	69,274	-76.5%	0.0%
City Clerk						
City Clerk	707,972	484,699	223,273	452,611	7.1%	68.5%
Election Voter Registration	177,653	29,588	148,065	27,640	7.0%	16.7%
Recovery Office	224,685	94,740	129,945	112,533	-15.8%	42.2%
Total Shared Services	14,141,980	9,310,727	4,831,254	7,392,714	25.9%	65.8%
FINANCE						
Finance Administration	523,162	416,048	107,114	318,081	30.8%	79.5%
Sales Tax	623,220	485,941	137,279	524,935	-7.4%	78.0%
Accounting	1,345,883	1,136,867	209,016	1,062,223	7.0%	84.5%
Treasury	377,193.00	290,648.46	86,544.54	238,060.93	22.1%	77.1%
Information Desk	78,198	66,902	11,296	64,681	3.4%	85.6%
LHA Accounting	333,049	280,299	52,750	255,686	9.6%	84.2%
Budget	651,558	536,538	115,020	532,948	0.7%	82.3%
HATS Project	1,106,578	8,777	1,097,801	14,794	-40.7%	0.0%
Risk	682,269	370,791	311,478	348,993	6.2%	54.3%
Wellness	111,403	87,939	23,464	72,854	20.7%	78.9%
Safety	175,225	149,121	26,104	149,494	-0.2%	85.1%
Utility Billing	2,512,811	1,754,427	758,384	1,357,442	29.2%	69.8%
Mail Delivery	104,993	92,680	12,313	68,640	35.0%	88.3%
Total Finance	8,625,542	5,676,978	2,948,564	5,008,830	13.3%	65.8%

(continued)

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

**EXPENDITURE
NORM=76.9%**

	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	\$ 872,770	\$ 789,131	83,639	\$ 664,460	18.8%	90.4%
Neighborhood Resources	303,006	244,649	58,357	244,723	0.0%	80.7%
Emergency Communication Center	2,430,191	1,868,098	562,093	1,638,666	14.0%	76.9%
Public Safety Radio Replacemnt	2,800	-	2,800	-	0.0%	0.0%
Police Services	445,541	350,792	94,749	-	0.0%	78.7%
SWAT	795,540	801,768	(6,228)	498,095	61.0%	100.8%
Police Training	489,317	398,927	90,390	-	0.0%	81.5%
Extra Duty	112,054	110,865	1,189	168,311	-34.1%	98.9%
Detectives	3,988,241	3,677,391	310,850	2,900,197	26.8%	92.2%
Special Investigation Unit	262,803	270,762	(7,959)	333,428	-18.8%	103.0%
RV Tow and Disposal	93,877	81,965	11,912	-	0.0%	87.3%
School Resource Unit	909,565	704,746	204,819	675,848	4.3%	77.5%
Animal Control	933,732	872,907	60,825	525,953	66.0%	93.5%
Traffic	1,256,632	1,109,372	147,260	1,067,220	3.9%	88.3%
Special Operations	2,436	119,861	(117,425)	319,211	-62.5%	0.0%
Patrol	13,964,909	10,891,063	3,073,846	11,041,360	-1.4%	78.0%
Fire Suppression	12,605,608	11,304,433	1,301,175	11,252,455	0.5%	89.7%
Hazmat Team	177,293	152,338	24,955	166,112	-8.3%	85.9%
Technical Rescue Team	245,895	92,048	153,847	63,564	44.8%	37.4%
Wildland Team	299,237	287,114	12,123	271,502	5.7%	95.9%
Fire Codes and Planning	579,730	480,703	99,027	402,011	19.6%	82.9%
Fire Investigations	38,538	33,847	4,691	24,303	39.3%	87.8%
Fire Outreach and Prevention	8,690	6,775	1,915	6,340	6.9%	78.0%
Fire Services	744,404	537,625	206,779	-	0.0%	72.2%
Fire Training	429,665	747,661	(317,996)	-	0.0%	174.0%
Click it or Ticket	5,000	2,761	2,239	2,335	0.0%	0.0%
DUI Grant	12,945	7,674	5,271	10,402	-26.2%	0.0%
Collaborative Services	1,036,643	773,927	262,716	745,755	3.8%	74.7%
CORE	227,435	158,982	68,453	-	0.0%	69.9%
Case Management	133,290	112,955	20,335	-	0.0%	84.7%
Outreach and Volunteers	159,208	133,800	25,408	-	0.0%	84.0%
Peer Support	37,500	24,194	13,306	14,412	67.9%	64.5%
Training and Personnel	539,150	455,849	83,301	1,436,878	-68.3%	84.5%
Information Technology	1,049,245	817,798	231,447	788,967	3.7%	77.9%
Records Unit	735,532	597,280	138,252	444,212	34.5%	81.2%
Emergency Management	52,717	40,421	12,296	211,388	-80.9%	76.7%
CoResponder	-	-	-	187,965	-100.0%	0.0%
Public Safety Outreach	-	-	-	130,006	-100.0%	0.0%
Total Public Safety	45,981,139	39,060,478	6,920,661	36,236,082	7.8%	84.9%

(continued)

