

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

September 30, 2024

(UNAUDITED)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of September 30, 2024**

	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
TAXES						
General property taxes:						
Current	29,974,158	30,636,402	662,244	23,462,937	30.6%	102.2%
Prior years	-	11,197	11,197	34,623	-67.7%	0.0%
General sales and use tax	50,385,983	33,694,429	(16,691,554)	31,770,069	6.1%	66.9%
Selected sales and use tax -						
Cigarette	130,000	81,037	(48,963)	101,058	-19.8%	62.3%
Franchise taxes:						
Gas	1,300,000	691,944	(608,056)	924,671	-25.2%	53.2%
Cable Television	600,000	280,027	(319,973)	304,496	0.0%	46.7%
Telephone	126,593	99,477	(27,116)	78,980	26.0%	78.6%
Electric	7,114,850	5,162,555	(1,952,295)	5,212,930	-1.0%	72.6%
Telecommunications	6,307	8,836	2,529	5,892	50.0%	140.1%
Water	613,181	459,882	(153,299)	430,236	6.9%	75.0%
Wastewater	817,124	612,846	(204,278)	471,285	30.0%	75.0%
	91,068,196	71,738,633	(19,329,563)	62,797,177	14.2%	78.8%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	6,899	(3,101)	6,998	-1.4%	69.0%
Marijuana	60,000	60,600	600	67,800	-10.6%	0.0%
Business	5,000	4,599	(401)	4,438	3.6%	92.0%
Sales Tax	20,000	14,925	(5,075)	16,100	-7.3%	74.6%
Non-Business licenses and permits:						
Building	2,146,558	2,576,361	429,803	2,722,995	-5.4%	120.0%
Wood burning	-	-	-	5	0.0%	0.0%
Contractor	124,925	108,200	(16,725)	118,925	-9.0%	86.6%
Parade / use of public places	8,400	7,961	(439)	6,585	20.9%	94.8%
	2,374,883	2,779,544	404,662	2,943,846	-5.6%	117.0%
INTERGOVERNMENTAL REVENUE						
Federal revenue	235,808	80,285	(155,523)	110,356	0.0%	34.0%
State shared revenue:						
Severance tax	30,000	179,842	149,842	314,340	0.0%	599.5%
Grants	16,304	19,093	2,789	607,707	-96.9%	0.0%
Non-grant state revenue	250,000	198,400	(51,600)	245,541	-19.2%	0.0%
Local government shared revenue:						
Shared Fines	60,000	41,394	(18,606)	40,955	1.1%	69.0%
Hazmat Authority	32,000	34,945	2,945	20,798	0.0%	109.2%
Longmont Housing Authority	716,763	630,774	(85,989)	465,400	35.5%	88.0%
Grants / School Resource Officer	663,324	272,723	(390,601)	220,254	23.8%	41.1%
	2,004,199	1,457,455	(546,744)	2,025,350	-28.0%	72.7%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of September 30, 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	46,678	(33,322)	52,370	-10.9%	58.3%
Disconnect Tag Fees	520,000	414,479	(105,521)	435,795	-4.9%	79.7%
Credit Card Convenience Fee	100,000	-	(100,000)	-	0.0%	0.0%
Maps and publications	275	270	(6)	313	-13.9%	98.0%
Rebates	169,512	183,141	13,629	155,790	17.6%	108.0%
Payroll Fee	700	570	(130)	552	3.2%	81.4%
Sales tax commission	75,000	91,151	16,151	88,675	2.8%	121.5%
Liquor Application Fee	35,000	27,635	(7,365)	28,848	-4.2%	79.0%
Marijuana Modification Fee	10,000	3,600	(6,400)	-	0.0%	36.0%
Public safety:						
Criminal justice records	38,000	35,576	(2,424)	31,039	14.6%	93.6%
Extra duty officer reimbursement	-	98,716	98,716	4,031	2348.7%	0.0%
Fire inspection & fireworks fees	111,400	177,857	66,457	82,949	114.4%	159.7%
Offender registration/impound fees	11,000	7,798	(3,202)	7,485	4.2%	70.9%
Emergency dispatch reimbursement	63,903	149,413	85,510	36,263	0.0%	0.0%
Elevator inspection	55,200	39,385	(15,815)	39,365	0.1%	71.3%
Highways and streets:						
Work in right of way permit	3,000	1,075	(1,925)	-	0.0%	35.8%
Plan check fees	522,194	607,673	85,479	622,406	-2.4%	116.4%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	282,423	211,815	(70,608)	202,626	4.5%	75.0%
Culture and Recreation:						
Recreation center - all fees	1,918,372	1,677,093	(241,279)	1,513,673	10.8%	87.4%
Pool fees	514,457	483,053	(31,404)	412,016	17.2%	93.9%
Arbor Day Tree Sales	-	11,400	11,400	10,170	12.1%	0.0%
Reservoir fees	607,433	823,817	216,384	677,075	21.7%	135.6%
Activity fees	1,513,413	1,107,529	(405,884)	1,164,936	-4.9%	73.2%
Facility use fees	402,720	343,975	(58,745)	328,067	4.8%	85.4%
Concessions	49,321	63,743	14,422	35,038	81.9%	129.2%
Senior citizens:						
Activity fees	250	148	(102)	143	3.5%	59.2%
Facility fees	2,200	1,430	(770)	1,403	2.0%	65.0%
Administrative reimbursements:						
Sanitation	949,663	712,251	(237,412)	518,175	37.5%	75.0%
Golf	191,150	143,361	(47,789)	184,185	-22.2%	75.0%
Electric	2,536,491	1,902,366	(634,125)	1,729,575	10.0%	75.0%
Telecommunications	616,936	462,699	(154,237)	423,549	9.2%	75.0%
Water	2,286,987	1,715,247	(571,740)	1,425,366	20.3%	75.0%
Sewer	1,193,882	895,410	(298,472)	955,296	-6.3%	75.0%
Storm Drainage	886,521	664,893	(221,628)	578,799	14.9%	75.0%
Airport	99,917	74,934	(24,983)	62,100	20.7%	75.0%
Streets	1,142,780	857,088	(285,692)	815,319	5.1%	75.0%
Museum	291,445	218,592	(72,853)	181,116	20.7%	75.0%
Oil and Gas	1,806	1,359	(447)	5,310	0.0%	75.2%
Open Space	254,941	191,205	(63,736)	223,200	-14.3%	75.0%
Fleet	423,107	317,331	(105,776)	276,813	14.6%	75.0%
General Improvement District	27,656	20,745	(6,911)	11,322	83.2%	75.0%
	17,992,067	14,786,499	(3,205,566)	13,321,151	11.0%	82.2%
FINES AND FORFEITS						
Court:						
Parking	106,000	119,177	13,177	87,245	36.6%	112.4%
Other court fines	290,000	160,208	(129,792)	201,273	-20.4%	55.2%
Court fine surcharge	30,000	15,095	(14,905)	20,975	-28.0%	50.3%
Bond forfeitures	6,200	2,250	(3,950)	3,540	-36.4%	36.3%
Court education fees	10,000	5,015	(4,985)	7,070	-29.1%	50.2%
Court costs reimbursements	46,000	23,934	(22,066)	32,685	-26.8%	52.0%
Probation & home detention monitoring fees	15,750	9,321	(6,429)	12,208	-23.6%	59.2%
Code Enforcement Penalty	600	550	(50)	552	-0.4%	91.7%
Tree Mitigation Fine	196,987	222,412	25,425	195,491	13.8%	112.9%
Outstanding judgments/warrants	1,600	884	(716)	1,255	-29.6%	55.3%
Library fines	-	11,414	11,414	18,210	-37.3%	0.0%
False alarm fines	4,000	2,100	(1,900)	3,200	-34.4%	52.5%
Weed cutting fines	15,000	15,689	689	6,062	0.0%	104.6%
Civil Penalty & Nuisance fines	24,000	31,110	7,110	22,389	39.0%	129.6%
Other fines	350	325	(25)	275	18.2%	92.9%
	746,487	619,483	(127,004)	612,430	1.2%	83.0%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of September 30, 2024

