

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

August 31, 2024

(UNAUDITED)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of August 31, 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	30,546,781	572,623	23,405,712	30.5%	101.9%
Prior years	-	5,670	5,670	22,172	-74.4%	0.0%
General sales and use tax	50,385,983	28,779,420	(21,606,563)	27,644,131	4.1%	57.1%
Selected sales and use tax -						
Cigarette	130,000	50,055	(79,945)	68,627	-27.1%	38.5%
Franchise taxes:						
Gas	1,300,000	654,339	(645,661)	887,669	-26.3%	50.3%
Cable Television	600,000	280,027	(319,973)	304,496	0.0%	46.7%
Telephone	126,593	87,256	(39,337)	72,491	20.4%	68.9%
Electric	7,114,850	4,400,628	(2,714,222)	4,525,700	-2.8%	61.9%
Telecommunications	6,307	8,833	2,526	6,827	29.4%	140.1%
Water	613,181	408,784	(204,397)	382,432	6.9%	66.7%
Wastewater	817,124	544,752	(272,372)	418,920	30.0%	66.7%
	91,068,196	65,766,546	(25,301,650)	57,739,177	13.9%	72.2%
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	4,539	(461)	4,438	2.3%	90.8%
Sales Tax	20,000	13,700	(6,300)	14,500	-5.5%	68.5%
Non-Business licenses and permits:						
Building	2,146,558	2,421,564	275,006	2,413,294	0.3%	112.8%
Wood burning	-	-	-	5	0.0%	0.0%
Contractor	124,925	100,800	(24,125)	110,800	-9.0%	80.7%
Parade / use of public places	8,400	7,436	(964)	6,435	15.6%	88.5%
	2,374,883	2,615,537	240,655	2,624,270	-0.3%	110.1%
INTERGOVERNMENTAL REVENUE						
Federal revenue	235,808	73,036	(162,772)	66,346	0.0%	31.0%
State shared revenue:						
Severance tax	30,000	-	(30,000)	314,340	0.0%	0.0%
Grants	16,304	17,930	1,626	603,173	-97.0%	0.0%
Non-grant state revenue	250,000	149,223	(100,777)	221,517	-32.6%	0.0%
Local government shared revenue:						
Shared Fines	60,000	38,277	(21,723)	35,911	6.6%	63.8%
Hazmat Authority	32,000	34,945	2,945	20,798	0.0%	109.2%
Longmont Housing Authority	716,763	518,952	(197,811)	362,022	43.3%	72.4%
Grants / School Resource Officer	663,324	171,338	(491,986)	201,695	-15.1%	25.8%
	2,004,199	1,003,701	(1,000,498)	1,825,801	-45.0%	50.1%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of August 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	45,066	(34,934)	46,185	-2.4%	56.3%
Disconnect Tag Fees	520,000	402,331	(117,669)	383,634	4.9%	77.4%
Credit Card Convenience Fee	100,000	-	(100,000)	-	0.0%	0.0%
Maps and publications	275	260	(16)	138	88.0%	94.4%
Rebates	169,512	183,141	13,629	155,790	17.6%	108.0%
Payroll Fee	700	507	(193)	487	4.2%	72.5%
Sales tax commission	75,000	68,477	(6,523)	78,071	-12.3%	91.3%
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	32,823	(5,177)	28,043	17.0%	86.4%
Extra duty officer reimbursement	-	73,621	73,621	4,031	1726.2%	0.0%
Fire inspection & fireworks fees	111,400	152,806	41,406	76,881	98.8%	137.2%
Offender registration/impound fees	11,000	6,738	(4,262)	6,960	-3.2%	61.3%
Emergency dispatch reimbursement	63,903	130,963	67,060	30,863	0.0%	0.0%
Elevator inspection	55,200	38,560	(16,640)	35,225	9.5%	69.9%
Highways and streets:						
Work in right of way permit	3,000	1,075	(1,925)	-	#DIV/0!	35.8%
Plan check fees	522,194	514,489	(7,705)	319,998	60.8%	98.5%
Variance/Appeals board	-	-	-	-	0.0%	0.0%
Right-of-way maintenance	282,423	188,280	(94,143)	180,112	4.5%	66.7%
Culture and Recreation:						
Recreation center - all fees	1,918,372	1,528,789	(389,583)	1,401,188	9.1%	79.7%
Pool fees	514,457	452,780	(61,677)	391,695	15.6%	88.0%
Arbor Day Tree Sales	-	11,400	11,400	10,170	12.1%	0.0%
Reservoir fees	607,433	751,259	143,826	627,222	19.8%	123.7%
Activity fees	1,513,413	1,005,984	(507,429)	1,078,068	-6.7%	66.5%
Facility use fees	402,720	304,035	(98,685)	315,301	-3.6%	75.5%
Concessions	49,321	60,312	10,991	29,046	107.6%	122.3%
Senior citizens:						
Activity fees	250	132	(118)	129	2.3%	52.8%
Facility fees	2,200	1,430	(770)	1,173	22.0%	65.0%
Administrative reimbursements:						
Sanitation	949,663	633,112	(316,551)	460,600	37.5%	66.7%
Golf	191,150	127,432	(63,718)	163,720	-22.2%	66.7%
Electric	2,536,491	1,690,992	(845,499)	1,537,400	10.0%	66.7%
Telecommunications	616,936	411,288	(205,648)	376,488	9.2%	66.7%
Water	2,286,987	1,524,664	(762,323)	1,266,992	20.3%	66.7%
Sewer	1,193,882	795,920	(397,962)	849,152	-6.3%	66.7%
Storm Drainage	886,521	591,016	(295,505)	514,488	14.9%	66.7%
Airport	99,917	66,608	(33,309)	55,200	20.7%	66.7%
Streets	1,142,780	761,856	(380,924)	724,728	5.1%	66.7%
Museum	291,445	194,304	(97,141)	160,992	20.7%	66.7%
Oil and Gas	1,806	1,208	(598)	4,720	0.0%	66.9%
Open Space	254,941	169,960	(84,981)	198,400	-14.3%	66.7%
Fleet	423,107	282,072	(141,035)	246,056	14.6%	66.7%
General Improvement District	27,656	18,440	(9,216)	10,064	83.2%	66.7%
	17,992,067	13,255,362	(4,736,703)	11,798,256	12.4%	73.7%
FINES AND FORFEITS						
Court:						
Parking	106,000	106,575	575	76,952	38.5%	100.5%
Other court fines	290,000	142,114	(147,886)	188,978	-24.8%	49.0%
Court fine surcharge	30,000	13,400	(16,600)	19,630	-31.7%	44.7%
Bond forfeitures	6,200	2,160	(4,040)	3,450	-37.4%	34.8%
Court education fees	10,000	4,450	(5,550)	6,615	-32.7%	44.5%
Court costs reimbursements	46,000	21,439	(24,561)	30,455	-29.6%	46.6%
Probation & home detention monitoring fees	15,750	7,735	(8,015)	10,718	-27.8%	49.1%
Code Enforcement Penalty	600	375	(225)	502	-25.4%	62.5%
Tree Mitigation Fine	196,987	214,272	17,285	166,511	28.7%	108.8%
Outstanding judgments/warrants	1,600	764	(836)	1,165	-34.4%	47.8%
Library fines	-	9,993	9,993	17,284	-42.2%	0.0%
False alarm fines	4,000	1,700	(2,300)	2,700	-37.0%	42.5%
Weed cutting fines	15,000	14,130	(870)	6,371	0.0%	94.2%
Civil Penalty & Nuisance fines	24,000	26,992	2,992	11,046	144.4%	112.5%
Other fines	350	265	(85)	255	3.9%	75.7%
	746,487	566,363	(180,124)	542,632	4.4%	75.9%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of August 31, 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	1,540,491	751,916	1,049,471	46.8%	195.4%
Miscellaneous	66,633	486,429	419,796	47,858	916.4%	730.0%
Private grants/donations	-	17,282	17,282	11,798	46.5%	0.0%
Oil and gas royalties	948,300	50,412	(897,888)	46,804	0.0%	5.3%
	1,803,508	2,094,614	291,107	1,155,932	81.2%	116.1%
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	4,000	185.0%	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	77,652	(60,344)	-	0.0%	56.3%
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	870,232	(21,094)	640,817	35.8%	97.6%
Total revenues and other sources (legal basis)	116,880,666	86,172,356	(30,708,310)	76,326,885	12.9%	73.7%