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

**EXPENDITURE
NORM=76.9%**

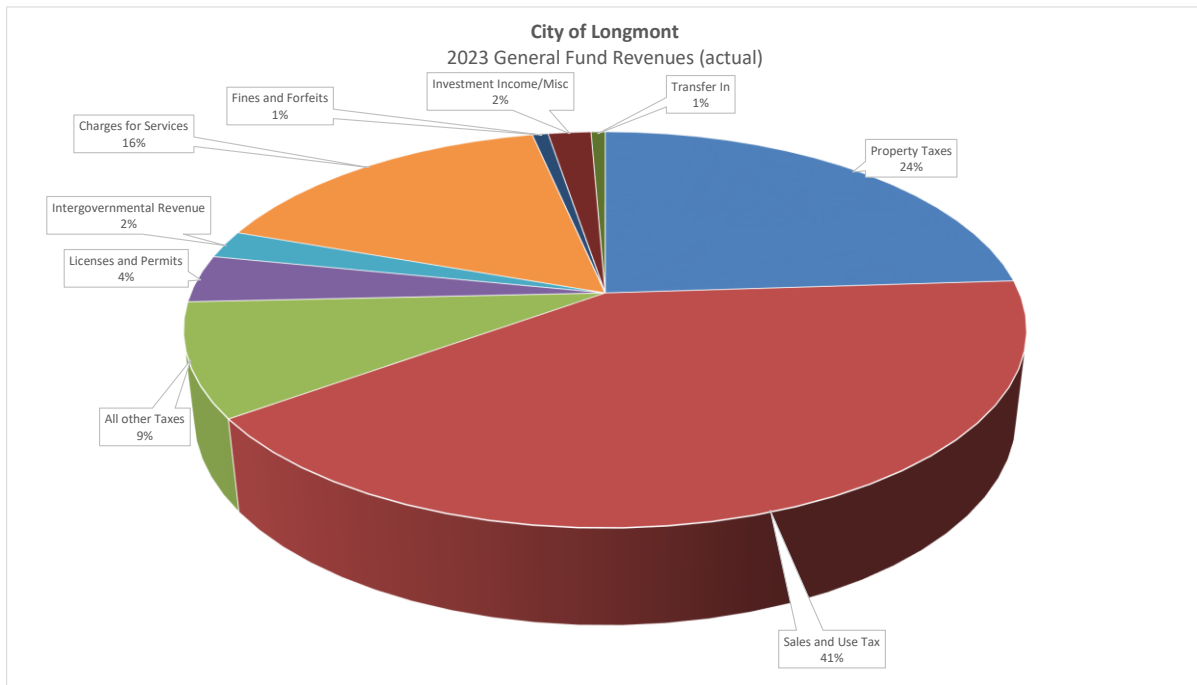
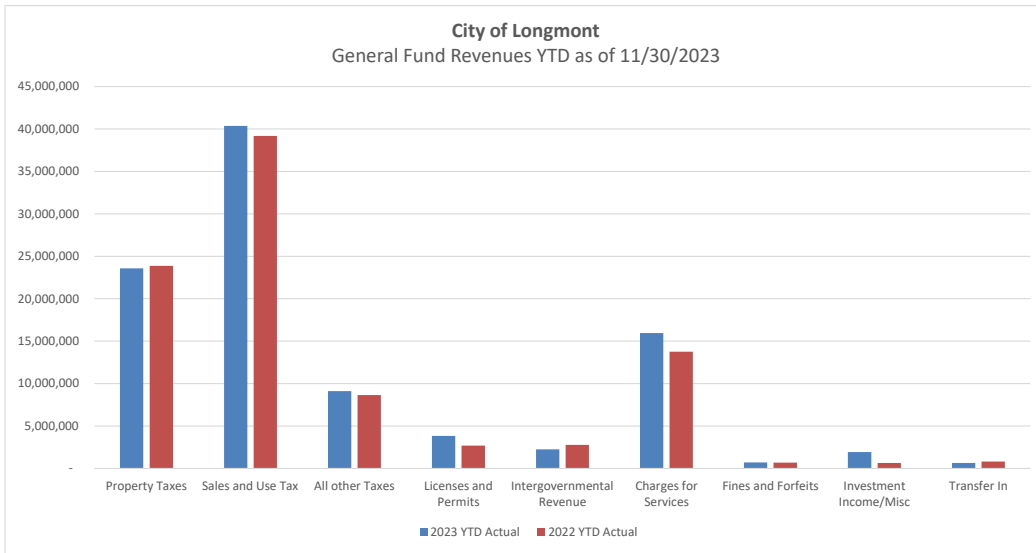
	Budget	2023 YTD Actual	Variance from Final Budget	2022 YTD Actual	% Increase (Decrease) From Prior Year	2023 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,363,932	1,435,169	928,763	1,584,278	-9.4%	60.7%
Accela Implementation Project	140,969	47,192	93,777	11,270	318.7%	0.0%
Code Enforcement	871,698	618,055	253,643	572,791	7.9%	70.9%
Parking Enforcement	234,428	117,890	116,538	141,500	-16.7%	50.3%
Redevelopment	323,482	181,871	141,611	187,838	-3.2%	56.2%
Facilities Project Management	383,606	250,297	133,309	111,096	125.3%	65.2%
Facilities Operations	2,240,528	1,724,936	515,592	1,481,115	16.5%	77.0%
Facilities Maintenance	2,171,350	1,629,573	541,777	1,552,356	5.0%	75.0%
Transportation Planning	428,447	346,987	81,460	162,640	113.3%	81.0%
Building Services	1,866,786	1,469,165	397,621	1,294,842	13.5%	78.7%
Natural Resources Admin	700,573	550,958	149,615	601,421	-8.4%	78.6%
Parks Maintenance	2,344,316	2,158,351	185,965	2,021,220	6.8%	92.1%
Parks Resource Management	255,340	201,100	54,240	145,125	38.6%	78.8%
Muni Grounds Maintenance	365,264	313,209	52,055	300,509	4.2%	85.7%
ROW Maintenance	600,830	528,066	72,764	483,398	9.2%	87.9%
Graffiti Removal	136,579	56,365	80,214	58,184	-3.1%	41.3%
Parks Development	248,372	165,459	82,913	195,986	-15.6%	66.6%
Forestry Maintenance	960,235	822,917	137,318	745,764	10.3%	85.7%
Forestry EAB	178,841	139,494	39,347	119,839	16.4%	78.0%
Union Reservoir	553,960	431,385	122,575	382,600	12.8%	77.9%
Total External Services	17,369,536	13,188,438	4,181,098	12,153,770	8.5%	75.9%
HUMAN SERVICES						
Human Services Admin	741,063	349,268	391,795	-	0.0%	47.1%
Human Service Agencies	2,748,409	2,541,293	207,117	-	0.0%	92.5%
Children, Youth and Families	2,342,138	1,156,370	1,185,768	735,590	57.2%	49.4%
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	1,217,144	999,403	217,741	-	0.0%	82.1%
Senior Svcs Short Term Asstnce	99,805	20,543	79,262	-	0.0%	0.0%
Total Human Services	8,186,238	5,066,876	3,119,362	735,590	588.8%	61.9%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	1,445,522	1,313,412	132,110	1,550,351	-15.3%	90.9%
Outside Agencies	-	-	-	1,979,637	-100.0%	0.0%
Mental Health Comm Conversation	-	-	-	9,030	-100.0%	0.0%
Recreation Administration	497,792	420,280	77,512	448,851	-6.4%	84.4%
Callahan House Transfer	95,970	87,978	7,992	82,192	7.0%	91.7%
Recreation Aquatics	1,218,147	1,079,124	139,023	936,686	15.2%	88.6%
Recreation Athletics	559,543	487,897	71,646	411,016	18.7%	87.2%
Recreation Concessions	38,939	43,084	(4,145)	27,589	56.2%	110.6%
Recreation Community Events	149,634	117,742	31,892	144,745	-18.7%	78.7%
Recreation General Programs	907,229	765,450	141,779	741,821	3.2%	84.4%
Childcare Stabilization Grant	65,692	64,292	1,400	42,724	0.0%	0.0%
Recreation Special Needs	87,310	12,356	74,954	16,141	-23.5%	14.2%
Recreation Outdoor Programs	34,488	14,944	19,544	28,667	-47.9%	43.3%
Recreation Ice Rink	162,869	110,068	52,801	104,104	5.7%	67.6%
Recreation Sport Fields Mtce	349,677	315,066	34,611	304,390	3.5%	90.1%
Recreation Youth Programs	48,709	29,540	19,169	37,247	-20.7%	60.6%
Recreation Union Reservoir	17,500	-	17,500	-	0.0%	0.0%
Recreation Center	1,905,079	1,734,095	170,984	1,392,427	24.5%	91.0%
Library Administration	863,500	738,084	125,416	494,245	49.3%	85.5%
Library Adult Services	1,108,438	988,797	119,641	965,734	2.4%	89.2%
Library Childrens and Teens	1,192,886	1,235,726	(42,840)	528,057	134.0%	103.6%
Library Tech Services	1,117,414	792,759	324,655	702,630	12.8%	70.9%
Library Circulation	974,178	849,619	124,559	764,511	11.1%	87.2%
Museum Administration	1,103,678	924,119	179,559	859,355	7.5%	83.7%
Museum Auditorium	398,249	326,880	71,369	217,347	50.4%	82.1%
Senior Services Administration	-	108	(108)	861,328	-100.0%	0.0%
LHA Housing	114,873	99,233	15,640	67,002	48.1%	86.4%
LHA Senior Services	-	-	-	22	-100.0%	0.0%
Total Recreation, Golf, Library and Culture	14,457,316	12,550,649	1,906,667	13,717,849	-8.5%	86.8%

