

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

November 30, 2024

(UNAUDITED)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 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	30,691,321	717,163	23,544,433	30.4%	102.4%
Prior years	-	15,958	15,958	28,891	-44.8%	0.0%
General sales and use tax	50,385,983	42,118,102	(8,267,881)	40,360,844	4.4%	83.6%
Selected sales and use tax -						
Cigarette	130,000	110,374	(19,626)	164,737	-33.0%	84.9%
Franchise taxes:						
Gas	1,300,000	767,261	(532,739)	1,009,900	-24.0%	59.0%
Cable Television	600,000	412,002	(187,998)	450,350	0.0%	68.7%
Telephone	126,593	120,617	(5,976)	93,419	29.1%	95.3%
Electric	7,114,850	6,309,037	(805,813)	6,277,140	0.5%	88.7%
Telecommunications	6,307	8,907	2,600	7,485	19.0%	141.2%
Water	613,181	562,078	(51,103)	525,844	6.9%	91.7%
Wastewater	817,124	749,034	(68,090)	576,015	30.0%	91.7%
	91,068,196	81,864,691	(9,203,505)	73,039,058	12.1%	89.9%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	9,815	(185)	9,229	6.3%	98.2%
Marijuana	60,000	60,600	600	69,900	-13.3%	0.0%
Business	5,000	4,649	(351)	4,538	2.4%	93.0%
Sales Tax	20,000	18,050	(1,950)	19,090	-5.4%	90.3%
Non-Business licenses and permits:						
Building	2,146,558	3,153,628	1,007,070	3,574,208	-11.8%	146.9%
Wood burning	-	10	10	5	0.0%	0.0%
Contractor	124,925	127,900	2,975	138,025	-7.3%	102.4%
Parade / use of public places	8,400	9,660	1,260	7,857	23.0%	115.0%
	2,374,883	3,384,311	1,009,429	3,822,852	-11.5%	142.5%
INTERGOVERNMENTAL REVENUE						
Federal revenue	235,808	117,514	(118,294)	110,356	0.0%	49.8%
State shared revenue:						
Severance tax	30,000	179,997	149,997	314,340	0.0%	600.0%
Grants	16,304	22,906	6,602	611,890	-96.3%	0.0%
Non-grant state revenue	250,000	233,697	(16,303)	293,205	-20.3%	0.0%
Local government shared revenue:						
Shared Fines	60,000	50,832	(9,168)	47,578	6.8%	84.7%
Hazmat Authority	32,000	44,718	12,718	28,820	0.0%	139.7%
Longmont Housing Authority	716,763	749,720	32,957	590,616	26.9%	104.6%
Grants / School Resource Officer	672,324	536,451	(135,873)	244,503	119.4%	79.8%
	2,013,199	1,935,836	(77,363)	2,241,308	-13.6%	96.2%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of November 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	54,108	(25,892)	69,438	-22.1%	67.6%
Disconnect Tag Fees	520,000	445,053	(74,947)	544,164	-18.2%	85.6%
Credit Card Convenience Fee	100,000	-	(100,000)	-	0.0%	0.0%
Maps and publications	275	290	15	438	-33.9%	105.3%
Rebates	169,512	183,141	13,629	162,026	13.0%	108.0%
Payroll Fee	700	717	17	685	4.8%	102.5%
Sales tax commission	75,000	111,844	36,844	107,165	4.4%	149.1%
Liquor Application Fee	35,000	37,420	2,420	36,588	2.3%	106.9%
Marijuana Modification Fee	10,000	5,700	(4,300)	-	0.0%	57.0%
Public safety:						
Criminal justice records	38,000	43,012	5,012	38,126	12.8%	113.2%
Extra duty officer reimbursement	-	128,951	128,951	5,122	2417.7%	0.0%