(continued)

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

**EXPENDITURE
NORM=56.8%**

	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	453,999	305,219	411,183	10.4%	59.8%
City Attorney	2,037,324	1,207,985	829,339	1,058,297	14.1%	59.3%
Municipal Court						
Courts	752,270	466,997	285,273	432,571	8.0%	62.1%
Probation	385,197	247,844	137,353	252,308	-1.8%	64.3%
City Manager						
City Manager	1,837,362	1,026,753	810,609	903,449	13.6%	55.9%
General Fund Transfers	4,065,488	3,968,339	97,149	1,160,992	241.8%	97.6%
Non Departmental	4,251,882	579,524	3,672,358	831,869	-30.3%	13.6%
Economic Development Contracts	1,797,924	190,625	1,607,299	459,279	-58.5%	10.6%
LHA General	103,228	114,471	(11,243)	67,781	68.9%	110.9%
Total Non-Departmental	15,989,893	8,256,538	7,733,355	5,577,730	48.0%	51.6%
SHARED SERVICES						
Communications	1,332,250	668,364	663,886	513,371	30.2%	50.2%
Human Resources						
Human Resources	2,013,369	1,253,723	759,646	1,083,314	15.7%	62.3%
Strategic Integration						
Strategic Integration Admin	116,159	40,404	75,755	23,845	69.4%	34.8%
Oil and Gas	1,113,977	664,995	448,982	474,023	40.3%	59.7%
Geospatial Data and Analysis	153,735	86,864	66,871	80,835	7.5%	56.5%
Data and Analytics	186,173	77,960	108,213	24,042	224.3%	41.9%
Business Enablement	27,695	9,839	17,856	4,800	105.0%	35.5%
Technical Services	98,533	51,546	46,987	41,265	24.9%	52.3%
Customer Service and Admin	33,551	20,027	13,524	18,003	11.2%	59.7%
Community Neighborhood and Equity Resol	901,942	506,227	395,715	454,787	11.3%	56.1%
Lgmt Multicultural Action Comm	25,000	13,231	11,769	16,156	-18.1%	52.9%
Purchasing	1,211,982	712,724	499,258	630,214	13.1%	58.8%
Enterprise Technology Services						
PC Replacements	417,865	56,314	361,551	120,023	-53.1%	13.5%
ETS Operations	4,394,019	2,465,224	1,928,795	2,135,419	15.4%	56.1%
LHA ETS Operations	48,213	33,255	14,958	57,081	-41.7%	69.0%
ETS Applications	1,628,935	768,864	860,071	690,526	11.3%	47.2%
ETS CIS Support	305,251	194,734	110,517	171,960	13.2%	63.8%
ETS Telephone	155,263	46,067	109,196	79,243	-41.9%	0.0%
CJ System Replacement	137,819	23,016	114,803	5,325	332.2%	0.0%
City Clerk						
City Clerk	813,558	422,244	391,314	361,128	16.9%	51.9%
Election Voter Registration	129,013	21,856	107,157	20,876	4.7%	16.9%
Recovery Office	211,825	34,885	176,940	79,209	-56.0%	16.5%
Total Shared Services	15,706,444	8,360,102	7,346,342	7,182,910	16.4%	53.2%
FINANCE						
Finance Administration	519,338	378,008	141,330	298,450	26.7%	72.8%
Sales Tax	689,001	358,329	330,672	307,920	16.4%	52.0%
Accounting	1,432,357	968,713	463,644	912,000	6.2%	67.6%
Treasury	401,567.00	241,198.33	160,368.67	204,284.92	18.1%	60.1%
Information Desk	82,401	52,497	29,904	49,272	6.5%	63.7%
LHA Accounting	352,929	249,487	103,442	205,977	21.1%	70.7%
Budget	770,979	433,459	337,520	403,361	7.5%	56.2%
HATS Project	1,097,801	625	1,097,176	8,777	-92.9%	0.0%
Risk	756,374	340,311	416,063	290,869	17.0%	45.0%
Wellness	116,706	62,768	53,938	69,115	-9.2%	53.8%
Safety	197,356	124,004	73,352	109,623	13.1%	62.8%
Utility Billing	2,802,733	1,251,858	1,550,875	1,241,016	0.9%	44.7%
Mail Delivery	91,126	53,674	37,452	73,240	-26.7%	58.9%
Total Finance	9,310,668	4,514,931	4,795,737	4,173,904	8.2%	48.5%

(continued)

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

**EXPENDITURE
NORM=56.8%**

	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	\$ 700,944	436,868	\$ 587,859	19.2%	61.6%
Neighborhood Resources	439,076	157,320	281,756	180,566	-12.9%	35.8%
Emergency Communication Center	2,956,836	1,842,629	1,114,207	1,401,408	31.5%	62.3%
Public Safety Radio Replacemnt	5,600	4,060	1,540	-	0.0%	72.5%
Police Services	477,009	256,040	220,969	253,477	1.0%	53.7%
SWAT	456,268	299,308	156,960	684,122	-56.2%	65.6%
Police Training	507,231	313,733	193,498	369,838	-15.2%	61.9%
Extra Duty	9,000	98,941	(89,941)	50,172	97.2%	1099.3%
Detectives	3,914,616	2,542,276	1,372,340	2,757,587	-7.8%	64.9%
Special Investigation Unit	174,295	154,845	19,450	183,319	-15.5%	88.8%
RV Tow and Disposal	20,040	2,543	17,497	93,877	-97.3%	12.7%
School Resource Unit	906,635	549,416	357,219	515,088	6.7%	60.6%
Animal Control	1,205,895	838,909	366,986	633,749	32.4%	69.6%
Traffic	1,425,051	804,352	620,699	813,077	-1.1%	56.4%
Special Operations	2,847	48,195	(45,348)	91,175	-47.1%	0.0%
Patrol	15,777,861	8,834,119	6,943,742	8,036,459	9.9%	56.0%
Fire Suppression	13,450,631	8,532,250	4,918,381	8,387,023	1.7%	63.4%
Hazmat Team	172,812	148,159	24,653	142,262	4.1%	85.7%
Technical Rescue Team	251,829	193,202	58,627	34,695	456.9%	76.7%
Wildland Team	132,153	144,343	(12,190)	212,145	-32.0%	109.2%
Fire Codes and Planning	601,903	364,384	237,519	353,968	2.9%	60.5%
Fire Investigations	42,719	38,223	4,496	26,985	41.6%	89.5%
Fire Outreach and Prevention	8,946	1,912	7,034	7,555	-74.7%	21.4%
Fire Services	705,801	626,604	79,197	364,466	71.9%	88.8%
Fire Training	395,441	691,722	(296,281)	530,260	30.4%	174.9%
Click it or Ticket	7,000	2,026	4,974	3,219	0.0%	0.0%
DUI Grant	16,304	7,010	9,294	4,516	55.2%	0.0%
Collaborative Services	1,079,269	510,831	568,438	581,887	-12.2%	47.3%
CORE	315,816	145,500	170,316	106,228	37.0%	46.1%
Case Management	140,514	95,230	45,284	80,798	17.9%	67.8%
Outreach and Volunteers	38,943	14,489	24,454	98,235	-85.3%	37.2%
Peer Support	37,543	22,806	14,737	15,312	48.9%	60.7%
Training and Personnel	545,773	323,724	222,049	349,311	-7.3%	59.3%
Information Technology	1,024,566	647,335	377,231	718,745	-9.9%	63.2%
Records Unit	779,187	526,373	252,814	428,597	22.8%	67.6%
Emergency Management	65,318	34,920	30,398	32,706	6.8%	53.5%
Public Safety Outreach	-	-	-	578	-100.0%	0.0%
Total Public Safety	49,228,540	30,518,674	18,709,866	29,131,264	4.8%	62.0%

