

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

October 31, 2024

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of October 31, 2024

		2024	Variance	2023	%	
	Budget	YTD	from Final	YTD	Increase	2024
		Actual	Budget	Actual	(Decrease)	as a % of
					From	Budget
					Prior Year	
TAXES						
General property taxes:						
Current	29,974,158	30,660,783	686,625	23,506,048	30.4%	102.3%
Prior years	-	16,279	16,279	32,104	-49.3%	0.0%
General sales and use tax	50,385,983	37,875,465	(12,510,518)	36,148,709	4.8%	75.2%
Selected sales and use tax -						
Cigarette	130,000	96,231	(33,769)	112,961	-14.8%	74.0%
Franchise taxes:						
Gas	1,300,000	728,544	(571,456)	957,574	-23.9%	56.0%
Cable Television	600,000	280,027	(319,973)	304,496	0.0%	46.7%
Telephone	126,593	110,371	(16,222)	86,913	27.0%	87.2%
Electric	7,114,850	5,780,050	(1,334,800)	5,786,037	-0.1%	81.2%
Telecommunications	6,307	8,905	2,598	6,820	30.6%	141.2%
Water	613,181	510,980	(102,201)	478,040	6.9%	83.3%
Wastewater	817,124	680,940	(136,184)	523,650	30.0%	83.3%
	91,068,196	76,748,577	(14,319,619)	67,943,353	13.0%	84.3%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	9,328	(673)	9,229	1.1%	93.3%
Marijuana	60,000	60,600	600	69,900	-13.3%	0.0%
Business	5,000	4,599	(401)	4,538	1.3%	92.0%
Sales Tax	20,000	16,675	(3,325)	17,740	-6.0%	83.4%
Non-Business licenses and permits:						
Building	2,146,558	2,916,746	770,188	3,179,189	-8.3%	135.9%
Wood burning	-	-	-	5	0.0%	0.0%
Contractor	124,925	119,275	(5,650)	130,450	-8.6%	95.5%
Parade / use of public places	8,400	8,261	(139)	7,757	6.5%	98.3%
	2,374,883	3,135,483	760,601	3,418,808	-8.3%	132.0%
INTERGOVERNMENTAL REVENUE						
Federal revenue	235,808	117,514	(118,294)	110,356	0.0%	49.8%
State shared revenue:						
Severance tax	30,000	179,842	149,842	314,340	0.0%	599.5%
Grants	16,304	20,220	3,916	608,725	-96.7%	0.0%
Non-grant state revenue	250,000	216,415	(33,585)	269,459	-19.7%	0.0%
Local government shared revenue:						
Shared Fines	60,000	45,825	(14,175)	44,618	2.7%	76.4%
Hazmat Authority	32,000	34,945	2,945	28,820	0.0%	109.2%
Longmont Housing Authority	716,763	630,774	(85,989)	542,237	16.3%	88.0%
Grants / School Resource Officer	672,324	274,008	(398,316)	233,273	17.5%	40.8%
	2,013,199	1,519,543	(493,656)	2,151,828	-29.4%	75.5%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of October 31, 2024**

(continued)

	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	80,000	49,578	(30,422)	59,270	-16.4%	62.0%
Disconnect Tag Fees	520,000	433,492	(86,508)	492,359	-12.0%	83.4%
Credit Card Convenience Fee	100,000	-	(100,000)	-	0.0%	0.0%
Maps and publications	275	290	15	323	-10.4%	105.3%
Rebates	169,512	183,141	13,629	162,026	13.0%	108.0%
Payroll Fee	700	632	(68)	617	2.5%	90.3%
Sales tax commission	75,000	96,352	21,352	97,038	-0.7%	128.5%
Liquor Application Fee	35,000	36,495	1,495	36,588	-0.3%	104.3%
Marijuana Modification Fee	10,000	3,900	(6,100)	-	0.0%	39.0%
Public safety:						
Criminal justice records	38,000	40,485	2,485	34,478	17.4%	106.5%
Extra duty officer reimbursement	-	98,716	98,716	5,382	1734.0%	0.0%
Fire inspection & fireworks fees	111,400	187,869	76,469	93,886	100.1%	168.6%
Offender registration/impound fees	11,000	10,344	(656)	8,132	27.2%	94.0%
Emergency dispatch reimbursement	63,903	168,238	104,335	41,650	0.0%	0.0%
Elevator inspection	55,200	46,375	(8,825)	41,840	10.8%	84.0%
Highways and streets:						
Work in right of way permit	3,000	1,075	(1,925)	-	0.0%	35.8%
Plan check fees	522,194	644,991	122,797	713,083	-9.5%	123.5%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	282,423	235,350	(47,073)	225,140	4.5%	83.3%
Culture and Recreation:						
Recreation center - all fees	1,918,372	1,825,041	(93,331)	1,640,403	11.3%	95.1%
Pool fees	514,457	497,884	(16,573)	424,517	17.3%	96.8%
Arbor Day Tree Sales	-	11,400	11,400	10,170	12.1%	0.0%
Reservoir fees	607,433	844,657	237,224	692,902	21.9%	139.1%
Activity fees	1,513,413	1,201,035	(312,378)	1,258,004	-4.5%	79.4%
Facility use fees	402,720	374,264	(28,456)	351,998	6.3%	92.9%
Concessions	49,321	63,818	14,497	35,263	81.0%	129.4%
Senior citizens:						
Activity fees	250	148	(102)	151	-2.0%	59.2%
Facility fees	2,200	1,430	(770)	1,803	-20.7%	65.0%
Administrative reimbursements:						
Sanitation	949,663	791,390	(158,273)	575,750	37.5%	83.3%
Golf	191,150	159,290	(31,860)	204,650	-22.2%	83.3%
Electric	2,536,491	2,113,740	(422,751)	1,921,750	10.0%	83.3%
Telecommunications	616,936	514,110	(102,826)	470,610	9.2%	83.3%
Water	2,286,987	1,905,830	(381,157)	1,583,740	20.3%	83.3%
Sewer	1,193,882	994,900	(198,982)	1,061,440	-6.3%	83.3%
Storm Drainage	886,521	738,770	(147,751)	643,110	14.9%	83.3%
Airport	99,917	83,260	(16,657)	69,000	20.7%	83.3%
Streets	1,142,780	952,320	(190,460)	905,910	5.1%	83.3%
Museum	291,445	242,880	(48,565)	201,240	20.7%	83.3%
Oil and Gas	1,806	1,510	(296)	5,900	0.0%	83.6%
Open Space	254,941	212,450	(42,491)	248,000	-14.3%	83.3%
Fleet	423,107	352,590	(70,517)	307,570	14.6%	83.3%
General Improvement District	27,656	23,050	(4,606)	12,580	83.2%	83.3%
	17,992,067	16,143,091	(1,848,974)	14,638,273	10.3%	89.7%
FINES AND FORFEITS						
Court:						
Parking	106,000	132,482	26,482	99,947	32.6%	125.0%
Other court fines	290,000	179,909	(110,091)	222,691	-19.2%	62.0%
Court fine surcharge	30,000	16,910	(13,090)	23,114	-26.8%	56.4%
Bond forfeitures	6,200	2,340	(3,860)	5,710	-59.0%	37.7%
Court education fees	10,000	5,635	(4,365)	7,815	-27.9%	56.4%
Court costs reimbursements	46,000	26,559	(19,441)	36,370	-27.0%	57.7%
Probation & home detention monitoring fees	15,750	10,175	(5,575)	13,738	-25.9%	64.6%
Code Enforcement Penalty	600	675	75	877	-23.1%	112.5%
Tree Mitigation Fine	196,987	222,412	25,425	195,491	13.8%	112.9%
Outstanding judgments/warrants	1,600	975	(625)	1,550	-37.1%	60.9%
Library fines						
	-	12,570	12,570	19,639	-36.0%	0.0%
False alarm fines						
	4,000	2,000	(2,000)	3,200	-37.5%	50.0%
Weed cutting fines						
	15,000	16,925	1,925	6,062	0.0%	112.8%
Civil Penalty & Nuisance fines						
	24,000	35,932	11,932	24,789	45.0%	149.7%
Other fines						
	350	325	(25)	335	-3.0%	92.9%
	746,487	665,825	(80,662)	661,328	0.7%	89.2%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of October 31, 2024

(continued)

					%	
		2024	Variance	2023	Increase	2024
		YTD	from Final	YTD	(Decrease)	as a % of
	Budget	Actual	Budget	Actual	From	Budget
					Prior Year	
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	788,575	2,026,681	1,238,106	1,347,735	50.4%	257.0%
Miscellaneous	68,052	520,247	452,195	63,205	723.1%	764.5%
Private grants/donations	490	5,676	5,186	33,558	-83.1%	0.0%
Oil and gas royalties	948,300	74,113	(874,187)	67,826	0.0%	7.8%
	1,805,417	2,626,718	821,302	1,512,324	73.7%	145.5%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	108,527	108,734	207	19,015	471.8%	100.2%
Library Services Fund	20,500	20,500	-	20,500	0.0%	100.0%
Tree Planting	23,000	23,000	-	23,000	0.0%	100.0%
Rec Sponsorship	-	11,400	11,400	-	0.0%	0.0%
Sanitation Fund	4,673	7,162	2,489	22,001	-67.4%	153.3%
Golf Fund	-	6,543	6,543	7,587	-13.8%	0.0%
Telecommunications Fund	24,592	24,592	-	5,618	337.7%	100.0%
Water Fund	121,725	129,349	7,624	27,009	378.9%	106.3%
Sewer Fund	27,483	29,339	1,856	9,592	205.9%	106.8%
Storm Drainage Fund	14,929	15,759	830	3,232	387.6%	105.6%
Airport Fund	183	183	-	134	36.6%	100.0%
Workers Comp	137,996	103,536	(34,460)	-	0.0%	75.0%
Streets Fund	45,081	50,058	4,977	188,699	-73.5%	111.0%
Open Space Fund	-	-	-	4,318	-100.0%	0.0%
Marijuana Tax Fund	275,000	275,000	-	290,000	-5.2%	0.0%
Public Safety Fund	63,269	63,269	-	5,592	1031.4%	100.0%
Sustainability Fund	917	917	-	-	0.0%	100.0%
DDA Fund	1,833	-	(1,833)	1,203	-100.0%	0.0%
Affordable Housing Fund	-	-	-	1,084	-100.0%	0.0%
Fleet Fund	21,618	26,775	5,157	8,233	225.2%	123.9%
Proceeds from Advance			-			
Total other financing sources	891,326	896,116	4,790	636,817	40.7%	100.5%
Total revenues and other sources (legal basis)	116,891,575	101,735,351	(15,156,224)	90,962,731	11.8%	87.0%