Fire inspection & fireworks fees	111,400	194,727	83,327	98,998	96.7%	174.8%
Offender registration/impound fees	11,000	12,199	1,199	9,332	30.7%	110.9%
Emergency dispatch reimbursement	63,903	181,838	117,935	55,975	0.0%	0.0%
Elevator inspection	55,200	49,635	(5,565)	49,890	-0.5%	89.9%
Highways and streets:						
Work in right of way permit	3,000	1,075	(1,925)	-	0.0%	35.8%
Plan check fees	522,194	686,590	164,396	738,610	-7.0%	131.5%
Right-of-way maintenance	282,423	258,885	(23,538)	247,654	4.5%	91.7%
Culture and Recreation:						
Recreation center - all fees	1,918,372	1,977,789	59,417	1,823,664	8.5%	103.1%
Pool fees	514,457	509,780	(4,677)	446,311	14.2%	99.1%
Arbor Day Tree Sales	-	11,400	11,400	10,170	12.1%	0.0%
Reservoir fees	607,433	847,274	239,841	693,614	22.2%	139.5%
Activity fees	1,513,413	1,309,860	(203,553)	1,370,292	-4.4%	86.6%
Facility use fees	402,720	389,427	(13,293)	379,560	2.6%	96.7%
Concessions	49,321	64,140	14,819	35,396	81.2%	130.0%
Senior citizens:						
Activity fees	250	156	(94)	171	-8.8%	62.4%
Facility fees	2,200	1,625	(575)	1,803	-9.8%	73.9%
Administrative reimbursements:						
Sanitation	949,663	870,529	(79,134)	633,325	37.5%	91.7%
Golf	191,150	175,219	(15,931)	225,115	-22.2%	91.7%
Electric	2,536,491	2,325,114	(211,377)	2,113,925	10.0%	91.7%
Telecommunications	616,936	565,521	(51,415)	517,671	9.2%	91.7%
Water	2,286,987	2,096,413	(190,574)	1,742,114	20.3%	91.7%
Sewer	1,193,882	1,094,390	(99,492)	1,167,584	-6.3%	91.7%
Storm Drainage	886,521	812,647	(73,874)	707,421	14.9%	91.7%
Airport	99,917	91,586	(8,331)	75,900	20.7%	91.7%
Streets	1,142,780	1,047,552	(95,228)	996,501	5.1%	91.7%
Museum	291,445	267,168	(24,277)	221,364	20.7%	91.7%
Oil and Gas	1,806	1,661	(145)	6,490	0.0%	92.0%
Open Space	254,941	233,695	(21,246)	272,800	-14.3%	91.7%
Fleet	423,107	387,849	(35,258)	338,327	14.6%	91.7%
General Improvement District	27,656	25,355	(2,301)	13,838	83.2%	91.7%
	17,992,067	17,501,335	(490,730)	15,957,566	9.7%	97.3%
FINES AND FORFEITS						
Court:						
Parking	106,000	141,272	35,272	110,316	28.1%	133.3%
Other court fines	290,000	200,744	(89,256)	242,458	-17.2%	69.2%
Court fine surcharge	30,000	18,785	(11,215)	25,165	-25.4%	62.6%
Bond forfeitures	6,200	2,430	(3,770)	5,710	-57.4%	39.2%
Court education fees	10,000	6,265	(3,735)	8,485	-26.2%	62.7%
Court costs reimbursements	46,000	29,216	(16,784)	40,041	-27.0%	63.5%
Probation & home detention monitoring fees	15,750	10,455	(5,295)	15,223	-31.3%	66.4%
Code Enforcement Penalty	600	725	125	927	-21.8%	120.8%
Tree Mitigation Fine	196,987	234,304	37,317	195,491	19.9%	118.9%
Outstanding judgments/warrants	1,600	1,035	(565)	1,745	-40.7%	64.7%
Library fines						
False alarm fines	4,000	2,000	(2,000)	2,900	-31.0%	50.0%
Weed cutting fines	15,000	19,288	4,288	18,368	0.0%	128.6%
Civil Penalty & Nuisance fines	24,000	37,132	13,132	25,689	44.5%	154.7%
Other fines	350	325	(25)	335	-3.0%	92.9%
	746,487	717,506	(28,981)	713,764	0.5%	96.1%