(continued)

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

**EXPENDITURE
NORM=56.8%**

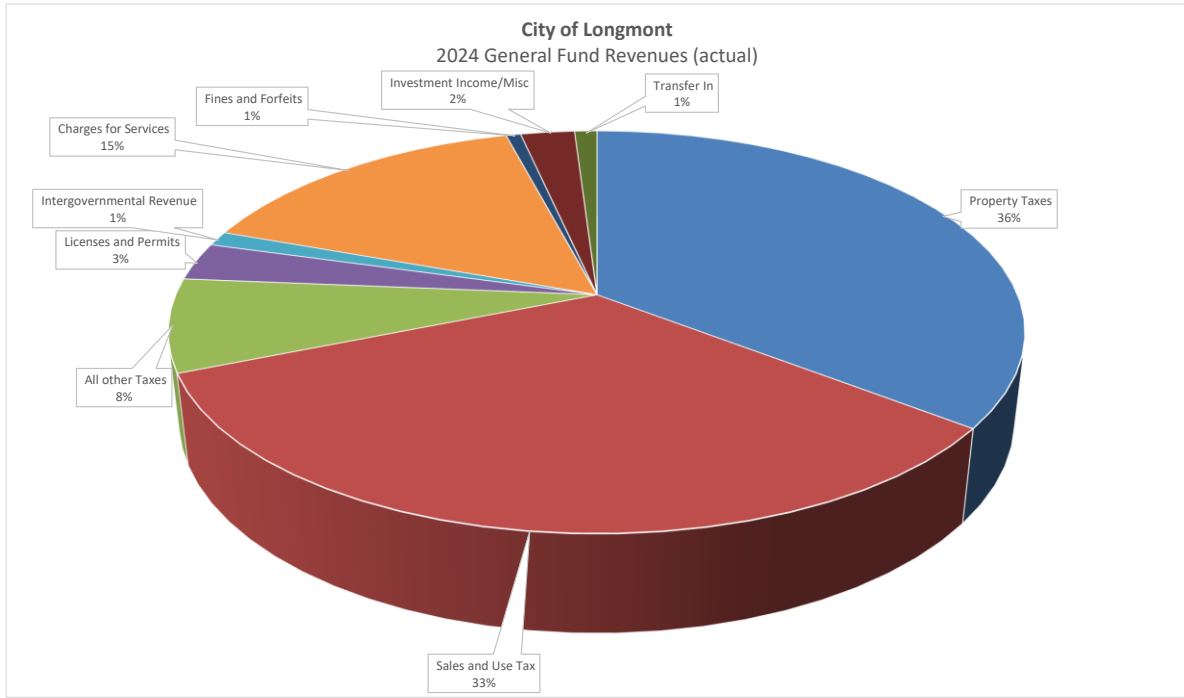
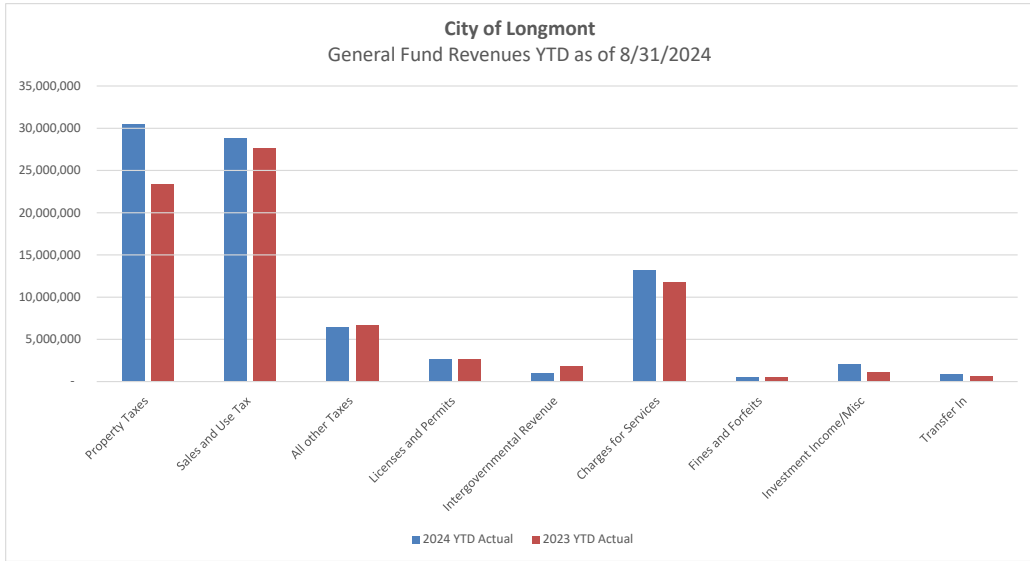
	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,378,183	1,231,588	1,146,595	1,079,437	14.1%	51.8%
Accela Implementation Project	92,203	1,575	90,628	40,460	-96.1%	0.0%
Code Enforcement	1,100,833	545,459	555,374	442,273	23.3%	49.5%
Parking Enforcement	160,572	130,346	30,226	87,937	48.2%	81.2%
Redevelopment	877,357	208,695	668,662	139,858	49.2%	23.8%
Facilities Project Management	441,526	275,215	166,312	183,160	50.3%	62.3%
Facilities Operations	2,440,764	1,306,957	1,133,807	1,263,497	3.4%	53.5%
Facilities Maintenance	2,363,474	1,246,294	1,117,180	1,219,260	2.2%	52.7%
Transportation Planning	459,125	224,142	234,983	272,054	-17.6%	48.8%
Building Services	1,902,434	1,043,267	859,167	1,011,552	3.1%	54.8%
Natural Resources Admin	679,402	462,503	216,899	407,465	13.5%	68.1%
Parks Maintenance	2,830,368	1,746,335	1,084,033	1,601,309	9.1%	61.7%
Parks Resource Management	234,880	134,338	100,542	130,589	2.9%	57.2%
Muni Grounds Maintenance	401,660	269,656	132,004	224,326	20.2%	67.1%
ROW Maintenance	602,080	388,905	213,175	363,845	6.9%	64.6%
Graffiti Removal	202,709	86,675	116,034	42,676	103.1%	0.0%
Parks Development	279,798	176,548	103,250	124,862	41.4%	63.1%
Forestry Maintenance	994,856	660,953	333,903	547,038	20.8%	66.4%
Forestry EAB	352,615	118,150	234,465	112,584	4.9%	33.5%
Union Reservoir	519,797	359,112	160,685	340,697	5.4%	69.1%
Total External Services	19,314,636	10,616,713	8,697,923	9,634,878	10.2%	55.0%
HUMAN SERVICES						
Human Services Admin	730,303	271,914	458,389	248,574	9.4%	37.2%
Human Service Agencies	3,864,132	1,818,066	2,046,066	2,005,383	-9.3%	47.0%
Children, Youth and Families	1,451,689	732,451	719,238	675,429	8.4%	50.5%
Stadium Funding	980,481	795,082	185,399	-	0.0%	81.1%
Senior Services	1,451,909	842,943	608,966	704,712	19.6%	58.1%
Senior Svcs Short Term Asstnce	79,610	42,342	37,268	17,522	141.6%	0.0%
Total Human Services	8,558,124	4,502,798	4,055,326	3,651,620	23.3%	52.6%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	313,388	155,151	158,237	962,060	-83.9%	49.5%
Recreation Administration	406,281	301,669	104,612	301,173	0.2%	74.3%
Callahan House Transfer	99,854	56,984	42,870	63,984	-10.9%	57.1%
Recreation Aquatics	1,311,499	917,920	393,579	842,042	9.0%	70.0%
Recreation Athletics	591,103	356,049	235,054	350,543	1.6%	60.2%
Recreation Concessions	69,890	52,350	17,540	48,729	7.4%	74.9%
Recreation Community Events	166,477	29,788	136,689	33,260	-10.4%	17.9%
Recreation General Programs	945,327	687,948	257,379	607,900	13.2%	72.8%
Childcare Stabilization Grant	7,023	4,535	2,488	47,556	-90.5%	0.0%
Recreation Special Needs	45,484	8,435	37,049	10,979	-23.2%	18.5%
Recreation Outdoor Programs	31,934	5,612	26,322	5,795	-3.2%	17.6%
Recreation Ice Rink	410,624	127,515	283,109	103,373	23.4%	31.1%
Recreation Sport Fields Mtce	363,048	277,694	85,354	238,217	16.6%	76.5%
Recreation Youth Programs	38,368	18,780	19,588	26,338	-28.7%	48.9%
Recreation Union Reservoir	255,144	120,450	134,694	-	0.0%	0.0%
Recreation Center	1,945,361	1,387,373	557,989	1,290,447	7.5%	71.3%
Library Administration	684,003	467,686	216,317	600,775	-22.2%	68.4%
Library Adult Services	1,175,675	716,014	459,661	716,055	0.0%	60.9%
Library Childrens and Teens	797,260	448,075	349,185	1,063,288	-57.9%	56.2%
Library Tech Services	1,183,112	782,300	400,812	592,041	32.1%	66.1%
Library Circulation	972,647	664,233	308,414	623,832	6.5%	68.3%
Museum Administration	1,155,320	728,290	427,030	669,702	8.7%	63.0%
Museum Auditorium	320,179	202,732	117,447	200,174	1.3%	63.3%
Senior Services Administration	-	710	(710)	-	0.0%	0.0%
HCI Administration	48,741	28,412	20,329	-	0.0%	58.3%
LHA Housing	122,370	153,593	(31,223)	73,899	107.8%	125.5%
Total Recreation, Golf, Library and Culture	13,460,112	8,700,299	4,759,813	9,472,161	-8.1%	64.6%

