

**CITY OF LONGMONT**

**FINANCIAL STATEMENTS**

**Month Ending**

**September 30, 2023**

**(UNAUDITED)**

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

|                                    | 2023<br>YTD<br>Budget | 2023<br>YTD<br>Actual | Variance<br>from Final<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease)<br>From<br>Prior Year | 2023<br>as a % of<br>Budget |
|------------------------------------|-----------------------|-----------------------|----------------------------------|-----------------------|---|-----------------------------|
| <b>TAXES</b>                       |                       |                       |                                  |                       |   |                             |
| General property taxes:            |                       |                       |                                  |                       |   |                             |
| Current                            | 23,667,281            | 23,462,937            | (204,344)                        | 23,844,684            | -1.6%   | 99.1%                       |
| Prior years                        | -                     | 34,623                | 34,623                           | (20,999)              | -264.9%   | 0.0%                        |
| General sales and use tax          | 48,378,102            | 31,770,069            | (16,608,033)                     | 30,705,841            | 3.5%  | 65.7%                       |
| Selected sales and use tax -       |                       |                       |                                  |                       |   |                             |
| Cigarette                          | 160,000               | 101,058               | (58,942)                         | 53,075                | 90.4%   | 63.2%                       |
| Franchise taxes:                   |                       |                       |                                  |                       |   |                             |
| Gas                                | 900,000               | 924,671               | 24,671                           | 740,498               | 24.9%   | 102.7%                      |
| Cable Television                   | 610,000               | 304,496               | (305,504)                        | 312,362               | 0.0%  | 49.9%                       |
| Telephone                          | 119,210               | 78,980                | (40,230)                         | 90,009                | -12.3%  | 66.3%                       |
| Electric                           | 7,106,109             | 5,212,930             | (1,893,179)                      | 4,976,396             | 4.8%  | 73.4%                       |
| Telecommunications                 | 6,131                 | 5,892                 | (239)                            | 6,370                 | -7.5%   | 96.1%                       |
| Water                              | 573,644               | 430,236               | (143,408)                        | 406,512               | 5.8%  | 75.0%                       |
| Wastewater                         | 628,384               | 471,285               | (157,099)                        | 473,967               | -0.6%   | 75.0%                       |
|                                    | 82,148,861            | 62,797,177            | (19,351,684)                     | 61,588,716            | 2.0%  | 76.4%                       |
| <b>LICENSES AND PERMITS</b>        |                       |                       |                                  |                       |   |                             |
| Business licenses and permits:     |                       |                       |                                  |                       |   |                             |
| Liquor                             | 10,000                | 6,998                 | (3,002)                          | 7,673                 | -8.8%   | 70.0%                       |
| Marijuana                          | 60,000                | 67,800                | 7,800                            | 69,300                | -2.2%   | 0.0%                        |
| Business                           | 5,000                 | 4,438                 | (562)                            | 4,057                 | 9.4%  | 88.8%                       |
| Sales Tax                          | 22,000                | 16,100                | (5,900)                          | 16,675                | -3.4%   | 73.2%                       |
| Non-Business licenses and permits: |                       |                       |                                  |                       |   |                             |
| Building                           | 1,926,195             | 2,722,995             | 796,800                          | 2,189,411             | 24.4%   | 141.4%                      |
| Wood burning                       | -                     | 5                     | 5                                | 5                     | 0.0%  | 0.0%                        |
| Contractor                         | 120,475               | 118,925               | (1,550)                          | 106,089               | 12.1%   | 98.7%                       |
| Parade / use of public places      | 8,800                 | 6,585                 | (2,215)                          | 8,110                 | -18.8%  | 74.8%                       |
|                                    | 2,152,470             | 2,943,846             | 791,377                          | 2,401,320             | 22.6%   | 136.8%                      |
| <b>INTERGOVERNMENTAL REVENUE</b>   |                       |                       |                                  |                       |   |                             |
| Federal revenue                    | 294,281               | 110,356               | (183,926)                        | 56,864                | 0.0%  | 37.5%                       |
| State shared revenue:              |                       |                       |                                  |                       |   |                             |
| Severance tax                      | 6,000                 | 314,340               | 308,340                          | 266,712               | 0.0%  | 5239.0%                     |
| Grants                             | 572,967               | 607,707               | 34,740                           | 19,067                | 3087.3%   | 0.0%                        |
| Non-grant state revenue            | 300,000               | 245,541               | (54,459)                         | 235,363               | 4.3%  | 0.0%                        |
| Local government shared revenue:   |                       |                       |                                  |                       |   |                             |
| Shared Fines                       | 45,000                | 40,955                | (4,045)                          | 48,563                | -15.7%  | 91.0%                       |
| Hazmat Authority                   | 20,000                | 20,798                | 798                              | 12,104                | 0.0%  | 104.0%                      |
| Longmont Housing Authority         | 688,540               | 465,400               | (223,140)                        | 389,436               | 19.5%   | 67.6%                       |
| Grants / School Resource Officer   | 361,969               | 220,254               | (141,715)                        | 386,400               | -43.0%  | 60.8%                       |
|                                    | 2,288,757             | 2,025,350             | (263,407)                        | 2,394,990             | -15.4%  | 88.5%                       |

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

(continued)

|  | Budget     | 2023<br>YTD<br>Actual | Variance<br>from Final<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease)<br>From<br>Prior Year | 2023<br>as a % of<br>Budget |
|--|------------|-----------------------|----------------------------------|-----------------------|---|-----------------------------|
| <b>CHARGES FOR SERVICE</b>                 |            |                       |                                  |                       |   |                             |
| <b>General government:</b>                 |            |                       |                                  |                       |   |                             |
| Zoning and hearing                         | 60,000     | 52,370                | (7,630)                          | 79,330                | -34.0%  | 87.3%                       |
| Disconnect Tag Fees                        | 562,000    | 435,795               | (126,205)                        | 184,415               | 136.3%  | 77.5%                       |
| Credit Card Convenience Fee                | 120,000    | -                     | (120,000)                        | -                     | 0.0%  | 0.0%                        |
| Maps and publications                      | 150        | 313                   | 163                              | 222                   | 41.0%   | 208.7%                      |
| Rebates                                    | 125,000    | 155,790               | 30,790                           | 122,844               | 26.8%   | 124.6%                      |
| Payroll Fee                                | 800        | 552                   | (248)                            | 504                   | 9.6%  | 69.0%                       |
| Sales tax commission                       | 45,000     | 88,675                | 43,675                           | 52,956                | 67.5%   | 197.1%                      |
| Liquor Application Fee                     | 30,000     | 28,848                | (1,152)                          | 27,935                | 3.3%  | 96.2%                       |
| Marijuana Modification Fee                 | 7,000      | -                     | (7,000)                          | -                     | 0.0%  | 0.0%                        |
| <b>Public safety:</b>                      |            |                       |                                  |                       |   |                             |
| Criminal justice records                   | 29,000     | 31,039                | 2,039                            | 29,505                | 5.2%  | 107.0%                      |
| Extra duty officer reimbursement           | -          | 4,031                 | 4,031                            | 117,001               | -96.6%  | 0.0%                        |
| Fire inspection & fireworks fees           | 99,500     | 82,949                | (16,551)                         | 70,412                | 17.8%   | 83.4%                       |
| Offender registration/impound fees         | 15,500     | 7,485                 | (8,015)                          | 9,700                 | -22.8%  | 48.3%                       |
| Emergency dispatch reimbursement           | -          | 36,263                | 36,263                           | 8,200                 | 0.0%  | 0.0%                        |
| Elevator inspection                        | 46,000     | 39,365                | (6,635)                          | 40,220                | -2.1%   | 85.6%                       |
| <b>Highways and streets:</b>               |            |                       |                                  |                       |   |                             |
| Work in right of way permit                | 3,000      | -                     | (3,000)                          | 4,933                 | -100.0%   | 0.0%                        |
| Plan check fees                            | 324,818    | 622,406               | 297,588                          | 770,547               | -19.2%  | 191.6%                      |
| Variance/Appeals board                     | -          | -                     | -                                | -                     | 0.0%  | 0.0%                        |
| Right-of-way maintenance                   | 274,168    | 202,626               | (71,542)                         | 189,891               | 6.7%  | 73.9%                       |
| <b>Culture and Recreation:</b>             |            |                       |                                  |                       |   |                             |
| Recreation center - all fees               | 1,796,372  | 1,513,673             | (282,699)                        | 1,135,571             | 33.3%   | 84.3%                       |
| Pool fees                                  | 512,457    | 412,016               | (100,442)                        | 359,291               | 14.7%   | 80.4%                       |
| Arbor Day Tree Sales                       | -          | 10,170                | 10,170                           | 7,745                 | 31.3%   | 0.0%                        |
| Reservoir fees                             | 525,790    | 677,075               | 151,285                          | 742,306               | -8.8%   | 128.8%                      |
| Activity fees                              | 1,424,413  | 1,164,936             | (259,477)                        | 1,072,234             | 8.6%  | 81.8%                       |
| Facility use fees                          | 347,720    | 328,067               | (19,653)                         | 250,536               | 30.9%   | 94.3%                       |
| Concessions                                | 49,321     | 35,038                | (14,283)                         | 7,658                 | 357.5%  | 71.0%                       |
| <b>Senior citizens:</b>                    |            |                       |                                  |                       |   |                             |
| Activity fees                              | 250        | 143                   | (107)                            | 95                    | 50.5%   | 57.2%                       |
| Facility fees                              | 6,000      | 1,403                 | (4,598)                          | 1,755                 | -20.1%  | 23.4%                       |
| <b>Administrative reimbursements:</b>      |            |                       |                                  |                       |   |                             |
| Sanitation                                 | 690,896    | 518,175               | (172,721)                        | 436,671               | 18.7%   | 75.0%                       |
| Golf                                       | 245,576    | 184,185               | (61,391)                         | 144,198               | 27.7%   | 75.0%                       |
| Electric                                   | 2,306,106  | 1,729,575             | (576,531)                        | 1,409,193             | 22.7%   | 75.0%                       |
| Telecommunications                         | 564,727    | 423,549               | (141,178)                        | 363,816               | 16.4%   | 75.0%                       |
| Water                                      | 1,900,484  | 1,425,366             | (475,118)                        | 1,229,238             | 16.0%   | 75.0%                       |
| Sewer                                      | 1,273,721  | 955,296               | (318,425)                        | 761,796               | 25.4%   | 75.0%                       |
| Storm Drainage                             | 771,734    | 578,799               | (192,935)                        | 468,549               | 23.5%   | 75.0%                       |
| Airport                                    | 82,794     | 62,100                | (20,694)                         | 58,311                | 6.5%  | 75.0%                       |
| Streets                                    | 1,087,097  | 815,319               | (271,778)                        | 658,188               | 23.9%   | 75.0%                       |
| Museum                                     | 241,481    | 181,116               | (60,365)                         | 168,102               | 7.7%  | 75.0%                       |
| Oil and Gas                                | 7,075      | 5,310                 | (1,765)                          | -                     | 0.0%  | 75.1%                       |
| Open Space                                 | 297,594    | 223,200               | (74,394)                         | 233,712               | -4.5%   | 75.0%                       |
| Fleet                                      | 369,078    | 276,813               | (92,265)                         | 227,187               | 21.8%   | 75.0%                       |
| General Improvement District               | 15,100     | 11,322                | (3,778)                          | 16,164                | -30.0%  | 75.0%                       |
|  | 16,257,722 | 13,321,151            | (2,936,569)                      | 11,460,931            | 16.2%   | 81.9%                       |
| <b>FINES AND FORFEITS</b>                  |            |                       |                                  |                       |   |                             |
| <b>Court:</b>                              |            |                       |                                  |                       |   |                             |
| Parking                                    | 102,000    | 87,245                | (14,755)                         | 86,116                | 1.3%  | 85.5%                       |
| Other court fines                          | 300,000    | 201,273               | (98,727)                         | 210,155               | -4.2%   | 67.1%                       |
| Court fine surcharge                       | 35,000     | 20,975                | (14,025)                         | 21,390                | -1.9%   | 59.9%                       |
| Bond forfeitures                           | 9,000      | 3,540                 | (5,460)                          | 4,700                 | -24.7%  | 39.3%                       |
| Court education fees                       | 11,000     | 7,070                 | (3,930)                          | 7,117                 | -0.7%   | 64.3%                       |
| Court costs reimbursements                 | 55,000     | 32,685                | (22,315)                         | 33,960                | -3.8%   | 59.4%                       |
| Probation & home detention monitoring fees | 17,500     | 12,208                | (5,292)                          | 12,695                | -3.8%   | 69.8%                       |
| Code Enforcement Penalty                   | 1,200      | 552                   | (648)                            | 475                   | 16.3%   | 46.0%                       |
| Tree Mitigation Fine                       | 108,841    | 195,491               | 86,650                           | 114,820               | 70.3%   | 179.6%                      |
| Outstanding judgments/warrants             | 4,000      | 1,255                 | (2,745)                          | 1,260                 | -0.4%   | 31.4%                       |
| <b>Library fines</b>                       |            |                       |                                  |                       |   |                             |
| False alarm fines                          | 10,000     | 3,200                 | (6,800)                          | 7,000                 | -54.3%  | 32.0%                       |
| Weed cutting fines                         | 24,000     | 6,062                 | (17,938)                         | (988)                 | -713.6%   | 25.3%                       |
| Civil Penalty & Nuisance fines             | 23,000     | 22,389                | (611)                            | 19,095                | 17.3%   | 97.3%                       |
| Other fines                                | 500        | 275                   | (225)                            | 275                   | 0.0%  | 55.0%                       |
|  | 701,041    | 612,430               | (88,611)                         | 557,866               | 9.8%  | 87.4%                       |

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

(continued)

|  |               |               |                   |               | %                 |                  |
|--|---------------|---------------|-------------------|---------------|-------------------|------------------|
|  |               | <b>2023</b>   | <b>Variance</b>   | <b>2022</b>   | <b>(Decrease)</b> | <b>2023</b>      |
|  |               | <b>YTD</b>    | <b>from Final</b> | <b>YTD</b>    | <b>From</b>       | <b>as a % of</b> |
|  | <b>Budget</b> | <b>Actual</b> | <b>Budget</b>     | <b>Actual</b> | <b>Prior Year</b> | <b>Budget</b>    |
| <b>INVESTMENT INCOME AND MISCELLANEOUS REVENUE</b> |               |               |                   |               |                   |                  |
| Investment income                                  | 100,000       | 1,191,415     | 1,091,415         | 285,451       | 317.4%            | 1191.4%          |
| Miscellaneous                                      | 85,184        | 49,888        | (35,296)          | 106,603       | -53.2%            | 58.6%            |
| Private grants/donations                           | 7,500         | 17,098        | 9,598             | 17,410        | -1.8%             | 228.0%           |
| Oil and gas royalties                              | 1,176,850     | 56,056        | (1,120,794)       | -             | 0.0%              | 4.8%             |
|  | 1,369,534     | 1,314,458     | (55,075)          | 409,464       | 221.0%            | 96.0%            |
| <b>OTHER FINANCING SOURCES</b>                     |               |               |                   |               |                   |                  |
| 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)         | 97,065        | -100.0%           | 0.0%             |
| Streets Fund                                       | 183,722       | 188,699       | 4,977             | 37,951        | 397.2%            | 102.7%           |
| Open Space Fund                                    | 4,318         | 4,318         | -                 | -             | 0.0%              | 100.0%           |
| Marijuana Tax Fund                                 | 290,000       | 290,000       | -                 | 450,000       | 0.0%              | 0.0%             |
| Public Safety Fund                                 | 5,592         | 5,592         | -                 | 7,606         | -26.5%            | 100.0%           |
| DDA Fund   | 1,203         | 1,203         | -                 | -             | 0.0%              | 100.0%           |
| Affordable Housing Fund                            | 1,084         | 1,084         | -                 | -             | 0.0%              | 100.0%           |
| Fleet Fund   | 3,076         | 8,233         | 5,157             | 15,002        | -45.1%            | 267.7%           |
| Proceeds from Advance                              | -             | -             | -                 | -             | -                 | -                |
| Total other financing sources                      | 736,555       | 636,817       | (99,738)          | 802,369       | -20.6%            | 86.5%            |
| Total revenues and other sources (legal basis)     | 105,654,940   | 83,651,229    | (22,003,711)      | 79,615,657    | 5.1%              | 79.2%            |