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

(continued)

					%	
					<i>Increase</i>	
	2024	Variance	2023	(Decrease)	2024	
	YTD	from Final	YTD	From	as a % of	
	Budget	Budget	Actual	Prior Year	Budget	
	Actual					
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	788,575	1,927,506	1,138,931	1,717,755	12.2%	244.4%
Miscellaneous	68,052	530,029	461,977	97,559	443.3%	778.9%
Private grants/donations	490	4,803	4,313	33,558	-85.7%	0.0%
Oil and gas royalties	948,300	76,887	(871,413)	80,328	0.0%	8.1%
	1,805,417	2,539,226	733,810	1,929,201	31.6%	140.6%
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	116,478	(21,518)	-	0.0%	84.4%
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	909,058	17,732	636,817	42.8%	102.0%
Total revenues and other sources (legal basis)	116,891,575	108,851,964	(8,039,611)	98,340,565	10.7%	93.1%

(continued)

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

**EXPENDITURE
NORM=76.7%**

	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
NON-DEPARTMENTAL						
City Council	758,218	527,064	231,154	492,910	6.9%	69.5%
City Attorney	2,072,324	1,710,480	361,844	1,474,207	16.0%	82.5%
Municipal Court						
Courts	752,270	677,862	74,408	596,816	13.6%	90.1%
Probation	385,197	354,798	30,399	326,633	8.6%	92.1%
City Manager						
City Manager	1,847,114	1,443,645	403,469	1,239,956	16.4%	78.2%
General Fund Transfers	4,277,988	4,041,200	236,788	1,221,364	230.9%	94.5%
Non Departmental	4,186,121	696,320	3,489,801	1,072,005	-35.0%	16.6%
Economic Development Contracts	1,803,541	911,314	892,227	526,035	73.2%	50.5%
LHA General	173,598	161,949	11,649	92,772	74.6%	93.3%
Total Non-Departmental	16,256,371	10,524,632	5,731,739	7,042,698	49.4%	64.7%
SHARED SERVICES						
Communications	1,248,250	962,739	285,511	694,954	38.5%	77.1%
Human Resources						
Human Resources	2,013,369	1,717,696	295,673	1,425,589	20.5%	85.3%
Strategic Integration						
Strategic Integration Admin	123,159	62,366	60,793	28,957	115.4%	50.6%
Oil and Gas	1,164,049	911,739	252,310	624,523	46.0%	78.3%
Geospatial Data and Analysis	153,735	128,665	25,070	119,219	7.9%	83.7%
Data and Analytics	226,173	138,293	87,880	37,018	273.6%	61.1%
Business Enablement	27,695	13,809	13,886	7,867	75.5%	49.9%
Technical Services	98,533	68,951	29,582	52,212	32.1%	70.0%
Customer Service and Admin	33,551	28,515	5,036	24,461	16.6%	85.0%
Community Neighborhood and Equity Resou	965,942	725,846	240,096	624,887	16.2%	75.1%
Lgmt Multicultural Action Comm	25,000	21,739	3,261	19,156	13.5%	87.0%
Purchasing	1,211,982	1,008,200	203,782	859,452	17.3%	83.2%
Enterprise Technology Services						
PC Replacements	417,865	182,025	235,840	141,780	28.4%	43.6%
ETS Operations	4,394,019	3,305,162	1,088,857	2,580,928	28.1%	75.2%
LHA ETS Operations	48,213	46,447	1,766	77,782	-40.3%	96.3%
ETS Applications	1,628,935	1,092,820	536,115	948,211	15.3%	67.1%
ETS CIS Support	305,251	274,393	30,858	233,234	17.6%	89.9%
ETS Telephone	155,263	86,608	68,655	79,243	9.3%	0.0%
CJ System Replacement	137,819	36,299	101,520	16,304	122.6%	0.0%
City Clerk						
City Clerk	793,558	541,488	252,070	484,699	11.7%	68.2%
Election Voter Registration	129,013	31,112	97,901	29,588	5.2%	24.1%
Recovery Office	211,825	55,975	155,850	94,740	-40.9%	26.4%
Total Shared Services	15,763,516	11,635,204	4,128,312	9,310,727	25.0%	73.8%
FINANCE						
Finance Administration	695,344	568,658	126,686	416,048	36.7%	81.8%
Sales Tax	689,001	567,104	121,897	485,941	16.7%	82.3%
Accounting	1,432,357	1,239,030	193,327	1,136,867	9.0%	86.5%
Treasury	401,567.00	357,654.55	43,912.45	290,648.46	23.1%	89.1%
Information Desk	82,401	76,538	5,863	66,902	14.4%	92.9%
LHA Accounting	383,447	346,202	37,245	280,299	23.5%	90.3%
Budget	770,979	575,778	195,201	536,538	7.3%	74.7%
HATS Project	1,097,801	625	1,097,176	8,777	-92.9%	0.0%
Risk	756,374	464,511	291,863	370,791	25.3%	61.4%
Wellness	116,706	91,413	25,293	87,939	4.0%	78.3%
Safety	197,356	168,228	29,128	149,121	12.8%	85.2%
Utility Billing	2,802,733	1,818,060	984,673	1,754,427	3.6%	64.9%
Mail Delivery	91,126	70,073	21,053	92,680	-24.4%	76.9%
Total Finance	9,517,192	6,343,874	3,173,318	5,676,978	11.7%	66.7%