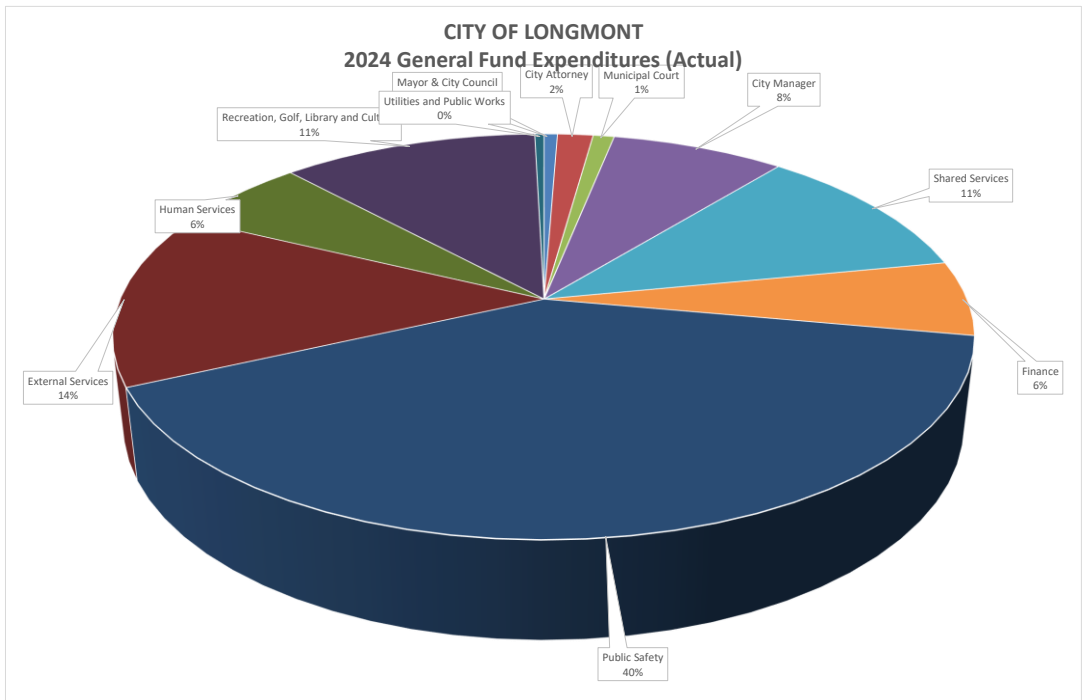
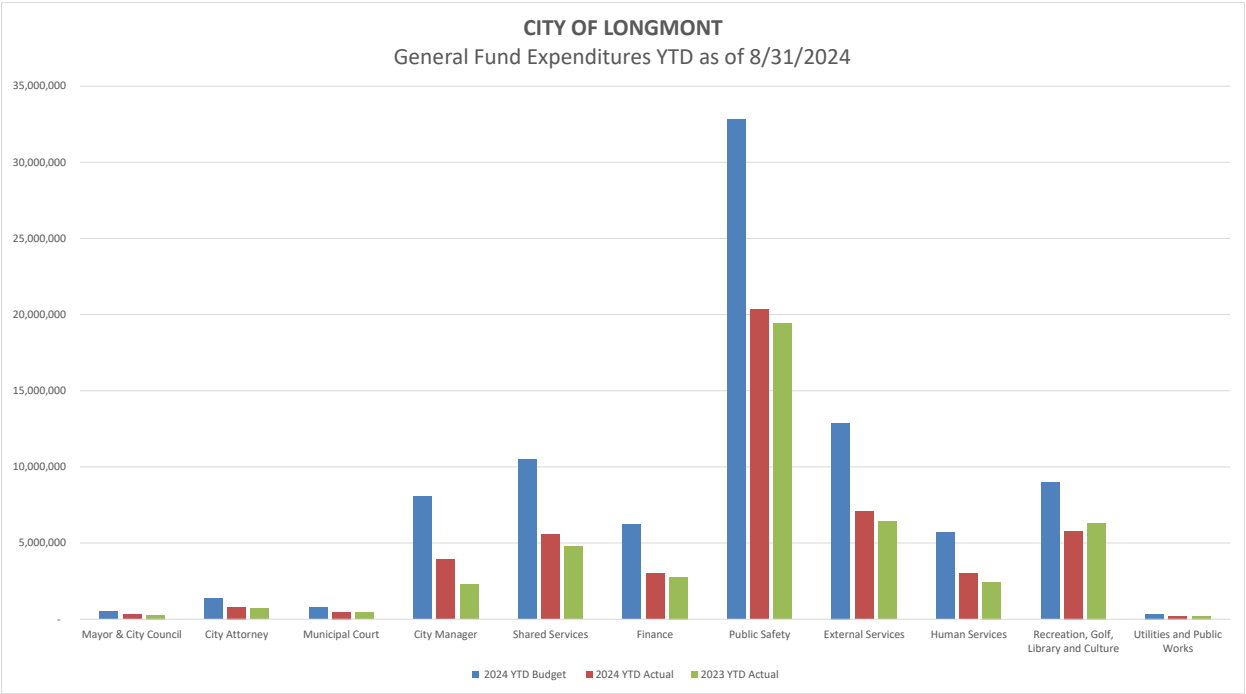
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**CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of August 31, 2024**

**EXPENDITURE
NORM=56.8%**

	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	7,254	(4,206)	13,612	-46.7%	0.0%
Energy Lease	285,439	164,039	121,400	164,039	0.0%	57.5%
PWNR Engineering and Tech Svcs	-	-	-	7,090	-100.0%	0.0%
Oil and Gas Investigations	8,162	2,008	6,154	679	195.7%	0.0%
Survey and Engineering Support	79,686	38,531	41,155	34,721	11.0%	48.4%
Oil and Gas Monitoring	-	-	-	10,878	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	103,568	16,672	78,568	31.8%	86.1%
Total Utilities and Public Works	496,575	315,400	181,175	309,588	1.9%	63.5%
Total Expenditures	132,064,992	75,785,454	56,279,538	69,134,055	9.6%	57.4%
Net Change in Fund Balance	(15,184,326)	10,386,901		7,192,830		
FUND BALANCE, January 1	31,273,640	52,091,808		46,609,982		
FUND BALANCE, August 31	16,089,314	62,478,709		53,802,812		