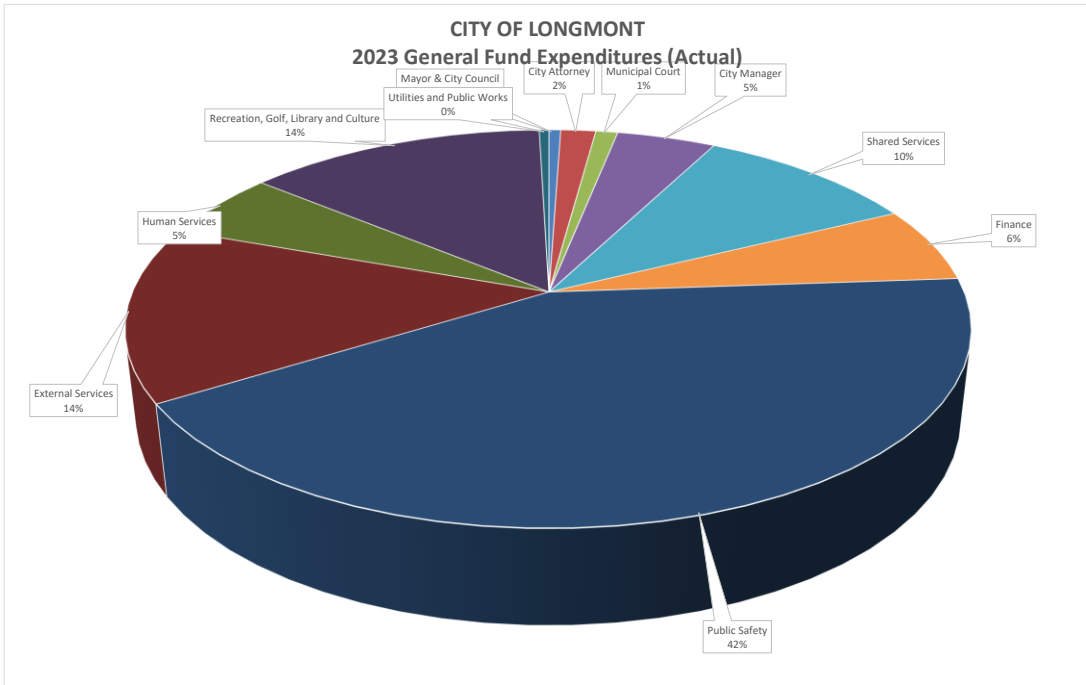
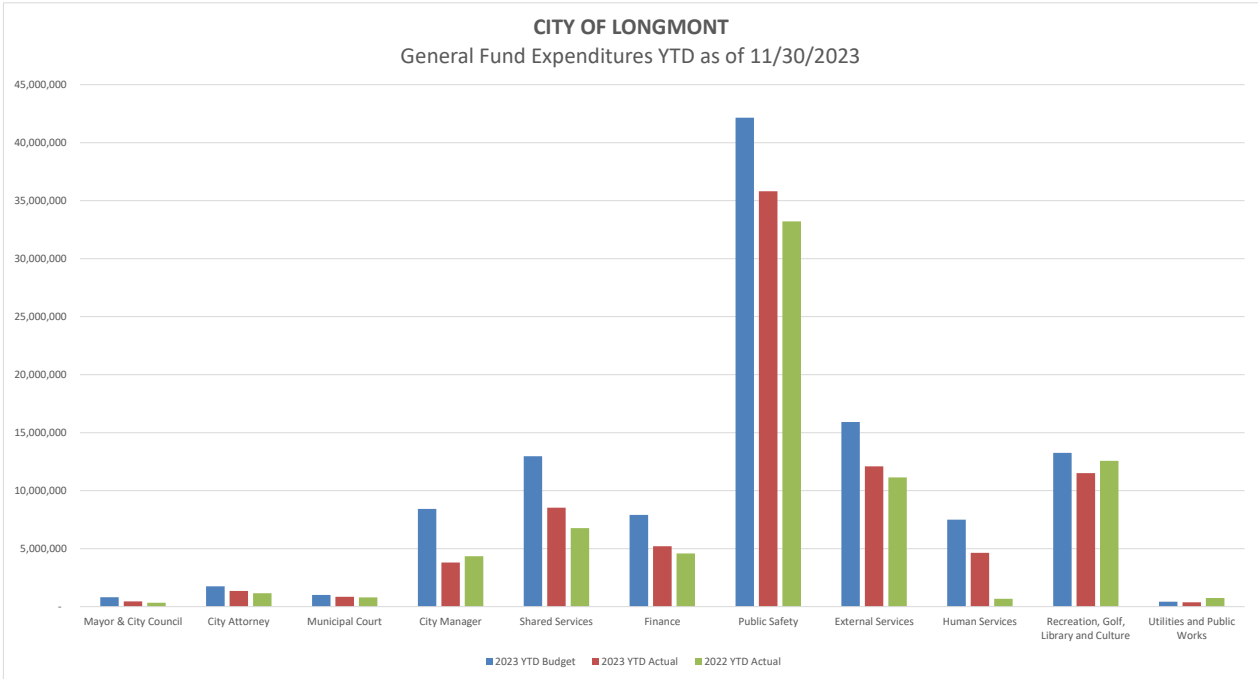
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of November 30, 2023