(continued)

		2024	Variance	2023	%	
		YTD	from Final	YTD	(Decrease)	2024
	Budget	Actual	Budget	Actual	From	as a % of
					Prior Year	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	788,575	1,750,022	961,447	1,191,415	46.9%	221.9%
Miscellaneous	66,633	516,669	450,036	49,888	935.7%	775.4%
Private grants/donations	-	4,600	4,600	17,098	-73.1%	0.0%
Oil and gas royalties	948,300	59,374	(888,926)	56,056	0.0%	6.3%
	1,803,508	2,330,664	527,157	1,314,458	77.3%	129.2%
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	90,594	(47,402)	-	0.0%	65.6%
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	883,174	(8,152)	636,817	38.7%	99.1%
Total revenues and other sources (legal basis)	116,880,666	94,595,452	(22,285,214)	83,651,229	13.1%	80.9%

(continued)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of September 30, 2024**

**EXPENDITURE
NORM=63.9%**

	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	759,218	482,878	276,340	419,807	15.0%	63.6%
City Attorney	2,072,324	1,358,065	714,259	1,205,647	12.6%	65.5%
Municipal Court						
Courts	752,270	524,852	227,418	492,282	6.6%	69.8%
Probation	385,197	278,538	106,659	276,829	0.6%	72.3%
City Manager						
City Manager	1,837,362	1,147,013	690,349	1,005,326	14.1%	62.4%
General Fund Transfers	4,065,488	3,992,626	72,862	1,181,116	238.0%	98.2%
Non Departmental	4,014,499	620,866	3,393,633	900,624	-31.1%	15.5%
Economic Development Contracts	1,797,924	240,451	1,557,473	480,617	-50.0%	13.4%
LHA General	172,923	129,953	42,970	76,112	70.7%	75.2%
Total Non-Departmental	15,857,205	8,775,242	7,081,963	6,038,360	45.3%	55.3%
SHARED SERVICES						
Communications	1,332,250	779,503	552,747	573,496	35.9%	58.5%
Human Resources						
Human Resources	2,013,369	1,388,410	624,959	1,206,410	15.1%	69.0%
Strategic Integration						
Strategic Integration Admin	116,159	46,167	69,992	25,549	80.7%	39.7%
Oil and Gas	1,113,977	685,534	428,443	538,712	27.3%	61.5%
Geospatial Data and Analysis	153,735	95,267	58,468	93,672	1.7%	62.0%
Data and Analytics	186,173	85,516	100,657	25,318	237.8%	45.9%
Business Enablement	27,695	11,001	16,694	5,814	89.2%	39.7%
Technical Services	98,533	55,636	42,897	44,897	23.9%	56.5%
Customer Service and Admin	33,551	22,458	11,093	19,997	12.3%	66.9%
Community Neighborhood and Equity Resou	901,942	556,477	345,465	512,045	8.7%	61.7%
Lgmt Multicultural Action Comm	25,000	13,231	11,769	16,156	-18.1%	52.9%
Purchasing	1,211,982	799,919	412,063	706,796	13.2%	66.0%
Enterprise Technology Services						
PC Replacements	417,865	105,243	312,622	123,136	-14.5%	25.2%
ETS Operations	4,394,019	2,601,058	1,792,961	2,277,561	14.2%	59.2%
LHA ETS Operations	48,213	37,027	11,186	64,058	-42.2%	76.8%
ETS Applications	1,628,935	871,744	757,191	795,388	9.6%	53.5%
ETS CIS Support	305,251	217,501	87,750	192,385	13.1%	71.3%
ETS Telephone	155,263	57,569	97,694	79,243	-27.4%	0.0%
CJ System Replacement	137,819	29,178	108,641	5,325	448.0%	0.0%
City Clerk						
City Clerk	813,558	453,065	360,493	401,156	12.9%	55.7%
Election Voter Registration	129,013	24,474	104,539	23,450	4.4%	19.0%
Recovery Office	211,825	40,004	171,821	86,544	-53.8%	18.9%
Total Shared Services	15,706,444	9,163,722	6,542,722	7,914,575	15.8%	58.3%
FINANCE						
Finance Administration	695,344	433,551	261,793	337,357	28.5%	62.4%
Sales Tax	689,001	421,992	267,009	338,816	24.5%	61.2%
Accounting	1,432,357	1,049,925	382,432	985,618	6.5%	73.3%
Treasury	401,567.00	263,939.44	137,627.56	232,976.20	13.3%	65.7%
Information Desk	82,401	58,799	23,602	55,150	6.6%	71.4%
LHA Accounting	352,929	276,231	76,698	230,612	19.8%	78.3%
Budget	770,979	473,622	297,357	447,794	5.8%	61.4%
HATS Project	1,097,801	625	1,097,176	8,777	-92.9%	0.0%
Risk	756,374	372,772	383,602	317,285	17.5%	49.3%
Wellness	116,706	72,198	44,508	75,390	-4.2%	61.9%
Safety	197,356	136,644	60,712	121,159	12.8%	69.2%
Utility Billing	2,802,733	1,402,514	1,400,219	1,397,074	0.4%	50.0%
Mail Delivery	91,126	58,746	32,380	79,761	-26.3%	64.5%
Total Finance	9,486,674	5,021,559	4,465,115	4,627,771	8.5%	52.9%

(continued)

**CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of September 30, 2024**

**EXPENDITURE
NORM=63.9%**

	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	\$ 1,137,812	\$ 786,425	351,387	\$ 656,542	19.8%	69.1%
Neighborhood Resources	369,381	174,051	195,330	201,939	-13.8%	47.1%
Emergency Communication Center	2,956,836	2,036,721	920,115	1,560,083	30.6%	68.9%
Public Safety Radio Replacemnt	5,600	4,060	1,540	-	0.0%	72.5%
Police Services	477,009	285,305	191,704	285,898	-0.2%	59.8%
SWAT	456,268	341,762	114,506	738,513	-53.7%	74.9%
Police Training	507,231	341,411	165,820	402,269	-15.1%	67.3%
Extra Duty	9,000	121,641	(112,641)	78,548	54.9%	1351.6%
Detectives	3,914,616	2,839,727	1,074,889	3,075,638	-7.7%	72.5%
Special Investigation Unit	174,295	169,250	5,045	213,468	-20.7%	97.1%
RV Tow and Disposal	20,040	2,543	17,497	110,772	-97.7%	12.7%
School Resource Unit	906,635	615,199	291,436	577,620	6.5%	67.9%
Animal Control	1,205,895	939,054	266,841	714,597	31.4%	77.9%
Traffic	1,425,051	900,776	524,275	915,709	-1.6%	63.2%
Special Operations	2,847	53,807	(50,960)	100,737	-46.6%	0.0%
Patrol	15,777,861	10,891,535	4,886,326	8,978,633	21.3%	69.0%
Fire Suppression	13,450,631	9,525,780	3,924,851	9,346,093	1.9%	70.8%
Hazmat Team	172,812	153,059	19,753	146,017	4.8%	88.6%
Technical Rescue Team	251,829	196,134	55,695	56,068	249.8%	77.9%
Wildland Team	132,153	229,177	(97,024)	245,507	-6.7%	173.4%
Fire Codes and Planning	601,903	407,267	194,636	394,126	3.3%	67.7%
Fire Investigations	42,719	43,105	(386)	29,950	43.9%	100.9%
Fire Outreach and Prevention	8,946	2,226	6,720	6,761	-67.1%	24.9%
Fire Services	705,801	688,235	17,566	422,873	62.8%	97.5%
Fire Training	395,441	756,899	(361,458)	606,277	24.8%	191.4%
Click it or Ticket	7,000	2,026	4,974	3,219	0.0%	0.0%
DUI Grant	16,304	7,419	8,885	5,837	27.1%	0.0%
Collaborative Services	1,079,269	569,834	509,435	628,070	-9.3%	52.8%
CORE	315,816	161,802	154,014	125,654	28.8%	51.2%
Case Management	140,514	106,728	33,786	91,517	16.6%	76.0%
Outreach and Volunteers	38,943	19,316	19,627	111,118	-82.6%	49.6%
Peer Support	37,543	23,154	14,389	18,002	28.6%	61.7%
Training and Personnel	545,773	358,461	187,312	383,015	-6.4%	65.7%
Information Technology	1,024,566	701,022	323,544	770,485	-9.0%	68.4%
Records Unit	779,187	587,612	191,575	487,585	20.5%	75.4%
Emergency Management	65,318	38,252	27,066	35,455	7.9%	58.6%
Total Public Safety	49,158,845	35,080,774	14,078,071	32,524,593	7.9%	71.4%