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

Project Number	Project	Appropriations		Current Year		Expenditures Prior	2024	Unexpended Balance
		Budget Carryforward	2024	Allocations to Other Projects	Fund Balance			
INCENTIVES AND DEBT PAYMENTS								
	DDA Building Permits	\$ 94,740	\$ 7,000	\$ -	\$ 334,647	\$ 429,387	\$ 2,950	\$ 4,050
	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	-	-	(306,863)	302,962	-	(903)
	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	-	1,750
	SUBTOTAL	74,015,951	2,786,800	-	(904,987)	72,555,140	638,600	2,704,025
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	-	(1,764,991)	4,353,663	11,299	90,066
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	263,103	707,509
PBF082	Municipal Buildings HVAC	7,973,398	840,674	(15,000)	(387,194)	6,844,959	522,171	1,044,748
PBF091	Callahan House Improvements	238,096	-	-	(26,262)	211,834	-	-
PBF109	Parking Lot Rehabilitation	1,769,278	209,070	-	(255,011)	1,479,526	2,926	240,885
PBF119	Municipal Buildings Carpet	2,872,294	330,270	-	(410,730)	2,398,797	191,573	201,464
PBF145	Specialized Equipment Replacement	3,967,569	488,840	-	(231,381)	2,818,920	246,447	1,159,660
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	-	-	-	-	5,976	411,012
PBF189	Municipal Buildings Exterior Maintenance	219,300	65,650	-	(36,114)	143,186	2,490	103,160
PBF190	Municipal Buildings Interior Maintenance	294,324	18,000	-	(48,090)	180,529	24,906	58,800
PBF200	Civic Center Rehabilitation	8,976,848	-	-	2,793,658	11,135,188	-	635,318
PBF201	Safety and Justice Rehabilitation	7,312,556	-	-	-	3,226,880	2,362,726	1,722,949

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

Schedule C-1

Project Number	Project	Appropriations							Unexpended Balance
		Budget Carryforward	2024	Current Year Allocations to Other Projects	Fund Balance	Expenditures 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	-	-	-	19,634	1,748	2,433,619	
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	755,617	11,854	
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	407,858	811,816	
PRO113	Park Irrigation Pumps	1,839,026	350,000	-	38,390	1,851,693	224,241	151,481	
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	214,459	1,296,164	
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	934,452	2,149,619	
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	7,402,699	-	(8,237,299)	82,085,446	8,974,195	19,234,099	
CAPITAL PROJECTS FUND TOTAL		\$ 185,144,291	\$ 10,189,499	\$ -	\$ (9,142,286)	\$ 154,640,586	\$ 9,612,795	\$ 21,938,126	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2024	2023
ASSETS		
Equity in pooled cash & cash equivalents	(345,527)	(804,191)
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	8,486,494	15,866,820
Total assets	8,140,967	15,062,629
LIABILITIES		
Accounts payable	949,061	439,599
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	949,061	439,599
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	7,191,906	14,623,030
Unassigned	-	-
Total fund balances	7,191,906	14,623,030
Total liabilities, deferred inflows of resources and fund balances (deficits)	8,140,967	15,062,629

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	-	373,243	373,243	-	632,983	632,983
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	373,243	373,243	-	632,983	632,983
EXPENDITURES						
Issuance Expense	-	-	-	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	2,212,434	129,716
PBF200, Civic Center Rehab	635,318	-	635,318	635,318	-	635,318
PBF201, Safety and Justice Rehab	3,985,686	2,362,726	1,622,960	6,271,176	1,429,987	4,841,189
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	2,435,366	1,748	2,433,619	2,455,000	14,928	2,440,073
PRO024, Ute Creek Maintenance Facility	767,472	755,617	11,855	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	8,908,926	3,562,094	5,346,832	17,157,899	3,949,139	13,208,760
Excess of revenues over (under) expenditures	(8,908,926)	(3,188,851)	5,720,075	(17,157,899)	(3,316,156)	13,841,743
Net changes in fund balance	(8,908,926)	(3,188,851)	5,720,075	(17,157,899)	(3,316,156)	13,841,743
FUND BALANCE, January 1	10,380,756	10,380,756	-	17,939,186	17,939,186	-
FUND BALANCE, August 31	1,471,830	7,191,906	5,720,075	781,287	14,623,030	13,841,743

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	13,611,735	(10,177,539)	13,077,671	4.1%	57.2%
Licenses and permits	50,000	50,000	765,203	715,203	43,001	1679.5%	1530.4%
Developer/owner participation	-	-	181,927	181,927	1,657,623	-89.0%	0.0%
Intergovernmental	5,946,102	17,013,396	2,364,913	(14,648,483)	2,819,485	-16.1%	13.9%
Investment income	11,787	11,787	1,144,191	1,132,404	740,473	54.5%	9707.2%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	10,516	516	21,989	-52.2%	105.2%
Total revenues	29,807,163	40,874,457	18,078,485	(22,795,972)	18,360,242	-1.5%	44.2%
EXPENDITURES							
Highways and streets	15,149,888	16,785,715	7,816,803	8,968,912	7,806,004	0.1%	46.6%
Capital Outlay	15,814,258	48,963,723	11,943,125	37,020,598	5,624,203	112.4%	24.4%
Total Expenditures	30,964,146	65,749,438	19,759,928	45,989,510	13,430,207	47.1%	30.1%
Excess of revenues over (under) expenditures	(1,156,983)	(24,874,981)	(1,681,443)	23,193,538	4,930,035		
OTHER FINANCING USES							
Transfers in					562		
Transfers out							
General fund	(230,858)	(230,858)	(170,594)	60,264	(282,203)	0.0%	73.9%
Total other financing sources (uses)	(230,858)	(230,858)	(170,594)	60,264	(281,641)	0.0%	73.9%
Net changes in fund balance	(1,387,841)	(25,105,839)	(1,852,037)	23,253,802	4,648,395		
FUND BALANCE, January 1	32,714,868	32,714,868	32,714,868	-	28,370,121		
FUND BALANCE, August 31	31,327,027	7,609,029	30,862,831	23,253,802	33,018,516		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	9,847,885	(7,389,154)	9,488,673	3.8%	57.1%
Intergovernmental	3,068,577	1,271,648	(1,796,929)	1,268,128	0.3%	41.4%
Charges for service	39,423	20,464	(18,959)	22,677	-9.8%	51.9%
Investment income	178,135	451,928	273,793	285,964	58.0%	253.7%
Miscellaneous	4,657	13,647	8,990	20,548	0.0%	0.0%
Total revenues	20,527,831	11,605,572	(8,922,259)	11,085,990	4.7%	56.5%
EXPENDITURES						
Current:						
Public Safety	21,443,053	12,526,797	8,916,256	10,698,969	17.1%	58.4%
Capital Outlay	4,386,213	825,542	3,560,671	667,574	23.7%	18.8%
Total expenditures	25,829,266	13,352,339	12,476,927	11,366,543	17.5%	51.7%
Excess of revenues over (under) expenditures	(5,301,435)	(1,746,767)	3,554,668	(280,553)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(32,000)	(5,503)	26,497	(3,017)	-	
Other funds	(63,269)	(63,269)	-	(5,592)	-	
Total other financing (uses)	(95,269)	(68,772)	26,497	(8,609)		
Net changes in fund balance	(5,396,704)	(1,815,539)	3,581,165	(289,162)		
FUND BALANCE, January 1	15,098,826	15,098,826	-	13,186,646		
FUND BALANCE, August 31	9,702,122	13,283,287	3,581,165	12,897,484		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	2,756,353	29,028	705,431	290.7%	101.1%
Investment income	38,462	797,984	759,522	560,852	42.3%	2074.7%
Total revenues	2,814,327	3,602,877	788,550	1,266,283	184.5%	128.0%
EXPENDITURES						
Culture and recreation	356,642	202,574	154,068	39,251	0.0%	0.0%
Capital Outlay	23,492,973	6,577,504	16,915,469	123,144	0.0%	28.0%
Total Expenditures	23,849,615	6,780,078	17,069,537	162,395	0.0%	28.4%
Excess of revenues over (under) expenditures	(21,035,288)	(3,177,201)	17,858,087	1,103,888	-387.8%	15.1%
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)	(3,197,782)	18,126,201	1,103,294		
FUND BALANCE, January 1	24,715,311	24,715,311	-	23,821,621	3.8%	
FUND BALANCE, August 31	3,391,328	21,517,529	18,126,201	24,924,915	-13.7%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of August 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	667,557	(332,443)	732,623	-8.9%	66.8%
Investment income	100,000	262,862	162,862	178,380	47.4%	262.9%
Total revenues	1,100,000	930,419	(169,581)	911,003	2.1%	84.6%
EXPENDITURES						
Culture and recreation	316,347	187,716	128,631	242,487	-22.6%	59.3%
Capital Outlay	7,749,441	1,064,891	6,684,550	139,632	662.6%	13.7%
Total Expenditures	8,065,788	1,252,607	6,813,181	382,120	227.8%	15.5%
Net change in fund balance	(6,965,788)	(322,189)	6,643,599	528,884	-160.9%	4.6%
FUND BALANCE, January 1	7,874,754	7,874,754	-	7,401,992		
FUND BALANCE, August 31	908,966	7,552,565	6,643,599	7,930,877		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	3,395,805	(2,548,002)	3,271,940	3.8%	57.1%
Investment income	-	449,895	449,895	308,591	45.8%	0.0%
Miscellaneous	62,075	3,010,413	2,948,338	3,191,671	-5.7%	4849.6%
Total revenues	6,005,882	6,856,113	850,231	6,772,202	1.2%	114.2%
EXPENDITURES						
Current:						
Culture and Recreation	2,237,272	1,057,014	1,180,258	787,554	34.2%	47.2%
Capital Outlay	10,746,415	5,211,492	5,534,923	125,431	4054.9%	48.5%
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	6,669,912	8,686,588	1,345,885	395.6%	43.4%
Excess of revenues (under) expenditures	(9,350,618)	186,200	9,536,818	5,426,317	-96.6%	-2.0%
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)	(43,456)	21,733	(33,086)	0.0%	0.0%
Total other financing sources (uses)	(75,193)	(52,281)	22,912	(33,422)	0.0%	69.5%
Net changes in fund balance	(9,425,811)	133,919	9,559,730	5,392,896		
FUND BALANCE, January 1	15,063,307	15,063,307	-	9,710,390		
FUND BALANCE, August 31	5,637,496	15,197,228	9,559,730	15,103,285		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of August 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	309,470	(260,530)	339,714	-8.9%	54.3%
Investment income	-	305	305	699	-56.4%	
Total revenues	570,000	309,775	(260,225)	340,414	-9.0%	54.3%
EXPENDITURES						
Culture and recreation	617,925	427,500	190,425	382,500	0.0%	69.2%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	617,925	427,500	190,425	382,500		69.2%
Excess of revenues over (under) expenditures	(47,925)	(117,725)	(69,800)	(42,086)	179.7%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(47,925)	(117,725)	(69,800)	(42,086)		
FUND BALANCE, January 1	93,321	93,321	-	96,594	-3.4%	
FUND BALANCE, August 31	45,396	(24,404)	(69,800)	54,508	-144.8%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,959,547	\$ 5,786,755	\$ 1,206,662	\$ 14,952,964
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	725,526	2,270	19,800	747,596
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	1,636	-	-	1,636
Total current assets	8,689,862	5,789,025	1,226,462	15,705,349
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	20,124,490	12,979,002	4,330,058	37,433,550
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	21,488,410	13,395,781	4,417,771	39,301,962