EXPENDITURE
NORM=76.9%

	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	16,523	(12,861)	137,575	-88.0%	0.0%
Energy Lease	285,439	246,059	39,380	246,059	0.0%	86.2%
PWNR Engineering and Tech Svcs	-	-	-	156,742	-100.0%	0.0%
Oil and Gas Investigations	8,540	679	7,861	4,578	-85.2%	0.0%
Survey and Engineering Support	73,405	54,781	18,624	-	0.0%	74.6%
Oil and Gas Monitoring	-	90	(90)	263,914	-100.0%	0.0%
PWNR Regulatory Compliance	95,240	91,066	4,174	-	0.0%	95.6%
Total Utilities and Public Works	466,286	409,198	57,088	808,866	-49.4%	87.8%
Total Expenditures	122,310,102	92,306,042	30,004,060	83,287,768	10.8%	75.5%
Net Change in Fund Balance	(15,336,342)	6,034,523		9,761,112		
FUND BALANCE, January 1	27,012,979	46,609,982		39,594,448		
FUND BALANCE, October 31	11,676,637	52,644,505		49,355,560		





PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH November 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	950,800	-
	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	2,059,433	551,697
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	203,040	465,751
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	3,450,024	107,101
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	181,640	50,780
PBF109	Parking Lot Rehabilitation	1,543,038	226,240	-	(255,011)	1,263,119	215,871	35,277
PBF119	Municipal Buildings Carpet	2,710,694	161,600	-	(410,730)	2,154,797	200,542	106,224
PBF145	Specialized Equipment Replacement	3,494,140	473,429	-	(231,381)	2,585,042	163,102	988,044
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	23,240	41,760
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	1,896,459	2,219,756
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 November 2023

Schedule C-1

Project Number	Project	Appropriations						Unexpended Balance
		Budget Carryforward	2023	Current Year Allocations to Other Projects	Fund Balance	Expenditures Prior	2023	
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	34,480	1,187,922
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	8,918	593,825	2,497,657
PRO056	Park Bldg Rehab Replace	484,459	-	-	5,488	489,947	-	-
PRO083	Primary and Secondary Greenway Connection	361,200	-	-	-	121,725	33,683	205,792
PRO090	Sunset Irrigation System	854,800	-	-	-	6,676	34,674	813,450
PRO102	Swimming and Wading Pool Improvements	7,625,382	481,910	-	(526,208)	6,625,860	123,105	832,120
PRO113	Park Irrigation Pumps	1,515,250	325,000	(711)	38,390	1,517,963	337,958	22,008
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	74,548	553,841
PRO149	Bohn Farm Pocket Park	240,000	-	-	-	-	-	240,000
PRO186	Sport Court Reconstruction	2,836,707	-	-	(453,500)	2,043,526	223,180	116,501
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-
PRO197	Golf Irrigation Rehabilitation & Replacement	290,400	1,600,000	-	-	-	305,603	1,584,797
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	-	-	-	178,216	48,024
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	5,793,017	2,095,477
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	15,576,537	24,564,681
CAPITAL PROJECTS FUND TOTAL		\$ 175,760,963	\$ 9,158,328	\$ -	\$ (9,069,938)	\$ 133,097,006	\$ 17,635,970	\$ 25,116,381

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2023	2022
ASSETS		
Equity in pooled cash & cash equivalents	(564,671)	(1,530,065)
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	14,737,393	20,801,020
Total assets	14,172,722	19,270,955
LIABILITIES		
Accounts payable	466,416	214,499
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	466,416	214,499
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	13,706,306	19,056,456
Unassigned	-	-
Total fund balances	13,706,306	19,056,456
Total liabilities, deferred inflows of resources and fund balances (deficits)	14,172,722	19,270,955

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	-	839,864	839,864	134,724	237,740	103,016
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	839,864	839,864	134,724	237,740	103,016
EXPENDITURES						
Issuance Expense	-	-	-	4,829	-	4,829
Project Manager Expenses	-	3,020	(3,020)	134,724	105,684	29,040
Economic Development Incentives	1,847	-	1,847	-	-	-
PBF074, Fire Station #6 Replacement	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	2,342,150	2,235,049	107,101	7,289,496	4,148,486	3,141,011
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	1,896,459	2,219,756	2,805,087	438,896	2,366,191
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	34,480	1,187,922	1,362,850	121,813	1,241,037
PRO027, Twin Peaks Irrigation System	3,091,482	593,825	2,497,657	3,100,400	8,918	3,091,482
PRO090, Sunset Irrigation System	848,124	34,674	813,450	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	5,072,744	12,085,155	23,526,332	5,194,565	18,331,767
Excess of revenues over (under) expenditures	(17,157,899)	(4,232,880)	12,925,019	(23,391,608)	(4,956,825)	18,434,783
Net changes in fund balance	(17,157,899)	(4,232,880)	12,925,019	(23,391,608)	(4,956,825)	18,434,783
FUND BALANCE, January 1	17,939,186	17,939,186	-	24,013,281	24,013,281	-
FUND BALANCE, October 31	781,287	13,706,306	12,925,019	621,673	19,056,456	18,434,783