(continued)

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

**EXPENDITURE  
NORM=64.4%**

|   | Budget            | 2023<br>YTD<br>Actual | Variance<br>from Final<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease)<br>From<br>Prior Year | 2023<br>as a % of<br>Budget |
|---|-------------------|-----------------------|----------------------------------|-----------------------|---|-----------------------------|
| <b>NON-DEPARTMENTAL</b>                 |                   |                       |                                  |                       |   |                             |
| City Council                            | 881,780           | 419,807               | 461,973                          | 325,558               | 29.0%   | 47.6%                       |
| City Attorney                           | 1,906,287         | 1,205,647             | 700,640                          | 1,049,674             | 14.9%   | 63.2%                       |
| Municipal Court                         |                   |                       |                                  |                       |   |                             |
| Courts                                  | 721,400           | 492,282               | 229,118                          | 447,073               | 10.1%   | 68.2%                       |
| Probation                               | 366,975           | 276,829               | 90,146                           | 259,186               | 6.8%  | 75.4%                       |
| City Manager                            |                   |                       |                                  |                       |   |                             |
| City Manager                            | 2,287,700         | 1,005,326             | 1,282,374                        | 1,117,445             | -10.0%  | 43.9%                       |
| General Fund Transfers                  | 2,150,058         | 1,181,116             | 968,942                          | 1,690,929             | -30.1%  | 54.9%                       |
| Non Departmental                        | 2,417,631         | 900,624               | 1,517,007                        | 519,861               | 73.2%   | 37.3%                       |
| Economic Development Contracts          | 1,587,463         | 480,617               | 1,106,846                        | 201,186               | 138.9%  | 30.3%                       |
| LHA General                             | 172,415           | 76,112                | 96,304                           | 86,475                | -12.0%  | 44.1%                       |
| <b>Total Non-Departmental</b>           | <b>12,491,709</b> | <b>6,038,359</b>      | <b>6,453,350</b>                 | <b>5,697,387</b>      | <b>6.0%</b>                                       | <b>48.3%</b>                |
| <b>SHARED SERVICES</b>                  |                   |                       |                                  |                       |   |                             |
| Communications                          | 1,143,693         | 573,496               | 570,197                          | 312,312               | 83.6%   | 50.1%                       |
| Human Resources                         |                   |                       |                                  |                       |   |                             |
| Human Resources                         | 1,784,622         | 1,206,410             | 578,212                          | 997,870               | 20.9%   | 67.6%                       |
| Strategic Integration                   |                   |                       |                                  |                       |   |                             |
| Strategic Integration Admin             | 32,400            | 25,549                | 6,851                            | -                     | 0.0%  | 78.9%                       |
| Oil and Gas                             | 1,180,409         | 538,657               | 641,752                          | -                     | 0.0%  | 45.6%                       |
| Geospatial Data and Analysis            | 163,770           | 93,672                | 70,098                           | -                     | 0.0%  | 57.2%                       |
| Data and Analytics                      | 127,114           | 25,318                | 101,796                          | -                     | 0.0%  | 19.9%                       |
| Business Enablement                     | 22,870            | 5,814                 | 17,056                           | -                     | 0.0%  | 25.4%                       |
| Technical Services                      | 65,916            | 44,897                | 21,019                           | -                     | 0.0%  | 68.1%                       |
| Customer Service and Admin              | 52,899            | 19,997                | 32,903                           | -                     | 0.0%  | 37.8%                       |
| Community Neighborhood and Equity Resou | 855,778           | 510,748               | 345,030                          | 383,032               | 33.3%   | 59.7%                       |
| Lgmt Multicultural Action Comm          | 25,000            | 16,156                | 8,844                            | 10,013                | 61.3%   | 64.6%                       |
| Purchasing                              | 1,074,352         | 706,796               | 367,556                          | 541,612               | 30.5%   | 65.8%                       |
| Enterprise Technology Services          |                   |                       |                                  |                       |   |                             |
| PC Replacements                         | 390,231           | 123,136               | 267,095                          | 197,371               | -37.6%  | 31.6%                       |
| ETS Operations                          | 3,673,781         | 2,277,561             | 1,396,220                        | 2,001,119             | 13.8%   | 62.0%                       |
| LHA ETS Operations                      | 92,491            | 64,058                | 28,433                           | 61,045                | 4.9%  | 69.3%                       |
| ETS Applications                        | 1,487,193         | 795,388               | 691,805                          | 755,477               | 5.3%  | 53.5%                       |
| ETS CIS Support                         | 266,091           | 192,385               | 73,706                           | 183,243               | 5.0%  | 72.3%                       |
| ETS Telephone                           | 1,127             | 79,243                | (78,116)                         | 241,085               | -67.1%  | 0.0%                        |
| CJ System Replacement                   | 200,000           | 5,325                 | 194,675                          | 65,114                | -91.8%  | 0.0%                        |
| City Clerk                              |                   |                       |                                  |                       |   |                             |
| City Clerk                              | 702,441           | 401,156               | 301,285                          | 372,357               | 7.7%  | 57.1%                       |
| Election Voter Registration             | 176,677           | 23,450                | 153,227                          | 22,063                | 6.3%  | 13.3%                       |
| Recovery Office                         | 224,685           | 86,544                | 138,141                          | 94,908                | -8.8%   | 38.5%                       |
| <b>Total Shared Services</b>            | <b>14,067,343</b> | <b>7,913,222</b>      | <b>6,154,121</b>                 | <b>6,238,620</b>      | <b>26.8%</b>                                      | <b>56.3%</b>                |
| <b>FINANCE</b>                          |                   |                       |                                  |                       |   |                             |
| Finance Administration                  | 523,162           | 337,357               | 185,805                          | 230,382               | 46.4%   | 64.5%                       |
| Sales Tax                               | 621,488           | 338,816               | 282,672                          | 422,845               | -19.9%  | 54.5%                       |
| Accounting                              | 1,345,883         | 985,618               | 360,265                          | 921,486               | 7.0%  | 73.2%                       |
| Treasury                                | 373,902.00        | 232,976.20            | 140,925.80                       | 208,353.55            | 11.8%   | 62.3%                       |
| Information Desk                        | 78,024            | 55,150                | 22,874                           | 53,540                | 3.0%  | 70.7%                       |
| LHA Accounting                          | 325,789           | 230,612               | 95,177                           | 211,389               | 9.1%  | 70.8%                       |
| Budget                                  | 634,136           | 447,794               | 186,342                          | 443,261               | 1.0%  | 70.6%                       |
| HATS Project                            | 1,106,578         | 8,777                 | 1,097,801                        | 13,804                | -36.4%  | 0.0%                        |
| Risk                                    | 675,988           | 317,285               | 358,703                          | 299,336               | 6.0%  | 46.9%                       |
| Wellness                                | 110,978           | 75,390                | 35,588                           | 60,953                | 23.7%   | 67.9%                       |
| Safety                                  | 171,120           | 121,159               | 49,961                           | 121,764               | -0.5%   | 70.8%                       |
| Utility Billing                         | 2,503,176         | 1,397,074             | 1,106,102                        | 1,153,983             | 21.1%   | 55.8%                       |
| Mail Delivery                           | 104,934           | 79,761                | 25,173                           | 57,093                | 39.7%   | 76.0%                       |
| <b>Total Finance</b>                    | <b>8,575,158</b>  | <b>4,627,771</b>      | <b>3,947,387</b>                 | <b>4,198,190</b>      | <b>10.2%</b>                                      | <b>54.0%</b>                |

(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=64.4%**

|                                | Budget            | 2023<br>YTD<br>Actual | Variance<br>from Final<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease)<br>From<br>Prior Year | 2023<br>as a % of<br>Budget |
|--------------------------------|-------------------|-----------------------|----------------------------------|-----------------------|---|-----------------------------|
| <b>PUBLIC SAFETY</b>           |                   |                       |                                  |                       |   |                             |
| Public Safety Chief            | \$ 863,454        | \$ 656,510            | 206,944                          | \$ 540,830            | 21.4%   | 76.0%                       |
| Neighborhood Resources         | 303,006           | 201,654               | 101,352                          | 201,312               | 0.2%  | 66.6%                       |
| Emergency Communication Center | 2,422,657         | 1,560,083             | 862,574                          | 1,364,690             | 14.3%   | 64.4%                       |
| Public Safety Radio Replacemnt | 2,800             | -                     | 2,800                            | -                     | 0.0%  | 0.0%                        |
| Police Services                | 443,513           | 285,898               | 157,615                          | -                     | 0.0%  | 64.5%                       |
| SWAT                           | 788,579           | 738,513               | 50,066                           | 385,036               | 91.8%   | 93.7%                       |
| Police Training                | 489,317           | 402,269               | 87,048                           | -                     | 0.0%  | 82.2%                       |
| Extra Duty                     | 9,000             | 78,548                | (69,548)                         | 155,917               | -49.6%  | 872.8%                      |
| Detectives                     | 3,988,241         | 3,065,243             | 922,998                          | 2,371,086             | 29.3%   | 76.9%                       |
| Special Investigation Unit     | 262,803           | 212,397               | 50,406                           | 257,140               | -17.4%  | 80.8%                       |
| RV Tow and Disposal            | 93,877            | 110,772               | (16,895)                         | -                     | 0.0%  | 118.0%                      |
| School Resource Unit           | 909,565           | 577,390               | 332,175                          | 552,850               | 4.4%  | 63.5%                       |
| Animal Control                 | 933,732           | 714,597               | 219,135                          | 446,506               | 60.0%   | 76.5%                       |
| Traffic                        | 1,256,632         | 915,709               | 340,923                          | 793,636               | 15.4%   | 72.9%                       |
| Special Operations             | 2,436             | 100,737               | (98,301)                         | 265,880               | -62.1%  | 0.0%                        |
| Patrol                         | 13,964,523        | 8,978,235             | 4,986,288                        | 9,138,097             | -1.7%   | 64.3%                       |
| Fire Suppression               | 12,589,448        | 9,346,093             | 3,243,355                        | 9,149,863             | 2.1%  | 74.2%                       |
| Hazmat Team                    | 177,293           | 146,017               | 31,276                           | 148,999               | -2.0%   | 82.4%                       |
| Technical Rescue Team          | 245,895           | 56,068                | 189,827                          | 35,391                | 58.4%   | 22.8%                       |
| Wildland Team                  | 146,275           | 245,507               | (99,232)                         | 233,439               | 5.2%  | 167.8%                      |
| Fire Codes and Planning        | 573,359           | 394,126               | 179,233                          | 330,783               | 19.1%   | 68.7%                       |
| Fire Investigations            | 38,538            | 29,950                | 8,588                            | 17,913                | 67.2%   | 77.7%                       |
| Fire Outreach and Prevention   | 8,690             | 6,761                 | 1,929                            | 5,503                 | 22.8%   | 77.8%                       |
| Fire Services                  | 726,071           | 422,873               | 303,198                          | -                     | 0.0%  | 58.2%                       |
| Fire Training                  | 429,665           | 606,277               | (176,612)                        | -                     | 0.0%  | 141.1%                      |
| Click it or Ticket             | 5,000             | 3,219                 | 1,781                            | 2,335                 | 0.0%  | 0.0%                        |
| DUI Grant                      | 3,945             | 5,837                 | (1,892)                          | 8,805                 | -33.7%  | 0.0%                        |
| Collaborative Services         | 1,031,979         | 628,070               | 403,910                          | 619,431               | 1.4%  | 60.9%                       |
| CORE                           | 222,775           | 125,654               | 97,121                           | -                     | 0.0%  | 56.4%                       |
| Case Management                | 126,210           | 91,517                | 34,693                           | -                     | 0.0%  | 72.5%                       |
| Outreach and Volunteers        | 159,208           | 111,118               | 48,090                           | -                     | 0.0%  | 69.8%                       |
| Peer Support                   | 37,500            | 18,002                | 19,499                           | 10,730                | 67.8%   | 48.0%                       |
| Training and Personnel         | 539,150           | 382,515               | 156,635                          | 1,121,339             | -65.9%  | 70.9%                       |
| Information Technology         | 1,034,396         | 770,468               | 263,928                          | 678,464               | 13.6%   | 74.5%                       |
| Records Unit                   | 735,532           | 486,832               | 248,700                          | 358,883               | 35.7%   | 66.2%                       |
| Emergency Management           | 52,717            | 35,256                | 17,461                           | 184,251               | -80.9%  | 66.9%                       |
| CoResponder                    | -                 | -                     | -                                | 155,305               | -100.0%   | 0.0%                        |
| Public Safety Outreach         | -                 | -                     | -                                | 107,638               | -100.0%   | 0.0%                        |
| <b>Total Public Safety</b>     | <b>45,617,781</b> | <b>32,510,715</b>     | <b>13,107,066</b>                | <b>29,642,050</b>     | <b>9.7%</b>                                       | <b>71.3%</b>                |