(continued)

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

**EXPENDITURE
NORM=76.7%**

	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	\$ 1,073,812	\$ 985,029	88,783	\$ 789,131	24.8%	91.7%
Neighborhood Resources	370,881	231,000	139,881	244,649	-5.6%	62.3%
Emergency Communication Center	2,956,836	2,526,623	430,213	1,868,098	35.3%	85.5%
Public Safety Radio Replacemnt	5,600	5,333	267	-	0.0%	95.2%
Police Services	477,009	360,031	116,978	350,792	2.6%	75.5%
SWAT	465,268	464,772	496	802,946	-42.1%	99.9%
Police Training	509,231	419,852	89,379	398,927	5.2%	82.4%
Extra Duty	192,008	162,039	29,969	110,865	46.2%	84.4%
Detectives	3,926,472	3,601,723	324,749	3,677,391	-2.1%	91.7%
Special Investigation Unit	180,529	228,313	(47,784)	270,762	-15.7%	126.5%
RV Tow and Disposal	20,040	18,383	1,657	81,965	-77.6%	91.7%
School Resource Unit	911,635	785,753	125,882	704,746	11.5%	86.2%
Animal Control	1,205,895	1,140,020	65,875	872,907	30.6%	94.5%
Traffic	1,430,051	1,143,392	286,659	1,109,372	3.1%	80.0%
Special Operations	2,847	67,837	(64,990)	119,861	-43.4%	0.0%
Patrol	15,917,254	13,711,154	2,206,100	10,891,063	25.9%	86.1%
Fire Suppression	13,634,631	12,048,821	1,585,810	11,304,433	6.6%	88.4%
Hazmat Team	172,812	170,150	2,662	152,338	11.7%	98.5%
Technical Rescue Team	251,829	217,740	34,089	92,048	136.6%	86.5%
Wildland Team	360,153	333,440	26,713	287,114	16.1%	92.6%
Fire Codes and Planning	601,903	513,626	88,277	480,703	6.8%	85.3%
Fire Investigations	42,719	53,596	(10,877)	33,847	58.3%	125.5%
Fire Outreach and Prevention	8,946	3,812	5,134	6,775	-43.7%	42.6%
Fire Services	707,801	838,677	(130,876)	537,625	56.0%	118.5%
Fire Training	399,441	912,611	(513,170)	747,661	22.1%	228.5%
Click it or Ticket	7,000	2,026	4,974	2,761	0.0%	0.0%
DUI Grant	16,304	13,266	3,039	7,674	72.9%	0.0%
Collaborative Services	1,079,543	757,791	321,752	773,927	-2.1%	70.2%
CORE	315,816	220,212	95,604	158,982	38.5%	69.7%
Case Management	140,514	135,419	5,095	112,955	19.9%	96.4%
Outreach and Volunteers	38,943	28,586	10,357	133,800	-78.6%	73.4%
Peer Support	37,543	21,212	16,332	24,194	-12.3%	56.5%
Training and Personnel	547,773	489,350	58,423	455,849	7.3%	89.3%
Information Technology	1,023,066	823,672	199,394	817,798	0.7%	80.5%
Records Unit	779,187	747,632	31,555	597,280	25.2%	96.0%
Emergency Management	65,318	46,920	18,398	40,421	16.1%	71.8%
Total Public Safety	49,876,610	44,229,813	5,646,797	39,061,656	13.2%	88.7%