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of August 31, 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	144,430	-	150,858
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	159,745	1,562	215,156
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	2,432,526	141,402	4,959,093
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	7,531,590	3,729,448	1,163,541	12,424,579
Total net position	18,959,790	10,919,425	4,267,137	34,146,352
Total liabilities and net position	\$ 21,488,410	\$ 13,395,780	\$ 4,417,771	\$ 39,301,961

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	55,635,571	(34,938,872)	57,244,035	-2.8%	61.4%
Intergovernmental	148,550	-	(148,550)	-	0.0%	0.0%
Investment income	80,000	570,906	490,906	401,473	42.2%	713.6%
Miscellaneous	65,500	124,937	59,437	48,428	158.0%	190.7%
Aid to underground installation	3,621,316	1,835,013	(1,786,303)	1,208,887	51.8%	50.7%
Other sales	77,000	73,399	(3,601)	113,896	-35.6%	95.3%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	94,566,809	58,239,826	(36,326,983)	59,016,720	-1.32%	61.6%
EXPENSES						
Administration	9,611,916	5,493,272	4,118,644	4,108,538	33.7%	57.2%
Power purchased	63,537,884	41,731,591	21,806,293	39,665,531	5.2%	65.7%
Distribution	11,724,870	7,319,593	4,405,277	6,170,920	18.6%	62.4%
Franchise fee	7,114,850	4,400,628	2,714,222	4,525,700	-2.8%	61.9%
Transfers out	590,974	344,310	246,664	203,751	0.0%	58.3%
Total operations	92,580,494	59,289,394	33,291,100	54,674,440	8.4%	64.0%
Capital outlay	25,396,561	3,323,530	22,073,031	8,640,034	-61.5%	13.1%
Total expenses	117,977,055	62,612,924	55,364,131	63,314,474	-1.1%	53.1%
Excess of revenues over expenses	(23,410,246)	(4,373,099)	19,037,147	(4,297,754)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	3,323,530
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		3,323,530
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	(1,049,569)

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	13,764,390	(7,244,875)	13,099,932	5.1%	65.5%
Intergovernmental	-	121,640	121,640	340,964	0.0%	0.0%
Investment income	5,000	264,774	259,774	148,194	78.7%	5295.5%
Miscellaneous	15,000	191,216	176,216	59,137	223.3%	1274.8%
Aid to underground installation	70,000	0	(70,000)	4,615	0.0%	0.0%
Total revenues	21,099,265	14,342,020	(6,757,245)	13,652,842	5.0%	68.0%
EXPENSES						
Administration	8,012,340	3,975,022	4,037,318	4,199,074	-5.3%	49.6%
Distribution	5,970,077	3,552,851	2,417,226	3,198,930	11.1%	59.5%
Franchise fee	0	0	-	6,827	-100.0%	0.0%
Transfers out	61,732	36,147	25,585	9,618	0.0%	0.0%
Total operations	14,044,149	7,564,020	6,480,129	7,414,449	2.0%	53.9%
Debt service	4,575,658	400,050	4,175,608	456,100	0.0%	8.7%
Capital outlay	2,492,355	1,308,124	1,184,231	2,106,047	-37.9%	52.5%
Total expenses	21,112,162	9,272,194	11,839,968	9,976,595	-7.1%	43.9%
Excess of revenues (under) expenses	(12,897)	5,069,826	5,082,723	3,676,247		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,308,124				
Capitalized salaries and expenses		-				
		1,308,124				
Less: Depreciation		-				
Proceeds from issuance of bonds		-				
Capital contributions:						
Loss on asset disposal		-				
Aid to underground installation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		6,377,950				

**CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of August 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	\$ 23,676,692	\$ 49,965,389	\$ 19,137,908	\$ 15,517,154	\$ 14,952,964	\$ 123,250,107	\$ 47,004,136
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	9,916,210	2,663,991	1,036,176	(7,131)	747,596	14,356,842	154,791
Intergovernmental receivable	-	1,431,367	549,427	1,667,927	3,153	3,651,874	-
Loans receivable	1,472	53,655	-	-	-	55,127	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	13,362,836
Advance to other funds, current portion	-	-	-	-	-	-	14,207,789
Prepaid expenses	7,958,847	8,180	4,908	4,908	1,636	7,978,479	5,919
Total unrestricted current assets	41,553,221	54,122,582	20,728,419	17,182,858	15,705,349	149,292,429	74,735,472
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	2,990,118	44,499,954	2,191,841	1,574,828	-	51,256,741	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	434,777	-	-	-	434,777	-
Cash and cash equivalents	-	-	567,350	760,104	-	1,327,454	-
Interest receivable	-	-	-	-	-	-	-
Total restricted current assets	2,990,118	44,934,731	2,759,191	2,334,932	-	53,018,972	-
Total current assets	44,543,339	99,057,313	23,487,610	19,517,790	15,705,349	202,311,401	74,735,472
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	178,129,247	589,974,274	166,560,739	127,493,090	37,433,550	1,099,590,900	94,625,095
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	\$ 184,944,526	\$ 593,148,202	\$ 168,753,590	\$ 128,488,589	\$ 39,301,962	\$ 1,114,636,870	\$ 95,685,001