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	19,086,468	(3,842,639)	18,579,590	2.7%	83.2%
Licenses and permits	15,000	15,000	62,477	47,477	103,997	-39.9%	416.5%
Developer/owner participation	-	955,422	1,657,623	702,201	344,235	381.5%	0.0%
Intergovernmental	3,681,702	15,367,057	3,838,516	(11,528,541)	3,864,207	-0.7%	25.0%
Investment income	59,859	59,859	1,205,849	1,145,990	189,650	535.8%	2014.5%
Miscellaneous	10,000	10,000	25,642	15,642	19,057	34.6%	256.4%
Total revenues	26,695,668	39,336,445	25,876,575	(13,459,870)	23,100,736	12.0%	65.8%
EXPENDITURES							
Highways and streets	13,069,126	15,824,638	10,357,460	5,467,178	8,810,253	17.6%	65.5%
Capital Outlay	21,825,515	47,564,247	10,318,465	37,245,782	9,075,371	13.7%	21.7%
Total Expenditures	34,894,641	63,388,885	20,675,925	42,712,960	17,885,624	15.6%	32.6%
Excess of revenues over (under) expenditures	(8,198,973)	(24,052,440)	5,200,650	29,253,090	5,215,112		
OTHER FINANCING USES							
Transfers in							
Fleet	-	-	-	-	-		
Transfers out							
General fund	(328,955)	(328,955)	(317,267)	11,688	(166,519)	0.0%	96.4%
Total other financing sources (uses)	(328,955)	(328,955)	(317,267)	11,688	(166,519)	0.0%	96.4%
Net changes in fund balance	(8,527,928)	(24,381,395)	4,883,383	29,264,778	5,048,593		
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	33,253,504	29,264,778	26,938,271		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	13,851,886	(2,719,956)	13,452,237	3.0%	83.6%
Intergovernmental	3,639,055	1,476,591	(2,162,464)	963,758	53.2%	40.6%
Charges for service	38,650	31,523	(7,127)	34,014	-7.3%	81.6%
Investment income	5,000	465,252	460,252	82,270	465.5%	9305.0%
Total revenues	20,256,017	15,846,120	(4,409,897)	14,535,358	9.0%	78.2%
EXPENDITURES						
Current:						
Public Safety	20,775,477	14,605,418	6,170,059	13,353,120	9.4%	70.3%
Capital Outlay	4,724,371	989,791	3,734,580	91,306	984.0%	21.0%
Total expenditures	25,499,848	15,595,209	9,904,639	13,444,426	16.0%	61.2%
Excess of revenues over (under) expenditures	(5,243,831)	250,911	5,494,742	1,090,932		
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)	241,221	5,526,256	1,082,616		
FUND BALANCE, January 1	13,186,646	13,186,646	-	11,403,828		
FUND BALANCE, October 31	7,901,611	13,427,867	5,526,256	12,486,444		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	858,582	(352,858)	2,931,993	-70.7%	70.9%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	71,977	901,762	829,785	165,843	443.7%	1252.8%
Total revenues	1,283,417	1,760,344	476,927	3,782,660	-53.5%	137.2%
EXPENDITURES						
Culture and recreation	127,113	94,916	32,197	-	0.0%	0.0%
Capital Outlay	24,315,091	575,046	23,740,046	8,326	0.0%	2.4%
Total Expenditures	24,442,204	669,962	23,772,243	8,326	0.0%	2.7%
Excess of revenues over (under) expenditures	(23,158,787)	1,090,383	24,249,170	3,774,334	-71.1%	-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)	1,089,520	24,539,898	3,774,326		
FUND BALANCE, January 1	23,821,621	23,821,621	-	20,776,949	14.7%	
FUND BALANCE, October 31	371,243	24,911,141	24,539,898	24,551,275	1.5%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of November 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	287,817	281,497	50,522	469.7%	4554.1%
Total revenues	1,156,320	1,278,652	122,332	979,532	30.5%	110.6%
EXPENDITURES						
Culture and recreation	289,235	611,454	(322,219)	197,991	208.8%	211.4%
Capital Outlay	8,268,750	225,901	8,042,849	69,687	224.2%	2.7%
Total Expenditures	8,557,985	837,355	7,720,630	267,678	212.8%	9.8%
Net change in fund balance	(7,401,665)	441,297	7,842,962	711,854	-38.0%	-6.0%
FUND BALANCE, January 1	7,401,992	7,401,992	-	6,599,154		
FUND BALANCE, October 31	327	7,843,289	7,842,962	7,311,009		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	4,776,490	(937,939)	4,638,678	3.0%	83.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	195,995	525,191	329,196	130,529	302.4%	268.0%
Developer Participation	-	-	-	-	0.0%	0.0%
Miscellaneous	3,190,121	3,264,814	74,693	4,322,181	-24.5%	102.3%
Total revenues	9,100,545	8,566,495	(534,050)	9,091,388	-5.8%	94.1%
EXPENDITURES						
Current:						
Culture and Recreation	1,537,309	1,070,224	467,085	1,161,526	-7.9%	69.6%
Capital Outlay	5,933,776	351,683	5,582,093	469,515	-25.1%	5.9%
Debt Service:						
Bond principal retired	1,505,000	1,505,000	-	1,445,000	0.0%	100.0%
Interest and fiscal charges	865,800	865,800	-	926,350	0.0%	100.0%
Total expenditures	9,841,885	3,792,706	6,049,179	4,002,392	-5.2%	38.5%
Excess of revenues (under) expenditures	(741,340)	4,773,788	5,515,128	5,088,995	-6.2%	-643.9%
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)	(43,874)	3,593	(39,556)	0.0%	92.4%
Total other financing sources (uses)	(54,744)	(44,539)	10,205	(40,451)	0.0%	81.4%
Net changes in fund balance	(796,084)	4,729,249	5,525,333	5,048,545		
FUND BALANCE, January 1	9,710,390	9,710,390	-	10,656,163		
FUND BALANCE, October 31	8,914,306	14,439,638	5,525,333	15,704,709		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of November 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	503,591	(6,409)	498,283	1.1%	98.7%
Investment income	-	1,820	1,820	1,392	30.8%	
Total revenues	510,000	505,411	(4,589)	499,675	1.1%	99.1%
EXPENDITURES						
Culture and recreation	563,684	563,684	-	484,940	0.0%	100.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	563,684	563,684	-	484,940		100.0%
Excess of revenues over (under) expenditures	(53,684)	(58,273)	(4,589)	14,735	-495.5%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(53,684)	(58,273)	(4,589)	14,735		
FUND BALANCE, January 1	96,594	96,594	-	256,400	-62.3%	
FUND BALANCE, October 31	42,910	38,321	(4,589)	271,135	-85.9%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 11,502,568	\$ 7,268,412	\$ 1,065,264	\$ 19,836,244
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,312,934	273.93	13,949	1,327,157
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	1,597	-	-	1,597
Total current assets	12,820,252	7,268,686	1,079,213	21,168,151
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	24,349,555	10,194,941	4,397,983	38,942,479
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	25,237,481	10,478,829	4,445,201	40,161,511

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 2,828	\$ 24,340	\$ 10,750	\$ 37,918
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	44,736	37,869	10,750	93,356
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	1,052,714	2,142,835	53,782	3,249,331
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	11,919,995	5,172,557	1,033,173	18,125,725
Total net position	23,442,870	8,098,812	4,351,943	35,893,625
Total liabilities and net position	\$ 25,237,481	\$ 10,478,829	\$ 4,445,201	\$ 40,161,512