(continued)

**CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of September 30, 2024**

**EXPENDITURE
NORM=63.9%**

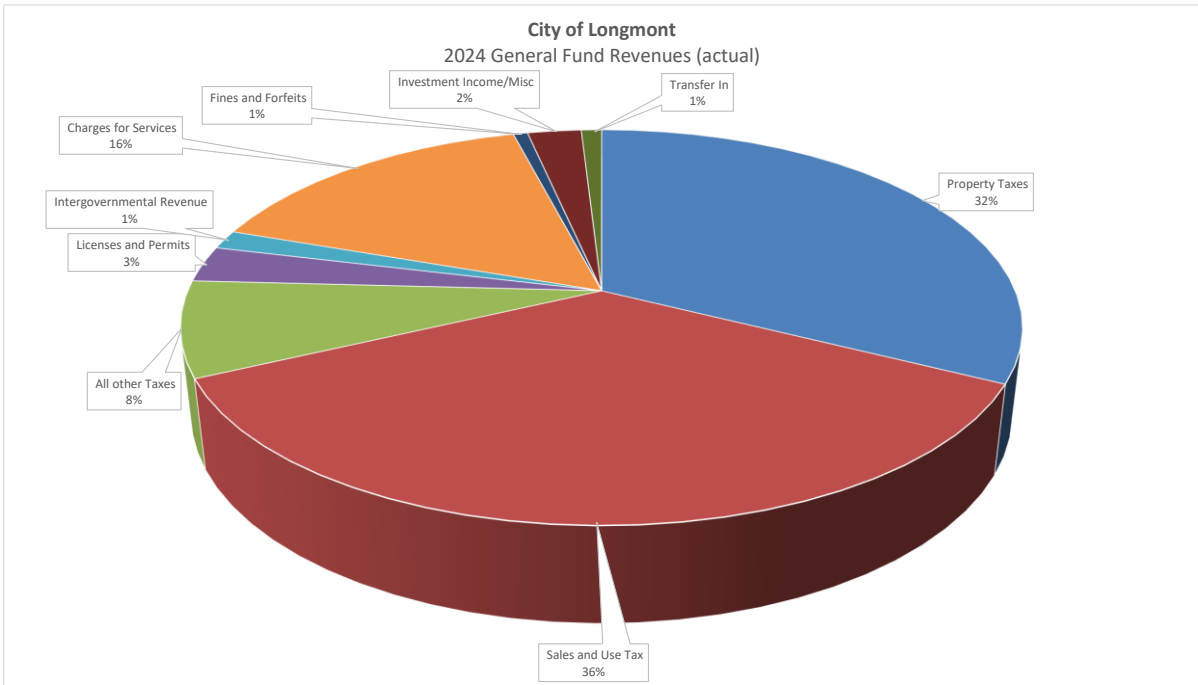
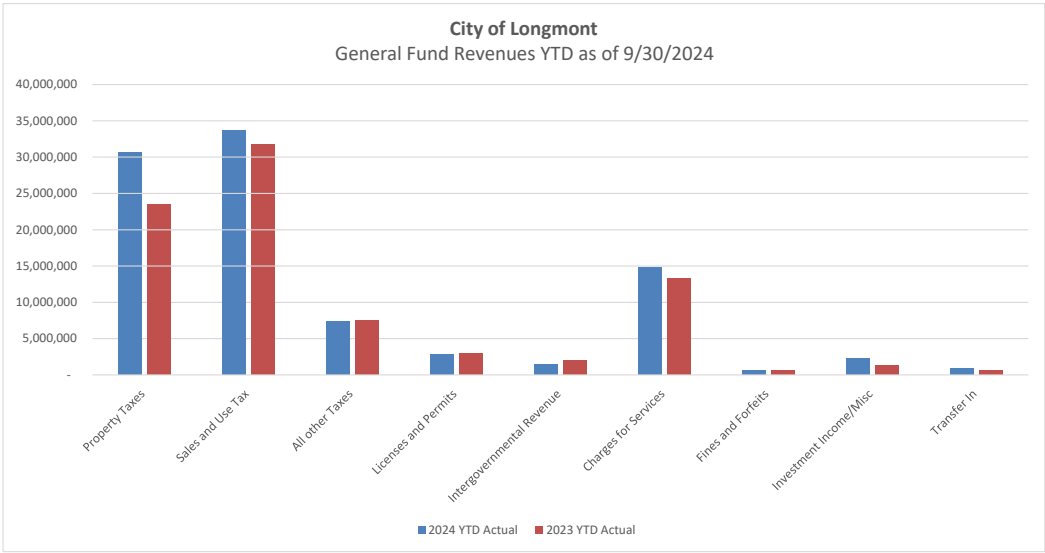
	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,378,183	1,410,078	968,105	1,187,602	18.7%	59.3%
Accela Implementation Project	92,203	1,750	90,453	46,842	-96.3%	0.0%
Code Enforcement	1,100,833	600,847	499,986	507,475	18.4%	54.6%
Parking Enforcement	160,572	143,484	17,088	94,820	51.3%	89.4%
Redevelopment	877,357	238,125	639,232	154,051	54.6%	27.1%
Facilities Project Management	441,526	299,102	142,424	205,539	45.5%	67.7%
Facilities Operations	2,440,764	1,474,892	965,872	1,436,073	2.7%	60.4%
Facilities Maintenance	2,363,474	1,407,754	955,720	1,355,424	3.9%	59.6%
Transportation Planning	459,125	293,945	165,180	296,846	-1.0%	64.0%
Building Services	1,902,434	1,164,953	737,481	1,124,994	3.6%	61.2%
Natural Resources Admin	679,402	515,345	164,057	451,131	14.2%	75.9%
Parks Maintenance	2,856,745	2,018,156	838,589	1,830,984	10.2%	70.6%
Parks Resource Management	234,880	154,392	80,488	155,203	-0.5%	65.7%
Muni Grounds Maintenance	401,660	300,474	101,186	256,882	17.0%	74.8%
ROW Maintenance	602,080	447,348	154,732	447,862	-0.1%	74.3%
Graffiti Removal	202,709	91,756	110,953	47,410	93.5%	0.0%
Parks Development	279,798	197,113	82,685	137,436	43.4%	70.4%
Forestry Maintenance	994,856	730,544	264,312	607,400	20.3%	73.4%
Forestry EAB	352,615	208,335	144,280	115,017	81.1%	59.1%
Union Reservoir	519,797	402,040	117,757	377,795	6.4%	77.3%
Total External Services	19,341,013	12,100,435	7,240,578	10,836,788	11.7%	62.6%
HUMAN SERVICES						
Human Services Admin	730,303	449,713	280,590	282,918	59.0%	61.6%
Human Service Agencies	3,864,132	2,513,933	1,350,199	2,145,247	17.2%	65.1%
Children, Youth and Families	1,451,689	839,651	612,038	835,404	0.5%	57.8%
Stadium Funding	980,481	805,007	175,474	-	0.0%	82.1%
Senior Services	1,451,909	947,739	504,170	797,137	18.9%	65.3%
Senior Svcs Short Term Asstnce	79,610	45,674	33,936	19,139	138.6%	0.0%
Total Human Services	8,558,124	5,601,717	2,956,407	4,079,845	37.3%	65.5%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	313,388	205,294	108,094	1,078,623	-81.0%	65.5%
Recreation Administration	406,281	351,849	54,432	354,470	-0.7%	86.6%
Callahan House Transfer	99,854	64,107	35,747	71,982	-10.9%	64.2%
Recreation Aquatics	1,311,499	1,018,923	292,576	927,758	9.8%	77.7%
Recreation Athletics	591,103	397,659	193,444	385,739	3.1%	67.3%
Recreation Concessions	69,890	59,091	10,799	51,521	14.7%	84.5%
Recreation Community Events	166,477	58,813	107,664	75,337	-21.9%	35.3%
Recreation General Programs	945,327	749,649	195,678	650,646	15.2%	79.3%
Childcare Stabilization Grant	7,023	7,023	-	64,292	-89.1%	0.0%
Recreation Special Needs	45,484	9,228	36,256	11,057	-16.5%	20.3%
Recreation Outdoor Programs	31,934	5,797	26,137	8,322	-30.3%	18.2%
Recreation Ice Rink	410,624	128,229	282,395	103,821	23.5%	31.2%
Recreation Sport Fields Mtce	363,048	309,413	53,635	269,105	15.0%	85.2%
Recreation Youth Programs	38,368	22,308	16,060	29,150	-23.5%	58.1%
Recreation Union Reservoir	255,144	123,749	131,395	-	0.0%	0.0%
Recreation Center	1,945,361	1,528,314	417,047	1,423,774	7.3%	78.6%
Library Administration	684,003	527,909	156,094	647,127	-18.4%	77.2%
Library Adult Services	1,175,675	799,813	375,862	797,749	0.3%	68.0%
Library Childrens and Teens	797,260	503,696	293,564	1,121,790	-55.1%	63.2%
Library Tech Services	1,183,112	850,774	332,338	655,760	29.7%	71.9%
Library Circulation	972,647	746,060	226,587	697,586	6.9%	76.7%
Museum Administration	1,155,320	815,624	339,696	764,953	6.6%	70.6%
Museum Auditorium	320,179	224,855	95,324	275,222	-18.3%	70.2%
Senior Services Administration	-	3,144	(3,144)	-	0.0%	0.0%
HCI Administration	48,741	29,729	19,012	-	0.0%	61.0%
LHA Housing	122,370	165,083	(42,713)	83,176	98.5%	134.9%
Total Recreation, Golf, Library and Culture	13,460,112	9,706,134	3,753,978	10,548,960	-8.0%	72.1%