	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	\$ 6,516,871	\$ 75,258	\$ 29,503	\$ 182,399	\$ 3,660	\$ 6,807,691	\$ 168,366	
Construction contracts payable	2,500	474,539	155,472	71,927	150,858	855,296	3,478	
Accrued liabilities	480,589	10,000	-	-	-	490,589	-	
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	1,070,559	-	-	-	-	1,070,559	-	
Advances from other funds - current portion	-	-	-	-	-	-	-	
Loans payable - current portion	-	-	-	-	-	-	-	
Claims payable - current portion	-	-	-	-	-	-	387,615	
Customer deposits	920,326	72,711	-	8,590	-	1,001,627	-	
Deferred inflow related to pension	-	-	-	-	-	-	-	
Deferred inflow related to OPEB	-	-	-	-	-	-	-	
Total current liabilities (payable from current assets)	9,205,775	740,142	251,274	298,042	215,156	10,710,389	11,615,682	
Payable from restricted assets:								
Accounts payable	-	527,464	-	-	-	527,464	-	
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	3,797,771	2,265,188	1,913,624	-	11,688,821	-	
Total current liabilities	12,918,013	4,537,913	2,516,462	2,211,666	215,156	22,399,210	11,615,682	
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	32,916,067	84,361,381	36,852,528	18,692,253	4,743,937	177,466,166	3,210,645	
Total liabilities	45,734,080	88,899,294	39,368,989	20,903,919	4,959,093	199,865,376	14,826,327	
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	421,680,274	110,380,007	89,954,107	21,721,773	752,467,144	19,743,623	
Water acquisition/capital grants	-	-	-	-	-	-	-	
Subdividers	-	-	-	-	-	-	-	
System development	-	-	-	-	-	-	-	
Restricted for construction	-	-	-	-	-	-	-	
Restricted for debt service	2,990,118	44,499,954	2,191,841	1,574,828	-	51,256,741	-	
Restricted for workers' compensation	-	-	-	-	-	-	-	
Restricted for long-term disability	-	-	-	-	-	-	-	
Unrestricted	26,772,326	37,734,840	16,596,617	15,951,052	12,424,579	109,479,414	61,003,524	
Total net position	138,493,427	503,915,068	129,168,465	107,479,987	34,146,352	913,203,299	80,747,147	
Total liabilities and net position	\$ 184,944,526	\$ 593,148,203	\$ 168,753,590	\$ 128,488,590	\$ 39,301,961	1,114,636,870	\$ 95,685,001	

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	17,322,777	(12,540,119)	15,411,825	12.4%	58.0%
Development fee surcharge	368,400	516,130	147,730	205,556	151.1%	140.1%
Intergovernmental	-	1,200,017	1,200,017	134,918	789.4%	0.0%
Investment income - operating	152,600	3,290,334	3,137,734	2,010,038	63.7%	2156.2%
Miscellaneous	200,000	1,384,344	1,184,344	1,291,010	7.2%	692.2%
Transfer in	1,841,143	1,841,143	-	2,457,826	0.0%	100.0%
Total revenues	32,425,039	25,554,745	(6,870,294)	21,511,172	18.8%	78.8%
EXPENSES						
Administration	9,210,839	5,575,733	3,635,106	4,017,570	38.8%	60.5%
Water resources	4,085,126	3,010,523	1,074,603	2,780,421	8.3%	73.7%
Transmission/distribution	3,683,651	2,099,135	1,584,516	1,851,237	13.4%	57.0%
Treatment plant	4,718,312	2,962,875	1,755,437	2,599,824	14.0%	62.8%
Transfer out	286,572	144,426	142,146	148,569	-2.8%	50.4%
Total operations	21,984,500	13,792,692	8,191,808	11,397,621	21.0%	62.7%
Debt service	5,271,838	1,200,919	4,070,919	2,585,202	-53.5%	22.8%
Capital outlay	60,111,506	3,400,627	56,710,879	13,336,447	-74.5%	5.7%
Total expenses	87,367,844	18,394,238	68,973,606	27,319,270	-32.7%	21.1%
Excess of revenue (under) expenses	(54,942,805)	7,160,507	62,103,312	(5,808,098)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		3,400,627				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		3,400,627				
Principal retired		-				
		3,400,627				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		10,561,134				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	2,172,814	743,114	747,700	190.6%	152.0%
Investment income	15,300	722,201	706,901	491,828	46.8%	4720.3%
Total revenues	1,445,000	2,895,015	1,450,015	1,239,528	133.6%	200.3%
EXPENDITURES						
Municipal utility systems	-	5,521	(5,521)	17,477	0.0%	0.0%
Capital Outlay	13,166,285	515,122	12,651,163	1,092,931	-52.9%	3.9%
Total Expenditures	13,166,285	520,643	12,645,642	1,110,408	-53.1%	4.0%
Excess of revenues over expenditures	(11,721,285)	2,374,372	14,095,657	129,120	1738.9%	-20.3%
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)	524,285	14,602,936	(2,419,510)		
FUND BALANCE, January 1	21,296,319	21,296,319	-	23,095,000		
FUND BALANCE, August 31	7,217,668	21,820,604	14,602,936	20,675,491		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	173,241	160,741	106,727	62.3%	1385.9%
Total revenues	17,500	173,991	156,491	1,631,602	-89.3%	994.2%
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)	(242,676)	2,931,454	1,622,266		
FUND BALANCE, January 1	5,456,028	5,456,028	-	3,719,288		
FUND BALANCE, August 31	2,281,898	5,213,352	2,931,454	5,341,554		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	-	955	955	619	54.3%	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	-	955	955	619		
FUND BALANCE, January 1	27,902	27,902	-	26,684		
FUND BALANCE, August 31	27,902	28,857	955	27,303		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	12,095,167	(7,544,233)	11,280,895	7.2%	61.6%
Intergovernmental	0	424,576	424,576	71,833	0.0%	0.0%
Investment income	35,900	692,981	657,081	443,227	56.3%	1930.3%
Miscellaneous	3,000	118,910	115,910	68,984	72.4%	3963.7%
Transfers in	466,633	466,633	0	464,423	0.0%	100.0%
Total revenues	20,144,933	13,798,267	(6,346,666)	12,329,362	11.9%	68.5%
EXPENSES						
Administration	5,337,748	2,916,735	2,421,013	2,631,515	10.8%	54.6%
Sewer collection system	1,740,831	1,136,690	604,141	1,013,765	12.1%	65.3%
Sewer disposal plant	5,605,877	3,024,196	2,581,681	3,074,582	-1.6%	53.9%
Transfers out	138,586	86,468	52,118	50,305	0.0%	62.4%
Total operations	12,823,042	7,164,089	5,658,953	6,770,167	5.8%	55.9%
Debt service	3,316,125	630,563	2,685,562	677,588	0.0%	19.0%
Capital outlay	8,547,329	3,039,833	5,507,496	2,403,977	26.5%	35.6%
Total expenses	24,686,496	10,834,485	13,852,011	9,851,732	10.0%	43.9%
Excess of revenues over (under) expenses	(4,541,563)	2,963,782	7,505,345	2,477,630		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		3,039,833				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		3,039,833				
Principal retired		-				
		3,039,833				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		6,003,615				

**CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	6,766,669	(4,486,531)	6,362,426	6.4%	60.1%
Plant investment fee	436,600	393,567	(43,033)	159,606	146.6%	90.1%
Intergovernmental	-	9,710	9,710	(122,823)	-107.9%	0.0%
Investment income	61,459	564,404	502,945	367,223	53.7%	0.0%
Miscellaneous	27,400	118,585	91,185	3,032,303	-96.1%	432.8%
Developer Capital Contribution	-	-	-	-	#DIV/0!	#DIV/0!
Total revenues	11,778,659	7,852,935	(3,925,724)	9,798,735	-19.9%	66.7%
EXPENSES						
Administration	3,058,621	1,639,968	1,418,653	1,446,210	13.4%	53.6%
Engineering	3,246,855	1,386,419	1,860,436	946,766	46.4%	42.7%
Maintenance	3,053	196,929	(193,876)	353,853	-44.3%	6450.3%
Transfers out	206,291	16,522	189,769	30,284	-45.4%	8.0%
Total operations	6,514,820	3,239,838	3,274,982	2,777,113	16.7%	49.7%
Debt service	2,539,488	291,744	2,247,744	361,470	0.0%	11.5%
Capital outlay	7,298,100	1,603,365	5,694,735	1,985,628	-19.3%	22.0%
Total expenses	16,352,408	5,134,947	11,217,461	5,124,210	0.2%	31.4%
Excess of revenues (under) expenses	(4,573,749)	2,717,988	7,291,737	4,674,525		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,603,365				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		63,720				
		1,667,085				
Principal retired		-				
		1,667,085				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		4,385,073				

**CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	952,666	(1,244)	195,470	387.4%	99.9%
Investment income	25,000	51,082	26,082	79,028	-35.4%	204.3%
Total revenues	978,910	1,003,748	24,838	274,498	265.7%	102.5%
EXPENDITURES						
Municipal utility systems	236,839	134,275	102,564	100,635	33.4%	56.7%
Capital Outlay	2,828,983	1,198,324	1,630,659	2,694,183	-55.5%	42.4%
Total Expenditures	3,065,822	1,332,599	1,733,223	2,794,818	-52.3%	43.5%
Excess of revenues over expenditures	(2,086,912)	(328,851)	1,758,061	(2,520,320)	-87.0%	15.8%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(2,086,912)	(328,851)	1,758,061	(2,520,320)		
FUND BALANCE, January 1	2,060,262	2,060,262	-	4,803,496		
FUND BALANCE, August 31	(26,650)	1,731,411	1,758,061	2,283,176		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	1,553,163	263,163	574,669	170.3%	120.4%
Developer participation	-	10,503	10,503	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	46,200	295,039	248,839	280,297	5.3%	638.6%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,336,200	1,858,705	522,505	854,966	117.4%	139.1%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	5,807,760	3,424,132	2,383,628	971,814	0.0%	0.0%
Total Expenditures	5,807,760	3,424,132	2,383,628	971,814	0.0%	59.0%
Excess of revenues over expenditures	(4,471,560)	(1,565,427)	2,906,133	(116,848)	1239.7%	35.0%
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)	(2,065,734)	2,908,465	(592,896)		
FUND BALANCE, January 1	9,574,062	9,574,062	-	12,238,629		
FUND BALANCE, August 31	4,599,863	7,508,328	2,908,465	11,645,733		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	6,012,949	(3,411,413)	6,346,479	-5.3%	63.8%
Intergovernmental	-	2,438	2,438	0	0.0%	0.0%
Investment income	26,809	366,520	339,711	258,455	41.8%	1367.2%
Miscellaneous	1,000	(2,793,965)	(2,794,965)	296,874	-1041.1%	-279396.5%
Total revenues	9,452,171	3,587,942	(5,864,229)	6,901,808	-48.0%	38.0%
EXPENSES						
Administration	2,074,964	1,084,468	990,496	688,794	57.4%	52.3%
Landfill operations	34,950	-	34,950	114	0.0%	0.0%
Trash removal	6,318,990	4,142,100	2,176,890	3,509,872	18.0%	65.6%
Special trash pickup	1,183,785	604,921	578,864	575,540	5.1%	51.1%
Curbside recycling	2,363,301	1,390,445	972,856	1,502,838	-7.5%	58.8%
Transfers out	17,053	7,240	9,813	133,249	0.0%	42.5%
Total operations	11,993,043	7,229,174	4,763,869	6,410,407	12.8%	60.3%
Capital outlay	2,202,906	212,730	1,990,176	129,633	0.0%	9.7%
Total expenses	14,195,949	7,441,904	6,754,045	6,540,040	13.8%	52.4%
Excess of revenues over (under) expenses	(4,743,778)	(3,853,962)	889,816	361,768		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		212,730				
Less: Depreciation		0				
Net Income (GAAP basis)		(3,641,232)				

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

	Budget	2024 YTD Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	3,218,577	3,743,419	524,842	3,295,044	13.6%	116.3%
Intergovernmental	-	-	-	7,354		
Developer participation fee	-	36,541	36,541	-		
Investment income	6,015	207,925	201,910	99,456	109.1%	3456.8%
Miscellaneous	-	(44)	(44)	567	-107.8%	0.0%
Total revenues	3,224,592	3,987,841	763,249	3,402,421	17.2%	123.7%
EXPENSES						
Administration	413,594	247,158	166,436	268,841	-8.1%	59.8%
Course maintenance/development	3,035,278	1,828,125	1,207,153	1,795,179	1.8%	60.2%
Transfers out	25,815	37,071	(11,256)	8,430	0.0%	143.6%
Total operations	3,474,687	2,112,354	1,362,333	2,072,450	1.9%	60.8%
Debt service	400,000	-	400,000	-	0.0%	0.0%
Capital outlay	4,367,567	3,123,360	1,244,207	138,905	2148.6%	71.5%
Total expenses	8,242,254	5,235,714	3,006,540	2,211,355	136.8%	63.5%
Excess of revenues over expenses	(5,017,662)	(1,247,873)	3,769,789	1,191,066	-204.8%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,123,360
Principal payments capital leases	-
Gain on sale of assets	-
	<u>3,123,360</u>
Less: Depreciation	-
Net income (GAAP basis)	<u>1,875,487</u>

**CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	507,140	(120,210)	476,496	6%	80.8%
Intergovernmental	668,668	5,169	(663,499)	66,647	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	39,392	39,392	23,299	69%	0.0%
Miscellaneous	7,700	6,112	(1,588)	16,544	-63%	79.4%
Total revenues	1,303,718	557,813	(745,905)	582,986	-4%	42.8%
EXPENSES						
Administration	458,868	257,975	200,893	228,723	13%	56.2%
Maintenance	262,653	113,397	149,256	84,887	34%	43.2%
Transfers out	183	183	-	134	-	0.0%
Total operations	721,704	371,555	350,149	313,744	0	51.5%
Capital outlay	1,068,004	35,116	1,032,888	81,243	0%	0.0%
Total expenses	1,789,708	406,671	1,383,037	394,987	3%	22.7%
Excess of revenue over (under) expenses	(485,990)	151,142	637,132	187,999		

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)	186,258

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

	Budget	2024 Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	152,678	728,662	575,984	409,277	78.0%
Miscellaneous	13,358,674	8,933,795	(4,424,879)	8,946,997	-0.1%
Total revenues	13,715,352	9,662,457	(4,052,895)	9,356,274	3.3%
EXPENSES					
Operations:					
Personal services	2,286,778	1,447,379	839,399	1,209,807	19.6%
Operating & maintenance	4,401,298	2,723,644	1,677,654	2,669,884	2.0%
Transfers out	44,340	27,780	16,560	8,205	0.0%
Total operations	6,732,416	4,198,803	2,533,613	3,887,896	8.0%
Capital outlay	21,958,444	4,483,698	17,474,746	2,277,654	96.9%
Total expenses	28,690,860	8,682,501	20,008,359	6,165,550	40.8%
Excess of revenues (under) expenses	(14,975,508)	979,956	15,955,464	3,190,724	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	4,483,698
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	4,483,698
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	5,463,654