(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=64.4%**

|  | Budget            | 2023<br>YTD<br>Actual | Variance<br>from Final<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease)<br>From<br>Prior Year | 2023<br>as a % of<br>Budget |
|--|-------------------|-----------------------|----------------------------------|-----------------------|---|-----------------------------|
| <b>EXTERNAL SERVICES</b>                           |                   |                       |                                  |                       |   |                             |
| Development Services                               |                   |                       |                                  |                       |   |                             |
| Development Services                               | 2,353,177         | 1,187,602             | 1,165,575                        | 1,346,504             | -11.8%  | 50.5%                       |
| Accela Implementation Project                      | 140,969           | 46,842                | 94,127                           | 9,994                 | 368.7%  | 0.0%                        |
| Code Enforcement                                   | 865,849           | 507,092               | 358,757                          | 461,446               | 9.9%  | 58.6%                       |
| Parking Enforcement                                | 234,428           | 94,820                | 139,608                          | 118,718               | -20.1%  | 40.4%                       |
| Redevelopment                                      | 323,482           | 154,051               | 169,431                          | 142,272               | 8.3%  | 47.6%                       |
| Facilities Project Management                      | 328,183           | 205,539               | 122,644                          | 91,477                | 124.7%  | 62.6%                       |
| Facilities Operations                              | 2,185,981         | 1,436,073             | 749,908                          | 1,208,149             | 18.9%   | 65.7%                       |
| Facilities Maintenance                             | 2,168,509         | 1,355,424             | 813,085                          | 1,287,224             | 5.3%  | 62.5%                       |
| Transportation Planning                            | 428,447           | 296,846               | 131,601                          | 144,354               | 105.6%  | 69.3%                       |
| Building Services                                  | 1,866,786         | 1,124,043             | 742,743                          | 1,124,851             | -0.1%   | 60.2%                       |
| Natural Resources Admin                            | 698,726           | 450,893               | 247,833                          | 419,826               | 7.4%  | 64.5%                       |
| Parks Maintenance                                  | 2,339,652         | 1,828,686             | 510,966                          | 1,626,514             | 12.4%   | 78.2%                       |
| Parks Resource Management                          | 264,291           | 155,203               | 109,088                          | 143,703               | 8.0%  | 58.7%                       |
| Muni Grounds Maintenance                           | 365,264           | 254,737               | 110,527                          | 242,301               | 5.1%  | 69.7%                       |
| ROW Maintenance                                    | 600,830           | 447,862               | 152,968                          | 416,476               | 7.5%  | 74.5%                       |
| Graffiti Removal                                   | 136,579           | 47,410                | 89,169                           | 49,740                | -4.7%   | 34.7%                       |
| Parks Development                                  | 248,372           | 137,436               | 110,936                          | 158,963               | -13.5%  | 55.3%                       |
| Forestry Maintenance                               | 960,235           | 607,400               | 352,835                          | 609,407               | -0.3%   | 63.3%                       |
| Forestry EAB                                       | 178,841           | 115,017               | 63,824                           | 108,594               | 5.9%  | 64.3%                       |
| Union Reservoir                                    | 552,228           | 377,795               | 174,433                          | 311,883               | 21.1%   | 68.4%                       |
| <b>Total External Services</b>                     | <b>17,240,829</b> | <b>10,830,772</b>     | <b>6,410,057</b>                 | <b>10,022,397</b>     | <b>8.1%</b>                                       | <b>62.8%</b>                |
| <b>HUMAN SERVICES</b>                              |                   |                       |                                  |                       |   |                             |
| Human Services Admin                               | 736,255           | 282,854               | 453,401                          | -                     | 0.0%  | 38.4%                       |
| Human Service Agencies                             | 2,748,409         | 2,145,247             | 603,162                          | -                     | 0.0%  | 78.1%                       |
| Children, Youth and Families                       | 2,336,365         | 835,059               | 1,501,306                        | 617,586               | 35.2%   | 35.7%                       |
| 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         | 797,137               | 408,606                          | -                     | 0.0%  | 66.1%                       |
| Senior Svcs Short Term Asstnce                     | 50,305            | 19,139                | 31,166                           | -                     | 0.0%  | 0.0%                        |
| <b>Total Human Services</b>                        | <b>8,114,756</b>  | <b>4,079,437</b>      | <b>4,035,319</b>                 | <b>617,586</b>        | <b>560.5%</b>                                     | <b>50.3%</b>                |
| <b>RECREATION, GOLF, LIBRARY AND CULTURE</b>       |                   |                       |                                  |                       |   |                             |
| Rec Golf Library and Cult Adm                      | 1,445,522         | 1,078,577             | 366,945                          | 1,287,033             | -16.2%  | 74.6%                       |
| Outside Agencies                                   | -                 | -                     | -                                | 1,541,968             | -100.0%   | 0.0%                        |
| Mental Health Comm Conversation                    | -                 | -                     | -                                | 3,069                 | -100.0%   | 0.0%                        |
| Recreation Administration                          | 459,148           | 354,470               | 104,678                          | 375,720               | -5.7%   | 77.2%                       |
| Callahan House Transfer                            | 95,970            | 71,982                | 23,988                           | 67,248                | 7.0%  | 75.0%                       |
| Recreation Aquatics                                | 1,235,297         | 927,758               | 307,539                          | 801,064               | 15.8%   | 75.1%                       |
| Recreation Athletics                               | 579,543           | 385,739               | 193,804                          | 333,220               | 15.8%   | 66.6%                       |
| Recreation Concessions                             | 35,939            | 51,521                | (15,582)                         | 20,883                | 146.7%  | 143.4%                      |
| Recreation Community Events                        | 149,634           | 75,337                | 74,297                           | 144,061               | -47.7%  | 50.3%                       |
| Recreation General Programs                        | 880,228           | 650,646               | 229,582                          | 633,915               | 2.6%  | 73.9%                       |
| Childcare Stabilization Grant                      | 65,692            | 64,292                | 1,400                            | 41,589                | 0.0%  | 0.0%                        |
| Recreation Special Needs                           | 87,310            | 11,057                | 76,253                           | 14,477                | -23.6%  | 12.7%                       |
| Recreation Outdoor Programs                        | 30,988            | 8,322                 | 22,666                           | 8,831                 | -5.8%   | 26.9%                       |
| Recreation Ice Rink                                | 167,369           | 103,821               | 63,548                           | 83,717                | 24.0%   | 62.0%                       |
| Recreation Sport Fields Mtce                       | 349,677           | 269,105               | 80,572                           | 250,035               | 7.6%  | 77.0%                       |
| Recreation Youth Programs                          | 48,209            | 29,150                | 19,059                           | 28,771                | 1.3%  | 60.5%                       |
| Recreation Union Reservoir                         | 17,500            | -                     | 17,500                           | -                     | 0.0%  | 0.0%                        |
| Recreation Center                                  | 1,927,993         | 1,422,310             | 505,683                          | 1,151,176             | 23.6%   | 73.8%                       |
| Library Administration                             | 860,614           | 642,254               | 218,360                          | 420,495               | 52.7%   | 74.6%                       |
| Library Adult Services                             | 1,108,438         | 797,630               | 310,808                          | 794,282               | 0.4%  | 72.0%                       |
| Library Childrens and Teens                        | 1,190,000         | 1,121,377             | 68,623                           | 435,184               | 157.7%  | 94.2%                       |
| Library Tech Services                              | 1,111,336         | 655,737               | 455,599                          | 614,255               | 6.8%  | 59.0%                       |
| Library Circulation                                | 972,880           | 697,586               | 275,294                          | 635,081               | 9.8%  | 71.7%                       |
| Museum Administration                              | 1,087,975         | 764,953               | 323,022                          | 694,291               | 10.2%   | 70.3%                       |
| Museum Auditorium                                  | 395,940           | 275,222               | 120,718                          | 160,903               | 71.0%   | 69.5%                       |
| Senior Services Administration                     | -                 | -                     | -                                | 697,210               | -100.0%   | 0.0%                        |
| LHA Housing  | 114,873           | 82,750                | 32,123                           | 42,380                | 95.3%   | 72.0%                       |
| LHA Senior Services                                | -                 | -                     | -                                | 18                    | -100.0%   | 0.0%                        |
| <b>Total Recreation, Golf, Library and Culture</b> | <b>14,418,075</b> | <b>10,541,598</b>     | <b>3,876,477</b>                 | <b>11,280,878</b>     | <b>-6.6%</b>                                      | <b>73.1%</b>                |

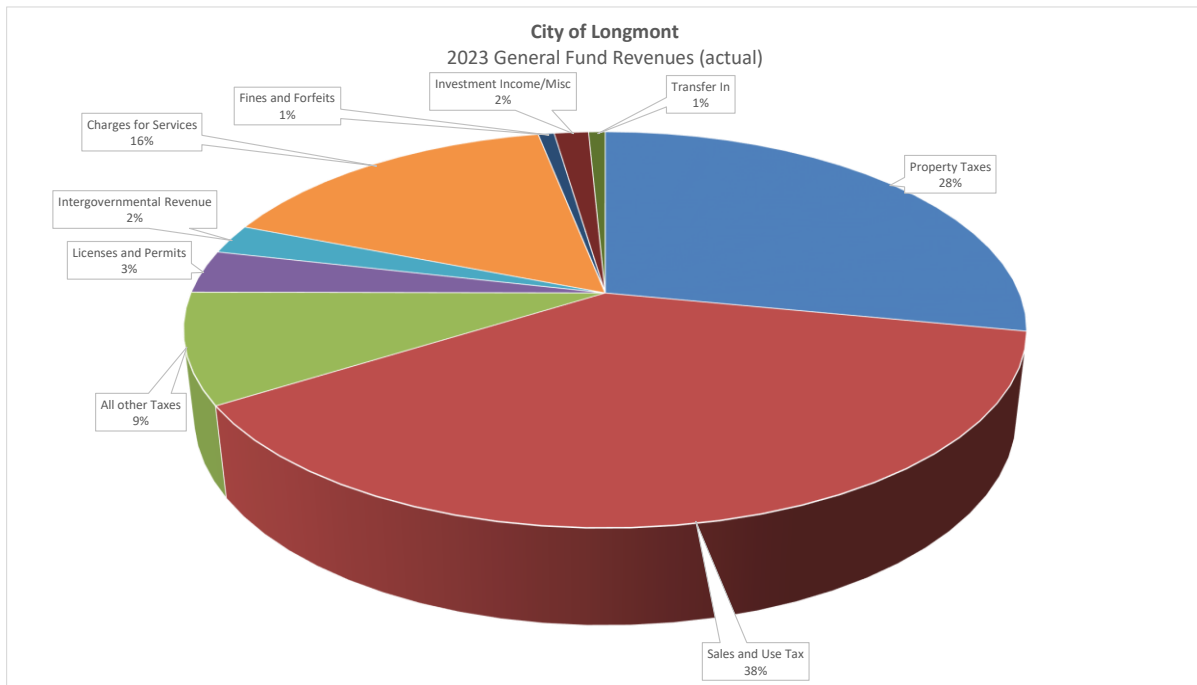
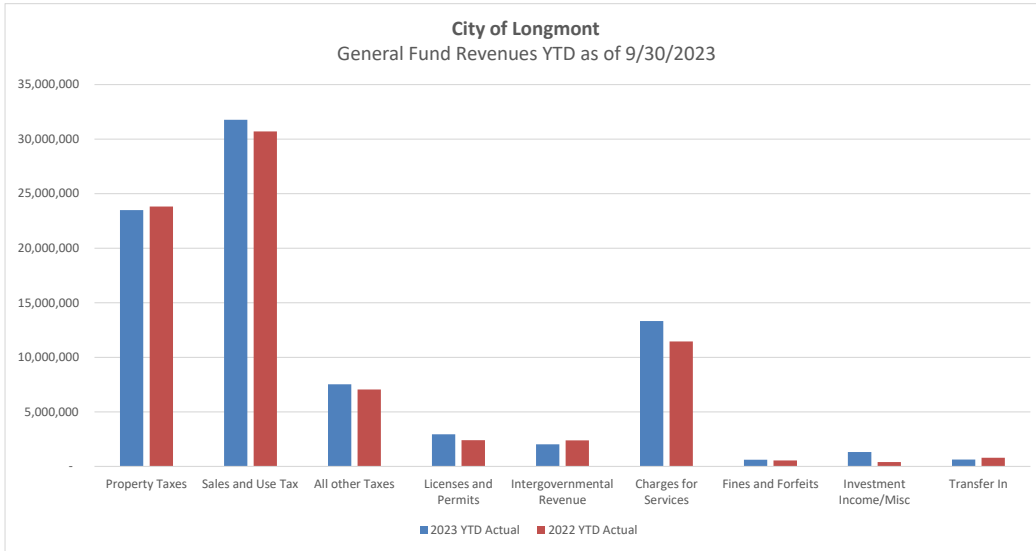
(continued)

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

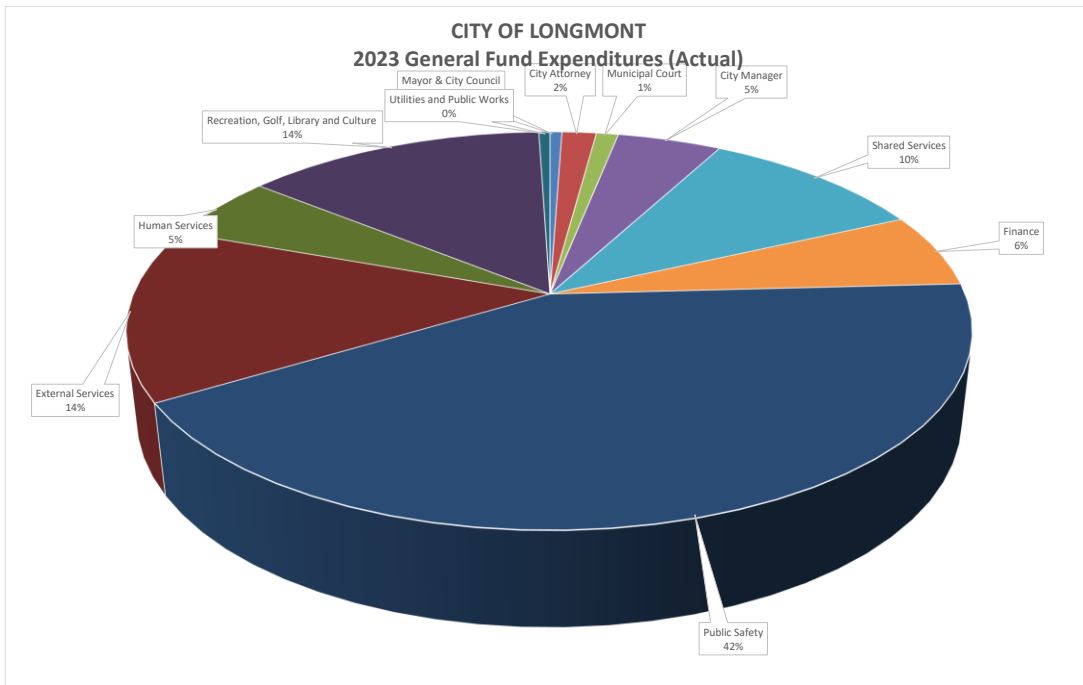
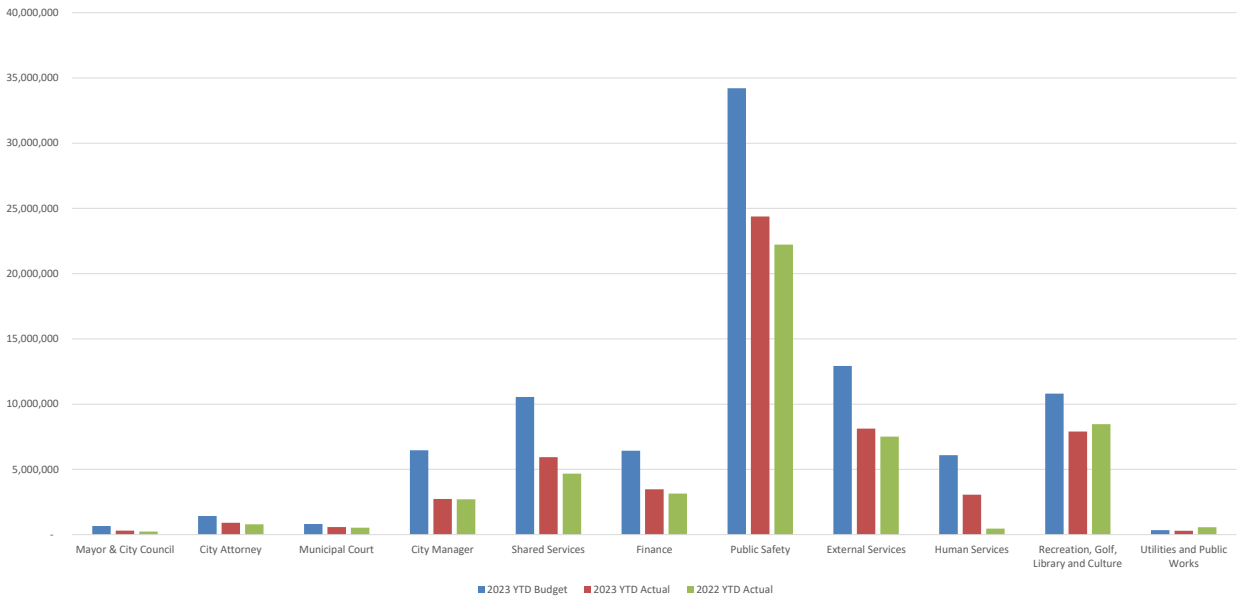
EXPENDITURE  
NORM=64.4%

|                                   | Budget            | 2023<br>YTD<br>Actual | Variance<br>from Final<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease)<br>From<br>Prior Year | 2023<br>as a % of<br>Budget |
|-----------------------------------|-------------------|-----------------------|----------------------------------|-----------------------|---|-----------------------------|
| <b>UTILITIES AND PUBLIC WORKS</b> |                   |                       |                                  |                       |   |                             |
| PWNR Business Services            | 3,662             | 14,366                | (10,704)                         | 110,736               | -87.0%  | 0.0%                        |
| Energy Lease                      | 285,439           | 246,059               | 39,380                           | 246,059               | 0.0%  | 86.2%                       |
| PWNR Engineering and Tech Svcs    | -                 | -                     | -                                | 137,446               | -100.0%   | 0.0%                        |
| Oil and Gas Investigations        | 8,540             | 679                   | 7,861                            | 3,835                 | -82.3%  | 0.0%                        |
| Survey and Engineering Support    | 72,750            | 46,135                | 26,615                           | -                     | 0.0%  | 63.4%                       |
| Oil and Gas Monitoring            | -                 | 1                     | (1)                              | 263,474               | -100.0%   | 0.0%                        |
| PWNR Regulatory Compliance        | 95,240            | 82,734                | 12,506                           | -                     | 0.0%  | 86.9%                       |
| Total Utilities and Public Works  | 465,631           | 389,974               | 75,658                           | 761,549               | -48.8%  | 83.8%                       |
| <b>Total Expenditures</b>         | 120,991,282       | 76,931,846            | 44,059,436                       | 68,458,655            | 12.4%   | 63.6%                       |
| Net Change in Fund Balance        | (15,336,342)      | 6,719,383             |                                  | 11,157,002            |   |                             |
| FUND BALANCE, January 1           | 27,012,979        | 46,609,982            |                                  | 39,594,448            |   |                             |
| <b>FUND BALANCE, September 30</b> | <b>11,676,637</b> | <b>53,329,365</b>     |                                  | <b>50,751,450</b>     |   |                             |