(continued)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of October 31, 2024**

**EXPENDITURE
NORM=70.2%**

	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
NON-DEPARTMENTAL						
City Council	758,218	510,577	247,641	471,943	8.2%	67.3%
City Attorney	2,072,324	1,494,406	577,918	1,340,907	11.4%	72.1%
Municipal Court						
Courts	752,270	588,296	163,974	543,244	8.3%	78.2%
Probation	385,197	309,280	75,917	303,302	2.0%	80.3%
City Manager						
City Manager	1,854,114	1,258,770	595,344	1,143,114	10.1%	67.9%
General Fund Transfers	4,065,488	4,016,913	48,575	1,201,240	234.4%	98.8%
Non Departmental	4,107,121	652,559	3,454,562	1,020,346	-36.0%	15.9%
Economic Development Contracts	1,803,541	892,356	911,185	502,075	77.7%	49.5%
LHA General	172,923	144,380	28,543	84,442	71.0%	83.5%
Total Non-Departmental	15,971,196	9,867,537	6,103,659	6,610,613	49.3%	61.8%
SHARED SERVICES						
Communications	1,332,250	852,194	480,056	634,767	34.3%	64.0%
Human Resources						
Human Resources	2,013,369	1,531,823	481,546	1,312,029	16.8%	76.1%
Strategic Integration						
Strategic Integration Admin	116,159	52,053	64,106	27,254	91.0%	44.8%
Oil and Gas	1,122,139	778,502	343,637	588,375	32.3%	69.4%
Geospatial Data and Analysis	153,735	114,850	38,885	106,447	7.9%	74.7%
Data and Analytics	206,173	92,713	113,460	30,114	207.9%	45.0%
Business Enablement	27,695	12,110	15,585	6,827	77.4%	43.7%
Technical Services	98,533	60,499	38,034	48,530	24.7%	61.4%
Customer Service and Admin	33,551	24,885	8,666	22,243	11.9%	74.2%
Community Neighborhood and Equity Resou	901,942	628,887	273,055	569,910	10.3%	69.7%
Lgmt Multicultural Action Comm	25,000	19,589	5,411	16,156	21.3%	78.4%
Purchasing	1,211,982	882,230	329,752	780,576	13.0%	72.8%
Enterprise Technology Services						
PC Replacements	417,865	111,908	305,957	141,629	-21.0%	26.8%
ETS Operations	4,394,019	3,127,823	1,266,196	2,413,717	29.6%	71.2%
LHA ETS Operations	48,213	40,798	7,415	70,907	-42.5%	84.6%
ETS Applications	1,628,935	959,331	669,604	871,827	10.0%	58.9%
ETS CIS Support	305,251	240,269	64,982	212,809	12.9%	78.7%
ETS Telephone	155,263	69,072	86,191	79,243	-12.8%	0.0%
CJ System Replacement	137,819	32,723	105,096	16,304	100.7%	0.0%
City Clerk						
City Clerk	793,558	487,149	306,409	442,155	10.2%	61.4%
Election Voter Registration	129,013	27,091	101,922	26,598	1.9%	21.0%
Recovery Office	211,825	45,837	165,988	91,829	-50.1%	21.6%
Total Shared Services	15,714,606	10,386,651	5,327,955	8,616,169	20.5%	66.1%
FINANCE						
Finance Administration	695,344	488,982	206,362	376,252	30.0%	70.3%
Sales Tax	689,001	506,443	182,558	393,108	28.8%	73.5%
Accounting	1,432,357	1,125,668	306,689	1,059,969	6.2%	78.6%
Treasury	401,567.00	307,895.91	93,671.09	270,280.07	13.9%	76.7%
Information Desk	82,401	65,100	17,301	61,026	6.7%	79.0%
LHA Accounting	352,929	304,546	48,383	255,218	19.3%	86.3%
Budget	770,979	514,486	256,493	492,217	4.5%	66.7%
HATS Project	1,097,801	625	1,097,176	8,777	-92.9%	0.0%
Risk	756,374	411,848	344,526	344,199	19.7%	54.5%
Wellness	116,706	78,937	37,769	81,665	-3.3%	67.6%
Safety	197,356	149,417	47,939	138,115	8.2%	75.7%
Utility Billing	2,802,733	1,634,270	1,168,463	1,509,672	8.3%	58.3%
Mail Delivery	91,126	63,426	27,700	86,295	-26.5%	69.6%
Total Finance	9,486,674	5,651,644	3,835,030	5,076,792	11.3%	59.6%

(continued)

**CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of October 31, 2024**

**EXPENDITURE
NORM=70.2%**

	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 1,072,812	\$ 873,296	199,516	\$ 725,193	20.4%	81.4%
Neighborhood Resources	369,381	192,763	176,618	223,323	-13.7%	52.2%
Emergency Communication Center	2,956,836	2,226,916	729,920	1,715,345	29.8%	75.3%
Public Safety Radio Replacemnt	5,600	4,060	1,540	-	0.0%	72.5%
Police Services	477,009	315,336	161,673	318,321	-0.9%	66.1%
SWAT	465,268	403,707	61,561	779,041	-48.2%	86.8%
Police Training	507,231	371,962	135,269	426,462	-12.8%	73.3%
Extra Duty	9,000	138,324	(129,324)	98,846	39.9%	1536.9%
Detectives	3,914,616	3,156,936	757,680	3,366,404	-6.2%	80.6%
Special Investigation Unit	174,295	189,609	(15,314)	242,040	-21.7%	108.8%
RV Tow and Disposal	20,040	16,219	3,821	80,106	-79.8%	80.9%
School Resource Unit	906,635	681,952	224,683	641,285	6.3%	75.2%
Animal Control	1,205,895	1,037,287	168,608	794,195	30.6%	86.0%
Traffic	1,425,051	1,000,894	424,157	1,012,035	-1.1%	70.2%
Special Operations	2,847	59,419	(56,572)	110,299	-46.1%	0.0%
Patrol	15,845,506	12,257,530	3,587,976	9,959,703	23.1%	77.4%
Fire Suppression	13,594,631	10,510,696	3,083,935	10,386,235	1.2%	77.3%
Hazmat Team	172,812	163,727	9,085	149,109	9.8%	94.7%
Technical Rescue Team	251,829	203,785	48,044	58,849	246.3%	80.9%
Wildland Team	132,153	292,821	(160,668)	278,374	5.2%	221.6%
Fire Codes and Planning	601,903	450,326	151,577	438,117	2.8%	74.8%
Fire Investigations	42,719	48,249	(5,530)	31,969	50.9%	112.9%
Fire Outreach and Prevention	8,946	3,375	5,571	6,768	-50.1%	37.7%
Fire Services	707,801	749,048	(41,247)	480,333	55.9%	105.8%
Fire Training	399,441	818,684	(419,243)	651,084	25.7%	205.0%
Click it or Ticket	7,000	2,026	4,974	3,219	0.0%	0.0%
DUI Grant	16,304	8,516	7,788	7,382	15.4%	0.0%
Collaborative Services	1,079,543	676,246	403,297	690,867	-2.1%	62.6%
CORE	315,816	197,367	118,449	143,031	38.0%	62.5%
Case Management	140,514	118,225	22,289	102,237	15.6%	84.1%
Outreach and Volunteers	38,943	21,302	17,641	122,573	-82.6%	54.7%
Peer Support	37,543	21,212	16,332	21,304	-0.4%	56.5%
Training and Personnel	545,773	419,989	125,784	422,639	-0.6%	77.0%
Information Technology	1,023,066	752,228	270,838	822,698	-8.6%	73.5%
Records Unit	779,187	652,456	126,731	539,399	21.0%	83.7%
Emergency Management	65,318	42,592	22,726	37,713	12.9%	65.2%
Total Public Safety	49,319,264	39,079,079	10,240,185	35,886,496	8.9%	79.2%

(continued)

**CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of October 31, 2024**

**EXPENDITURE
NORM=70.2%**

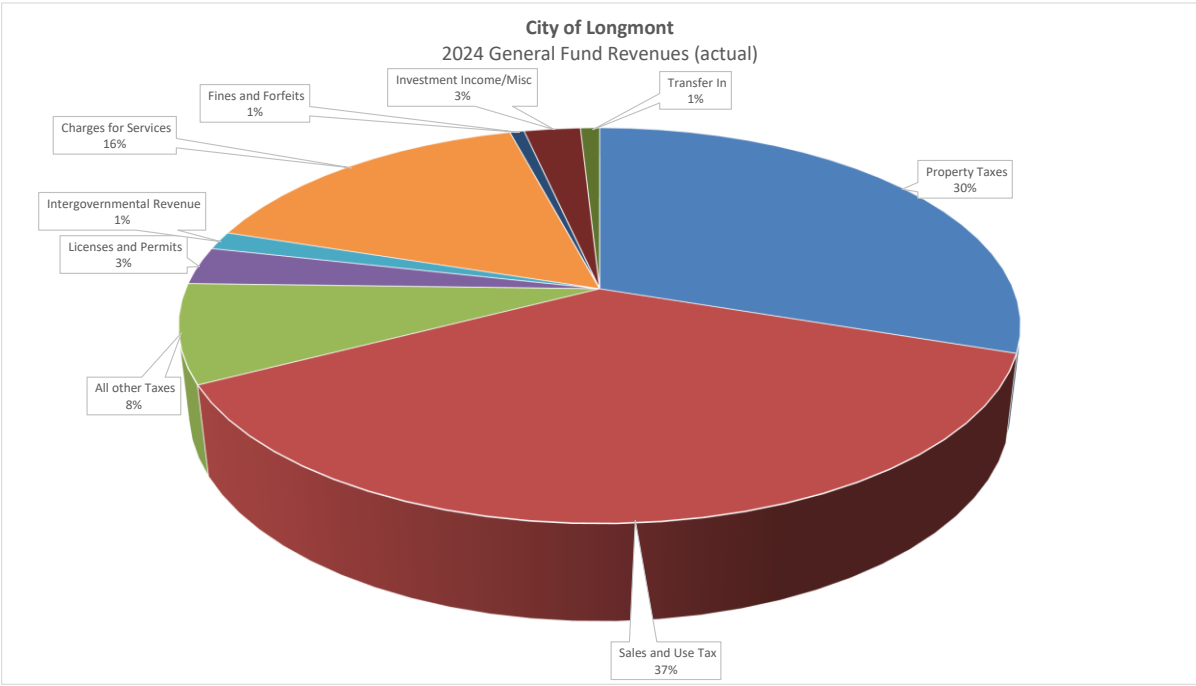
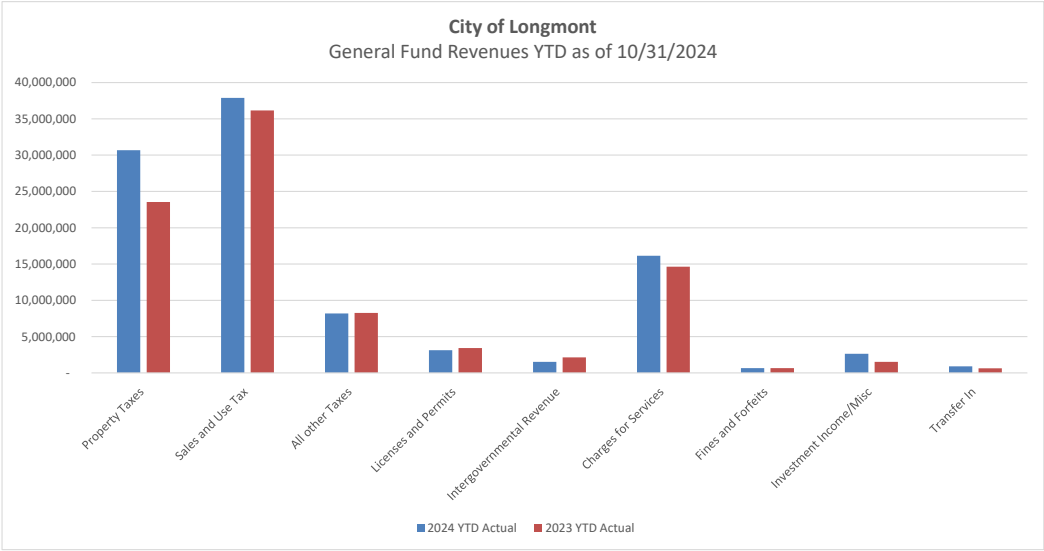
	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,378,183	1,555,150	823,033	1,306,141	19.1%	65.4%
Accela Implementation Project	92,203	1,750	90,453	47,192	-96.3%	0.0%
Code Enforcement	1,100,833	658,077	442,756	562,358	17.0%	59.8%
Parking Enforcement	160,572	154,308	6,264	106,104	45.4%	96.1%
Redevelopment	877,357	269,411	607,946	169,953	58.5%	30.7%
Facilities Project Management	441,526	322,989	118,537	227,918	41.7%	73.2%
Facilities Operations	2,440,764	1,623,203	817,561	1,580,147	2.7%	66.5%
Facilities Maintenance	2,363,474	1,565,299	798,175	1,520,971	2.9%	66.2%
Transportation Planning	459,125	318,089	141,036	321,546	-1.1%	69.3%
Building Services	1,902,434	1,295,243	607,191	1,298,312	-0.2%	68.1%
Natural Resources Admin	679,402	569,041	110,361	498,671	14.1%	83.8%
Parks Maintenance	2,856,745	2,216,505	640,240	2,006,361	10.5%	77.6%
Parks Resource Management	234,880	164,081	70,799	190,018	-13.6%	69.9%
Muni Grounds Maintenance	401,660	339,067	62,593	285,856	18.6%	84.4%
ROW Maintenance	602,080	539,392	62,688	487,963	10.5%	89.6%
Graffiti Removal	202,709	97,279	105,430	51,895	87.5%	0.0%
Parks Development	279,798	218,318	61,480	149,710	45.8%	78.0%
Forestry Maintenance	994,856	795,707	199,149	732,422	8.6%	80.0%
Forestry EAB	352,615	213,436	139,179	126,081	69.3%	60.5%
Union Reservoir	532,336	356,976	175,360	406,710	-12.2%	67.1%
Total External Services	19,353,552	13,273,322	6,080,230	12,076,329	9.9%	68.6%
HUMAN SERVICES						
Human Services Admin	730,303	476,797	253,506	315,304	51.2%	65.3%
Human Service Agencies	3,864,132	2,547,069	1,317,063	2,524,626	0.9%	65.9%
Children, Youth and Families	1,452,689	972,618	480,071	987,647	-1.5%	67.0%
Stadium Funding	980,481	805,007	175,474	-	0.0%	82.1%
Senior Services	1,451,909	1,048,426	403,483	899,537	16.6%	72.2%
Senior Svcs Short Term Asstnce	79,610	49,751	29,859	19,644	153.3%	0.0%
Total Human Services	8,559,124	5,899,667	2,659,457	4,746,758	24.3%	68.9%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	313,388	229,819	83,569	1,195,142	-80.8%	73.3%
Recreation Administration	420,780	371,386	49,394	386,920	-4.0%	88.3%
Callahan House Transfer	99,854	71,230	28,624	79,980	-10.9%	71.3%
Recreation Aquatics	1,311,499	1,084,718	226,781	1,006,603	7.8%	82.7%
Recreation Athletics	591,103	446,007	145,096	445,097	0.2%	75.5%
Recreation Concessions	69,890	59,642	10,248	42,824	39.3%	85.3%
Recreation Community Events	166,477	97,913	68,564	85,812	14.1%	58.8%
Recreation General Programs	971,032	808,762	162,270	702,250	15.2%	83.3%
Childcare Stabilization Grant	7,023	7,023	-	64,292	-89.1%	0.0%
Recreation Special Needs	45,484	10,785	34,699	11,747	-8.2%	23.7%
Recreation Outdoor Programs	31,934	5,826	26,108	8,616	-32.4%	18.2%
Recreation Ice Rink	410,624	132,960	277,664	106,244	25.1%	32.4%
Recreation Sport Fields Mtce	363,048	344,643	18,405	297,369	15.9%	94.9%
Recreation Youth Programs	12,663	8,736	3,927	25,937	-66.3%	69.0%
Recreation Union Reservoir	242,605	226,985	15,620	-	0.0%	0.0%
Recreation Center	1,945,361	1,682,387	262,974	1,592,874	5.6%	86.5%
Library Administration	684,003	521,874	162,129	694,179	-24.8%	76.3%
Library Adult Services	1,175,675	919,509	256,166	918,302	0.1%	78.2%
Library Childrens and Teens	797,260	571,163	226,097	1,182,025	-51.7%	71.6%
Library Tech Services	1,183,112	937,606	245,506	735,348	27.5%	79.2%
Library Circulation	972,647	828,045	144,602	777,190	6.5%	85.1%
Museum Administration	1,155,320	904,228	251,092	841,574	7.4%	78.3%
Museum Auditorium	320,179	249,240	70,939	298,851	-16.6%	77.8%
Senior Services Administration	-	-	-	13	0.0%	0.0%
HCI Administration	48,741	29,729	19,012	-	0.0%	61.0%
LHA Housing	122,370	158,175	(35,805)	90,264	75.2%	129.3%
Total Recreation, Golf, Library and Culture	13,462,072	10,708,390	2,753,682	11,589,455	-7.6%	79.5%