(continued)

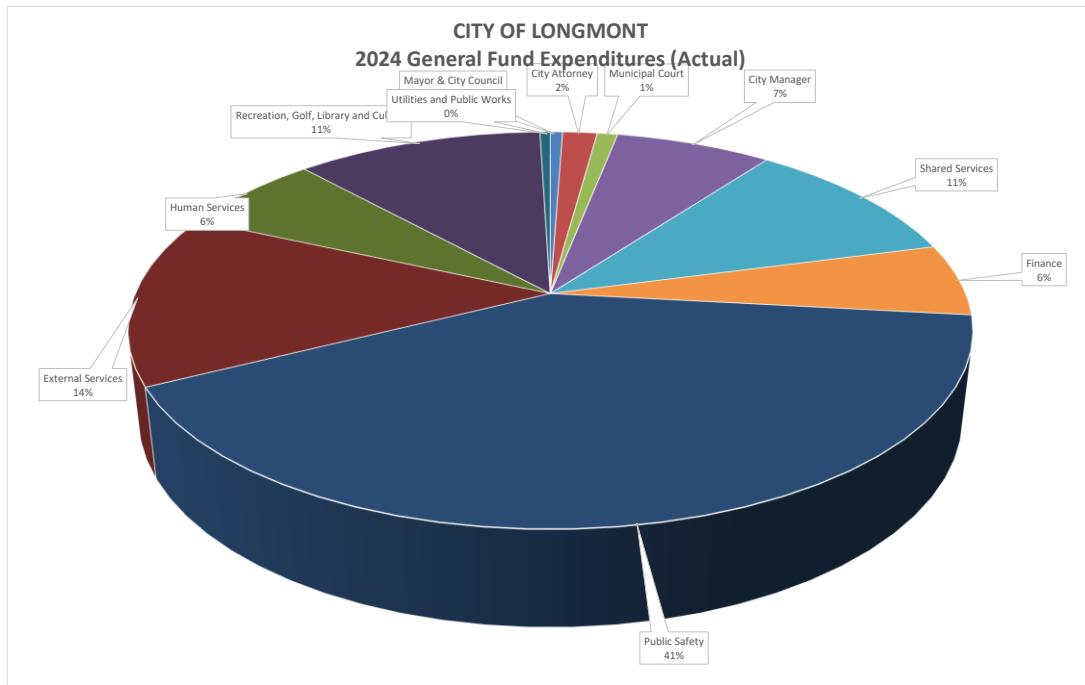
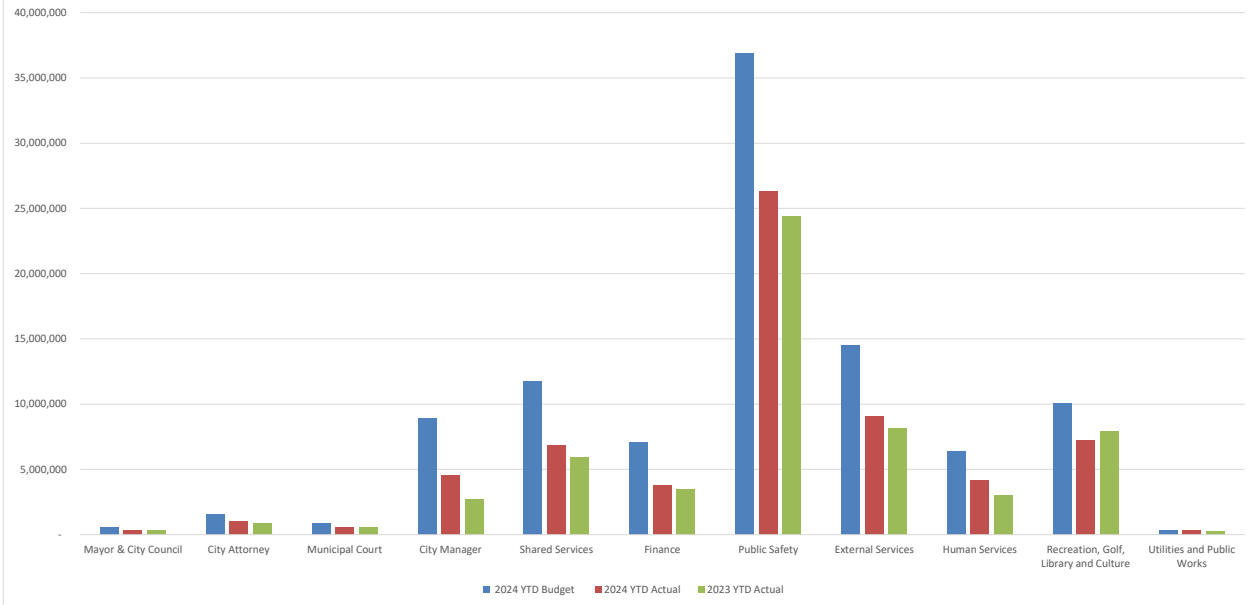
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of September 30, 2024

EXPENDITURE
NORM=63.9%

	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
UTILITIES AND PUBLIC WORKS						
PWNR Business Services	3,048	8,136	(5,088)	14,366	-43.4%	0.0%
Energy Lease	285,439	246,059	39,380	246,059	0.0%	86.2%
Oil and Gas Investigations	8,162	2,008	6,154	679	195.7%	0.0%
Survey and Engineering Support	79,686	43,192	36,494	46,135	-6.4%	54.2%
Oil and Gas Monitoring	-	-	-	90	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	107,734	12,506	82,734	30.2%	89.6%
Total Utilities and Public Works	496,575	407,128	89,447	390,062	4.4%	82.0%
Total Expenditures	132,064,992	85,856,710	46,208,282	76,960,954	11.6%	65.0%
Net Change in Fund Balance	(15,184,326)	8,738,742		6,690,275		
FUND BALANCE, January 1	31,273,640	52,091,808		46,609,982		
FUND BALANCE, September 30	16,089,314	60,830,550		53,300,257		