**CITY OF LONGMONT**  
General Fund Expenditures YTD as of 9/30/2023



PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND  
 PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS  
 BEGINNING PROJECTS THROUGH September 2023

Schedule C-1

| Project Number  | Project                                       | Appropriations      |                  | Current Year                  |                  | Expenditures Prior | 2023           | Unexpended Balance |
|---|---|---------------------|------------------|-------------------------------|------------------|--------------------|----------------|--------------------|
|   |   | Budget Carryforward | 2023             | Allocations to Other Projects | Fund Balance     |                    |                |                    |
| <b>INCENTIVES AND DEBT PAYMENTS</b>                           |   |                     |                  |                               |                  |                    |                |                    |
|   | DDA Building Permits                          | \$ 85,777           | \$ 7,000         | \$ -                          | \$ 331,804       | \$ 420,424         | \$ 5,986       | \$ (1,829)         |
|   | Neighborhood Improvement Program              | 1,270,000           | 50,000           | -                             | (38,654)         | 1,031,429          | 12,134         | 237,782            |
|   | Economic Development Incentives               | 571,249             | -                | -                             | 6,300            | 517,983            | -              | 59,566             |
|   | Culture and Rec Enhancements                  | -                   | 250,000          | -                             | -                | -                  | -              | 250,000            |
|   | Bond issuance expense                         | 608,922             | -                | -                             | (303,881)        | 300,212            | -              | 4,829              |
|   | Debt Service - Principal                      | 39,535,240          | 1,090,000        | -                             | 14,990           | 39,550,230         | -              | 1,090,000          |
|   | Debt Service - Interest                       | 29,369,804          | 950,800          | -                             | (912,241)        | 28,457,564         | 475,400        | 475,400            |
|   | Fiscal Charges                                | 74,196              | 1,000            | -                             | (2,305)          | 71,030             | -              | 1,861              |
|   | <b>SUBTOTAL</b>                               | <b>71,515,188</b>   | <b>2,348,800</b> | <b>-</b>                      | <b>(903,987)</b> | <b>70,348,872</b>  | <b>493,520</b> | <b>2,117,610</b>   |
| <b>PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)</b> |   |                     |                  |                               |                  |                    |                |                    |
| DTR035  | Downtown/City Center Lighting Improvements    | 105,000             | 50,000           | -                             | -                | 93,519             | -              | 61,481             |
| PBF001  | Municipal Building Roof Improvements          | 6,096,949           | 75,000           | -                             | (1,539,991)      | 4,296,150          | 48,012         | 287,796            |
| PBF002  | ADA Facility Improvements                     | 2,673,351           | 309,970          | -                             | (134,647)        | 2,179,883          | 80,743         | 588,048            |
| PBF02B  | Municipal Facilities ADA Improvements - Parks | 533,325             | 74,252           | -                             | -                | 165,157            | 135,941        | 306,479            |
| 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          | 3,445,100      | 112,025            |
| PBF080  | Municipal Building Boilers                    | 1,979,189           | 127,523          | -                             | (394,881)        | 1,452,225          | 91,757         | 167,849            |
| PBF082  | Municipal Buildings HVAC                      | 7,250,813           | 722,585          | -                             | (612,194)        | 6,095,233          | 749,676        | 516,296            |
| PBF091  | Callahan House Improvements                   | 240,059             | -                | -                             | -                | 7,639              | 179,693        | 52,727             |
| PBF109  | Parking Lot Rehabilitation                    | 1,543,038           | 226,240          | -                             | (255,011)        | 1,263,119          | 160,916        | 90,232             |
| PBF119  | Municipal Buildings Carpet                    | 2,710,694           | 161,600          | -                             | (410,730)        | 2,154,797          | 171,039        | 135,728            |
| PBF145  | Specialized Equipment Replacement             | 3,494,140           | 473,429          | -                             | (231,381)        | 2,585,042          | 69,029         | 1,082,117          |
| PBF153  | Museum Auditorium                             | 5,557,269           | -                | -                             | (1,627,882)      | 3,929,387          | -              | -                  |
| PBF160  | Municipal Buildings Auto Door Gate            | 135,000             | 15,000           | -                             | (25,885)         | 71,658             | -              | 52,457             |
| PBF163  | Municipal Buildings Keyless Entry             | 63,000              | 15,000           | -                             | (10,220)         | 2,780              | -              | 65,000             |
| PBF165  | Municipal Buildings Emergency Generator       | 1,398,687           | -                | -                             | (32,086)         | 145,514            | 83,651         | 1,137,436          |
| PBF171  | Memorial Building Facility Renovation         | 40,900              | -                | -                             | -                | 40,900             | -              | -                  |
| PBF178  | Council Chambers Remodel                      | 534,826             | -                | -                             | -                | 534,768            | -              | 58                 |
| PBF181  | UPS Repair/Replacement                        | 340,714             | 44,100           | -                             | (96,868)         | 202,364            | 15,576         | 70,005             |
| PBF185  | Rec Center Facility Imprvmt                   | 253,365             | -                | -                             | (2,464)          | 249,896            | -              | 1,005              |
| PBF186  | Rec Center Fitness Imprvmt                    | 416,988             | -                | -                             | -                | -                  | -              | 416,988            |
| PBF189  | Municipal Buildings Exterior Maintenance      | 204,300             | 15,000           | -                             | (36,114)         | 143,186            | -              | 40,000             |
| PBF190  | Municipal Buildings Interior Maintenance      | 276,324             | 18,000           | -                             | (48,090)         | 180,529            | -              | 65,706             |
| PBF200  | Civic Center Rehabilitation                   | 11,156,798          | -                | -                             | 2,793,658        | 11,135,188         | -              | 2,815,268          |
| PBF201  | Safety and Justice Rehabilitation             | 2,991,660           | -                | 2,065,946                     | -                | 941,391            | 1,600,127      | 2,516,088          |
| 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 September 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                | 177,609              | 14,025               |
| 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               | 21,082               | 1,201,319            |
| PRO027                             | Twin Peaks Irrigation System                   | 3,100,400             | -                   | -                             | -                     | 8,918                 | 6,911                | 3,084,571            |
| PRO056                             | Park Bldg Rehab Replace                        | 484,459               | -                   | -                             | 5,488                 | 489,947               | -                    | -                    |
| PRO083                             | Primary and Secondary Greenway Connection      | 361,200               | -                   | -                             | -                     | 121,725               | 26,410               | 213,065              |
| PRO090                             | Sunset Irrigation System                       | 854,800               | -                   | -                             | -                     | 6,676                 | 5,174                | 842,950              |
| PRO102                             | Swimming and Wading Pool Improvements          | 7,625,382             | 481,910             | -                             | (526,208)             | 6,625,860             | 68,031               | 887,193              |
| PRO113                             | Park Irrigation Pumps                          | 1,515,250             | 325,000             | -                             | 38,390                | 1,517,963             | 303,405              | 57,272               |
| 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                 | 72,123               | 556,266              |
| PRO149                             | Bohn Farm Pocket Park                          | 240,000               | -                   | -                             | -                     | -                     | -                    | 240,000              |
| PRO186                             | Sport Court Reconstruction                     | 2,836,707             | -                   | -                             | (453,500)             | 2,043,526             | 219,840              | 119,841              |
| PRO192                             | Park Greenway Misc Asset Renewal               | -                     | -                   | -                             | 87,160                | 87,160                | -                    | -                    |
| PRO197                             | Golf Irrigation Rehabilitation & Replacement   | 290,400               | 1,600,000           | -                             | -                     | -                     | 255,603              | 1,634,797            |
| PRO203                             | Roosevelt Pavilion Concrete Replacement        | 269,278               | -                   | -                             | -                     | -                     | -                    | 269,278              |
| PRO204                             | Pollinator Gardens                             | 77,750                | 45,000              | -                             | -                     | 26,002                | 97,459               | (711)                |
| PRO208                             | Wayfinding Signage Project                     | 50,000                | 50,000              | -                             | -                     | -                     | -                    | 100,000              |
| PRO211                             | Prairie Dog Barrier Replacements               | -                     | 226,240             | -                             | -                     | -                     | -                    | 226,240              |
| TRP128                             | County Rd 26 Imp - County Line to Union        | 110,000               | -                   | -                             | (673)                 | 109,327               | -                    | -                    |
| TRP131                             | 1st & Main Transit Station Area Imp            | 6,600,000             | 505,000             | -                             | 857,121               | 73,627                | 5,791,856            | 2,096,639            |
| 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)              |
|                                    | <b>SUBTOTAL</b>                                | <b>104,245,775</b>    | <b>6,809,528</b>    | <b>-</b>                      | <b>(8,165,951)</b>    | <b>62,748,134</b>     | <b>13,928,802</b>    | <b>26,212,417</b>    |
| <b>CAPITAL PROJECTS FUND TOTAL</b> |  | <b>\$ 175,760,963</b> | <b>\$ 9,158,328</b> | <b>\$ -</b>                   | <b>\$ (9,069,938)</b> | <b>\$ 133,097,006</b> | <b>\$ 14,422,322</b> | <b>\$ 28,330,029</b> |

City of Longmont  
Balance Sheet  
Public Improvement Bond Fund 501

|  | 2023              | 2022              |
|--|-------------------|-------------------|
| <b>ASSETS</b>  |                   |                   |
| Equity in pooled cash & cash equivalents   | 9,365             | (1,620,635)       |
| 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   | 14,909,950        | 22,503,847        |
| <b>Total assets</b>  | <b>14,919,315</b> | <b>20,883,212</b> |
| <b>LIABILITIES</b>   |                   |                   |
| Accounts payable   | 401,639           | 131,056           |
| Construction contracts payable   | -                 | -                 |
| Accrued liabilities  | -                 | -                 |
| <b>Total liabilities</b>   | <b>401,639</b>    | <b>131,056</b>    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>   |                   |                   |
| Unavailable revenue-other  | -                 | -                 |
| <b>Total deferred inflows of resources</b>   | <b>-</b>          | <b>-</b>          |
| <b>FUND BALANCES</b>   |                   |                   |
| Nonspendable   | -                 | -                 |
| Restricted   | -                 | -                 |
| Committed  | -                 | -                 |
| Assigned   | 14,517,676        | 20,752,156        |
| Unassigned   | -                 | -                 |
| <b>Total fund balances</b>   | <b>14,517,676</b> | <b>20,752,156</b> |
| <b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b> | <b>14,919,315</b> | <b>20,883,212</b> |

**City of Longmont**  
**Public Improvement Bond Fund**  
**Statement of Revenues and Expenses**  
**Budget to Actual**

|  | 2023<br>Final<br>Budget | 2023<br>Actual | 2023<br>Variance from<br>Final Budget | 2022<br>Final<br>Budget | 2022<br>Actual | 2022<br>Variance from<br>Final Budget |
|--|-------------------------|----------------|---------------------------------------|-------------------------|----------------|---------------------------------------|
| <b>REVENUES</b>                                      |                         |                |                                       |                         |                |                                       |
| Investment income                                    | -                       | 702,999        | 702,999                               | 134,724                 | 113,762        | (20,962)                              |
| Bond Proceeds  | -                       | -              | -                                     | -                       | -              | -                                     |
| Premium on Bond                                      | -                       | -              | -                                     | -                       | -              | -                                     |
| Underwriter Discount                                 | -                       | -              | -                                     | -                       | -              | -                                     |
| Miscellaneous  | -                       | -              | -                                     | -                       | -              | -                                     |
| <b>Total revenues</b>                                | -                       | 702,999        | 702,999                               | 134,724                 | 113,762        | (20,962)                              |
| <b>EXPENDITURES</b>                                  |                         |                |                                       |                         |                |                                       |
| Issuance Expense                                     | -                       | -              | -                                     | 4,829                   | -              | 4,829                                 |
| Project Manager Expenses                             | -                       | 3,020          | (3,020)                               | 134,724                 | 87,154         | 47,570                                |
| Economic Development Incentives                      | 1,847                   | -              | 1,847                                 | -                       | -              | -                                     |
| PBF074, Fire Station #6 Replacement                  | -                       | -              | -                                     | -                       | -              | -                                     |
| PBF073, Fire Station #2 Replacement/Renovation       | 2,342,150               | 2,212,957      | 129,193                               | 7,289,496               | 2,477,869      | 4,811,627                             |
| PBF200, Civic Center Rehab                           | 2,790,279               | -              | 2,790,279                             | 3,162,800               | 364,039        | 2,798,761                             |
| PBF201, Safety and Justice Rehab                     | 4,116,215               | 1,600,127      | 2,516,088                             | 2,805,087               | 323,842        | 2,481,245                             |
| 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               | 21,082         | 1,201,320                             | 1,362,850               | 106,389        | 1,256,461                             |
| 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                               |
| <b>Total Expenditures</b>                            | 17,157,899              | 4,124,508      | 13,033,391                            | 23,526,332              | 3,374,887      | 20,151,445                            |
| Excess of revenues over (under) expenditures         | (17,157,899)            | (3,421,510)    | 13,736,389                            | (23,391,608)            | (3,261,125)    | 20,130,483                            |
| Net changes in fund balance                          | (17,157,899)            | (3,421,510)    | 13,736,389                            | (23,391,608)            | (3,261,125)    | 20,130,483                            |
| <b>FUND BALANCE, January 1</b>                       | 17,939,186              | 17,939,186     | -                                     | 24,013,281              | 24,013,281     | -                                     |
| <b>FUND BALANCE, September 30</b>                    | 781,287                 | 14,517,676     | 13,736,389                            | 621,673                 | 20,752,156     | 20,130,483                            |

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

|   | Original<br>Budget | Final<br>Budget   | 2023<br>Actual    | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|--------------------|-------------------|-------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                                 |                    |                   |                   |                               |                       |                             |                                    |
| Taxes   | 22,929,107         | 22,929,107        | 15,025,440        | (7,903,667)                   | 14,529,771            | 3.4%                        | 65.5%                              |
| Licenses and permits                            | 15,000             | 15,000            | 46,531            | 31,531                        | 91,860                | -49.3%                      | 310.2%                             |
| Developer/owner participation                   | -                  | 955,422           | 1,657,623         | 702,201                       | 344,235               | 381.5%                      | 0.0%                               |
| Intergovernmental                               | 3,681,702          | 15,367,057        | 3,104,058         | (12,262,999)                  | 2,843,212             | 9.2%                        | 20.2%                              |
| Investment income                               | 59,859             | 59,859            | 833,355           | 773,496                       | 116,837               | 613.3%                      | 1392.2%                            |
| Miscellaneous                                   | 10,000             | 10,000            | 24,546            | 14,546                        | 14,944                | 64.3%                       | 245.5%                             |
| <b>Total revenues</b>                           | <b>26,695,668</b>  | <b>39,336,445</b> | <b>20,691,553</b> | <b>(18,644,892)</b>           | <b>17,940,859</b>     | <b>15.3%</b>                | <b>52.6%</b>                       |
| <b>EXPENDITURES</b>                             |                    |                   |                   |                               |                       |                             |                                    |
| Highways and streets                            | 13,069,126         | 15,824,638        | 8,701,264         | 7,123,374                     | 7,233,986             | 20.3%                       | 55.0%                              |
| Capital Outlay                                  | 21,825,515         | 47,564,247        | 7,282,491         | 40,281,756                    | 6,919,161             | 5.3%                        | 15.3%                              |
| <b>Total Expenditures</b>                       | <b>34,894,641</b>  | <b>63,388,885</b> | <b>15,983,755</b> | <b>47,405,130</b>             | <b>14,153,147</b>     | <b>12.9%</b>                | <b>25.2%</b>                       |
| Excess of revenues over<br>(under) expenditures | (8,198,973)        | (24,052,440)      | 4,707,799         | 28,760,239                    | 3,787,712             |                             |                                    |
| <b>OTHER FINANCING USES</b>                     |                    |                   |                   |                               |                       |                             |                                    |
| Transfers in                                    |                    |                   |                   |                               |                       |                             |                                    |
| Fleet   | -                  | -                 | -                 | -                             | -                     |                             |                                    |
| Transfers out                                   |                    |                   |                   |                               |                       |                             |                                    |
| General fund                                    | (328,955)          | (328,955)         | (293,891)         | 35,064                        | (143,143)             | 0.0%                        | 89.3%                              |
| <b>Total other financing sources (uses)</b>     | <b>(328,955)</b>   | <b>(328,955)</b>  | <b>(293,891)</b>  | <b>35,064</b>                 | <b>(143,143)</b>      | <b>0.0%</b>                 | <b>89.3%</b>                       |
| Net changes in fund balance                     | (8,527,928)        | (24,381,395)      | 4,413,908         | 28,795,303                    | 3,644,569             |                             |                                    |
| <b>FUND BALANCE, January 1</b>                  | <b>28,370,121</b>  | <b>28,370,121</b> | <b>28,370,121</b> | <b>-</b>                      | <b>21,889,679</b>     |                             |                                    |
| <b>FUND BALANCE, September 30</b>               | <b>19,842,193</b>  | <b>3,988,726</b>  | <b>32,784,029</b> | <b>28,795,303</b>             | <b>25,534,247</b>     |                             |                                    |