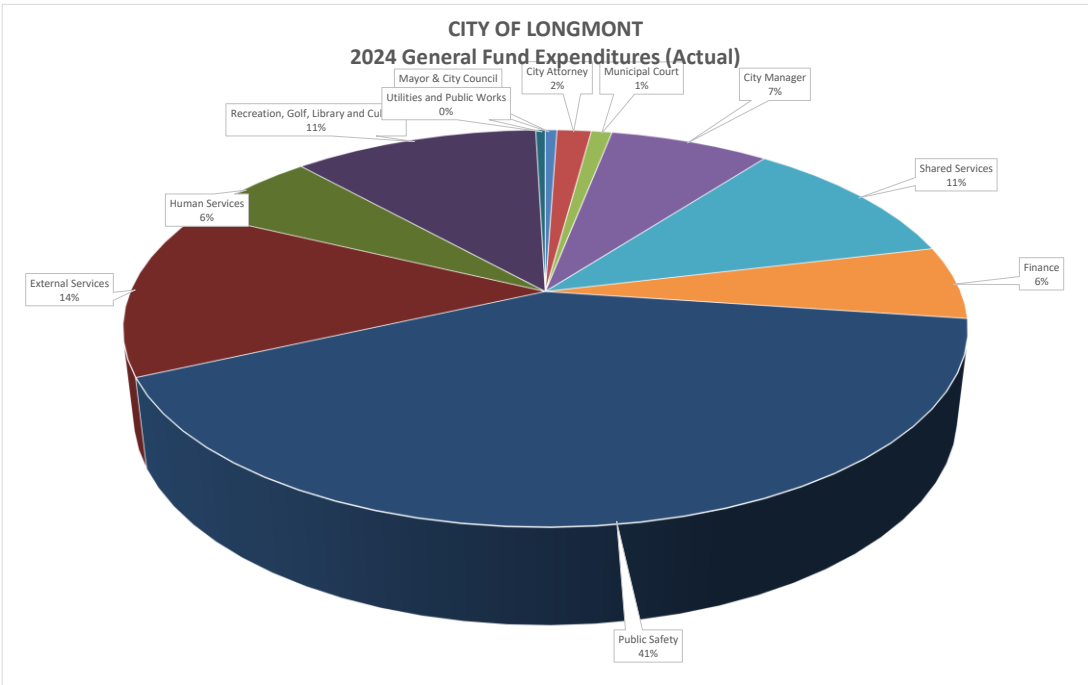
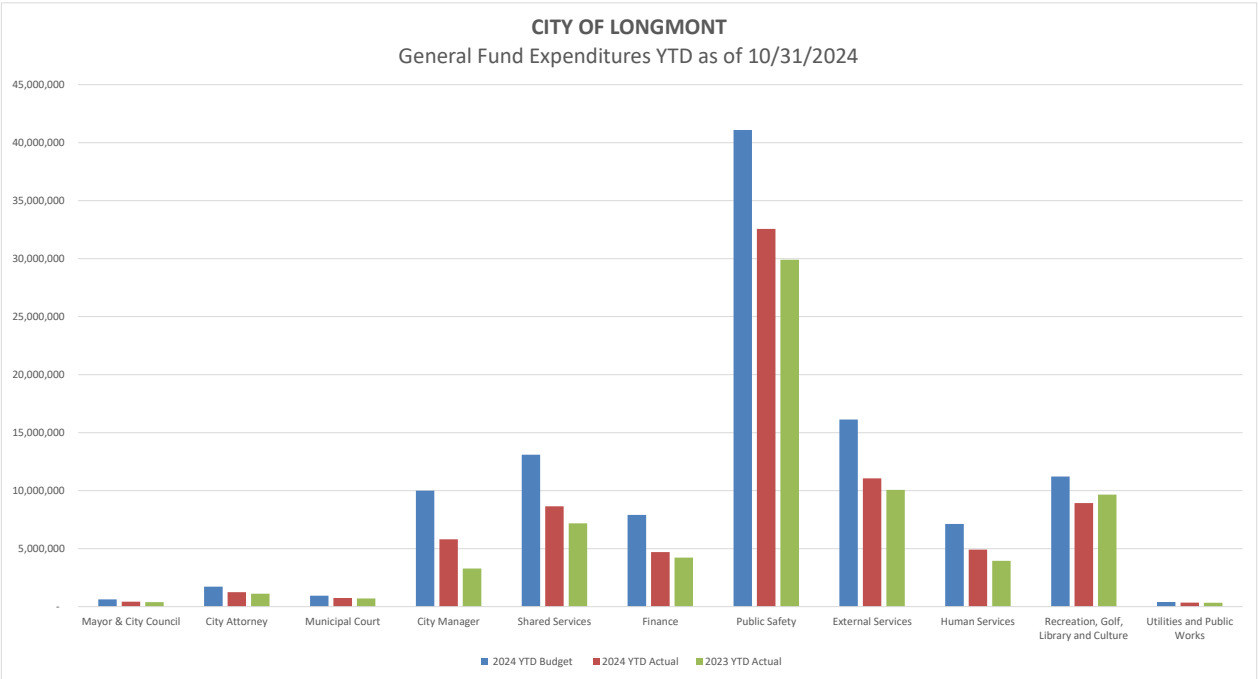
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of October 31, 2024

EXPENDITURE
NORM=70.2%

		2024	Variance	2023	%	
		YTD	from Final	YTD	Increase	2024
	Budget	Actual	Budget	Actual	(Decrease) From Prior Year	as a % of Budget
UTILITIES AND PUBLIC WORKS						
PWNR Business Services	3,048	8,667	(5,619)	15,862	-45.4%	0.0%
Energy Lease	285,439	246,059	39,380	246,059	0.0%	86.2%
Oil and Gas Investigations	-	2,008	(2,008)	679	195.7%	0.0%
Survey and Engineering Support	79,686	47,851	31,835	50,458	-5.2%	60.0%
Oil and Gas Monitoring	-	-	-	89	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	111,900	8,340	86,900	28.8%	93.1%
Total Utilities and Public Works	488,413	416,484	71,929	400,046	4.1%	85.3%
Total Expenditures	132,354,901	95,282,775	37,072,126	85,002,657	12.1%	72.0%
Net Change in Fund Balance	(15,463,326)	6,452,577		5,960,073		
FUND BALANCE, January 1	31,273,640	52,091,808		46,609,982		
FUND BALANCE, October 31	15,810,314	58,544,385		52,570,055		





PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH October 2024

Schedule C-1

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures Prior	2024	Unexpended Balance
		Budget		Allocations to					
		Carryforward	2024	Other Projects					
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 94,740	\$ 7,000	\$ -	\$ 334,647	\$ 429,387	\$ 3,013	\$ 3,987	
	Neighborhood Improvement Program	1,320,000	50,000	-	(38,654)	1,049,934	12,000	269,412	
	Economic Development Incentives	721,249	187,500	-	6,300	652,983	187,500	74,566	
	Culture and Rec Enhancements	250,000	-	-	-	-	-	250,000	
	Facilities Project Mgt	-	500,000	-	-	-	-	500,000	
	Bond issuance expense	608,922	1,645	-	(305,960)	302,962	1,645	0	
	Debt Service - Principal	40,625,240	1,145,000	-	14,990	40,640,230	-	1,145,000	
	Debt Service - Interest	30,320,604	896,300	-	(912,241)	29,408,364	448,150	448,150	
	Fiscal Charges	75,196	1,000	-	(3,166)	71,280	250	1,500	
	SUBTOTAL	74,015,951	2,788,445	-	(904,084)	72,555,140	652,558	2,692,615	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
DTR035	Downtown/City Center Lighting Improvements	155,000	225,000	-	-	100,177	57,151	222,672	
PBF001	Municipal Building Roof Improvements	6,171,949	48,070	20,000	(1,764,991)	4,353,663	11,736	109,629	
PBF002	ADA Facility Improvements	2,983,321	203,314	-	(134,647)	2,383,733	44,204	624,050	
PBF02B	Municipal Facilities ADA Improvements - Parks	607,577	156,151	-	-	301,304	22,523	439,901	
PBF037	Fire Stations-Heat & Exhaust	1,515,489	40,000	-	(83,426)	1,390,567	13,865	67,631	
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,230,843	-	-	72,000	11,195,820	-	107,023	
PBF080	Municipal Building Boilers	2,106,712	837,795	(12,000)	(394,881)	1,567,014	511,362	459,250	
PBF082	Municipal Buildings HVAC	7,973,398	840,674	(15,000)	(387,194)	6,844,959	1,237,890	329,030	
PBF091	Callahan House Improvements	238,096	-	-	(26,262)	211,834	-	-	
PBF109	Parking Lot Rehabilitation	1,769,278	209,070	-	(255,011)	1,479,526	122,853	120,958	
PBF119	Municipal Buildings Carpet	2,872,294	330,270	-	(410,730)	2,398,797	261,906	131,131	
PBF145	Specialized Equipment Replacement	3,967,569	488,840	(20,000)	(231,381)	2,818,920	417,601	968,507	
PBF153	Museum Auditorium	5,557,269	-	-	(1,627,882)	3,929,387	-	-	
PBF160	Municipal Buildings Auto Door Gate	150,000	15,000	-	(25,885)	71,658	-	67,457	
PBF163	Municipal Buildings Keyless Entry	78,000	15,000	-	(10,220)	26,020	6,352	50,408	
PBF165	Municipal Buildings Emergency Generator	1,398,687	-	-	(32,086)	229,165	24,387	1,113,049	
PBF171	Memorial Building Facility Renovation	40,900	-	-	-	40,900	-	-	
PBF178	Council Chambers Remodel	534,826	-	-	(58)	534,768	-	0	
PBF181	UPS Repair/Replacement	384,814	15,000	-	(96,868)	217,940	-	85,006	
PBF185	Rec Center Facility Imprvmt	253,365	-	-	(3,469)	249,896	-	-	
PBF186	Rec Center Fitness Imprvmt	416,988	-	-	-	-	13,577	403,411	
PBF189	Municipal Buildings Exterior Maintenance	219,300	65,650	-	(36,114)	143,186	10,710	94,940	
PBF190	Municipal Buildings Interior Maintenance	294,324	18,000	-	(48,090)	180,529	27,855	55,850	
PBF200	Civic Center Rehabilitation	8,976,848	-	(635,318)	2,793,658	11,135,188	-	(0)	
PBF201	Safety and Justice Rehabilitation	7,312,556	1,500,000	3,068,936	-	3,226,880	3,014,094	5,640,517	

PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH October 2024

Schedule C-1

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures		Unexpended Balance
		Budget Carryforward	2024	Allocations to Other Projects			Prior	2024	
PBF202	Library Rehabilitation	54,584	-	-	-	-	54,584	-	(0)
PBF204	Sunset Campus Expansion	255,000	-	27,000	(25,709)	216,986	3,974	35,331	
PBF205	Facilities Condition Assessments and Rehab	2,455,000	-	(2,433,618)	-	19,634	1,748	1	
PBF207	Museum Collection Storage Facility	898,738	-	-	(849,041)	49,697	-	(0)	
PBF211	Courtroom A&B Sound and Entryway Improvemen	44,854	-	-	-	-	35,374	9,480	
PBF216	Firehouse Arts Center Facility Improvements	197,455	-	-	-	-	10,201	187,254	
PBF218	Public Building Efficiency Improvements	94,852	-	-	-	-	-	94,852	
PBF224	Museum Entry Concrete Replacement	-	-	-	-	-	-	-	
PBF227	Longmont Museum Building Expansion	1,012,589	-	-	-	1,255	1,011,333	1	
PBF229	Emergency Operations Center Conversion	50,000	-	-	-	6,349	-	43,651	
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	711,129	760,750	6,721	
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	2,811,122	257,772	31,506	
PRO056	Park Bldg Rehab Replace	484,459	-	-	5,488	489,947	-	-	
PRO083	Primary and Secondary Greenway Connection	361,200	322,900	-	-	181,965	23,878	478,258	
PRO090	Sunset Irrigation System	854,800	-	-	-	200,814	149,434	504,552	
PRO102	Swimming and Wading Pool Improvements	8,107,292	482,174	-	(526,208)	6,843,584	435,169	784,506	
PRO113	Park Irrigation Pumps	1,839,026	350,000	-	38,390	1,851,693	324,521	51,202	
PRO121	Parks Ponds Dredging	264,345	-	-	(131)	154,414	56,626	53,175	
PRO134	Centennial Pool Renovation	941,428	-	-	(941,428)	-	-	-	
PRO136	Parks Bridge Replacement	763,671	-	-	(461,761)	300,067	-	1,843	
PRO143	Garden Acres Park Renewal	-	-	-	193,255	193,255	-	0	
PRO146	Roosevelt Park Improvements	-	238,150	-	-	-	-	238,150	
PRO147	Kensington Park Rehab	632,389	-	-	-	83,312	236,186	312,891	
PRO149	Bohn Farm Pocket Park	240,000	-	-	-	-	-	240,000	
PRO186	Sport Court Reconstruction	2,836,707	1,394,141	-	(453,500)	2,266,725	265,147	1,245,476	
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-	
PRO197	Golf Irrigation Rehabilitation & Replacement	1,890,400	-	-	-	558,643	1,055,221	276,536	
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	-	19,085	250,193	
PRO204	Pollinator Gardens	123,974	47,500	-	-	123,974	-	47,500	
PRO208	Wayfinding Signage Project	100,000	50,000	-	-	-	36,978	113,022	
PRO211	Prairie Dog Barrier Replacements	226,240	-	-	-	179,998	-	46,242	
TRP128	County Rd 26 Imp - County Line to Union	110,000	-	-	(673)	109,327	-	-	
TRP131	1st & Main Transit Station Area Imp	7,105,000	1,010,000	-	857,121	5,888,051	1,026,792	2,057,278	
WTR173	Raw Water Irrigation Planning and Construction	120,998	-	-	(46,084)	74,914	-	-	
	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	-	-	(40,205)	349,197	-	-	
	SUBTOTAL	111,128,340	8,902,699	-	(8,237,299)	82,085,446	11,508,257	18,200,038	
CAPITAL PROJECTS FUND TOTAL		\$ 185,144,291	\$ 11,691,144	\$ -	\$ (9,141,383)	\$ 154,640,586	\$ 12,160,815	\$ 20,892,655	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2024	2023
ASSETS		
Equity in pooled cash & cash equivalents	(603,214)	47,670
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	7,583,602	14,805,774
Total assets	6,980,388	14,853,445
LIABILITIES		
Accounts payable	757,113	404,822
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	757,113	404,822
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	6,223,275	14,448,623
Unassigned	-	-
Total fund balances	6,223,275	14,448,623
Total liabilities, deferred inflows of resources and fund balances (deficits)	6,980,388	14,853,445

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

	2024 Final Budget	2024 Actual	2024 Variance from Final Budget	2023 Final Budget	2023 Actual	2023 Variance from Final Budget
REVENUES						
Investment income	-	62,758	62,758	-	772,687	772,687
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	62,758	62,758	-	772,687	772,687
EXPENDITURES						
Issuance Expense	1,645	1,645	-	-	-	-
Fiscal Charges	-	-	-	1,847	-	1,847
Project Manager Expenses	-	-	-	-	3,020	(3,020)
Economic Development Incentives	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	107,023	-	107,023	2,342,150	2,213,009	129,141
PBF200, Civic Center Rehab	-	-	-	635,318	-	635,318
PBF201, Safety and Justice Rehab	8,554,622	3,014,094	5,540,528	6,271,176	1,731,606	4,539,570
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	1,748	1,748	1	2,455,000	19,634	2,435,366
PRO024, Ute Creek Maintenance Facility	767,472	760,750	6,722	1,222,402	28,292	1,194,110
PRO027, Twin Peaks Irrigation System	289,278	257,772	31,506	3,091,482	6,911	3,084,571
PRO090, Sunset Irrigation System	653,986	149,434	504,552	848,124	5,174	842,950
PRO197, Golf Irrigation Rehabilitation & Replacement	34,797	34,797	-	290,400	255,603	34,797
Total Expenditures	10,410,571	4,220,240	6,190,331	17,157,899	4,263,250	12,894,649
Excess of revenues over (under) expenditures	(10,410,571)	(4,157,481)	6,253,090	(17,157,899)	(3,490,563)	13,667,336
Net changes in fund balance	(10,410,571)	(4,157,481)	6,253,090	(17,157,899)	(3,490,563)	13,667,336
FUND BALANCE, January 1	10,380,756	10,380,756	-	17,939,186	17,939,186	-
FUND BALANCE, October 31	(29,815)	6,223,275	6,253,090	781,287	14,448,623	13,667,336

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024**

	Original Budget	Final Budget	2024 Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES							
Taxes	23,789,274	23,789,274	17,911,158	(5,878,116)	17,101,679	4.7%	75.3%
Licenses and permits	50,000	50,000	778,698	728,698	51,811	1403.0%	1557.4%
Developer/owner participation	-	-	188,350	188,350	1,657,623	-88.6%	0.0%
Intergovernmental	5,946,102	17,013,396	3,107,850	(13,905,546)	3,409,680	-8.9%	18.3%
Investment income	11,787	11,787	1,449,212	1,437,425	942,550	53.8%	12295.0%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	14,420	4,420	24,950	-42.2%	144.2%
Total revenues	29,807,163	40,874,457	23,449,688	(17,424,769)	23,188,293	1.1%	57.4%
EXPENDITURES							
Highways and streets	15,149,888	16,785,715	10,025,994	6,759,721	9,589,227	4.6%	59.7%
Capital Outlay	15,814,258	48,963,723	16,012,713	32,951,010	8,906,296	79.8%	32.7%
Total Expenditures	30,964,146	65,749,438	26,038,707	39,710,731	18,495,523	40.8%	39.6%
Excess of revenues over (under) expenditures	(1,156,983)	(24,874,981)	(2,589,019)	22,285,962	4,692,770		
OTHER FINANCING USES							
Transfers in					562		
Transfers out							
General fund	(230,858)	(230,858)	(200,728)	30,130	(305,579)	0.0%	86.9%
Total other financing sources (uses)	(230,858)	(230,858)	(200,728)	30,130	(305,017)	0.0%	86.9%
Net changes in fund balance	(1,387,841)	(25,105,839)	(2,789,747)	22,316,092	4,387,753		
FUND BALANCE, January 1	32,714,868	32,714,868	32,714,868	-	28,370,121		
FUND BALANCE, October 31	31,327,027	7,609,029	29,925,121	22,316,092	32,757,874		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024**

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Taxes	17,237,039	12,959,888	(4,277,151)	12,406,457	4.5%	75.2%
Intergovernmental	3,068,577	1,712,476	(1,356,101)	1,377,204	24.3%	55.8%
Charges for service	39,423	24,054	(15,369)	27,717	-13.2%	61.0%
Investment income	178,135	577,008	398,873	362,938	59.0%	323.9%
Miscellaneous	4,657	35,209	30,552	20,048	0.0%	0.0%
Total revenues	20,527,831	15,308,635	(5,219,196)	14,194,364	7.9%	74.6%
EXPENDITURES						
Current:						
Public Safety	21,512,053	15,589,145	5,922,908	13,352,534	16.8%	72.5%
Capital Outlay	6,278,051	1,093,579	5,184,472	938,610	16.5%	17.4%
Total expenditures	27,790,104	16,682,724	11,107,380	14,291,144	16.7%	60.0%
Excess of revenues over (under) expenditures	(7,262,273)	(1,374,089)	5,888,184	(96,780)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(50,719)	(5,511)	45,208	(4,098)	-	
Other funds	(63,269)	(63,269)	-	(5,592)	-	
Total other financing (uses)	(113,988)	(68,780)	45,208	(9,690)		
Net changes in fund balance	(7,376,261)	(1,442,869)	5,933,392	(106,470)		
FUND BALANCE, January 1	15,098,826	15,098,826	-	13,186,646		
FUND BALANCE, October 31	7,722,565	13,655,957	5,933,392	13,080,176		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Licenses and permits	2,727,325	2,981,175	253,850	796,178	274.4%	109.3%
Investment income	38,462	992,388	953,926	709,471	39.9%	2580.2%
Total revenues	2,814,327	4,022,103	1,207,776	1,505,649	167.1%	142.9%
EXPENDITURES						
Culture and recreation	356,642	312,396	44,246	73,042	0.0%	0.0%
Capital Outlay	23,492,973	9,315,687	14,177,286	349,351	0.0%	39.7%
Total Expenditures	23,849,615	9,628,083	14,221,532	422,393	0.0%	40.4%
Excess of revenues over (under) expenditures	(21,035,288)	(5,605,980)	15,429,308	1,083,256	-617.5%	26.7%
OTHER FINANCING (USES)						
Transfer out	(288,695)	(31,131)	257,564	(863)	0.0%	0.0%
Total other financing (uses)	(288,695)	(31,131)	257,564	(863)	0.0%	0.0%
Net change in fund balance	(21,323,983)	(5,637,111)	15,686,872	1,082,393		
FUND BALANCE, January 1	24,715,311	24,715,311	-	23,821,621	3.8%	
FUND BALANCE, October 31	3,391,328	19,078,200	15,686,872	24,904,014	-23.4%	

**CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024**

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Intergovernmental	1,000,000	925,324	(74,676)	990,835	-6.6%	92.5%
Investment income	100,000	334,829	234,829	226,462	47.9%	334.8%
Total revenues	1,100,000	1,260,153	160,153	1,217,297	3.5%	114.6%
EXPENDITURES						
Culture and recreation	439,535	369,015	70,520	296,416	24.5%	84.0%
Capital Outlay	7,749,441	1,183,905	6,565,536	349,779	238.5%	15.3%
Total Expenditures	8,188,976	1,552,921	6,636,055	646,195	140.3%	19.0%
Net change in fund balance	(7,088,976)	(292,768)	6,796,208	571,102	-151.3%	4.1%
FUND BALANCE, January 1	7,874,754	7,874,754	-	7,401,992		
FUND BALANCE, October 31	785,778	7,581,986	6,796,208	7,973,095		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024**