CITY OF LONGMONT
General Fund Expenditures YTD as of 9/30/2024



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

Schedule C-1

		Appropriations							
Project Number	Project	Budget Carryforward	Current Year				Expenditures Prior	Unexpended Balance	
			2024	Allocations to Other Projects	Fund Balance	2024			
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	-	281,412	
	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	-	-	(305,960)	302,962	1,645	(1,645)	
	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	2,786,800	-	(904,084)	72,555,140	640,558	2,702,970	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
DTR035	Downtown/City Center Lighting Improvements	155,000	225,000	-	-	100,177	53,131	226,692	
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	13,923	67,573	
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	427,603	543,009	
PBF082	Municipal Buildings HVAC	7,973,398	840,674	(15,000)	(387,194)	6,844,959	1,061,022	505,897	
PBF091	Callahan House Improvements	238,096	-	-	(26,262)	211,834	-	-	
PBF109	Parking Lot Rehabilitation	1,769,278	209,070	-	(255,011)	1,479,526	3,147	240,664	
PBF119	Municipal Buildings Carpet	2,872,294	330,270	-	(410,730)	2,398,797	240,341	152,696	
PBF145	Specialized Equipment Replacement	3,967,569	488,840	(20,000)	(231,381)	2,818,920	347,583	1,038,524	
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	5,132	1,132,305	
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	-	-	-	-	10,376	406,612	
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	2,824,012	5,830,599	

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

Schedule C-1

		Appropriations							
Project Number	Project	Budget Carryforward	Current Year		Fund Balance	Expenditures		Unexpended Balance	
			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	-	-	-	-	3,971	193,484	
PBF218	Public Building Efficiency Improvements	94,852	-	-	-	-	-	94,852	
PBF224	Museum Entry Concrete Replacement	-	-	-	-	-	-	-	
PBF227	Longmont Museum Building Expansion	1,012,589	-	-	-	1,255	821,402	189,932	
PBF229	Emergency Operations Center Conversion	50,000	-	-	-	6,349	-	43,651	
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	711,129	759,209	8,263	
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	-	502,135	
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	422,816	796,858	
PRO113	Park Irrigation Pumps	1,839,026	350,000	-	38,390	1,851,693	314,282	61,441	
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	264,645	1,245,978	
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	-	-	-	-	-	269,278	
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	1,007,761	2,076,309	
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	10,537,052	19,171,243	
CAPITAL PROJECTS FUND TOTAL		\$ 185,144,291	\$ 11,689,499	\$ -	\$ (9,141,383)	\$ 154,640,586	\$ 11,177,610	\$ 21,874,215	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2024	2023
ASSETS		
Equity in pooled cash & cash equivalents	(856,851)	9,365
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	7,993,950	14,909,950
Total assets	7,137,099	14,919,315
LIABILITIES		
Accounts payable	755,572	401,639
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	755,572	401,639
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	6,381,527	14,517,676
Unassigned	-	-
Total fund balances	6,381,527	14,517,676
Total liabilities, deferred inflows of resources and fund balances (deficits)	7,137,099	14,919,315

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	-	29,388	29,388	-	702,999	702,999
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	29,388	29,388	-	702,999	702,999
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	2,212,957	129,193
PBF200, Civic Center Rehab	-	-	-	635,318	-	635,318
PBF201, Safety and Justice Rehab	8,554,622	2,824,012	5,730,610	6,271,176	1,600,127	4,671,049
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	759,209	8,263	1,222,402	21,082	1,201,320
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	10,408,926	4,028,617	6,380,309	17,157,899	4,124,508	13,033,391
Excess of revenues over (under) expenditures	(10,408,926)	(3,999,229)	6,409,697	(17,157,899)	(3,421,510)	13,736,389
Net changes in fund balance	(10,408,926)	(3,999,229)	6,409,697	(17,157,899)	(3,421,510)	13,736,389
FUND BALANCE, January 1	10,380,756	10,380,756	-	17,939,186	17,939,186	-
FUND BALANCE, September 30	(28,170)	6,381,527	6,409,697	781,287	14,517,676	13,736,389

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 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	15,923,290	(7,865,984)	15,025,440	6.0%	66.9%
Licenses and permits	50,000	50,000	772,553	722,553	46,531	1560.3%	1545.1%
Developer/owner participation	-	-	183,377	183,377	1,657,623	-88.9%	0.0%
Intergovernmental	5,946,102	17,013,396	2,749,005	(14,264,391)	3,104,058	-11.4%	16.2%
Investment income	11,787	11,787	1,272,650	1,260,863	833,355	52.7%	10797.1%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	12,874	2,874	23,984	-46.3%	128.7%
Total revenues	29,807,163	40,874,457	20,913,749	(19,960,708)	20,690,991	1.1%	51.2%
EXPENDITURES							
Highways and streets	15,149,888	16,785,715	8,987,267	7,798,448	8,703,019	3.3%	53.5%
Capital Outlay	15,814,258	48,963,723	13,487,301	35,476,422	7,282,491	85.2%	27.5%
Total Expenditures	30,964,146	65,749,438	22,474,568	43,274,870	15,985,510	40.6%	34.2%
Excess of revenues over (under) expenditures	(1,156,983)	(24,874,981)	(1,560,819)	23,314,162	4,705,481		
OTHER FINANCING USES							
Transfers in					562		
Transfers out							
General fund	(230,858)	(230,858)	(185,661)	45,197	(293,891)	0.0%	80.4%
Total other financing sources (uses)	(230,858)	(230,858)	(185,661)	45,197	(293,329)	0.0%	80.4%
Net changes in fund balance	(1,387,841)	(25,105,839)	(1,746,480)	23,359,359	4,412,153		
FUND BALANCE, January 1	32,714,868	32,714,868	32,714,868	-	28,370,121		
FUND BALANCE, September 30	31,327,027	7,609,029	30,968,388	23,359,359	32,782,274		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 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	11,529,283	(5,707,756)	10,904,588	5.7%	66.9%
Intergovernmental	3,068,577	1,328,322	(1,740,255)	1,283,750	3.5%	43.3%
Charges for service	39,423	22,534	(16,889)	25,247	-10.7%	57.2%
Investment income	178,135	504,417	326,282	321,138	57.1%	283.2%
Miscellaneous	4,657	13,647	8,990	17,158	0.0%	0.0%
Total revenues	20,527,831	13,398,203	(7,129,628)	12,551,881	6.7%	65.3%
EXPENDITURES						
Current:						
Public Safety	21,442,428	14,076,592	7,365,836	12,091,127	16.4%	65.6%
Capital Outlay	6,258,051	827,572	5,430,479	900,932	-8.1%	13.2%
Total expenditures	27,700,479	14,904,164	12,796,315	12,992,059	14.7%	53.8%
Excess of revenues over (under) expenditures	(7,172,648)	(1,505,961)	5,666,687	(440,178)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(50,719)	(5,503)	45,216	(3,017)	-	
Other funds	(63,269)	(63,269)	-	(5,592)	-	
Total other financing (uses)	(113,988)	(68,772)	45,216	(8,609)		
Net changes in fund balance	(7,286,636)	(1,574,733)	5,711,903	(448,787)		
FUND BALANCE, January 1	15,098,826	15,098,826	-	13,186,646		
FUND BALANCE, September 30	7,812,190	13,524,093	5,711,903	12,737,859		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 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	2,842,904	115,579	736,573	286.0%	104.2%
Investment income	38,462	881,163	842,701	628,982	40.1%	2291.0%
Total revenues	2,814,327	3,772,607	958,280	1,365,555	176.3%	134.1%
EXPENDITURES						
Culture and recreation	356,642	227,225	129,417	51,138	0.0%	0.0%
Capital Outlay	23,492,973	7,962,141	15,530,832	198,877	0.0%	33.9%
Total Expenditures	23,849,615	8,189,366	15,660,249	250,015	0.0%	34.3%
Excess of revenues over (under) expenditures	(21,035,288)	(4,416,759)	16,618,529	1,115,540	-495.9%	21.0%
OTHER FINANCING (USES)						
Transfer out	(288,695)	(20,581)	268,114	(594)	0.0%	0.0%
Total other financing (uses)	(288,695)	(20,581)	268,114	(594)	0.0%	0.0%
Net change in fund balance	(21,323,983)	(4,437,340)	16,886,643	1,114,946		
FUND BALANCE, January 1	24,715,311	24,715,311	-	23,821,621	3.8%	
FUND BALANCE, September 30	3,391,328	20,277,971	16,886,643	24,936,567	-18.7%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of September 30, 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	293,231	193,231	200,272	46.4%	293.2%
Total revenues	1,100,000	1,218,555	118,555	1,191,107	2.3%	110.8%
EXPENDITURES						
Culture and recreation	316,347	219,479	96,868	271,844	-19.3%	69.4%
Capital Outlay	7,749,441	1,148,480	6,600,961	158,247	625.7%	14.8%
Total Expenditures	8,065,788	1,367,959	6,697,829	430,091	218.1%	17.0%
Net change in fund balance	(6,965,788)	(149,404)	6,816,384	761,016	-119.6%	2.1%
FUND BALANCE, January 1	7,874,754	7,874,754	-	7,401,992		
FUND BALANCE, September 30	908,966	7,725,350	6,816,384	8,163,009		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 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	3,975,596	(1,968,211)	3,760,185	5.7%	66.9%
Investment income	-	509,833	509,833	350,136	45.6%	0.0%
Miscellaneous	62,075	3,104,183	3,042,108	3,220,986	-3.6%	5000.7%
Total revenues	6,005,882	7,589,612	1,583,730	7,331,307	3.5%	126.4%
EXPENDITURES						
Current:						
Culture and Recreation	2,237,272	1,209,173	1,028,099	886,678	36.4%	54.0%
Capital Outlay	10,746,415	5,336,492	5,409,923	140,212	3706.0%	49.7%
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	6,947,071	8,409,429	1,459,790	375.9%	45.2%
Excess of revenues (under) expenditures	(9,350,618)	642,541	9,993,159	5,871,516	-89.1%	-6.9%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(10,004)	(8,825)	1,179	(336)	0.0%	0.0%
General Fund	(65,189)	(48,888)	16,301	(36,682)	0.0%	0.0%
Total other financing sources (uses)	(75,193)	(57,713)	17,480	(37,018)	0.0%	76.8%
Net changes in fund balance	(9,425,811)	584,828	10,010,639	5,834,499		
FUND BALANCE, January 1	15,063,307	15,063,307	-	9,710,390		
FUND BALANCE, September 30	5,637,496	15,648,136	10,010,639	15,544,889		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of September 30, 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	369,584	(200,416)	401,697	-8.0%	64.8%
Investment income	-	305	305	883	-65.5%	
Total revenues	570,000	369,889	(200,111)	402,580	-8.1%	64.9%
EXPENDITURES						
Culture and recreation	617,925	522,925	95,000	425,000	0.0%	84.6%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	617,925	522,925	95,000	425,000		84.6%
Excess of revenues over (under) expenditures	(47,925)	(153,036)	(105,111)	(22,420)	582.6%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(47,925)	(153,036)	(105,111)	(22,420)		
FUND BALANCE, January 1	93,321	93,321	-	96,594	-3.4%	
FUND BALANCE, September 30	45,396	(59,715)	(105,111)	74,174	-180.5%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of September 30, 2024