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	79,432,659	(8,818,539)	74,995,673	5.9%	90.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	80,000	587,493	507,493	117,238	401.1%	734.4%
Miscellaneous	69,000	140,967	71,967	33,392	322.2%	204.3%
Aid to underground installation	3,095,000	1,274,718	(1,820,282)	3,317,428	-61.6%	41.2%
Other sales	77,000	132,940	55,940	89,221	49.0%	172.6%
Transfers in	-	-	-	265,027	0.0%	0.0%
Total revenues	91,572,198	81,568,778	(10,003,420)	78,817,980	3.49%	89.1%
EXPENSES						
Administration	7,723,779	5,736,629	1,987,150	5,038,394	13.9%	74.3%
Power purchased	60,083,132	53,691,479	6,391,653	51,676,016	3.9%	89.4%
Distribution	10,543,712	8,530,018	2,013,694	7,475,909	14.1%	80.9%
Franchise fee	7,086,203	6,277,140	809,063	6,010,543	4.4%	88.6%
Transfers out	442,834	264,402	178,432	297,952	0.0%	59.7%
Total operations	85,879,660	74,499,668	11,379,992	70,498,813	5.7%	86.7%
Capital outlay	19,363,675	9,837,602	9,526,073	2,960,290	232.3%	50.8%
Total expenses	105,243,335	84,337,270	20,906,065	73,459,103	14.8%	80.1%
Excess of revenues over expenses	(13,671,137)	(2,768,493)	10,902,644	5,358,877		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	9,837,602
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		9,837,602
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	7,069,109

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	18,014,293	(2,363,116)	17,328,041	4.0%	88.4%
Intergovernmental	858,577	1,171,025	312,448	1,251,160	0.0%	0.0%
Investment income	5,000	249,528	244,528	59,674	318.2%	4990.6%
Miscellaneous	178,872	74,936	(103,936)	363,810	-79.4%	41.9%
Aid to underground installation	90,000	6,804	(83,196)	4,914	0.0%	7.6%
Total revenues	21,509,858	19,516,586	(1,993,272)	19,007,599	2.7%	90.7%
EXPENSES						
Administration	6,847,175	5,717,125	1,130,050	5,389,337	6.1%	83.5%
Distribution	5,134,267	4,219,767	914,500	3,160,746	33.5%	82.2%
Franchise fee	0	0	-	6,622	-100.0%	0.0%
Transfers out	34,477	8,118	26,359	7,677	0.0%	0.0%
Total operations	12,015,919	9,945,010	2,070,909	8,564,382	16.1%	82.8%
Debt service	4,582,758	4,452,200	130,558	4,456,000	0.0%	97.2%
Capital outlay	6,014,549	3,912,138	2,102,411	3,773,820	3.7%	65.0%
Total expenses	22,613,226	18,309,348	4,303,878	16,794,201	9.0%	81.0%
Excess of revenues (under) expenses	(1,103,368)	1,207,238	2,310,606	2,213,397		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,912,138
Capitalized salaries and expenses	-
	3,912,138
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	5,119,376

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

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 17,572,321	\$ 48,665,961	\$ 14,181,246	\$ 11,865,860	\$ 19,836,244	\$ 112,121,632	\$ 41,215,249
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	12,490,857	1,780,713	1,578,886	305,435	1,327,157	17,483,048	76,899
Intergovernmental receivable	-	1,570,648	549,427	1,667,927	3,153	3,791,155	-
Loans receivable	1,472	35,880	-	-	-	37,352	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	12,280,808
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	30,064,650	52,061,188	16,314,350	13,844,013	21,168,151	133,452,352	69,370,014
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	2,879,518	43,024,085	3,761,024	2,558,732	-	52,223,359	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	579,045	(1,998)	1	-	577,048	-
Cash and cash equivalents	-	-	567,350	745,756	-	1,313,106	-
Interest receivable	-	-	-	-	-	-	-
Total restricted current assets	2,879,518	43,603,130	4,326,376	3,304,489	-	54,113,513	-
Total current assets	32,944,168	95,664,318	20,640,726	17,148,502	21,168,151	187,565,865	69,370,014
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	160,416,672	553,794,040	159,504,820	122,748,402	38,942,479	1,035,406,413	89,702,140
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	\$ 164,852,019	\$ 555,832,314	\$ 160,973,655	\$ 123,465,474	\$ 40,161,510	\$ 1,045,284,973	\$ 90,356,160

	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	\$ 4,579,099	\$ 1,183,694	\$ 233,498	\$ 6,426	\$ 37,918	\$ 6,040,635	\$ 440,196
Construction contracts payable	2,500	546,509	78,748	100	6,428	634,285	-
Accrued liabilities	338,465	10,000	-	-	-	348,465	-
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	1,181,608	-	-	-	-	1,181,608	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	1,282,546	-	-	-	1,282,546	-
Claims payable - current portion	-	-	-	-	-	-	387,615
Customer deposits	938,207	29,045	-	8,590	-	975,842	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	7,232,748	3,146,017	365,727	41,614	93,356	10,879,461	6,582,371
Payable from restricted assets:							
Accounts payable	-	496,464	-	-	-	496,464	-
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	3,694,671	1,705,863	1,835,349	-	10,851,900	-
Total current liabilities	10,848,765	6,840,687	2,071,590	1,876,963	93,356	21,731,360	6,582,371
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	41,005,554	91,595,132	39,695,576	21,744,951	3,249,331	197,290,543	8,243,970
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	384,665,186	104,285,698	85,768,453	17,767,900	691,382,529	20,186,126
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	2,879,518	43,024,085	3,761,024	2,558,732	-	52,223,359	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	18,364,206	34,844,831	12,136,117	12,794,171	18,125,725	96,265,050	61,379,332
Total net position	120,139,016	462,534,102	120,182,839	101,121,356	35,893,625	839,870,938	81,565,458
Total liabilities and net position	\$ 164,852,019	\$ 555,832,314	\$ 160,973,655	\$ 123,465,474	\$ 40,161,512	1,045,284,974	\$ 90,356,160