(continued)

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

**EXPENDITURE
NORM=76.7%**

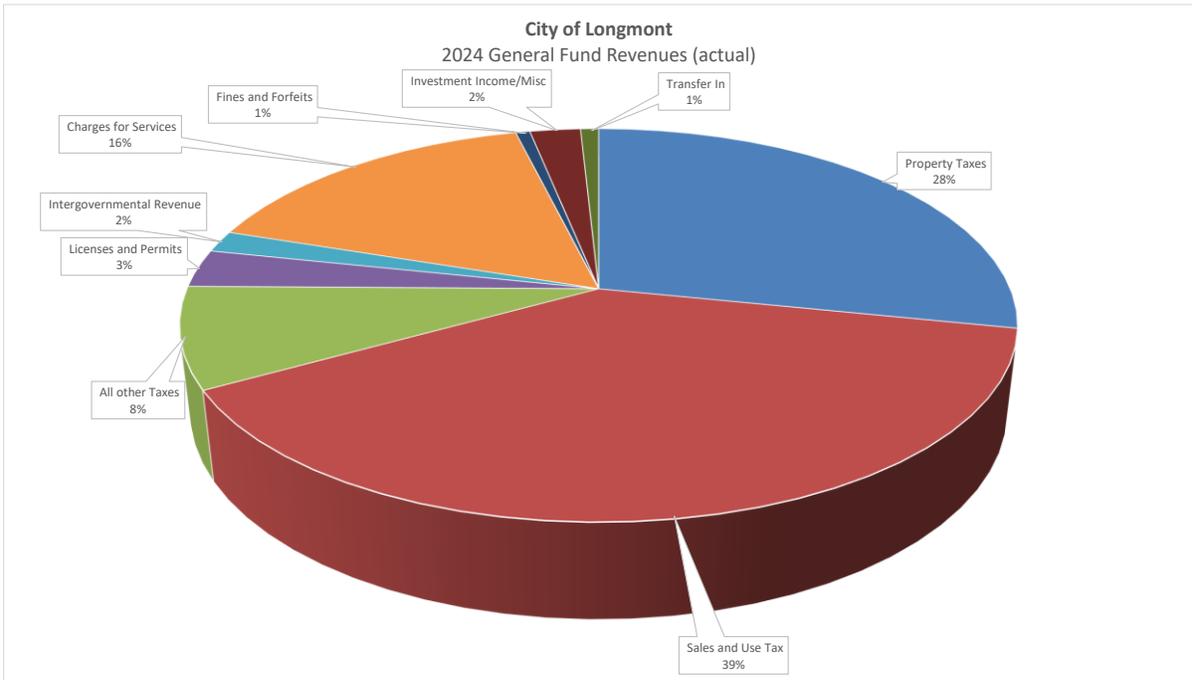
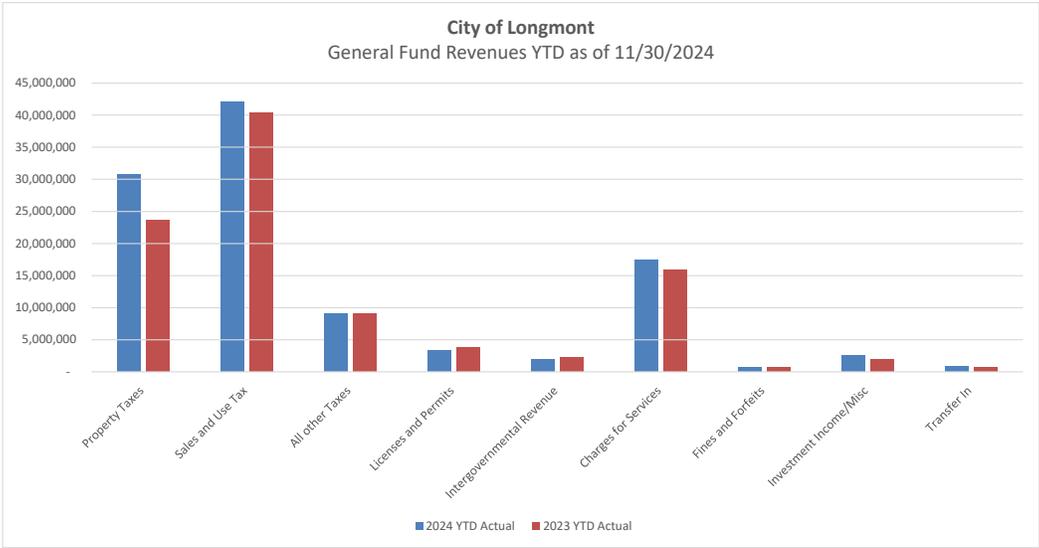
	Budget	2024 YTD Actual	Variance from Final Budget	2023 YTD Actual	% Increase (Decrease) From Prior Year	2024 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,378,183	1,757,635	620,548	1,435,169	22.5%	73.9%
Accela Implementation Project	92,203	2,800	89,403	47,192	-94.1%	0.0%
Code Enforcement	1,100,833	751,877	348,956	618,055	21.7%	68.3%
Parking Enforcement	160,572	166,047	(5,474)	117,890	40.8%	103.4%
Redevelopment	877,357	308,250	569,107	181,871	69.5%	35.1%
Facilities Project Management	441,526	358,785	82,741	250,297	43.3%	81.3%
Facilities Operations	2,440,764	1,826,442	614,322	1,724,936	5.9%	74.8%
Facilities Maintenance	2,363,474	1,734,717	628,757	1,629,573	6.5%	73.4%
Transportation Planning	459,125	353,814	105,311	346,987	2.0%	77.1%
Building Services	1,902,434	1,480,154	422,280	1,469,165	0.7%	77.8%
Natural Resources Admin	679,402	651,953	27,449	550,958	18.3%	96.0%
Parks Maintenance	2,856,745	2,467,183	389,562	2,158,351	14.3%	86.4%
Parks Resource Management	234,880	174,198	60,682	201,100	-13.4%	74.2%
Muni Grounds Maintenance	401,660	372,864	28,796	313,209	19.0%	92.8%
ROW Maintenance	602,080	582,552	19,528	528,066	10.3%	96.8%
Graffiti Removal	202,709	104,403	98,306	56,365	85.2%	0.0%
Parks Development	279,798	248,766	31,032	165,459	50.3%	88.9%
Forestry Maintenance	994,856	868,245	126,611	822,917	5.5%	87.3%
Forestry EAB	352,615	223,841	128,774	139,494	60.5%	63.5%
Union Reservoir	532,336	403,915	128,421	431,385	-6.4%	75.9%
Total External Services	19,353,552	14,838,440	4,515,112	13,188,438	12.5%	76.7%
HUMAN SERVICES						
Human Services Admin	730,303	516,163	214,140	349,268	47.8%	70.7%
Human Service Agencies	3,864,132	2,598,192	1,265,940	2,541,293	2.2%	67.2%
Children, Youth and Families	1,452,689	1,105,354	347,335	1,156,370	-4.4%	76.1%
Stadium Funding	980,481	805,007	175,474	-	0.0%	82.1%