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,855,793	\$ 5,965,354	\$ 1,212,717	\$ 15,033,864
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	792,312	461	13,971	806,744
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	1,636	-	-	1,636
Total current assets	8,652,894	5,965,815	1,226,688	15,845,397
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	20,087,522	13,155,792	4,330,284	37,573,598
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	21,451,442	13,572,571	4,417,997	39,442,010

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of September 30, 2024

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 3,082	\$ 54	\$ 524	\$ 3,660
Construction contracts payable	6,428	150,238	-	156,666
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	53,849	165,553	1,562	220,964
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	2,385,165	2,438,334	141,402	4,964,902
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	11,428,200	7,189,977	3,103,596	21,721,773
Unrestricted	7,494,622	3,900,431	1,163,767	12,558,820
Total net position	18,922,822	11,090,408	4,267,363	34,280,593
Total liabilities and net position	\$ 21,451,442	\$ 13,572,571	\$ 4,417,997	\$ 39,442,010

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 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	65,232,447	(25,341,996)	65,950,043	-1.1%	72.0%
Intergovernmental	148,550	-	(148,550)	-	0.0%	0.0%
Investment income	80,000	630,887	550,887	441,495	42.9%	788.6%
Miscellaneous	65,500	135,203	69,703	52,679	156.7%	206.4%
Aid to underground installation	3,621,316	2,020,851	(1,600,465)	1,219,750	65.7%	55.8%
Other sales	77,000	73,399	(3,601)	126,281	-41.9%	95.3%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	94,566,809	68,092,787	(26,474,022)	67,790,248	0.45%	72.0%
EXPENSES						
Administration	9,611,916	6,101,120	3,510,796	4,575,839	33.3%	63.5%
Power purchased	62,587,884	47,171,606	15,416,278	44,841,876	5.2%	75.4%
Distribution	11,724,870	8,205,677	3,519,193	6,937,756	18.3%	70.0%
Franchise fee	7,114,850	5,162,555	1,952,295	5,212,930	-1.0%	72.6%
Transfers out	600,380	370,882	229,498	223,968	0.0%	61.8%
Total operations	91,639,900	67,011,840	24,628,060	61,792,369	8.4%	73.1%
Capital outlay	26,337,155	4,629,899	21,707,256	9,079,911	-49.0%	17.6%
Total expenses	117,977,055	71,641,739	46,335,316	70,872,280	1.1%	60.7%
Excess of revenues over expenses	(23,410,246)	(3,548,952)	19,861,294	(3,082,031)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	4,629,899
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		4,629,899
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	1,080,947

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 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	15,500,116	(5,509,149)	14,682,017	5.6%	73.8%
Intergovernmental	-	121,640	121,640	1,083,455	0.0%	0.0%
Investment income	5,000	305,004	300,004	169,197	80.3%	6100.1%
Miscellaneous	15,000	215,395	200,395	63,834	237.4%	1436.0%
Aid to underground installation	70,000	0	(70,000)	4,615	0.0%	0.0%
Total revenues	21,099,265	16,142,155	(4,957,110)	16,003,118	0.9%	76.5%
EXPENSES						
Administration	8,012,340	4,450,952	3,561,388	4,727,653	-5.9%	55.6%
Distribution	5,970,077	3,970,789	1,999,288	3,512,766	13.0%	66.5%
Franchise fee	0	0	-	(936)	-100.0%	0.0%
Transfers out	61,732	36,147	25,585	8,118	0.0%	0.0%
Total operations	14,044,149	8,457,888	5,586,261	8,247,601	2.5%	60.2%
Debt service	4,575,658	400,050	4,175,608	456,100	0.0%	8.7%
Capital outlay	2,492,355	1,451,425	1,040,930	2,310,134	-37.2%	58.2%
Total expenses	21,112,162	10,309,363	10,802,799	11,013,834	-6.4%	48.8%
Excess of revenues (under) expenses	(12,897)	5,832,792	5,845,689	4,989,284		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,451,425
Capitalized salaries and expenses	-
	1,451,425
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	7,284,217

**CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of September 30, 2024**

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 22,744,747	\$ 52,130,717	\$ 19,835,349	\$ 15,515,014	\$ 15,033,864	\$ 125,259,691	\$ 48,945,816
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	11,259,662	3,076,616	1,162,874	92,516	806,744	16,398,412	181,552
Intergovernmental receivable	-	1,473,275	555,435	1,667,927	3,153	3,699,790	-
Loans receivable	1,472	53,845	-	-	-	55,317	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	13,824,831
Advance to other funds, current portion	-	-	-	-	-	-	13,959,614
Prepaid expenses	7,958,849	8,180	4,908	4,908	1,636	7,978,481	5,919
Total unrestricted current assets	41,964,730	56,742,632	21,558,566	17,280,365	15,845,397	153,391,690	76,917,732
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	3,372,256	44,577,891	2,478,994	1,785,037	-	52,214,178	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	183,028	-	-	-	183,028	-
Cash and cash equivalents	-	-	567,350	763,369	-	1,330,719	-
Interest receivable	-	-	-	-	-	-	-
Total restricted current assets	3,372,256	44,760,919	3,046,344	2,548,406	-	53,727,925	-
Total current assets	45,336,986	101,503,551	24,604,910	19,828,771	15,845,397	207,119,615	76,917,732
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	178,922,894	592,420,512	167,678,039	127,804,071	37,573,598	1,104,399,114	96,807,355
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	\$ 185,738,173	\$ 595,594,441	\$ 169,870,890	\$ 128,799,570	\$ 39,442,010	\$ 1,119,445,084	\$ 97,867,261