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

|   | Final<br>Budget   | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|-------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                                 |                   |                       |                               |                       |                             |                                    |
| Taxes   | 16,571,842        | 10,904,588            | (5,667,254)                   | 10,540,684            | 3.5%                        | 65.8%                              |
| Intergovernmental                               | 3,516,933         | 1,283,750             | (2,233,183)                   | 828,652               | 54.9%                       | 36.5%                              |
| Charges for service                             | 38,650            | 25,247                | (13,403)                      | 29,768                | -15.2%                      | 65.3%                              |
| Investment income                               | 5,000             | 321,138               | 316,138                       | 50,091                | 541.1%                      | 6422.8%                            |
| <b>Total revenues</b>                           | <b>20,132,425</b> | <b>12,551,881</b>     | <b>(7,580,544)</b>            | <b>11,451,375</b>     | <b>9.6%</b>                 | <b>62.3%</b>                       |
| <b>EXPENDITURES</b>                             |                   |                       |                               |                       |                             |                                    |
| Current:  |                   |                       |                               |                       |                             |                                    |
| Public Safety                                   | 20,653,355        | 12,079,180            | 8,574,175                     | 10,892,001            | 10.9%                       | 58.5%                              |
| Capital Outlay                                  | 4,722,901         | 900,932               | 3,821,969                     | 76,812                | 1072.9%                     | 19.1%                              |
| <b>Total expenditures</b>                       | <b>25,376,256</b> | <b>12,980,112</b>     | <b>12,396,144</b>             | <b>10,968,813</b>     | <b>18.3%</b>                | <b>51.2%</b>                       |
| Excess of revenues over<br>(under) expenditures | (5,243,831)       | (428,231)             | 4,815,600                     | 482,562               |                             |                                    |
| <b>OTHER FINANCING (USES)</b>                   |                   |                       |                               |                       |                             |                                    |
| Transfers in                                    |                   |                       |                               |                       |                             |                                    |
| General Fund                                    | -                 | -                     | -                             | -                     |                             |                                    |
| Transfers out                                   |                   |                       |                               |                       |                             |                                    |
| Art in Public Places fund<br>General Fund       | (35,612)          | (3,017)               | 32,595                        | (710)                 | -                           |                                    |
| Other funds                                     | (5,592)           | (5,592)               | -                             | (7,606)               | 0.0%                        | 0.0%                               |
| <b>Total other financing (uses)</b>             | <b>(41,204)</b>   | <b>(8,609)</b>        | <b>32,595</b>                 | <b>(8,316)</b>        |                             |                                    |
| Net changes in fund balance                     | (5,285,035)       | (436,840)             | 4,848,195                     | 474,246               |                             |                                    |
| <b>FUND BALANCE, January 1</b>                  | <b>13,186,646</b> | <b>13,186,646</b>     | <b>-</b>                      | <b>11,403,828</b>     |                             |                                    |
| <b>FUND BALANCE, September 30</b>               | <b>7,901,611</b>  | <b>12,749,806</b>     | <b>4,848,195</b>              | <b>11,878,074</b>     |                             |                                    |



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

|   | Final<br>Budget   | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|-------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                                 |                   |                       |                               |                       |                             |                                    |
| Licenses and permits                            | 1,211,440         | 736,573               | (474,867)                     | 2,768,037             | -73.4%                      | 60.8%                              |
| Intergovernmental                               | -                 | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| Investment income                               | 71,977            | 628,982               | 557,005                       | 101,542               | 519.4%                      | 873.9%                             |
| <b>Total revenues</b>                           | <b>1,283,417</b>  | <b>1,365,555</b>      | <b>82,138</b>                 | <b>3,554,403</b>      | <b>-61.6%</b>               | <b>106.4%</b>                      |
| <b>EXPENDITURES</b>                             |                   |                       |                               |                       |                             |                                    |
| Culture and recreation                          | -                 | 51,138                | (51,138)                      | -                     | 0.0%                        | 0.0%                               |
| Capital Outlay                                  | 18,379,994        | 198,877               | 18,181,117                    | 832                   | 0.0%                        | 1.1%                               |
| <b>Total Expenditures</b>                       | <b>18,379,994</b> | <b>250,015</b>        | <b>18,129,979</b>             | <b>832</b>            | <b>0.0%</b>                 | <b>1.4%</b>                        |
| Excess of revenues over (under)<br>expenditures | (17,096,577)      | 1,115,540             | 18,212,117                    | 3,553,571             | -68.6%                      | -6.5%                              |
| <b>OTHER FINANCING (USES)</b>                   |                   |                       |                               |                       |                             |                                    |
| Transfer out                                    | (87,688)          | (594)                 | 87,094                        | (8)                   | 0.0%                        | 0.0%                               |
| <b>Total other financing (uses)</b>             | <b>(87,688)</b>   | <b>(594)</b>          | <b>87,094</b>                 | <b>(8)</b>            | <b>0.0%</b>                 | <b>0.0%</b>                        |
| Net change in fund balance                      | (17,184,265)      | 1,114,946             | 18,299,211                    | 3,553,563             |                             |                                    |
| <b>FUND BALANCE, January 1</b>                  | <b>23,821,621</b> | <b>23,821,621</b>     | <b>-</b>                      | <b>20,776,949</b>     | <b>14.7%</b>                |                                    |
| <b>FUND BALANCE, September 30</b>               | <b>6,637,356</b>  | <b>24,936,567</b>     | <b>18,299,211</b>             | <b>24,330,512</b>     | <b>2.5%</b>                 |                                    |

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

|                                   | Final<br>Budget | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|-----------------------------------|-----------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                   |                 |                       |                               |                       |                             |                                    |
| Intergovernmental                 | 1,150,000       | 990,835               | (159,165)                     | 948,480               | 4.5%                        | 86.2%                              |
| Investment income                 | 6,320           | 200,272               | 193,952                       | 31,305                | 539.7%                      | 3168.9%                            |
| Total revenues                    | 1,156,320       | 1,191,107             | 34,787                        | 979,785               | 21.6%                       | 103.0%                             |
| <b>EXPENDITURES</b>               |                 |                       |                               |                       |                             |                                    |
| Culture and recreation            | 289,235         | 411,476               | (122,241)                     | 167,588               | 145.5%                      | 142.3%                             |
| Capital Outlay                    | 8,268,750       | 18,615                | 8,250,135                     | 50,052                | -62.8%                      | 0.2%                               |
| Total Expenditures                | 8,557,985       | 430,091               | 8,127,894                     | 217,640               | 97.6%                       | 5.0%                               |
| Net change in fund balance        | (7,401,665)     | 761,016               | 8,162,681                     | 762,145               | -0.1%                       | -10.3%                             |
| <b>FUND BALANCE, January 1</b>    | 7,401,992       | 7,401,992             | -                             | 6,599,154             |                             |                                    |
| <b>FUND BALANCE, September 30</b> | 327             | 8,163,008             | 8,162,681                     | 7,361,300             |                             |                                    |

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

|   | Final<br>Budget  | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                             |                  |                       |                               |                       |                             |                                    |
| Taxes                                       | 5,714,429        | 3,760,185             | (1,954,244)                   | 3,634,698             | 3.5%                        | 65.8%                              |
| Intergovernmental                           | -                | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| Investment income                           | 195,995          | 350,136               | 154,141                       | 74,415                | 370.5%                      | 178.6%                             |
| Developer Participation                     | -                | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| Miscellaneous                               | 50,000           | 3,220,986             | 3,170,986                     | 2,782,647             | 15.8%                       | 6442.0%                            |
| <b>Total revenues</b>                       | <b>5,960,424</b> | <b>7,331,307</b>      | <b>1,370,883</b>              | <b>6,491,761</b>      | <b>12.9%</b>                | <b>123.0%</b>                      |
| <b>EXPENDITURES</b>                         |                  |                       |                               |                       |                             |                                    |
| Current:                                    |                  |                       |                               |                       |                             |                                    |
| Culture and Recreation                      | 1,537,309        | 882,914               | 654,395                       | 908,181               | -2.8%                       | 57.4%                              |
| Capital Outlay                              | 1,723,551        | 140,212               | 1,583,339                     | 444,438               | -68.5%                      | 8.1%                               |
| 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%                              |
| <b>Total expenditures</b>                   | <b>5,631,660</b> | <b>1,456,027</b>      | <b>4,175,633</b>              | <b>1,815,794</b>      | <b>-19.8%</b>               | <b>25.9%</b>                       |
| Excess of revenues (under)<br>expenditures  | 328,764          | 5,875,279             | 5,546,515                     | 4,675,966             | 25.6%                       | 1787.1%                            |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                  |                       |                               |                       |                             |                                    |
| Transfer in                                 |                  |                       |                               |                       |                             |                                    |
| Transfers out                               |                  |                       |                               |                       |                             |                                    |
| Art in public places fund                   | (7,277)          | (336)                 | 6,941                         | (895)                 | 0.0%                        | 0.0%                               |
| General Fund                                | (47,467)         | (36,682)              | 10,785                        | (32,364)              | 0.0%                        | 77.3%                              |
| <b>Total other financing sources (uses)</b> | <b>(54,744)</b>  | <b>(37,018)</b>       | <b>17,726</b>                 | <b>(33,259)</b>       | <b>0.0%</b>                 | <b>67.6%</b>                       |
| Net changes in fund balance                 | 274,020          | 5,838,261             | 5,564,241                     | 4,642,708             |                             |                                    |
| <b>FUND BALANCE, January 1</b>              | <b>9,710,390</b> | <b>9,710,390</b>      | <b>-</b>                      | <b>10,656,163</b>     |                             |                                    |
| <b>FUND BALANCE, September 30</b>           | <b>9,984,410</b> | <b>15,548,651</b>     | <b>5,564,241</b>              | <b>15,298,871</b>     |                             |                                    |

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

|   | Final<br>Budget | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|-----------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                                 |                 |                       |                               |                       |                             |                                    |
| Taxes   | 510,000         | 401,697               | (108,303)                     | 365,527               | 9.9%                        | 78.8%                              |
| Investment income                               | -               | 883                   | 883                           | 802                   | 10.1%                       |                                    |
| Total revenues                                  | 510,000         | 402,580               | (107,420)                     | 366,329               | 9.9%                        | 78.9%                              |
| <b>EXPENDITURES</b>                             |                 |                       |                               |                       |                             |                                    |
| Culture and recreation                          | 563,684         | 425,000               | 138,684                       | 459,940               | 0.0%                        | 75.4%                              |
| Capital Outlay                                  | -               | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| Total Expenditures                              | 563,684         | 425,000               | 138,684                       | 459,940               |                             | 75.4%                              |
| Excess of revenues over<br>(under) expenditures | (53,684)        | (22,420)              | 31,264                        | (93,610)              | -76.0%                      | 0.0%                               |
| <b>OTHER FINANCING (USES)</b>                   |                 |                       |                               |                       |                             |                                    |
| Transfers out                                   |                 |                       |                               |                       |                             |                                    |
| Art in Public Places fund                       | -               | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| Net changes in fund balance                     | (53,684)        | (22,420)              | 31,264                        | (93,610)              |                             |                                    |
| <b>FUND BALANCE, January 1</b>                  | 96,594          | 96,594                | -                             | 256,400               | -62.3%                      |                                    |
| <b>FUND BALANCE, September 30</b>               | 42,910          | 74,174                | 31,264                        | 162,790               | -54.4%                      |                                    |

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

|   | Sanitation        | Golf              | Airport          | TOTALS              |
|---|-------------------|-------------------|------------------|---------------------|
| <b>ASSETS</b>   |                   |                   |                  |                     |
| Current assets:   |                   |                   |                  |                     |
| Equity in pooled cash & cash equivalents                        | \$ 11,433,347     | \$ 7,111,691      | \$ 1,033,063     | \$ 19,578,101       |
| Cash and cash equivalents                                       | -                 | -                 | -                | -                   |
| Accounts receivable (net of<br>allowance for doubtful accounts) | 1,300,521         | 1,241.83          | 48,778           | 1,350,541           |
| Grants receivable   | 3,153             | -                 | -                | 3,153               |
| Loans receivable  | -                 | -                 | -                | -                   |
| Accrued interest receivable                                     | -                 | -                 | -                | -                   |
| Prepaid expenses  | 1,597             | -                 | -                | 1,597               |
| <b>Total current assets</b>                                     | <b>12,738,618</b> | <b>7,112,933</b>  | <b>1,081,841</b> | <b>20,933,392</b>   |
| 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           |
| <b>Total property and equipment</b>                             | <b>15,869,536</b> | <b>12,035,881</b> | <b>9,197,696</b> | <b>37,103,113</b>   |
| Less - accumulated depreciation                                 | 4,340,233         | 9,109,626         | 5,878,926        | 19,328,785          |
| <b>Net property and equipment</b>                               | <b>11,529,303</b> | <b>2,926,255</b>  | <b>3,318,770</b> | <b>17,774,328</b>   |
| <b>Total assets</b>   | <b>24,267,921</b> | <b>10,039,188</b> | <b>4,400,611</b> | <b>38,707,720</b>   |
| <b>DEFERRED OUTFLOW OF RESOURCES</b>                            |                   |                   |                  |                     |
| 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                 | -                 | -                 | -                | -                   |
| <b>Total deferred outflows of resources</b>                     | <b>\$ 887,926</b> | <b>\$ 283,887</b> | <b>\$ 47,218</b> | <b>\$ 1,219,031</b> |
| <b>Total assets and deferred outflows of resources</b>          | <b>25,155,847</b> | <b>10,323,076</b> | <b>4,447,829</b> | <b>39,926,752</b>   |

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

|  | Sanitation           | Golf                 | Airport             | TOTALS               |
|--|----------------------|----------------------|---------------------|----------------------|
| <b>LIABILITIES AND NET POSITION</b>          |                      |                      |                     |                      |
| <b>Current liabilities:</b>                  |                      |                      |                     |                      |
| Payable from current assets:                 |                      |                      |                     |                      |
| Accounts payable                             | \$ -                 | \$ -                 | \$ -                | \$ -                 |
| 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  | -                    | -                    | -                   | -                    |
| <b>Total current liabilities</b>             | <b>41,908</b>        | <b>13,529</b>        | <b>0</b>            | <b>55,438</b>        |
| <b>Long-term liabilities:</b>                |                      |                      |                     |                      |
| 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            |
| <b>Net long-term liabilities</b>             | <b>1,007,978</b>     | <b>2,104,966</b>     | <b>43,032</b>       | <b>3,155,976</b>     |
| <b>Total liabilities</b>                     | <b>1,049,886</b>     | <b>2,118,495</b>     | <b>43,032</b>       | <b>3,211,413</b>     |
| <b>Deferred inflows of resources:</b>        |                      |                      |                     |                      |
| Related to pension                           | 636,851              | 203,599              | 33,887              | 874,337              |
| Related to OPEB                              | 105,046              | 33,583               | 5,590               | 144,219              |
| <b>Total deferred inflows of resources</b>   | <b>741,897</b>       | <b>237,182</b>       | <b>39,476</b>       | <b>1,018,555</b>     |
| <b>Net position:</b>                         |                      |                      |                     |                      |
| Net investment in capital assets             | 11,522,875           | 2,926,255            | 3,318,770           | 17,767,900           |
| Unrestricted                                 | 11,841,189           | 5,041,144            | 1,046,551           | 17,928,884           |
| <b>Total net position</b>                    | <b>23,364,064</b>    | <b>7,967,399</b>     | <b>4,365,321</b>    | <b>35,696,784</b>    |
| <b>Total liabilities and net position</b>    | <b>\$ 25,155,847</b> | <b>\$ 10,323,076</b> | <b>\$ 4,447,829</b> | <b>\$ 39,926,753</b> |