Senior Services	1,451,909	1,191,340	260,569	999,403	19.2%	82.1%
Senior Svcs Short Term Asstnce	79,610	49,751	29,859	20,543	142.2%	0.0%
Total Human Services	8,559,124	6,265,808	2,293,316	5,066,876	23.7%	73.2%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	313,388	257,242	56,146	1,313,412	-80.4%	82.1%
Recreation Administration	575,780	421,494	154,286	420,280	0.3%	73.2%
Callahan House Transfer	99,854	78,353	21,501	87,978	-10.9%	78.5%
Recreation Aquatics	1,311,499	1,185,314	126,185	1,079,124	9.8%	90.4%
Recreation Athletics	591,103	491,802	99,301	487,897	0.8%	83.2%
Recreation Concessions	89,890	60,193	29,697	43,084	39.7%	67.0%
Recreation Community Events	166,477	123,931	42,546	117,742	5.3%	74.4%
Recreation General Programs	1,031,032	896,328	134,704	765,450	17.1%	86.9%
Childcare Stabilization Grant	7,023	7,023	-	64,292	-89.1%	0.0%
Recreation Special Needs	45,903	12,495	33,408	12,356	1.1%	27.2%
Recreation Outdoor Programs	31,934	19,667	12,267	14,944	31.6%	61.6%
Recreation Ice Rink	410,624	337,825	72,799	110,068	206.9%	82.3%
Recreation Sport Fields Mtce	377,048	377,746	(698)	315,066	19.9%	100.2%
Recreation Youth Programs	12,663	9,588	3,075	29,540	-67.5%	75.7%
Recreation Union Reservoir	245,198	239,522	5,676	-	0.0%	0.0%
Recreation Center	1,945,361	1,914,669	30,692	1,734,095	10.4%	98.4%
Library Administration	699,003	593,123	105,880	738,084	-19.6%	84.9%
Library Adult Services	1,175,675	1,035,031	140,644	988,797	4.7%	88.0%
Library Childrens and Teens	782,260	650,171	132,089	1,235,726	-47.4%	83.1%
Library Tech Services	1,183,112	1,051,001	132,111	792,759	32.6%	88.8%
Library Circulation	972,647	952,826	19,821	849,619	12.1%	98.0%
Museum Administration	1,155,320	1,030,008	125,312	924,119	11.5%	89.2%
Museum Auditorium	320,179	282,154	38,025	326,880	-13.7%	88.1%
Senior Services Administration	-	-	-	108	0.0%	0.0%
HCI Administration	48,741	29,736	19,005	-	0.0%	61.0%
LHA Housing	207,820	175,591	32,229	99,233	76.9%	84.5%
Total Recreation, Golf, Library and Culture	13,799,534	12,232,833	1,566,701	12,550,649	-2.5%	88.6%