	Electric and			Storm	Other		Internal Service
	Broadband	Water	Sewer	Drainage	Enterprise Funds	TOTALS	Funds
LIABILITIES AND NET POSITION							
Current liabilities:							
Payable from current assets:							
Accounts payable	\$ 5,664,285	\$ 45,244	\$ 94,229	\$ 19,996	\$ 3,660	\$ 5,827,414	\$ 447,163
Construction contracts payable	2,500	486,625	142,886	79,095	156,666	867,772	3,478
Accrued liabilities	469,966	10,000	-	-	-	479,966	-
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	1,149,202	-	-	-	-	1,149,202	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	387,615
Customer deposits	911,426	70,311	-	8,590	-	990,327	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	8,412,309	719,814	303,414	142,807	220,964	9,799,308	11,894,479
Payable from restricted assets:							
Accounts payable	-	528,010	-	-	-	528,010	-
Construction contracts payable	563	-	-	-	-	563	-
Accrued liabilities	-	-	-	-	-	-	-
Accrued interest	66,675	400,306	210,188	48,624	-	725,793	-
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)	3,712,238	3,798,317	2,265,188	1,913,624	-	11,689,367	-
Total current liabilities	12,124,547	4,518,131	2,568,602	2,056,431	220,964	21,488,675	11,894,479
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	44,940,614	88,879,512	39,421,129	20,748,684	4,964,902	198,954,841	15,105,124
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	421,668,188	110,392,593	89,950,204	21,721,773	752,463,741	19,743,623
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	3,372,256	44,577,891	2,478,994	1,785,037	-	52,214,178	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	27,977,301	40,135,010	17,362,038	16,210,962	12,558,820	114,244,131	62,906,989
Total net position	140,080,540	506,381,089	130,233,625	107,946,203	34,280,593	918,922,050	82,650,612
Total liabilities and net position	\$ 185,738,173	\$ 595,594,442	\$ 169,870,890	\$ 128,799,571	\$ 39,442,010	1,119,445,086	\$ 97,867,261

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 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	21,550,411	(8,312,485)	18,848,989	14.3%	72.2%
Development fee surcharge	368,400	534,340	165,940	216,110	147.3%	145.0%
Intergovernmental	-	1,334,646	1,334,646	641,519	108.0%	0.0%
Investment income - operating	152,600	3,537,843	3,385,243	2,195,149	61.2%	2318.4%
Miscellaneous	200,000	1,482,418	1,282,418	1,344,632	10.2%	741.2%
Transfer in	1,841,143	1,841,143	-	2,457,826	0.0%	100.0%
Total revenues	32,425,039	30,280,802	(2,144,237)	25,704,226	17.8%	93.4%
EXPENSES						
Administration	9,210,839	6,212,030	2,998,809	4,576,357	35.7%	67.4%
Water resources	4,085,126	3,149,754	935,372	2,910,447	8.2%	77.1%
Transmission/distribution	3,683,651	2,393,741	1,289,910	2,047,438	16.9%	65.0%
Treatment plant	4,718,312	3,353,598	1,364,714	2,851,050	17.6%	71.1%
Transfer out	286,572	144,426	142,146	159,164	-9.3%	50.4%
Total operations	21,984,500	15,253,549	6,730,951	12,544,456	21.6%	69.4%
Debt service	5,271,838	1,200,919	4,070,919	2,585,202	-53.5%	22.8%
Capital outlay	60,111,506	4,199,805	55,911,701	14,675,365	-71.4%	7.0%
Total expenses	87,367,844	20,654,273	66,713,571	29,805,023	-30.7%	23.6%
Excess of revenue (under) expenses	(54,942,805)	9,626,529	64,569,334	(4,100,797)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		4,199,805				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		4,199,805				
Principal retired		-				
		4,199,805				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		13,826,334				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 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	2,259,890	830,190	783,565	188.4%	158.1%
Investment income	15,300	808,266	792,966	548,762	47.3%	5282.8%
Total revenues	1,445,000	3,068,156	1,623,156	1,332,327	130.3%	212.3%
EXPENDITURES						
Municipal utility systems	-	7,195	(7,195)	17,542	0.0%	0.0%
Capital Outlay	13,166,285	534,117	12,632,168	1,164,837	-54.1%	4.1%
Total Expenditures	13,166,285	541,312	12,624,973	1,182,379	-54.2%	4.1%
Excess of revenues over expenditures	(11,721,285)	2,526,844	14,248,129	149,948	1585.1%	-21.6%
OTHER FINANCING (USES)						
Transfer out	(2,357,366)	(1,850,087)	507,279	(2,548,630)	0.0%	78.5%
Net change in fund balance	(14,078,651)	676,757	14,755,408	(2,398,682)		
FUND BALANCE, January 1	21,296,319	21,296,319	-	23,095,000		
FUND BALANCE, September 30	7,217,668	21,973,076	14,755,408	20,696,319		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 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	193,663	181,163	121,348	59.6%	1549.3%
Total revenues	17,500	194,413	176,913	1,646,223	-88.2%	1110.9%
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)	(222,254)	2,951,876	1,636,887		
FUND BALANCE, January 1	5,456,028	5,456,028	-	3,719,288		
FUND BALANCE, September 30	2,281,898	5,233,774	2,951,876	5,356,175		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 2024

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Investment income	-	1,067	1,067	694	53.7%	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	-	1,067	1,067	694		
FUND BALANCE, January 1	27,902	27,902	-	26,684		
FUND BALANCE, September 30	27,902	28,969	1,067	27,378		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 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	13,819,072	(5,820,328)	12,768,615	8.2%	70.4%
Intergovernmental	0	824,582	824,582	71,833	0.0%	0.0%
Investment income	35,900	779,150	743,250	498,262	56.4%	2170.3%
Miscellaneous	3,000	123,897	120,897	73,587	68.4%	4129.9%
Transfers in	466,633	466,633	0	464,423	0.0%	100.0%
Total revenues	20,144,933	16,013,334	(4,131,599)	13,876,720	15.4%	79.5%
EXPENSES						
Administration	5,337,748	3,333,491	2,004,257	2,935,341	13.6%	62.5%
Sewer collection system	1,740,831	1,258,118	482,713	1,137,357	10.6%	72.3%
Sewer disposal plant	5,605,877	3,440,942	2,164,935	3,376,088	1.9%	61.4%
Transfers out	138,586	90,425	48,161	53,297	0.0%	65.2%
Total operations	12,823,042	8,122,976	4,700,066	7,502,083	8.3%	63.3%
Debt service	3,316,125	630,563	2,685,562	677,588	0.0%	19.0%
Capital outlay	8,547,329	3,230,855	5,316,474	3,011,919	7.3%	37.8%
Total expenses	24,686,496	11,984,394	12,702,102	11,191,590	7.1%	48.5%
Excess of revenues over (under) expenses	(4,541,563)	4,028,940	8,570,503	2,685,130		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,230,855
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	3,230,855
Principal retired	-
	3,230,855
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	7,259,795