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

|   | Budget              | 2023<br>YTD<br>Actual | Variance From<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|---------------------|-----------------------|-------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                         |                     |                       |                         |                       |                             |                                    |
| Charges for services                    | 88,251,198          | 65,950,043            | (22,301,155)            | 62,098,008            | 6.2%                        | 74.7%                              |
| Intergovernmental                       | -                   | -                     | -                       | -                     | 0.0%                        | 0.0%                               |
| Investment income                       | 80,000              | 441,495               | 361,495                 | 70,691                | 524.5%                      | 551.9%                             |
| Miscellaneous                           | 69,000              | 52,679                | (16,321)                | 23,590                | 123.3%                      | 76.3%                              |
| Aid to underground installation         | 3,095,000           | 1,219,750             | (1,875,250)             | 2,532,312             | -51.8%                      | 39.4%                              |
| Other sales                             | 77,000              | 126,281               | 49,281                  | 84,473                | 49.5%                       | 164.0%                             |
| Transfers in                            | -                   | -                     | -                       | -                     | 0.0%                        | 0.0%                               |
| <b>Total revenues</b>                   | <b>91,572,198</b>   | <b>67,790,248</b>     | <b>(23,781,950)</b>     | <b>64,809,074</b>     | <b>4.60%</b>                | <b>74.0%</b>                       |
| <b>EXPENSES</b>                         |                     |                       |                         |                       |                             |                                    |
| Administration                          | 7,790,313           | 4,573,578             | 3,216,735               | 3,960,816             | 15.5%                       | 58.7%                              |
| Power purchased                         | 60,287,529          | 44,841,876            | 15,445,653              | 43,170,568            | 3.9%                        | 74.4%                              |
| Distribution                            | 10,272,781          | 6,933,869             | 3,338,912               | 6,120,458             | 13.3%                       | 67.5%                              |
| Franchise fee                           | 7,086,203           | 5,212,930             | 1,873,273               | 4,976,396             | 4.8%                        | 73.6%                              |
| Transfers out                           | 434,734             | 223,968               | 210,766                 | 257,518               | 0.0%                        | 51.5%                              |
| <b>Total operations</b>                 | <b>85,871,560</b>   | <b>61,786,221</b>     | <b>24,085,339</b>       | <b>58,485,757</b>     | <b>5.6%</b>                 | <b>72.0%</b>                       |
| Capital outlay                          | 18,561,775          | 9,079,911             | 9,481,864               | 2,219,174             | 309.2%                      | 48.9%                              |
| <b>Total expenses</b>                   | <b>104,433,335</b>  | <b>70,866,132</b>     | <b>33,567,203</b>       | <b>60,704,931</b>     | <b>16.7%</b>                | <b>67.9%</b>                       |
| <b>Excess of revenues over expenses</b> | <b>(12,861,137)</b> | <b>(3,075,883)</b>    | <b>9,785,254</b>        | <b>4,104,143</b>      |                             |                                    |

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

|       |                                   |                  |
|-------|-----------------------------------|------------------|
| Add:  | Additions to plant and equipment  |                  |
|       | Capital outlay                    | 9,079,911        |
|       | Capitalized salaries and expenses | -                |
|       | Capitalized interest              | -                |
|       | Capital contributions             | -                |
|       |                                   | 9,079,911        |
| Less: | Depreciation                      | -                |
|       | Vehicle transfers                 | -                |
|       |                                   | -                |
|       | <b>Net income (GAAP basis)</b>    | <b>6,004,028</b> |

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

|  | Budget             | 2023<br>YTD<br>Actual | Variance From<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|--|--------------------|-----------------------|-------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                            |                    |                       |                         |                       |                             |                                    |
| Charges for services                       | 20,377,409         | 14,682,017            | (5,695,392)             | 14,165,257            | 3.6%                        | 72.1%                              |
| Intergovernmental                          | 858,577            | 1,083,455             | 224,878                 | 1,173,100             | 0.0%                        | 0.0%                               |
| Investment income                          | 5,000              | 169,197               | 164,197                 | 36,148                | 368.1%                      | 3383.9%                            |
| Miscellaneous                              | 178,872            | 63,834                | (115,038)               | 343,204               | -81.4%                      | 35.7%                              |
| Aid to underground installation            | 90,000             | 4,615                 | (85,385)                | 4,914                 | 0.0%                        | 5.1%                               |
| <b>Total revenues</b>                      | <b>21,509,858</b>  | <b>16,003,118</b>     | <b>(5,506,740)</b>      | <b>15,722,623</b>     | <b>1.8%</b>                 | <b>74.4%</b>                       |
| <b>EXPENSES</b>                            |                    |                       |                         |                       |                             |                                    |
| Administration                             | 6,873,806          | 4,726,550             | 2,147,257               | 4,273,828             | 10.6%                       | 68.8%                              |
| Distribution                               | 5,107,636          | 3,503,215             | 1,604,421               | 2,782,397             | 25.9%                       | 68.6%                              |
| Franchise fee                              | 0                  | (936)                 | 936                     | 6,370                 | -114.7%                     | 0.0%                               |
| Transfers out                              | 34,477             | 8,118                 | 26,359                  | 7,677                 | 0.0%                        | 0.0%                               |
| <b>Total operations</b>                    | <b>12,015,919</b>  | <b>8,236,947</b>      | <b>3,778,972</b>        | <b>7,070,272</b>      | <b>16.5%</b>                | <b>68.6%</b>                       |
| Debt service                               | 4,582,758          | 456,100               | 4,126,658               | 510,500               | 0.0%                        | 10.0%                              |
| Capital outlay                             | 6,014,549          | 2,309,201             | 3,705,348               | 3,122,704             | -26.1%                      | 38.4%                              |
| <b>Total expenses</b>                      | <b>22,613,226</b>  | <b>11,002,248</b>     | <b>11,610,978</b>       | <b>10,703,475</b>     | <b>2.8%</b>                 | <b>48.7%</b>                       |
| <b>Excess of revenues (under) expenses</b> | <b>(1,103,368)</b> | <b>5,000,871</b>      | <b>6,104,239</b>        | <b>5,019,148</b>      |                             |                                    |

**RECONCILIATION TO NET (LOSS) (GAAP BASIS)**

|                                |                                   |                  |
|--------------------------------|-----------------------------------|------------------|
| Add:                           | Additions to plant and equipment  |                  |
|                                | Capital outlay                    | 2,309,201        |
|                                | Capitalized salaries and expenses | -                |
|                                |                                   | 2,309,201        |
| Less:                          | Depreciation                      | -                |
|                                | Proceeds from issuance of bonds   | -                |
|                                | Capital contributions:            |                  |
|                                | Loss on asset disposal            | -                |
|                                | Aid to underground installation   | -                |
|                                | Vehicle transfers                 | -                |
|                                |                                   | -                |
| <b>Net (loss) (GAAP basis)</b> |                                   | <b>7,310,072</b> |



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

|  | Electric<br>and<br>Broadband |                    | Water                 | Sewer                 | Storm<br>Drainage     | Other<br>Enterprise<br>Funds | TOTALS                  | Internal Service<br>Funds |
|--|------------------------------|--------------------|-----------------------|-----------------------|-----------------------|------------------------------|-------------------------|---------------------------|
| <b>ASSETS</b>  |                              |                    |                       |                       |                       |                              |                         |                           |
| Current assets:  |                              |                    |                       |                       |                       |                              |                         |                           |
| Equity in pooled cash & cash equivalents                     | \$                           | 16,306,324         | \$ 48,314,785         | \$ 13,438,411         | \$ 11,089,701         | \$ 19,578,101                | \$ 108,727,322          | \$ 42,248,567             |
| Cash and cash equivalents                                    |                              | -                  | -                     | -                     | -                     | -                            | -                       | -                         |
| Accounts receivable (net of<br>allowance for uncollectibles) |                              | 14,881,909         | 3,204,085             | 1,702,529             | 285,333               | 1,350,541                    | 21,424,397              | 99,984                    |
| Intergovernmental receivable                                 |                              | -                  | 1,570,648             | 549,427               | 1,667,927             | 3,153                        | 3,791,155               | -                         |
| Loans receivable   |                              | 1,472              | 31,015                | -                     | -                     | -                            | 32,487                  | -                         |
| Interest receivable  |                              | -                  | -                     | -                     | -                     | -                            | -                       | -                         |
| Inventory of materials and supplies                          |                              | -                  | -                     | -                     | -                     | -                            | -                       | 11,960,318                |
| Advance to other funds, current portion                      |                              | -                  | -                     | -                     | -                     | -                            | -                       | 15,791,058                |
| Prepaid expenses   |                              | -                  | 7,986                 | 4,791                 | 4,791                 | 1,597                        | 19,165                  | 6,000                     |
| <b>Total unrestricted current assets</b>                     |                              | <b>31,189,705</b>  | <b>53,128,519</b>     | <b>15,695,158</b>     | <b>13,047,752</b>     | <b>20,933,392</b>            | <b>133,994,526</b>      | <b>70,105,927</b>         |
| Restricted assets:   |                              |                    |                       |                       |                       |                              |                         |                           |
| Bond debt service:   |                              |                    |                       |                       |                       |                              |                         |                           |
| Equity in pooled cash & cash equivalents                     |                              | 5,995,841          | 44,728,652            | 6,340,258             | 3,270,002             | -                            | 60,334,753              | -                         |
| Interest receivable  |                              | -                  | -                     | -                     | -                     | -                            | -                       | -                         |
| Workers' Compensation  |                              |                    |                       |                       |                       |                              |                         |                           |
| Equity in pooled cash & cash equivalents                     |                              | -                  | -                     | -                     | -                     | -                            | -                       | -                         |
| Electric/Storm drainage/Sewer construction/Water:            |                              |                    |                       |                       |                       |                              |                         |                           |
| Equity in pooled cash & cash equivalents                     |                              | -                  | 179,974               | (1,998)               | 1                     | -                            | 177,977                 | -                         |
| Cash and cash equivalents                                    |                              | -                  | -                     | 567,350               | 749,319               | -                            | 1,316,669               | -                         |
| Interest receivable  |                              | -                  | -                     | -                     | -                     | -                            | -                       | -                         |
| <b>Total restricted current assets</b>                       |                              | <b>5,995,841</b>   | <b>44,908,626</b>     | <b>6,905,610</b>      | <b>4,019,322</b>      | <b>-</b>                     | <b>61,829,399</b>       | <b>-</b>                  |
| <b>Total current assets</b>                                  |                              | <b>37,185,546</b>  | <b>98,037,145</b>     | <b>22,600,768</b>     | <b>17,067,074</b>     | <b>20,933,392</b>            | <b>195,823,925</b>      | <b>70,105,927</b>         |
| 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                 |
| <b>Total capital assets</b>                                  |                              | <b>212,053,113</b> | <b>551,863,040</b>    | <b>217,632,674</b>    | <b>137,256,579</b>    | <b>37,103,113</b>            | <b>1,155,908,519</b>    | <b>63,861,713</b>         |
| Less - accumulated depreciation                              |                              | 84,580,609         | 93,733,318            | 78,768,580            | 31,656,679            | 19,328,785                   | 308,067,971             | 43,675,587                |
| <b>Net capital assets</b>                                    |                              | <b>127,472,504</b> | <b>458,129,722</b>    | <b>138,864,094</b>    | <b>105,599,900</b>    | <b>17,774,328</b>            | <b>847,840,548</b>      | <b>20,186,126</b>         |
| <b>Total noncurrent assets</b>                               |                              | <b>127,472,504</b> | <b>458,129,722</b>    | <b>138,864,094</b>    | <b>105,599,900</b>    | <b>17,774,328</b>            | <b>847,840,548</b>      | <b>20,332,126</b>         |
| <b>Total assets</b>  |                              | <b>164,658,050</b> | <b>556,166,867</b>    | <b>161,464,862</b>    | <b>122,666,974</b>    | <b>38,707,720</b>            | <b>1,043,664,473</b>    | <b>90,438,053</b>         |
| <b>DEFERRED OUTFLOW OF RESOURCES</b>                         |                              |                    |                       |                       |                       |                              |                         |                           |
| 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              |                              | -                  | -                     | -                     | -                     | -                            | -                       | -                         |
| <b>Total deferred outflows of resources</b>                  |                              | <b>4,435,347</b>   | <b>2,038,274</b>      | <b>1,468,835</b>      | <b>717,072</b>        | <b>1,219,031</b>             | <b>9,878,560</b>        | <b>654,020</b>            |
| <b>Total assets and deferred outflows of resources</b>       | <b>\$</b>                    | <b>169,093,397</b> | <b>\$ 558,205,142</b> | <b>\$ 162,933,697</b> | <b>\$ 123,384,046</b> | <b>\$ 39,926,751</b>         | <b>\$ 1,053,543,034</b> | <b>\$ 91,092,073</b>      |

|  | Electric and          |                       |                       | Storm                 | Other                |                      | Internal Service     |
|--|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
|  | Broadband             | Water                 | Sewer                 | Drainage              | Enterprise           | TOTALS               | Funds                |
| <b>LIABILITIES AND NET POSITION</b>          |                       |                       |                       |                       |                      |                      |                      |
| <b>Current liabilities:</b>                  |                       |                       |                       |                       |                      |                      |                      |
| Payable from current assets:                 |                       |                       |                       |                       |                      |                      |                      |
| Accounts payable                             | \$ 5,095,237          | \$ -                  | \$ -                  | \$ 2,615              | \$ -                 | \$ 5,097,852         | \$ 86,807            |
| Construction contracts payable               | 2,500                 | 434,702               | 50,458                | -                     | 6,428                | 494,088              | -                    |
| Accrued liabilities                          | 463,818               | 10,000                | -                     | -                     | -                    | 473,818              | -                    |
| 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                             | 1,183,398             | -                     | -                     | -                     | -                    | 1,183,398            | -                    |
| Advances from other funds - current portion  | -                     | -                     | -                     | -                     | -                    | -                    | -                    |
| Loans payable - current portion              | -                     | 1,282,546             | -                     | -                     | -                    | 1,282,546            | -                    |
| Claims payable - current portion             | -                     | -                     | -                     | -                     | -                    | -                    | 387,615              |
| Customer deposits                            | 1,050,063             | 32,115                | -                     | 8,590                 | -                    | 1,090,768            | -                    |
| Deferred inflow related to pension           | -                     | -                     | -                     | -                     | -                    | -                    | -                    |
| Deferred inflow related to OPEB              | -                     | -                     | -                     | -                     | -                    | -                    | -                    |
| <b>Total current liabilities</b>             |                       |                       |                       |                       |                      |                      |                      |
| (payable from current assets)                | 7,987,885             | 1,853,586             | 103,939               | 37,703                | 55,438               | 10,038,550           | 6,228,982            |
| Payable from restricted assets:              |                       |                       |                       |                       |                      |                      |                      |
| Accounts payable                             | -                     | 481,321               | -                     | -                     | -                    | 481,321              | -                    |
| 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            | -                    |
| <b>Total current liabilities</b>             |                       |                       |                       |                       |                      |                      |                      |
| (payable from restricted assets)             | 3,616,017             | 3,679,527             | 1,705,863             | 1,835,349             | -                    | 10,836,756           | -                    |
| <b>Total current liabilities</b>             | <b>11,603,902</b>     | <b>5,533,112</b>      | <b>1,809,802</b>      | <b>1,873,052</b>      | <b>55,438</b>        | <b>20,875,306</b>    | <b>6,228,982</b>     |
| <b>Long-term liabilities:</b>                |                       |                       |                       |                       |                      |                      |                      |
| 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          | -                    |
| <b>Net long-term liabilities</b>             | <b>30,156,789</b>     | <b>84,754,444</b>     | <b>37,623,986</b>     | <b>19,867,988</b>     | <b>3,155,976</b>     | <b>175,559,183</b>   | <b>1,661,599</b>     |
| <b>Total liabilities</b>                     | <b>41,760,691</b>     | <b>90,287,557</b>     | <b>39,433,788</b>     | <b>21,741,040</b>     | <b>3,211,413</b>     | <b>196,434,489</b>   | <b>7,890,581</b>     |
| <b>Deferred inflows of resources:</b>        |                       |                       |                       |                       |                      |                      |                      |
| 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               |
| <b>Total Deferred inflows of resources</b>   | <b>3,707,449</b>      | <b>1,703,080</b>      | <b>1,095,240</b>      | <b>599,168</b>        | <b>1,018,555</b>     | <b>8,123,492</b>     | <b>546,732</b>       |
| <b>Net position:</b>                         |                       |                       |                       |                       |                      |                      |                      |
| Net Investment in capital assets             | 98,895,292            | 384,776,993           | 104,313,988           | 85,772,116            | 17,767,900           | 691,526,289          | 20,186,126           |
| Water acquisition/capital grants             |                       |                       |                       |                       |                      |                      |                      |
| Subdividers                                  |                       |                       |                       |                       |                      |                      |                      |
| System development                           |                       |                       |                       |                       |                      |                      |                      |
| Restricted for construction                  | -                     | -                     | -                     | -                     | -                    | -                    | -                    |
| Restricted for debt service                  | 5,995,841             | 44,728,652            | 6,340,258             | 3,270,002             | -                    | 60,334,753           | -                    |
| Restricted for workers' compensation         | -                     | -                     | -                     | -                     | -                    | -                    | -                    |
| Restricted for long-term disability          | -                     | -                     | -                     | -                     | -                    | -                    | -                    |
| Unrestricted                                 | 18,734,124            | 36,708,860            | 11,750,423            | 12,001,721            | 17,928,884           | 97,124,012           | 62,468,634           |
| <b>Total net position</b>                    | <b>123,625,257</b>    | <b>466,214,505</b>    | <b>122,404,669</b>    | <b>101,043,839</b>    | <b>35,696,784</b>    | <b>848,985,054</b>   | <b>82,654,760</b>    |
| <b>Total liabilities and net position</b>    | <b>\$ 169,093,397</b> | <b>\$ 558,205,141</b> | <b>\$ 162,933,697</b> | <b>\$ 123,384,046</b> | <b>\$ 39,926,753</b> | <b>1,053,543,035</b> | <b>\$ 91,092,073</b> |