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Taxes	5,943,807	4,468,905	(1,474,902)	4,278,069	4.5%	75.2%
Investment income	-	593,177	593,177	401,422	47.8%	0.0%
Miscellaneous	62,075	3,123,280	3,061,205	3,248,560	-3.9%	5031.5%
Total revenues	6,005,882	8,185,362	2,179,480	7,928,051	3.2%	136.3%
EXPENDITURES						
Current:						
Culture and Recreation	2,237,272	1,353,168	884,104	973,041	39.1%	60.5%
Capital Outlay	10,746,415	5,372,067	5,374,348	173,096	3003.5%	50.0%
Debt Service:						
Bond principal retired	1,570,000	-	1,570,000	-	0.0%	0.0%
Interest and fiscal charges	802,813	401,406	401,407	432,900	0.0%	50.0%
Total expenditures	15,356,500	7,126,642	8,229,858	1,579,037	351.3%	46.4%
Excess of revenues (under) expenditures	(9,350,618)	1,058,720	10,409,338	6,349,013	-83.3%	-11.3%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(10,004)	(10,924)	(920)	(665)	0.0%	0.0%
General Fund	(65,189)	(54,320)	10,869	(40,278)	0.0%	0.0%
Total other financing sources (uses)	(75,193)	(65,244)	9,949	(40,943)	0.0%	86.8%
Net changes in fund balance	(9,425,811)	993,476	10,419,287	6,308,071		
FUND BALANCE, January 1	15,063,307	15,063,307	-	9,710,390		
FUND BALANCE, October 31	5,637,496	16,056,784	10,419,287	16,018,460		

**CITY OF LONGMONT
LODGERS TAX FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024**

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Taxes	570,000	423,833	(146,167)	456,810	-7.2%	74.4%
Investment income	-	305	305	1,152	-73.5%	
Total revenues	570,000	424,138	(145,862)	457,962	-7.4%	74.4%
EXPENDITURES						
Culture and recreation	617,925	547,925	70,000	467,500	0.0%	88.7%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	617,925	547,925	70,000	467,500		88.7%
Excess of revenues over (under) expenditures	(47,925)	(123,787)	(75,862)	(9,538)	1197.8%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(47,925)	(123,787)	(75,862)	(9,538)		
FUND BALANCE, January 1	93,321	93,321	-	96,594	-3.4%	
FUND BALANCE, October 31	45,396	(30,466)	(75,862)	87,056	-135.0%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of October 31, 2024

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,768,543	\$ 6,168,828	\$ 1,132,360	\$ 15,069,731
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	740,864	(112)	12,625	753,377
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	2,485	80.00	-	2,565
Total current assets	8,515,045	6,168,796	1,144,985	15,828,826
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	3,525,211	4,328,398	530,356	8,383,965
Buildings	7,739,314	1,931,139	257,376	9,927,829
Improvements (other than buildings)	958,866	8,517,983	8,238,949	17,715,798
Equipment	3,220,544	550,791	103,519	3,874,854
Total property and equipment	15,999,169	16,450,773	9,278,939	41,728,881
Less - accumulated depreciation	4,564,541	9,260,796	6,175,343	20,000,680
Net property and equipment	11,434,628	7,189,977	3,103,596	21,728,201
Total assets	19,949,673	13,358,773	4,248,581	37,557,027
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	127,095	38,832	8,179	174,106
City Contributions Subsequent to the Measurement Date	1,236,825	377,947	79,534	1,694,306
Investment Earnings less than Expected	-	-	-	-
Actual experience less than expected experience	-	-	-	-
Total deferred outflows of resources	\$ 1,363,920	\$ 416,779	\$ 87,713	\$ 1,868,412
Total assets and deferred outflows of resources	21,313,593	13,775,552	4,336,294	39,425,439

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of October 31, 2024

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 266,271	\$ 42,894	\$ 41,702	\$ 350,867
Construction contracts payable	12,009	151,906	-	163,915
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Accrued sick and vacation - current portion	44,339	15,261	1,038	60,638
Total unrestricted liabilities	-	-	-	-
Advances from other funds - current portion	-	-	-	-
Total current liabilities	322,619	210,061	42,740	575,420
Long-term liabilities:				
Advances from other funds	-	-	-	-
Bonds payable	-	-	-	-
Less portion due in one year	-	-	-	-
Loan payable	-	-	-	-
Long-term construction liability	-	-	-	-
Net other post employment benefit obligation	340,110	105,561	21,985	467,656
Net Pension Liability	1,739,950	531,606	111,972	2,383,528
Accrued sick and vacation	251,256	86,478	5,883	343,617
Advances from other funds	-	1,549,137	-	1,549,137
Net long-term liabilities	2,331,316	2,272,781	139,840	4,743,937
Total liabilities	2,653,935	2,482,842	182,580	5,319,357
Deferred inflows of resources:				
Related to pension	41,304	12,620	2,658	56,582
Related to OPEB	102,150	31,210	6,574	139,934
Total deferred inflows of resources	143,455	43,829	9,232	196,516
Net position:				
Net investment in capital assets	11,422,619	7,189,977	3,103,596	21,716,192
Unrestricted	7,093,584	4,058,904	1,040,886	12,193,374
Total net position	18,516,203	11,248,881	4,144,482	33,909,566
Total liabilities and net position	\$ 21,313,593	\$ 13,775,552	\$ 4,336,294	\$ 39,425,439

CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Budget	2024 YTD Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	90,574,443	73,040,691	(17,533,752)	73,161,695	-0.2%	80.6%
Intergovernmental	148,550	-	(148,550)	-	0.0%	0.0%
Investment income	80,000	714,703	634,703	486,781	46.8%	893.4%
Miscellaneous	65,500	155,197	89,697	142,924	8.6%	236.9%
Aid to underground installation	3,621,316	2,532,493	(1,088,823)	1,240,958	104.1%	69.9%
Other sales	77,000	81,260	4,260	126,281	-35.7%	105.5%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	94,566,809	76,524,345	(18,042,464)	75,158,639	1.82%	80.9%
EXPENSES						
Administration	9,611,916	6,694,220	2,917,696	5,136,103	30.3%	69.6%
Power purchased	62,482,884	51,758,339	10,724,545	49,247,910	5.1%	82.8%
Distribution	11,724,870	8,983,221	2,741,649	7,777,057	15.5%	76.6%
Franchise fee	7,114,850	5,780,050	1,334,800	5,786,037	-0.1%	81.2%
Transfers out	600,380	397,454	202,926	244,185	0.0%	66.2%
Total operations	91,534,900	73,613,284	17,921,616	68,191,291	8.0%	80.4%
Capital outlay	26,442,155	5,694,697	20,747,458	9,607,404	-40.7%	21.5%
Total expenses	117,977,055	79,307,981	38,669,074	77,798,695	1.9%	67.2%
Excess of revenues over expenses	(23,410,246)	(2,783,636)	20,626,610	(2,640,057)		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		5,694,697				
Capitalized salaries and expenses		-				
Capitalized interest		-				
Capital contributions		-				
		5,694,697				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net income (GAAP basis)		2,911,061				

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2024**

	Budget	2024 YTD Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	21,009,265	17,298,480	(3,710,785)	16,366,209	5.7%	82.3%
Intergovernmental	-	121,640	121,640	1,141,745	0.0%	0.0%
Investment income	5,000	362,538	357,538	197,052	84.0%	7250.8%
Miscellaneous	15,000	254,448	239,448	67,840	275.1%	1696.3%
Aid to underground installation	70,000	0	(70,000)	6,804	0.0%	0.0%
Total revenues	21,099,265	18,037,106	(3,062,159)	17,779,650	1.4%	85.5%
EXPENSES						
Administration	8,012,340	5,015,880	2,996,460	5,115,798	-2.0%	62.6%
Distribution	5,970,077	4,556,791	1,413,286	3,893,776	17.0%	76.3%
Franchise fee	0	0	-	(8)	-100.0%	0.0%
Transfers out	61,732	46,805	14,927	8,118	0.0%	0.0%
Total operations	14,044,149	9,619,476	4,424,673	9,017,684	6.7%	68.5%
Debt service	4,575,658	333,375	4,242,283	456,100	0.0%	7.3%
Capital outlay	2,492,355	1,591,557	900,798	3,714,676	-57.2%	63.9%
Total expenses	21,112,162	11,544,408	9,567,754	13,188,459	-12.5%	54.7%
Excess of revenues (under) expenses	(12,897)	6,492,698	6,505,595	4,591,191		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,591,557				
Capitalized salaries and expenses		-				
		1,591,557				
Less: Depreciation		-				
Proceeds from issuance of bonds		-				
Capital contributions:						
Loss on asset disposal		-				
Aid to underground installation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		8,084,255				