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 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	7,717,326	(3,535,874)	7,181,940	7.5%	68.6%
Plant investment fee	436,600	404,457	(32,143)	167,015	142.2%	92.6%
Intergovernmental	-	9,710	9,710	(122,823)	-107.9%	0.0%
Investment income	61,459	634,494	573,035	408,475	55.3%	0.0%
Miscellaneous	27,400	135,193	107,793	3,046,215	-95.6%	493.4%
Developer Capital Contribution	-	-	-	-	#DIV/0!	#DIV/0!
Total revenues	11,778,659	8,901,180	(2,877,480)	10,680,822	-16.7%	75.6%
EXPENSES						
Administration	3,058,621	1,851,779	1,206,842	1,619,698	14.3%	60.5%
Engineering	3,246,855	1,588,124	1,658,731	1,246,493	27.4%	48.9%
Maintenance	3,053	219,879	(216,826)	226,789	-3.0%	7202.1%
Transfers out	222,291	16,522	205,769	30,284	-45.4%	7.4%
Total operations	6,530,820	3,676,304	2,854,516	3,123,263	17.7%	56.3%
Debt service	2,539,488	291,744	2,247,744	361,470	0.0%	11.5%
Capital outlay	8,882,100	1,748,926	7,133,174	2,070,743	-15.5%	19.7%
Total expenses	17,952,408	5,716,974	12,235,434	5,555,475	2.9%	31.8%
Excess of revenues (under) expenses	(6,173,749)	3,184,205	9,357,954	5,125,347		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,748,926				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		63,720				
		1,812,646				
Principal retired		-				
		1,812,646				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		4,996,851				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 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	979,162	25,252	221,426	342.2%	102.6%
Investment income	25,000	57,882	32,882	85,467	-32.3%	231.5%
Total revenues	978,910	1,037,044	58,134	306,893	237.9%	105.9%
EXPENDITURES						
Municipal utility systems	236,839	134,275	102,564	101,712	32.0%	56.7%
Capital Outlay	2,828,983	1,215,511	1,613,472	2,720,946	-55.3%	43.0%
Total Expenditures	3,065,822	1,349,786	1,716,036	2,822,658	-52.2%	44.0%
Excess of revenues over expenditures	(2,086,912)	(312,742)	1,774,170	(2,515,765)	-87.6%	15.0%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(2,086,912)	(312,742)	1,774,170	(2,515,765)		
FUND BALANCE, January 1	2,060,262	2,060,262	-	4,803,496		
FUND BALANCE, September 30	(26,650)	1,747,520	1,774,170	2,287,731		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of September 30, 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	1,638,843	348,843	601,804	172.3%	127.0%
Developer participation	-	10,503	10,503	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	46,200	324,186	277,986	312,182	3.8%	701.7%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,336,200	1,973,532	637,332	913,986	115.9%	147.7%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	5,807,760	4,376,155	1,431,605	1,514,466	0.0%	0.0%
Total Expenditures	5,807,760	4,376,155	1,431,605	1,514,466	0.0%	75.4%
Excess of revenues over expenditures	(4,471,560)	(2,402,623)	2,068,937	(600,480)	300.1%	53.7%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(466,633)	(466,633)	-	(464,423)	0.0%	100.0%
Art in public places fund	(36,006)	(33,674)	2,332	(11,625)	0.0%	0.0%
Total other financing (uses)	(502,639)	(500,307)	2,332	(476,048)	0.0%	99.5%
Net change in fund balance	(4,974,199)	(2,902,930)	2,071,269	(1,076,528)		
FUND BALANCE, January 1	9,574,062	9,574,062	-	12,238,629		
FUND BALANCE, September 30	4,599,863	6,671,132	2,071,269	11,162,101		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 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	6,809,093	(2,615,269)	7,140,198	-4.6%	72.2%
Intergovernmental	-	2,438	2,438	0	0.0%	0.0%
Investment income	26,809	397,091	370,282	289,914	37.0%	1481.2%
Miscellaneous	1,000	(2,778,271)	(2,779,271)	313,590	-986.0%	-277827.1%
Total revenues	9,452,171	4,430,351	(5,021,820)	7,743,702	-42.8%	46.9%
EXPENSES						
Administration	2,074,964	1,207,615	867,349	781,680	54.5%	58.2%
Landfill operations	34,950	-	34,950	114	0.0%	0.0%
Trash removal	6,318,990	4,659,851	1,659,139	3,932,275	18.5%	73.7%
Special trash pickup	1,183,785	670,212	513,573	619,359	8.2%	56.6%
Curbside recycling	2,363,301	1,563,632	799,669	1,714,492	-8.8%	66.2%
Transfers out	17,053	7,240	9,813	147,155	0.0%	42.5%
Total operations	11,993,043	8,108,550	3,884,493	7,195,075	12.7%	67.6%
Capital outlay	2,202,906	212,730	1,990,176	129,633	0.0%	9.7%
Total expenses	14,195,949	8,321,280	5,874,669	7,324,708	13.6%	58.6%
Excess of revenues over (under) expenses	(4,743,778)	(3,890,929)	852,849	418,994		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		212,730				
Less: Depreciation		0				
Net Income (GAAP basis)		(3,678,199)				

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 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	4,292,691	1,068,310	3,753,512	14.4%	133.1%
Intergovernmental	-	-	-	7,354		
Developer participation fee	-	36,541	36,541	-		
Investment income	6,015	230,917	224,902	116,038	99.0%	3839.0%
Miscellaneous	-	(62)	(62)	639	-109.7%	0.0%
Total revenues	3,230,396	4,560,087	1,329,691	3,877,543	17.6%	141.2%
EXPENSES						
Administration	413,594	277,506	136,088	302,916	-8.4%	67.1%
Course maintenance/development	3,035,278	2,078,919	956,359	1,993,861	4.3%	68.5%
Transfers out	25,815	37,071	(11,256)	8,430	0.0%	143.6%
Total operations	3,474,687	2,393,496	1,081,191	2,305,207	3.8%	68.9%
Debt service	400,000	-	400,000	-	0.0%	0.0%
Capital outlay	4,373,371	3,243,482	1,129,889	188,046	1624.8%	74.2%
Total expenses	8,248,058	5,636,978	2,611,080	2,493,253	126.1%	68.3%
Excess of revenues over expenses	(5,017,662)	(1,076,891)	3,940,771	1,384,290	-177.8%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,243,482
Principal payments capital leases	-
Gain on sale of assets	-
	3,243,482
Less: Depreciation	-
Net income (GAAP basis)	2,166,591

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2024

	Budget	2024 Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	627,350	553,331	(74,019)	518,424	7%	88.2%
Intergovernmental	668,668	5,169	(663,499)	66,647	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	44,130	44,130	26,168	69%	0.0%
Miscellaneous	7,700	6,440	(1,260)	17,371	-63%	83.6%
Total revenues	1,303,718	609,070	(694,648)	628,610	-3%	46.7%
EXPENSES						
Administration	458,868	304,557	154,311	257,086	18%	66.4%
Maintenance	262,653	117,845	144,808	87,181	35%	44.9%
Transfers out	183	183	-	134	-	0.0%
Total operations	721,704	422,585	299,119	344,401	0	58.6%
Capital outlay	1,068,004	35,116	1,032,888	98,243	0%	0.0%
Total expenses	1,789,708	457,701	1,332,007	442,644	3%	25.6%
Excess of revenue over (under) expenses	(485,990)	151,369	637,359	185,966		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	35,116
	35,116
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	186,485

**CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of September 30, 2024**

	Budget	2024 Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	152,678	1,718,105	1,565,427	463,108	271.0%
Miscellaneous	13,358,674	10,012,822	(3,345,852)	10,031,368	-0.2%
Total revenues	13,715,352	11,730,927	(1,984,425)	10,494,476	11.8%
EXPENSES					
Operations:					
Personal services	2,336,778	1,612,750	724,028	1,361,837	18.4%
Operating & maintenance	4,436,498	2,990,188	1,446,310	3,060,012	-2.3%
Transfers out	44,340	27,780	16,560	8,233	0.0%
Total operations	6,817,616	4,630,718	2,186,898	4,430,082	4.5%
Capital outlay	22,250,322	3,913,271	18,337,051	2,384,744	64.1%
Total expenses	29,067,938	8,543,989	20,523,949	6,814,826	25.4%
Excess of revenues (under) expenses	(15,352,586)	3,186,938	18,539,524	3,679,650	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,913,271
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	3,913,271
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	7,100,209