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

|  | Final<br>Budget     | 2023<br>Actual     | Variance From<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|--|---------------------|--------------------|-------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                                  |                     |                    |                         |                       |                             |                                    |
| Charges for services                             | 28,294,196          | 18,848,989         | (9,445,207)             | 21,374,794            | -11.8%                      | 66.6%                              |
| Development fee surcharge                        | 326,700             | 216,110            | (110,590)               | 701,631               | -69.2%                      | 66.1%                              |
| Intergovernmental                                | 504,581             | 641,519            | 136,938                 | (3,582)               | -18008.8%                   | 0.0%                               |
| Investment income - operating                    | 73,800              | 2,195,149          | 2,121,349               | 565,904               | 287.9%                      | 2974.5%                            |
| Miscellaneous                                    | 195,000             | 1,344,632          | 1,149,632               | 890,462               | 51.0%                       | 689.6%                             |
| Transfer in                                      | 2,457,826           | 2,457,826          | -                       | 2,889,727             | 0.0%                        | 100.0%                             |
| <b>Total revenues</b>                            | <b>31,852,103</b>   | <b>25,704,226</b>  | <b>(6,147,877)</b>      | <b>26,418,937</b>     | <b>-2.7%</b>                | <b>80.7%</b>                       |
| <b>EXPENSES</b>                                  |                     |                    |                         |                       |                             |                                    |
| Administration                                   | 7,031,633           | 4,566,443          | 2,465,190               | 3,535,354             | 29.2%                       | 64.9%                              |
| Water resources                                  | 4,494,527           | 2,906,613          | 1,587,914               | 4,716,443             | -38.4%                      | 64.7%                              |
| Transmission/distribution                        | 3,212,891           | 2,044,214          | 1,168,677               | 2,282,383             | -10.4%                      | 63.6%                              |
| Treatment plant                                  | 4,419,646           | 2,845,852          | 1,573,794               | 2,784,884             | 2.2%                        | 64.4%                              |
| Transfer out                                     | 410,103             | 159,164            | 250,939                 | 41,335                | 285.1%                      | 38.8%                              |
| <b>Total operations</b>                          | <b>19,568,800</b>   | <b>12,522,286</b>  | <b>7,046,514</b>        | <b>13,360,399</b>     | <b>-6.3%</b>                | <b>64.0%</b>                       |
| Debt service                                     | 9,637,859           | 2,585,202          | 7,052,657               | 2,604,941             | -0.8%                       | 26.8%                              |
| Capital outlay                                   | 81,940,626          | 14,675,365         | 67,265,261              | 7,734,576             | 89.7%                       | 17.9%                              |
| <b>Total expenses</b>                            | <b>111,147,285</b>  | <b>29,782,853</b>  | <b>81,364,432</b>       | <b>23,699,916</b>     | <b>25.7%</b>                | <b>26.8%</b>                       |
| <b>Excess of revenue (under) expenses</b>        | <b>(79,295,182)</b> | <b>(4,078,627)</b> | <b>75,216,555</b>       | <b>2,719,021</b>      |                             |                                    |
| <b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b> |                     |                    |                         |                       |                             |                                    |
| Add: Additions to plant and equipment            |                     |                    |                         |                       |                             |                                    |
| Capital outlay                                   |                     | 14,675,365         |                         |                       |                             |                                    |
| Capitalized salaries                             |                     | -                  |                         |                       |                             |                                    |
| Capitalized interest                             |                     | -                  |                         |                       |                             |                                    |
| Capital contributions                            |                     | -                  |                         |                       |                             |                                    |
| Principal payments on loans                      |                     | -                  |                         |                       |                             |                                    |
| Transfers in                                     |                     | -                  |                         |                       |                             |                                    |
| Gain on sale of assets                           |                     | -                  |                         |                       |                             |                                    |
|  |                     | <b>14,675,365</b>  |                         |                       |                             |                                    |
| Principal retired                                |                     | -                  |                         |                       |                             |                                    |
|  |                     | <b>14,675,365</b>  |                         |                       |                             |                                    |
| Less: Depreciation                               |                     | -                  |                         |                       |                             |                                    |
| Impairment loss                                  |                     | -                  |                         |                       |                             |                                    |
| Transfers in decreasing operating expense        |                     | -                  |                         |                       |                             |                                    |
| Vehicle transfers                                |                     | -                  |                         |                       |                             |                                    |
|  |                     | <b>-</b>           |                         |                       |                             |                                    |
| <b>Net (loss) (GAAP basis)</b>                   |                     | <b>10,596,738</b>  |                         |                       |                             |                                    |

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

|   | Final<br>Budget   | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|-------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                         |                   |                       |                               |                       |                             |                                    |
| Licenses and permits                    | 1,300,700         | 783,565               | (517,135)                     | 2,816,504             | -72.2%                      | 60.2%                              |
| Investment income                       | 15,800            | 548,763               | 532,963                       | 102,011               | 437.9%                      | 3473.2%                            |
| <b>Total revenues</b>                   | <b>1,316,500</b>  | <b>1,332,328</b>      | <b>15,828</b>                 | <b>2,918,515</b>      | <b>-54.3%</b>               | <b>101.2%</b>                      |
| <b>EXPENDITURES</b>                     |                   |                       |                               |                       |                             |                                    |
| Municipal utility systems               | -                 | 17,542                | (17,542)                      | 5,428                 | 0.0%                        | 0.0%                               |
| Capital Outlay                          | 18,866,539        | 1,164,837             | 17,701,702                    | 531,782               | 119.0%                      | 6.2%                               |
| <b>Total Expenditures</b>               | <b>18,866,539</b> | <b>1,182,379</b>      | <b>17,684,160</b>             | <b>537,210</b>        | <b>120.1%</b>               | <b>6.3%</b>                        |
| Excess of revenues over<br>expenditures | (17,550,039)      | 149,949               | 17,699,988                    | 2,381,305             | -93.7%                      | -0.9%                              |
| <b>OTHER FINANCING (USES)</b>           |                   |                       |                               |                       |                             |                                    |
| Transfer out                            | (2,613,601)       | (2,548,630)           | 64,971                        | (2,898,643)           | 0.0%                        | 97.5%                              |
| Net change in fund balance              | (20,163,640)      | (2,398,681)           | 17,764,959                    | (517,338)             |                             |                                    |
| <b>FUND BALANCE, January 1</b>          | <b>23,095,000</b> | <b>23,095,000</b>     | <b>-</b>                      | <b>23,900,742</b>     |                             |                                    |
| <b>FUND BALANCE, September 30</b>       | <b>2,931,360</b>  | <b>20,696,319</b>     | <b>17,764,959</b>             | <b>23,383,405</b>     |                             |                                    |

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

|                                   | Final<br>Budget  | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|-----------------------------------|------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                   |                  |                       |                               |                       |                             |                                    |
| Charges for services              | 1,005,000        | 1,524,875             | 519,875                       | 3,355,428             | 0.0%                        | 151.7%                             |
| Investment income                 | 13,700           | 121,349               | 107,649                       | 16,528                | 634.2%                      | 885.8%                             |
| <b>Total revenues</b>             | <b>1,018,700</b> | <b>1,646,224</b>      | <b>627,524</b>                | <b>3,371,956</b>      | <b>-51.2%</b>               | <b>161.6%</b>                      |
| <b>EXPENDITURES</b>               |                  |                       |                               |                       |                             |                                    |
| 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                       | 1,470,306             | 0.0%                        | 0.0%                               |
| <b>Total Expenditures</b>         | <b>2,402,408</b> | <b>9,336</b>          | <b>2,393,072</b>              | <b>2,366,053</b>      | <b>-99.6%</b>               | <b>0.4%</b>                        |
| Net change in fund balance        | (1,383,708)      | 1,636,888             | 3,020,596                     | 1,005,903             |                             |                                    |
| <b>FUND BALANCE, January 1</b>    | <b>3,719,288</b> | <b>3,719,288</b>      | <b>-</b>                      | <b>2,814,968</b>      |                             |                                    |
| <b>FUND BALANCE, September 30</b> | <b>2,335,580</b> | <b>5,356,176</b>      | <b>3,020,596</b>              | <b>3,820,871</b>      |                             |                                    |

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

|                                   | Final<br>Budget | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|-----------------------------------|-----------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                   |                 |                       |                               |                       |                             |                                    |
| Investment income                 | -               | 695                   | 695                           | 120                   | 479.2%                      | 0.0%                               |
| <b>EXPENDITURES</b>               |                 |                       |                               |                       |                             |                                    |
| Municipal utility system          | -               | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| Capital Outlay                    | -               | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| <b>Total Expenditures</b>         | -               | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| Net change in fund balance        | -               | 695                   | 695                           | 120                   |                             |                                    |
| <b>FUND BALANCE, January 1</b>    | 26,683          | 26,683                | -                             | 27,256                |                             |                                    |
| <b>FUND BALANCE, September 30</b> | 26,683          | 27,378                | 695                           | 27,376                |                             |                                    |

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

|   | Budget             | 2023<br>Actual    | Variance From<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|--------------------|-------------------|-------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                                 |                    |                   |                         |                       |                             |                                    |
| Charges for services                            | 15,706,600         | 12,768,615        | (2,937,985)             | 11,947,473            | 6.9%                        | 81.3%                              |
| Intergovernmental                               | 0                  | 71,833            | 71,833                  | (49,983)              | 0.0%                        | 0.0%                               |
| Investment income                               | 1,600              | 498,262           | 496,662                 | 85,232                | 484.6%                      | 31141.4%                           |
| Miscellaneous                                   | 3,000              | 73,587            | 70,587                  | 65,174                | 12.9%                       | 2452.9%                            |
| Transfers in                                    | 464,423            | 464,423           | 0                       | 464,588               | 0.0%                        | 100.0%                             |
| <b>Total revenues</b>                           | <b>16,175,623</b>  | <b>13,876,720</b> | <b>(2,298,903)</b>      | <b>12,512,484</b>     | <b>10.9%</b>                | <b>85.8%</b>                       |
| <b>EXPENSES</b>                                 |                    |                   |                         |                       |                             |                                    |
| Administration                                  | 2,055,260          | 1,188,003         | 867,257                 | 2,558,339             | -53.6%                      | 57.8%                              |
| Sewer collection system                         | 4,141,143          | 2,881,291         | 1,259,852               | 961,343               | 199.7%                      | 69.6%                              |
| Sewer disposal plant                            | 5,063,018          | 3,355,980         | 1,707,038               | 3,262,323             | 2.9%                        | 66.3%                              |
| Transfers out                                   | 121,489            | 53,297            | 68,192                  | 57,219                | 0.0%                        | 43.9%                              |
| <b>Total operations</b>                         | <b>11,380,910</b>  | <b>7,478,571</b>  | <b>3,902,339</b>        | <b>6,839,224</b>      | <b>9.3%</b>                 | <b>65.7%</b>                       |
| Debt service                                    | 3,315,175          | 677,588           | 2,637,587               | 722,288               | 0.0%                        | 20.4%                              |
| Capital outlay                                  | 10,282,986         | 3,011,919         | 7,271,067               | 1,324,437             | 127.4%                      | 29.3%                              |
| <b>Total expenses</b>                           | <b>24,979,071</b>  | <b>11,168,078</b> | <b>13,810,993</b>       | <b>8,885,949</b>      | <b>25.7%</b>                | <b>44.7%</b>                       |
| <b>Excess of revenues over (under) expenses</b> | <b>(8,803,448)</b> | <b>2,708,642</b>  | <b>11,512,090</b>       | <b>3,626,535</b>      |                             |                                    |

**RECONCILIATION TO NET (LOSS) (GAAP BASIS)**

|                                       |                  |
|---------------------------------------|------------------|
| Add: Additions to plant and equipment |                  |
| Capital outlay                        | 3,011,919        |
| Capitalized salaries                  | 0                |
| Capital contributions                 | 0                |
| Gain on asset disposal                | -                |
| Capitalized interest                  | 0                |
|                                       | 3,011,919        |
| Principal retired                     | -                |
|                                       | 3,011,919        |
| Less: Depreciation                    | 0                |
| Vehicle transfers                     | -                |
|                                       | 0                |
| <b>Net (loss) (GAAP basis)</b>        | <b>5,720,561</b> |

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

|  | Final<br>Budget    | 2023<br>Actual    | Variance From<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|--|--------------------|-------------------|-------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                                  |                    |                   |                         |                       |                             |                                    |
| Charges for services                             | 9,768,900          | 7,181,940         | (2,586,960)             | 6,383,970             | 12.5%                       | 73.5%                              |
| Plant investment fee                             | 131,200            | 167,015           | 35,815                  | 428,855               | -61.1%                      | 127.3%                             |
| Intergovernmental                                | -                  | (122,823)         | (122,823)               | (379,576)             | -67.6%                      | 0.0%                               |
| Investment income                                | 16,600             | 408,475           | 391,875                 | 60,401                | 576.3%                      | 0.0%                               |
| Miscellaneous                                    | 32,000             | 3,046,215         | 3,014,215               | 156,048               | 1852.1%                     | 9519.4%                            |
| <b>Total revenues</b>                            | <b>9,948,700</b>   | <b>10,680,822</b> | <b>732,122</b>          | <b>6,649,698</b>      | <b>60.6%</b>                | <b>107.4%</b>                      |
| <b>EXPENSES</b>                                  |                    |                   |                         |                       |                             |                                    |
| Administration                                   | 2,664,584          | 1,613,783         | 1,050,801               | 1,464,378             | 10.2%                       | 60.6%                              |
| Engineering                                      | 2,218,503          | 1,245,978         | 972,525                 | 540,400               | 130.6%                      | 56.2%                              |
| Maintenance                                      | 260,807            | 215,165           | 45,642                  | 894,709               | -76.0%                      | 82.5%                              |
| Transfers out                                    | 42,960             | 30,284            | 12,676                  | 945                   | 3104.7%                     | 70.5%                              |
| <b>Total operations</b>                          | <b>5,186,854</b>   | <b>3,105,209</b>  | <b>2,081,645</b>        | <b>2,900,432</b>      | <b>7.1%</b>                 | <b>59.9%</b>                       |
| Debt service                                     | 2,660,811          | 361,470           | 2,299,341               | 370,719               | 0.0%                        | 13.6%                              |
| Capital outlay                                   | 5,783,275          | 2,070,743         | 3,712,532               | 429,506               | 382.1%                      | 35.8%                              |
| <b>Total expenses</b>                            | <b>13,630,940</b>  | <b>5,537,422</b>  | <b>8,093,518</b>        | <b>3,700,655</b>      | <b>49.6%</b>                | <b>40.6%</b>                       |
| <b>Excess of revenues (under) expenses</b>       | <b>(3,682,240)</b> | <b>5,143,400</b>  | <b>8,825,640</b>        | <b>2,949,043</b>      |                             |                                    |
| <b>RECONCILIATION TO NET (LOSS) (GAAP BASIS)</b> |                    |                   |                         |                       |                             |                                    |
| Add: Additions to plant and equipment            |                    |                   |                         |                       |                             |                                    |
| Capital outlay                                   |                    | 2,070,743         |                         |                       |                             |                                    |
| Capitalized salaries                             |                    | -                 |                         |                       |                             |                                    |
| Capitalized interest                             |                    | -                 |                         |                       |                             |                                    |
| Capital contributions                            |                    | 280,831           |                         |                       |                             |                                    |
|  |                    | 2,351,574         |                         |                       |                             |                                    |
| Principal retired                                |                    | -                 |                         |                       |                             |                                    |
|  |                    | 2,351,574         |                         |                       |                             |                                    |
| Less: Depreciation                               |                    | 11,624            |                         |                       |                             |                                    |
| Vehicle transfers                                |                    | -                 |                         |                       |                             |                                    |
|  |                    | 11,624            |                         |                       |                             |                                    |
| <b>Net (loss) (GAAP basis)</b>                   |                    | <b>7,483,350</b>  |                         |                       |                             |                                    |