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of October 31, 2024

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 24,747,661	\$ 53,866,043	\$ 20,452,742	\$ 15,917,906	\$ 15,069,731	\$ 130,054,083	\$ 46,383,691
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	9,421,593	1,896,596	945,195	33,641	753,377	13,050,402	152,315
Intergovernmental receivable	-	1,473,275	555,435	1,667,927	3,153	3,699,790	-
Loans receivable	1,472	56,398	-	-	-	57,870	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	13,670,649
Advance to other funds, current portion	-	-	-	-	-	-	13,305,964
Prepaid expenses	7,962,214	9,621	18,041	5,478	2,565	7,997,919	5,999
Total unrestricted current assets	42,132,940	57,301,933	21,971,413	17,624,952	15,828,826	154,860,064	73,518,618
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	3,759,748	45,111,288	755,641	1,998,089	-	51,624,766	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	579,045	-	-	-	579,045	-
Cash and cash equivalents	-	-	567,350	766,596	-	1,333,946	-
Interest receivable	-	-	-	-	-	-	-
Total restricted current assets	3,759,748	45,690,333	1,322,991	2,764,685	-	53,537,757	-
Total current assets	45,892,688	102,992,265	23,294,404	20,389,637	15,828,826	208,397,820	73,518,618
Noncurrent assets:							
Loan receivable-component unit	-	-	-	-	-	-	146,000
Capital assets:							
Land and water rights	1,609,104	223,199,207	2,012,093	16,312,941	1,826,435	244,959,780	333,200
Buildings	4,898,609	32,525,133	49,100,974	881,507	9,927,829	97,334,052	1,793,465
Improvements (other than buildings)	204,215,135	248,338,444	165,826,633	102,875,698	17,715,798	738,971,708	3,087,845
Equipment	9,496,918	2,819,346	4,459,876	304,547	3,874,854	20,955,541	58,841,902
Construction in progress	3,777,034	83,136,468	5,969,791	21,583,487	8,383,965	122,850,745	3,015,844
Total capital assets	223,996,800	590,018,598	227,369,367	141,958,180	41,728,881	1,225,071,826	67,072,256
Less - accumulated depreciation	90,410,892	99,101,637	84,296,238	33,982,880	20,000,680	327,792,327	47,328,633
Net capital assets	133,585,908	490,916,961	143,073,129	107,975,300	21,728,201	897,279,499	19,743,623
Total noncurrent assets	133,585,908	490,916,961	143,073,129	107,975,300	21,728,201	897,279,499	19,889,623
Total assets	179,478,596	593,909,226	166,367,533	128,364,937	37,557,027	1,105,677,319	93,408,241
DEFERRED OUTFLOW OF RESOURCES							
Related to OPEB	635,237	295,766	191,484	92,745	174,106	1,389,339	373,407
Related to Bond Refunding	-	-	137,883	-	-	137,883	-
City Contributions Subsequent to the Measurement Date	6,180,042	2,878,162	1,863,484	902,754	1,694,306	13,518,748	686,499
Actual experience less than expected experience	-	-	-	-	-	-	-
Total deferred outflows of resources	6,815,279	3,173,928	2,192,851	995,499	1,868,412	15,045,970	1,059,906
Total assets and deferred outflows of resources	\$ 186,293,875	\$ 597,083,155	\$ 168,560,384	\$ 129,360,436	\$ 39,425,439	\$ 1,120,723,289	\$ 94,468,147

	Electric and Broadband		Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds						
LIABILITIES AND NET POSITION														
Current liabilities:														
Payable from current assets:														
Accounts payable	\$	4,964,528	\$	681,929	\$	133,452	\$	175,206	\$	350,867	\$	6,305,982	\$	178,229
Construction contracts payable		2,500		575,853		144,973		96,639		163,915		983,880		3,478
Accrued liabilities		393,605		10,000		-		-		-		403,605		-
Due to other funds		-		-		-		-		-		-		11,024,627
Accrued sick and vacation - current portion		214,930		107,634		66,299		35,126		60,638		484,627		31,596
Unearned revenue		1,124,205		-		-		-		-		1,124,205		-
Advances from other funds - current portion		-		-		-		-		-		-		-
Loans payable - current portion		-		-		-		-		-		-		-
Claims payable - current portion		-		-		-		-		-		-		387,615
Customer deposits		909,696		73,170		-		8,590		-		991,456		-
Deferred inflow related to pension		-		-		-		-		-		-		-
Deferred inflow related to OPEB		-		-		-		-		-		-		-
Total current liabilities														
(payable from current assets)		7,609,464		1,448,586		344,724		315,561		575,420		10,293,755		11,625,545
Payable from restricted assets:														
Accounts payable		-		617,268		-		-		-		617,268		-
Construction contracts payable		563		-		-		-		-		563		-
Accrued liabilities		-		-		-		-		-		-		-
Accrued interest		-		-		-		-		-		-		-
Bonds payable - current portion		3,645,000		2,870,000		2,055,000		1,865,000		-		10,435,000		-
Total current liabilities														
(payable from restricted assets)		3,645,563		3,487,268		2,055,000		1,865,000		-		11,052,831		-
Total current liabilities		11,255,027		4,935,854		2,399,724		2,180,561		575,420		21,346,586		11,625,545
Long-term liabilities:														
Loan payable		-		-		-		-		-		-		-
Long-term construction liability		-		182,148		-		-		-		182,148		-
Claims payable		-		-		-		-		-		-		1,416,954
Accrued sick and vacation		1,215,930		609,926		375,692		199,048		343,617		2,744,213		179,046
Net other post employment benefit obligation		1,696,688		793,806		514,098		246,379		467,656		3,718,627		261,956
Net Pension Liability		8,696,587		4,049,128		2,621,481		1,269,705		2,383,528		19,020,429		1,352,689
Advances from other funds		-		-		-		132,751		1,549,137		1,681,888		-
Premium on bonds		-		10,146,373		2,291,257		-		-		12,437,630		-
Bonds payable		21,206,862		68,580,000		31,050,000		16,844,370		-		137,681,232		-
Net long-term liabilities		32,816,067		84,361,381		36,852,528		18,692,253		4,743,937		177,466,166		3,210,645
Total liabilities		44,071,094		89,297,235		39,252,251		20,872,814		5,319,357		198,812,751		14,836,190
Deferred inflows of resources:														
Related to Pension		206,446		96,121		62,231		30,141		56,582		451,521		32,111
Related to OPEB		510,573		237,720		153,905		74,543		139,934		1,116,674		79,415
Total Deferred inflows of resources		717,019		333,841		216,136		104,684		196,516		1,568,195		111,526
Net position:														
Net Investment in capital assets		108,730,983		421,578,960		110,390,506		89,935,887		21,716,192		752,352,528		19,743,623
Water acquisition/capital grants		-		-		-		-		-		-		-
Subdividers		-		-		-		-		-		-		-
System development		-		-		-		-		-		-		-
Restricted for construction		3,759,748		45,111,288		755,641		1,998,089		-		51,624,766		-
Restricted for debt service		-		-		-		-		-		-		-
Restricted for workers' compensation		-		-		-		-		-		-		-
Restricted for long-term disability		-		-		-		-		-		-		-
Unrestricted		29,015,031		40,761,832		17,945,850		16,448,963		12,193,374		116,365,050		59,776,808
Total net position		141,505,762		507,452,080		129,091,997		108,382,939		33,909,566		920,342,344		79,520,431
Total liabilities and net position	\$	186,293,875	\$	597,083,156	\$	168,560,384	\$	129,360,437	\$	39,425,439		1,120,723,291	\$	94,468,147

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Final Budget	2024 Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	29,862,896	25,016,194	(4,846,702)	22,268,333	12.3%	83.8%
Development fee surcharge	368,400	595,915	227,515	228,234	161.1%	161.8%
Intergovernmental	-	1,334,646	1,334,646	641,519	108.0%	0.0%
Investment income - operating	152,600	4,423,641	4,271,041	2,401,753	84.2%	2898.8%
Miscellaneous	200,000	1,577,973	1,377,973	1,358,719	16.1%	789.0%
Transfer in	1,841,143	1,841,143	-	2,457,826	0.0%	100.0%
Total revenues	32,425,039	34,789,512	2,364,473	29,356,384	18.5%	107.3%
EXPENSES						
Administration	9,210,839	6,805,165	2,405,674	5,160,924	31.9%	73.9%
Water resources	4,085,126	3,715,892	369,234	3,433,746	8.2%	91.0%
Transmission/distribution	3,683,651	2,611,465	1,072,186	2,301,829	13.5%	70.9%
Treatment plant	4,718,312	3,845,338	872,974	3,152,453	22.0%	81.5%
Transfer out	286,572	149,948	136,624	194,362	-22.9%	52.3%
Total operations	21,984,500	17,127,808	4,856,692	14,243,314	20.3%	77.9%
Debt service	5,271,838	800,612	4,471,226	2,585,202	-69.0%	15.2%
Capital outlay	60,111,506	6,163,571	53,947,934	16,296,954	-62.2%	10.3%
Total expenses	87,367,844	24,091,991	63,275,853	33,125,470	-27.3%	27.6%
Excess of revenue (under) expenses	(54,942,805)	10,697,521	65,640,326	(3,769,086)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		6,163,571				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		6,163,571				
Principal retired		-				
		6,163,571				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		16,861,092				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Licenses and permits	1,429,700	2,532,962	1,103,262	836,326	202.9%	177.2%
Investment income	15,300	927,085	911,785	615,574	50.6%	6059.4%
Total revenues	1,445,000	3,460,047	2,015,047	1,451,900	138.3%	239.4%
EXPENDITURES						
Municipal utility systems	-	8,022	(8,022)	18,863	0.0%	0.0%
Capital Outlay	13,166,285	595,024	12,571,261	1,444,998	-58.8%	4.5%
Total Expenditures	13,166,285	603,046	12,563,239	1,463,861	-58.8%	4.6%
Excess of revenues over expenditures	(11,721,285)	2,857,001	14,578,286	(11,961)	-23986.0%	-24.4%
OTHER FINANCING (USES)						
Transfer out	(2,357,366)	(1,850,217)	507,149	(2,559,788)	0.0%	78.5%
Net change in fund balance	(14,078,651)	1,006,784	15,085,435	(2,571,749)		
FUND BALANCE, January 1	21,296,319	21,296,319	-	23,095,000		
FUND BALANCE, October 31	7,217,668	22,303,103	15,085,435	20,523,252		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024**