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	24,104,163	(4,190,033)	25,831,538	-6.7%	85.2%
Development fee surcharge	326,700	258,974	(67,726)	756,651	-65.8%	79.3%
Intergovernmental	504,581	656,089	151,508	144,727	353.3%	0.0%
Investment income - operating	73,800	2,812,069	2,738,269	1,057,921	165.8%	3810.4%
Miscellaneous	195,000	1,363,829	1,168,829	1,067,755	27.7%	699.4%
Transfer in	2,457,826	2,457,826	-	2,889,727	0.0%	100.0%
Total revenues	31,852,103	31,652,950	(199,153)	31,748,319	-0.3%	99.4%
EXPENSES						
Administration	7,004,240	5,727,614	1,276,626	4,285,382	33.7%	81.8%
Water resources	4,496,639	3,481,684	1,014,955	5,233,204	-33.5%	77.4%
Transmission/distribution	3,225,161	2,568,235	656,926	2,792,876	-8.0%	79.6%
Treatment plant	4,432,657	3,370,347	1,062,310	3,289,453	2.5%	76.0%
Transfer out	410,103	204,957	205,146	41,335	395.8%	50.0%
Total operations	19,568,800	15,352,837	4,215,963	15,642,250	-1.9%	78.5%
Debt service	9,637,859	6,600,008	3,037,851	6,347,554	4.0%	68.5%
Capital outlay	81,940,626	17,487,755	64,452,871	10,111,772	72.9%	21.3%
Total expenses	111,147,285	39,440,600	71,706,685	32,101,576	22.9%	35.5%
Excess of revenue (under) expenses	(79,295,182)	(7,787,650)	71,507,532	(353,257)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		17,487,755				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		17,487,755				
Principal retired		-				
		17,487,755				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		9,700,105				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	989,782	(310,918)	3,049,632	-67.5%	76.1%
Investment income	15,800	775,739	759,939	163,378	374.8%	4909.7%
Total revenues	1,316,500	1,765,521	449,021	3,213,010	-45.1%	134.1%
EXPENDITURES						
Municipal utility systems	-	18,863	(18,863)	5,428	0.0%	0.0%
Capital Outlay	18,456,539	1,458,285	16,998,254	610,254	139.0%	7.9%
Total Expenditures	18,456,539	1,477,148	16,979,391	615,682	139.9%	8.0%
Excess of revenues over expenditures	(17,140,039)	288,373	17,428,412	2,597,328	-88.9%	-1.7%
OTHER FINANCING (USES)						
Transfer out	(3,023,601)	(2,559,788)	463,813	(2,898,643)	0.0%	84.7%
Net change in fund balance	(20,163,640)	(2,271,415)	17,892,225	(301,315)		
FUND BALANCE, January 1	23,095,000	23,095,000	-	23,900,742		
FUND BALANCE, October 31	2,931,360	20,823,585	17,892,225	23,599,428		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	180,284	166,584	26,531	579.5%	1315.9%
Total revenues	1,018,700	1,705,159	686,459	3,381,959	-49.6%	167.4%
EXPENDITURES						
Municipal utility systems	1,542,000	3,200	1,538,800	897,125	0.0%	0.2%
Capital Outlay	860,408	7,199	853,209	1,470,943	0.0%	0.0%
Total Expenditures	2,402,408	10,399	2,392,009	2,368,068	-99.6%	0.4%
Net change in fund balance	(1,383,708)	1,694,760	3,078,468	1,013,891		
FUND BALANCE, January 1	3,719,288	3,719,288	-	2,814,968		
FUND BALANCE, October 31	2,335,580	5,414,048	3,078,468	3,828,859		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	-	995	995	192	418.2%	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	-	995	995	192		
FUND BALANCE, January 1	26,683	26,683	-	27,256		
FUND BALANCE, October 31	26,683	27,678	995	27,448		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	15,592,823	(113,777)	14,537,523	7.3%	99.3%
Intergovernmental	0	71,833	71,833	1,183	0.0%	0.0%
Investment income	1,600	701,337	699,737	135,285	418.4%	43833.6%
Miscellaneous	3,000	82,648	79,648	77,050	7.3%	2754.9%
Transfers in	464,423	464,423	0	464,588	0.0%	100.0%
Total revenues	16,175,623	16,913,064	737,441	15,215,629	11.2%	104.6%
EXPENSES						
Administration	2,037,650	1,424,364	613,286	3,093,660	-54.0%	69.9%
Sewer collection system	4,151,396	3,545,433	605,963	1,265,564	180.1%	85.4%
Sewer disposal plant	5,070,375	4,153,228	917,147	4,034,262	2.9%	81.9%
Transfers out	121,489	71,081	50,408	658,438	0.0%	58.5%
Total operations	11,380,910	9,194,106	2,186,804	9,051,924	1.6%	80.8%
Debt service	3,315,175	3,315,175	0	3,309,575	0.0%	100.0%
Capital outlay	10,282,986	3,916,969	6,366,017	1,561,457	150.9%	38.1%
Total expenses	24,979,071	16,426,250	8,552,821	13,922,956	18.0%	65.8%
Excess of revenues over (under) expenses	(8,803,448)	486,814	9,290,262	1,292,673		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,916,969
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	3,916,969
Principal retired	1,960,000
	5,876,969
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	6,363,783