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

|   | Final<br>Budget | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|-----------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                         |                 |                       |                               |                       |                             |                                    |
| Licenses and permits                    | 603,977         | 221,426               | (382,551)                     | 633,775               | -65.1%                      | 36.7%                              |
| Investment income                       | 25,000          | 85,467                | 60,467                        | 22,758                | 275.5%                      | 341.9%                             |
| Total revenues                          | 628,977         | 306,893               | (322,084)                     | 656,533               | -53.3%                      | 48.8%                              |
| <b>EXPENDITURES</b>                     |                 |                       |                               |                       |                             |                                    |
| Municipal utility systems               | 254,027         | 101,712               | 152,315                       | 32,929                | 208.9%                      | 40.0%                              |
| Capital Outlay                          | 3,848,359       | 2,720,946             | 1,127,413                     | 418,828               | 549.7%                      | 70.7%                              |
| Total Expenditures                      | 4,102,386       | 2,822,658             | 1,279,728                     | 451,757               | 524.8%                      | 68.8%                              |
| Excess of revenues over<br>expenditures | (3,473,409)     | (2,515,765)           | 957,644                       | 204,776               | -1328.5%                    | 72.4%                              |
| <b>OTHER FINANCING (USES)</b>           |                 |                       |                               |                       |                             |                                    |
| Transfer out                            |                 |                       |                               |                       |                             |                                    |
| Electric fund                           | -               | -                     | -                             | -                     | -                           | -                                  |
| Total other financing (uses)            | -               | -                     | -                             | -                     | -                           | -                                  |
| Net change in fund balance              | (3,473,409)     | (2,515,765)           | 957,644                       | 204,776               |                             |                                    |
| <b>FUND BALANCE, January 1</b>          | 4,803,496       | 4,803,496             | -                             | 5,041,000             |                             |                                    |
| <b>FUND BALANCE, September 30</b>       | 1,330,087       | 2,287,731             | 957,644                       | 5,245,776             |                             |                                    |

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

|   | Final<br>Budget    | 2023<br>YTD<br>Actual | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|--------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                         |                    |                       |                               |                       |                             |                                    |
| Licenses and permits                    | 782,100            | 601,804               | (180,296)                     | 1,459,620             | -58.8%                      | 76.9%                              |
| Developer participation                 | -                  | -                     | -                             | 32,436                | 0.0%                        | 0.0%                               |
| Intergovernmental                       | -                  | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| Investment income                       | 38,700             | 312,182               | 273,482                       | 53,298                | 485.7%                      | 806.7%                             |
| Miscellaneous                           | -                  | -                     | -                             | -                     | 0.0%                        | 0.0%                               |
| <b>Total revenues</b>                   | <b>820,800</b>     | <b>913,986</b>        | <b>93,186</b>                 | <b>1,545,354</b>      | <b>-40.9%</b>               | <b>111.4%</b>                      |
| <b>EXPENDITURES</b>                     |                    |                       |                               |                       |                             |                                    |
| Municipal utility systems               | -                  | -                     | -                             | 10,938                | 0.0%                        | 0.0%                               |
| Capital Outlay                          | 9,748,226          | 1,514,466             | 8,233,760                     | 680,533               | 0.0%                        | 0.0%                               |
| <b>Total Expenditures</b>               | <b>9,748,226</b>   | <b>1,514,466</b>      | <b>8,233,760</b>              | <b>691,471</b>        | <b>0.0%</b>                 | <b>15.5%</b>                       |
| Excess of revenues over<br>expenditures | (8,927,426)        | (600,480)             | 8,326,946                     | 853,883               | -170.3%                     | 6.7%                               |
| <b>OTHER FINANCING (USES)</b>           |                    |                       |                               |                       |                             |                                    |
| Transfer out                            |                    |                       |                               |                       |                             |                                    |
| Sewer Fund                              | (464,423)          | (464,423)             | -                             | (464,588)             | 0.0%                        | 100.0%                             |
| Art in public places fund               | (66,000)           | (11,625)              | 54,375                        | (2,756)               | 0.0%                        | 0.0%                               |
| <b>Total other financing (uses)</b>     | <b>(530,423)</b>   | <b>(476,048)</b>      | <b>54,375</b>                 | <b>(467,344)</b>      | <b>0.0%</b>                 | <b>89.7%</b>                       |
| <b>Net change in fund balance</b>       | <b>(9,457,849)</b> | <b>(1,076,528)</b>    | <b>8,381,321</b>              | <b>386,539</b>        |                             |                                    |
| <b>FUND BALANCE, January 1</b>          | <b>12,238,629</b>  | <b>12,238,629</b>     | <b>-</b>                      | <b>12,046,530</b>     |                             |                                    |
| <b>FUND BALANCE, September 30</b>       | <b>2,780,780</b>   | <b>11,162,101</b>     | <b>8,381,321</b>              | <b>12,433,069</b>     |                             |                                    |

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

|  | 2023<br>YTD        | 2022<br>YTD      | Variance From<br>Budget | %                      | 2023<br>Actual as a %<br>of Budget |
|--|--------------------|------------------|-------------------------|------------------------|------------------------------------|
|  | Budget             | Actual           | Budget                  | Increase<br>(Decrease) |                                    |
| <b>REVENUES</b>                                  |                    |                  |                         |                        |                                    |
| Charges for services                             | 8,973,000          | 7,140,198        | (1,832,802)             | -0.1%                  | 79.6%                              |
| Intergovernmental                                | -                  | 0                | 0                       | 0.0%                   | 0.0%                               |
| Investment income                                | 22,596             | 289,914          | 267,318                 | 827.6%                 | 1283.0%                            |
| Miscellaneous                                    | 1,000              | 313,590          | 312,590                 | 765.6%                 | 31359.0%                           |
| <b>Total revenues</b>                            | <b>8,996,596</b>   | <b>7,743,702</b> | <b>(1,252,894)</b>      | <b>7.3%</b>            | <b>86.1%</b>                       |
| <b>EXPENSES</b>                                  |                    |                  |                         |                        |                                    |
| Administration                                   | 1,467,045          | 780,925          | 686,120                 | 50.2%                  | 53.2%                              |
| Landfill operations                              | 30,000             | 114              | 29,886                  | 0.0%                   | 0.4%                               |
| Trash removal                                    | 5,330,487          | 3,931,708        | 1,398,779               | 21.7%                  | 73.8%                              |
| Special trash pickup                             | 1,041,456          | 619,359          | 422,097                 | 1.4%                   | 59.5%                              |
| Curbside recycling                               | 2,414,353          | 1,714,492        | 699,861                 | 48.8%                  | 71.0%                              |
| Transfers out                                    | 188,867            | 147,155          | 41,712                  | 0.0%                   | 77.9%                              |
| <b>Total operations</b>                          | <b>10,472,208</b>  | <b>7,193,753</b> | <b>3,278,455</b>        | <b>27.3%</b>           | <b>68.7%</b>                       |
| Capital outlay                                   | 1,290,916          | 129,633          | 1,161,283               | 0.0%                   | 10.0%                              |
| <b>Total expenses</b>                            | <b>11,763,124</b>  | <b>7,323,386</b> | <b>4,439,738</b>        | <b>29.2%</b>           | <b>62.3%</b>                       |
| <b>Excess of revenues over (under) expenses</b>  | <b>(2,766,528)</b> | <b>420,316</b>   | <b>3,186,844</b>        |                        | <b>1,552,420</b>                   |
| <b>RECONCILIATION TO NET INCOME (GAAP BASIS)</b> |                    |                  |                         |                        |                                    |
| Add: Additions to plant and equipment            |                    |                  |                         |                        |                                    |
| Capital outlay                                   |                    | 129,633          |                         |                        |                                    |
| Less: Depreciation                               |                    | 0                |                         |                        |                                    |
| <b>Net Income (GAAP basis)</b>                   |                    | <b>549,949</b>   |                         |                        |                                    |

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

|   | Budget             | 2023<br>YTD<br>Actual | Variance From<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|--------------------|-----------------------|-------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                         |                    |                       |                         |                       |                             |                                    |
| Charges for services                    | 3,025,549          | 3,753,512             | 727,963                 | 3,405,720             | 10.2%                       | 124.1%                             |
| Investment income                       | 6,015              | 116,038               | 110,023                 | 17,105                | 578.4%                      | 1929.1%                            |
| <b>Total revenues</b>                   | <b>4,731,564</b>   | <b>3,877,543</b>      | <b>(854,021)</b>        | <b>3,422,773</b>      | <b>13.3%</b>                | <b>82.0%</b>                       |
| <b>EXPENSES</b>                         |                    |                       |                         |                       |                             |                                    |
| Administration                          | 478,089            | 302,916               | 175,173                 | 270,884               | 11.8%                       | 63.4%                              |
| Course maintenance/development          | 2,842,925          | 1,993,861             | 849,064                 | 1,955,012             | 2.0%                        | 70.1%                              |
| Transfers out                           | 29,315             | 8,430                 | 20,885                  | 19,146                | 0.0%                        | 28.8%                              |
| <b>Total operations</b>                 | <b>3,350,329</b>   | <b>2,305,207</b>      | <b>1,045,122</b>        | <b>2,245,042</b>      | <b>2.7%</b>                 | <b>68.8%</b>                       |
| Debt service                            | 133,144            | -                     | 133,144                 | -                     | 0.0%                        | 0.0%                               |
| Capital outlay                          | 4,865,936          | 188,046               | 4,677,890               | 112,989               | 66.4%                       | 3.9%                               |
| <b>Total expenses</b>                   | <b>8,349,409</b>   | <b>2,493,253</b>      | <b>5,856,156</b>        | <b>2,358,031</b>      | <b>5.7%</b>                 | <b>29.9%</b>                       |
| <b>Excess of revenues over expenses</b> | <b>(3,617,845)</b> | <b>1,384,290</b>      | <b>5,002,135</b>        | <b>1,064,742</b>      | <b>30.0%</b>                |                                    |

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

|                                       |                  |
|---------------------------------------|------------------|
| Add: Additions to plant and equipment |                  |
| Capital outlay                        | 188,046          |
| Principal payments capital leases     | -                |
| Gain on sale of assets                | -                |
|                                       | <b>188,046</b>   |
| Less: Depreciation                    | -                |
| <b>Net income (GAAP basis)</b>        | <b>1,572,336</b> |

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

|   | Budget           | 2023<br>Actual | Variance From<br>Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) | 2023<br>Actual as a %<br>of Budget |
|---|------------------|----------------|-------------------------|-----------------------|-----------------------------|------------------------------------|
| <b>REVENUES</b>                         |                  |                |                         |                       |                             |                                    |
| Charges for services                    | 619,770          | 518,424        | (101,346)               | 433,810               | 20%                         | 83.6%                              |
| Intergovernmental                       | 393,025          | 66,647         | (326,378)               | 19,095                | 0%                          | 0.0%                               |
| Developer participation                 | -                | -              | -                       | -                     | 0.0%                        | 0.0%                               |
| Investment income (loss)                | -                | 26,168         | 26,168                  | 5,450                 | 380%                        | 0.0%                               |
| Miscellaneous                           | 7,700            | 17,371         | 9,671                   | 9,599                 | 81%                         | 225.6%                             |
| <b>Total revenues</b>                   | <b>1,020,495</b> | <b>628,610</b> | <b>(391,885)</b>        | <b>467,954</b>        | <b>34%</b>                  | <b>61.6%</b>                       |
| <b>EXPENSES</b>                         |                  |                |                         |                       |                             |                                    |
| Administration                          | 375,399          | 256,129        | 119,270                 | 188,281               | 36%                         | 68.2%                              |
| Maintenance                             | 191,916          | 86,161         | 105,755                 | 89,906                | -4%                         | 44.9%                              |
| Transfers out                           | 134              | 134            | -                       | 272                   | -                           | 0.0%                               |
| <b>Total operations</b>                 | <b>567,449</b>   | <b>342,424</b> | <b>225,025</b>          | <b>278,459</b>        | <b>0</b>                    | <b>60.3%</b>                       |
| Capital outlay                          | 546,580          | 98,243         | 448,337                 | 22,994                | 0%                          | 0.0%                               |
| <b>Total expenses</b>                   | <b>1,114,029</b> | <b>440,667</b> | <b>673,362</b>          | <b>301,453</b>        | <b>46%</b>                  | <b>39.6%</b>                       |
| Excess of revenue over (under) expenses | (93,534)         | 187,943        | 281,477                 | 166,501               |                             |                                    |

**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         |
| <b>Net income (GAAP basis)</b> | <b>269,186</b> |

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

|  | Budget             | 2023<br>Actual   | Variance From<br>Final Budget | 2022<br>YTD<br>Actual | %<br>Increase<br>(Decrease) |
|--|--------------------|------------------|-------------------------------|-----------------------|-----------------------------|
| <b>REVENUES</b>                            |                    |                  |                               |                       |                             |
| Investment income                          | 50,000             | 463,108          | 413,108                       | 69,413                | 567.2%                      |
| Miscellaneous                              | 12,099,808         | 10,031,369       | (2,068,439)                   | 8,200,763             | 22.3%                       |
| Total revenues                             | 12,353,808         | 10,494,477       | (1,859,331)                   | 8,270,176             | 26.9%                       |
| <b>EXPENSES</b>                            |                    |                  |                               |                       |                             |
| Operations:                                |                    |                  |                               |                       |                             |
| Personal services                          | 2,043,529          | 1,361,837        | 681,692                       | 1,183,728             | 15.0%                       |
| Operating & maintenance                    | 4,034,089          | 3,060,012        | 974,077                       | 2,148,626             | 42.4%                       |
| Transfers out                              | 11,846             | 8,233            | 3,613                         | 15,002                | 0.0%                        |
| Total operations                           | 6,089,464          | 4,430,082        | 1,659,382                     | 3,347,356             | 32.3%                       |
| Capital outlay                             | 15,644,179         | 2,384,745        | 13,259,434                    | 3,741,701             | -36.3%                      |
| Total expenses                             | 21,733,643         | 6,814,827        | 14,918,816                    | 7,089,057             | -3.9%                       |
| <b>Excess of revenues (under) expenses</b> | <b>(9,379,835)</b> | <b>3,679,650</b> | <b>13,059,485</b>             | <b>1,181,119</b>      |                             |

**RECONCILIATION TO NET INCOME (GAAP BASIS)**

|  |                  |
|--|------------------|
| Add: Additions to plant and equipment                  |                  |
| Capital outlay   | 2,384,745        |
| Property and equipment transferred<br>from other funds | -                |
| Principal payments on capital leases                   | -                |
| Gain on disposal of assets                             | -                |
|  | 2,384,745        |
| Less: Depreciation                                     | -                |
| Loss on the disposal of assets                         | -                |
|  | -                |
| <b>Net income (GAAP basis)</b>                         | <b>6,064,395</b> |