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	5,000	750	(4,250)	1,524,875	0.0%	15.0%
Investment income	12,500	221,771	209,271	138,675	59.9%	1774.2%
Total revenues	17,500	222,521	205,021	1,663,550	-86.6%	1271.5%
EXPENDITURES						
Municipal utility systems	2,375,000	416,667	1,958,333	2,137	0.0%	17.5%
Capital Outlay	816,630	-	816,630	7,199	0.0%	0.0%
Total Expenditures	3,191,630	416,667	2,774,963	9,336	4363.0%	13.1%
Net change in fund balance	(3,174,130)	(194,146)	2,979,984	1,654,214		
FUND BALANCE, January 1	5,456,028	5,456,028	-	3,719,288		
FUND BALANCE, October 31	2,281,898	5,261,882	2,979,984	5,373,502		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Investment income	-	1,221	1,221	782	56.1%	0.0%
EXPENDITURES						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	-	-	-	-	0.0%	0.0%
Net change in fund balance	-	1,221	1,221	782		
FUND BALANCE, January 1	27,902	27,902	-	26,684		
FUND BALANCE, October 31	27,902	29,123	1,221	27,466		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Budget	2024 Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	19,639,400	15,479,601	(4,159,799)	14,226,706	8.8%	78.8%
Intergovernmental	0	824,582	824,582	71,833	0.0%	0.0%
Investment income	35,900	898,045	862,145	561,260	60.0%	2501.5%
Miscellaneous	3,000	128,589	125,589	78,513	63.8%	4286.3%
Transfers in	466,633	466,633	0	464,423	0.0%	100.0%
Total revenues	20,144,933	17,797,450	(2,347,483)	15,402,735	15.5%	88.3%
EXPENSES						
Administration	5,337,748	3,715,905	1,621,843	3,244,814	14.5%	69.6%
Sewer collection system	1,740,831	1,417,715	323,116	1,311,438	8.1%	81.4%
Sewer disposal plant	5,605,877	3,880,522	1,725,355	3,814,066	1.7%	69.2%
Transfers out	138,586	97,110	41,476	68,089	0.0%	70.1%
Total operations	12,823,042	9,111,252	3,711,790	8,438,407	8.0%	71.1%
Debt service	3,316,125	2,433,088	883,037	2,653,950	0.0%	73.4%
Capital outlay	8,547,329	3,365,800	5,181,529	3,362,218	0.1%	39.4%
Total expenses	24,686,496	14,910,140	9,776,356	14,454,575	3.2%	60.4%
Excess of revenues over (under) expenses	(4,541,563)	2,887,310	7,428,873	948,160		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		3,365,800				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		3,365,800				
Principal retired		1,495,000				
		4,860,800				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		7,748,110				

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Final Budget	2024 Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	11,253,200	8,666,675	(2,586,525)	8,003,349	8.3%	77.0%
Plant investment fee	436,600	461,050	24,450	189,207	143.7%	105.6%
Intergovernmental	-	191,835	191,835	(122,823)	-256.2%	0.0%
Investment income	61,459	730,681	669,222	459,283	59.1%	0.0%
Miscellaneous	27,400	144,081	116,681	3,056,140	-95.3%	525.8%
Developer Capital Contribution	-	-	-	-	#DIV/0!	#DIV/0!
Total revenues	11,778,659	10,194,322	(1,584,337)	11,585,156	-12.0%	86.5%
EXPENSES						
Administration	3,058,621	2,051,751	1,006,870	1,859,307	10.4%	67.1%
Engineering	3,246,855	1,868,141	1,378,714	1,414,741	32.0%	57.5%
Maintenance	3,053	243,033	(239,980)	245,314	-0.9%	7960.5%
Transfers out	222,291	21,960	200,331	30,284	-27.5%	9.9%
Total operations	6,530,820	4,184,886	2,345,934	3,549,645	17.9%	64.1%
Debt service	2,539,488	243,120	2,296,368	361,470	0.0%	9.6%
Capital outlay	8,882,100	2,145,375	6,736,725	1,924,378	11.5%	24.2%
Total expenses	17,952,408	6,573,381	11,379,028	5,835,492	12.6%	36.6%
Excess of revenues (under) expenses	(6,173,749)	3,620,941	9,794,690	5,749,664		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,145,375				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		63,720				
		2,209,095				
Principal retired		-				
		2,209,095				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		5,830,036				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Licenses and permits	953,910	1,117,074	163,164	277,242	302.9%	117.1%
Investment income	25,000	67,435	42,435	92,918	-27.4%	269.7%
Total revenues	978,910	1,184,509	205,599	370,160	220.0%	121.0%
EXPENDITURES						
Municipal utility systems	236,839	134,275	102,564	101,712	32.0%	56.7%
Capital Outlay	2,828,983	1,210,658	1,618,325	2,731,590	-55.7%	42.8%
Total Expenditures	3,065,822	1,344,933	1,720,889	2,833,302	-52.5%	43.9%
Excess of revenues over expenditures	(2,086,912)	(160,424)	1,926,488	(2,463,142)	-93.5%	7.7%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(2,086,912)	(160,424)	1,926,488	(2,463,142)		
FUND BALANCE, January 1	2,060,262	2,060,262	-	4,803,496		
FUND BALANCE, October 31	(26,650)	1,899,838	1,926,488	2,340,354		

CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Licenses and permits	1,290,000	1,909,208	619,208	639,114	198.7%	148.0%
Developer participation	-	10,503	10,503	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	46,200	363,260	317,060	348,577	4.2%	786.3%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,336,200	2,282,971	946,771	987,691	131.1%	170.9%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	5,807,760	4,686,819	1,120,941	1,514,466	0.0%	0.0%
Total Expenditures	5,807,760	4,686,819	1,120,941	1,514,466	0.0%	80.7%
Excess of revenues over expenditures	(4,471,560)	(2,403,848)	2,067,712	(526,775)	356.3%	53.8%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(466,633)	(466,633)	-	(464,423)	0.0%	100.0%
Art in public places fund	(36,006)	(45,888)	(9,882)	(15,072)	0.0%	0.0%
Total other financing (uses)	(502,639)	(512,521)	(9,882)	(479,495)	0.0%	102.0%
Net change in fund balance	(4,974,199)	(2,916,369)	2,057,830	(1,006,270)		
FUND BALANCE, January 1	9,574,062	9,574,062	-	12,238,629		
FUND BALANCE, October 31	4,599,863	6,657,693	2,057,830	11,232,359		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Budget	2024 YTD Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	9,424,362	7,605,815	(1,818,547)	7,933,800	-4.1%	80.7%
Intergovernmental	51,590	2,438	(49,152)	0	0.0%	0.0%
Investment income	26,809	439,067	412,258	326,759	34.4%	1637.8%
Miscellaneous	1,000	(2,755,962)	(2,756,962)	336,949	-917.9%	-275596.2%
Total revenues	9,503,761	5,291,358	(4,212,403)	8,597,508	-38.5%	55.7%
EXPENSES						
Administration	2,126,554	1,348,849	777,705	908,027	48.5%	63.4%
Landfill operations	34,950	-	34,950	114	0.0%	0.0%
Trash removal	6,318,990	5,291,662	1,027,328	4,369,857	21.1%	83.7%
Special trash pickup	1,183,785	740,960	442,825	708,333	4.6%	62.6%
Curbside recycling	2,363,301	1,733,065	630,236	1,907,094	-9.1%	73.3%
Transfers out	17,053	7,240	9,813	161,061	0.0%	42.5%
Total operations	12,044,633	9,121,776	2,922,857	8,054,486	13.3%	75.7%
Capital outlay	2,202,906	467,128	1,735,778	129,633	0.0%	21.2%
Total expenses	14,247,539	9,588,904	4,658,635	8,184,119	17.2%	67.3%
Excess of revenues over (under) expenses	(4,743,778)	(4,297,546)	446,232	413,389		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		467,128				
Less: Depreciation		0				
Net Income (GAAP basis)		(3,830,418)				

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2024**

	Budget	2024 YTD Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	3,224,381	4,738,444	1,514,063	4,140,915	14.4%	147.0%
Intergovernmental	-	-	-	7,354		
Developer participation fee	-	36,541	36,541	-		
Investment income	6,015	262,962	256,947	139,247	88.8%	4371.8%
Miscellaneous	-	(1)	(1)	567	-100.2%	0.0%
Total revenues	3,230,396	5,037,946	1,807,550	4,288,083	17.5%	156.0%
EXPENSES						
Administration	413,594	309,837	103,757	337,712	-8.3%	74.9%
Course maintenance/development	3,035,278	2,329,764	705,514	2,222,112	4.8%	76.8%
Transfers out	47,557	38,568	8,989	9,028	0.0%	81.1%
Total operations	3,496,429	2,678,169	818,260	2,568,852	4.3%	76.6%
Debt service	400,000	-	400,000	-	0.0%	0.0%
Capital outlay	4,351,629	3,278,195	1,073,434	208,149	1474.9%	75.3%
Total expenses	8,248,058	5,956,364	2,291,694	2,777,001	114.5%	72.2%
Excess of revenues over expenses	(5,017,662)	(918,418)	4,099,244	1,511,082	-160.8%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,278,195
Principal payments capital leases	-
Gain on sale of assets	-
	3,278,195
Less: Depreciation	-
Net income (GAAP basis)	2,359,777

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2024

	Budget	2024 Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	627,350	584,167	(43,183)	544,476	7%	93.1%
Intergovernmental	668,668	5,169	(663,499)	80,247	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	50,547	50,547	29,540	71%	0.0%
Miscellaneous	7,700	7,018	(682)	17,711	-60%	91.1%
Total revenues	1,303,718	646,901	(656,817)	671,974	-4%	49.6%
EXPENSES						
Administration	458,868	357,109	101,759	285,270	25%	77.8%
Maintenance	262,653	123,069	139,584	112,810	9%	46.9%
Transfers out	183	183	-	134	-	0.0%
Total operations	721,704	480,361	241,343	398,214	0	66.6%
Capital outlay	1,068,004	138,050	929,954	98,243	0%	0.0%
Total expenses	1,789,708	618,411	1,171,297	496,457	25%	34.6%
Excess of revenue over (under) expenses	(485,990)	28,490	514,480	175,517		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	138,050
	138,050
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	166,540

**CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of October 31, 2024**

	Budget	2024 Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	152,678	1,190,185	1,037,507	525,746	126.4%
Miscellaneous	13,358,674	11,089,446	(2,269,228)	11,089,591	0.0%
Total revenues	13,715,352	12,279,631	(1,435,721)	11,615,337	5.7%
EXPENSES					
Operations:					
Personal services	2,336,778	1,782,752	554,026	1,515,209	17.7%
Operating & maintenance	4,887,063	3,424,798	1,462,265	3,352,728	2.1%
Transfers out	44,340	27,780	16,560	8,233	0.0%
Total operations	7,268,181	5,235,330	2,032,851	4,876,170	7.4%
Capital outlay	22,291,792	4,901,998	17,389,794	2,514,869	94.9%
Total expenses	29,559,973	10,137,328	19,422,645	7,391,039	37.2%
Excess of revenues (under) expenses	(15,844,621)	2,142,303	17,986,924	4,224,298	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	4,901,998
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	4,901,998
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	7,044,301