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	8,826,678	(942,222)	7,830,835	12.7%	90.4%
Plant investment fee	131,200	199,890	68,690	449,100	-55.5%	152.4%
Intergovernmental	-	(122,823)	(122,823)	(379,576)	-67.6%	0.0%
Investment income	16,600	574,166	557,566	101,597	465.1%	0.0%
Miscellaneous	32,000	3,068,502	3,036,502	193,118	1488.9%	9589.1%
Total revenues	9,948,700	12,546,413	2,597,713	8,195,074	53.1%	126.1%
EXPENSES						
Administration	2,655,271	2,017,081	638,190	1,761,070	14.5%	76.0%
Engineering	2,226,734	1,534,835	691,899	654,550	134.5%	68.9%
Maintenance	261,889	256,606	5,283	1,126,621	-77.2%	98.0%
Transfers out	42,960	30,284	12,676	945	3104.7%	70.5%
Total operations	5,186,854	3,838,807	1,348,047	3,543,186	8.3%	74.0%
Debt service	2,660,811	1,562,313	1,098,498	1,549,188	0.0%	58.7%
Capital outlay	5,783,275	1,924,378	3,858,897	473,287	306.6%	33.3%
Total expenses	13,630,940	7,325,498	6,305,442	5,565,660	31.6%	53.7%
Excess of revenues (under) expenses	(3,682,240)	5,220,915	8,903,155	2,629,414		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,924,378				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		290,777				
						2,215,155
Principal retired		950,000				
						3,165,155
Less: Depreciation		11,624				
Vehicle transfers		-				
						11,624
Net (loss) (GAAP basis)		8,374,446				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	301,165	(302,812)	705,239	-57.3%	49.9%
Investment income	25,000	110,928	85,928	36,041	207.8%	443.7%
Total revenues	628,977	412,093	(216,884)	741,280	-44.4%	65.5%
EXPENDITURES						
Municipal utility systems	254,027	106,216	147,811	49,829	113.2%	41.8%
Capital Outlay	3,848,359	2,777,588	1,070,771	698,331	297.7%	72.2%
Total Expenditures	4,102,386	2,883,804	1,218,582	748,160	285.5%	70.3%
Excess of revenues over expenditures	(3,473,409)	(2,471,711)	1,001,698	(6,880)	35827.8%	71.2%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(3,473,409)	(2,471,711)	1,001,698	(6,880)		
FUND BALANCE, January 1	4,803,496	4,803,496	-	5,041,000		
FUND BALANCE, October 31	1,330,087	2,331,785	1,001,698	5,034,120		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	681,639	(100,461)	1,623,625	-58.0%	87.2%
Developer participation	-	-	-	32,436	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	38,700	432,996	394,296	85,959	403.7%	1118.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	820,800	1,114,635	293,835	1,742,020	-36.0%	135.8%
EXPENDITURES						
Municipal utility systems	-	-	-	10,938	0.0%	0.0%
Capital Outlay	9,748,226	2,409,594	7,338,632	718,268	0.0%	0.0%
Total Expenditures	9,748,226	2,409,594	7,338,632	729,206	0.0%	24.7%
Excess of revenues over expenditures	(8,927,426)	(1,294,959)	7,632,467	1,012,814	-227.9%	14.5%
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)	(1,774,454)	7,683,395	545,470		
FUND BALANCE, January 1	12,238,629	12,238,629	-	12,046,530		
FUND BALANCE, October 31	2,780,780	10,464,175	7,683,395	12,592,000		

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

	2023 YTD	2022 YTD	Variance From Budget	2023 YTD	%	2023 Actual as a %
	Budget	Actual	Budget	Actual	Increase (Decrease)	of Budget
REVENUES						
Charges for services	8,973,000	8,722,765	(250,235)	8,706,417	0.2%	97.2%
Intergovernmental	-	0	0	5,019	0.0%	0.0%
Investment income	22,596	413,359	390,763	50,676	715.7%	1829.3%
Miscellaneous	1,000	358,754	357,754	38,812	824.3%	35875.4%
Total revenues	8,996,596	9,494,878	498,282	8,800,924	7.9%	105.5%
EXPENSES						
Administration	1,443,993	996,481	447,512	666,051	49.6%	69.0%
Landfill operations	30,000	114	29,886	-	0.0%	0.4%
Trash removal	5,340,710	4,784,977	555,733	3,979,648	20.2%	89.6%
Special trash pickup	1,045,548	814,915	230,633	849,856	-4.1%	77.9%
Curbside recycling	2,423,090	2,094,668	328,422	1,407,593	48.8%	86.4%
Transfers out	188,867	174,967	13,900	162,285	0.0%	92.6%
Total operations	10,472,208	8,866,122	1,606,086	7,065,433	25.5%	84.7%
Capital outlay	1,290,916	129,633	1,161,283	110,269	0.0%	10.0%
Total expenses	11,763,124	8,995,755	2,767,369	7,175,702	25.4%	76.5%
Excess of revenues over (under) expenses	(2,766,528)	499,123	3,265,651	1,625,222		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		129,633				
Less: Depreciation		0				
Net Income (GAAP basis)		628,756				

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	4,329,930	1,176,881	3,807,893	13.7%	137.3%
Investment income	6,015	195,270	189,255	28,973	574.0%	3246.4%
Total revenues	4,859,064	4,533,121	(325,943)	3,836,889	18.1%	93.3%
EXPENSES						
Administration	464,784	373,217	91,567	329,185	13.4%	80.3%
Course maintenance/development	2,983,730	2,424,141	559,589	2,349,218	3.2%	81.2%
Transfers out	29,315	9,028	20,287	19,146	0.0%	30.8%
Total operations	3,477,829	2,806,386	671,443	2,697,549	4.0%	80.7%
Debt service	133,144	-	133,144	-	0.0%	0.0%
Capital outlay	4,865,936	211,031	4,654,905	137,337	53.7%	4.3%
Total expenses	8,476,909	3,017,417	5,459,492	2,834,886	6.4%	35.6%
Excess of revenues over expenses	(3,617,845)	1,515,704	5,133,549	1,002,003	51.3%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	211,031
Principal payments capital leases	-
Gain on sale of assets	-
	211,031
Less: Depreciation	-
Net income (GAAP basis)	1,726,735

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	574,611	(45,159)	497,069	16%	92.7%
Intergovernmental	406,625	80,247	(326,378)	20,416	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	37,657	37,657	8,666	335%	0.0%
Miscellaneous	7,700	18,611	10,911	10,866	71%	241.7%
Total revenues	1,034,095	711,126	(322,969)	537,017	32%	68.8%
EXPENSES						
Administration	380,799	312,547	68,252	242,641	29%	82.1%
Maintenance	186,516	125,636	60,880	125,314	0%	67.4%
Transfers out	134	134	-	272	-	0.0%
Total operations	567,449	438,317	129,132	368,227	0	77.2%
Capital outlay	563,580	98,243	465,337	22,994	0%	0.0%
Total expenses	1,131,029	536,560	594,469	391,221	37%	47.4%
Excess of revenue over (under) expenses	(96,934)	174,566	271,500	145,796		

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)	255,809

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

	Budget	2023 Actual	Variance From Final Budget	2022 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	50,000	678,342	628,342	105,545	542.7%
Miscellaneous	12,099,808	12,149,122	49,314	10,014,697	21.3%
Total revenues	12,353,808	12,827,464	473,656	10,120,242	26.8%
EXPENSES					
Operations:					
Personal services	2,043,529	1,670,511	373,018	1,453,902	14.9%
Operating & maintenance	4,184,089	3,693,586	490,503	2,629,888	40.4%
Transfers out	11,846	8,233	3,613	15,002	0.0%
Total operations	6,239,464	5,372,330	867,134	4,098,792	31.1%
Capital outlay	15,644,179	2,885,227	12,758,952	4,829,552	-40.3%
Total expenses	21,883,643	8,257,557	13,626,086	8,928,344	-7.5%
Excess of revenues (under) expenses	(9,529,835)	4,569,907	14,099,742	1,191,898	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,885,227
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	2,885,227
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	7,455,134