(continued)

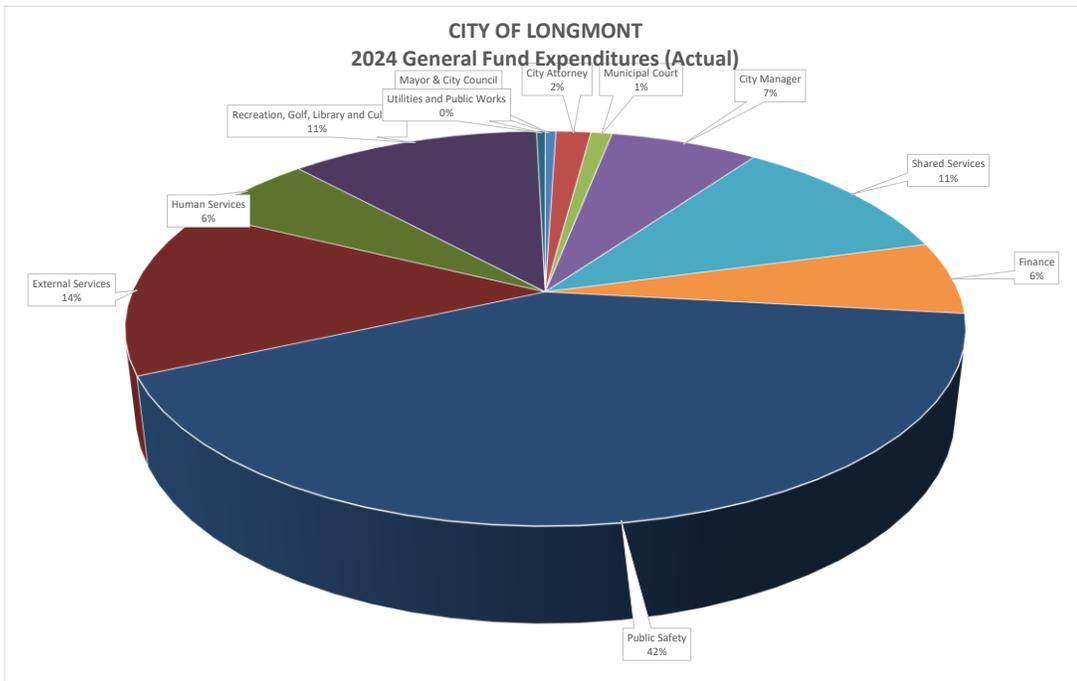
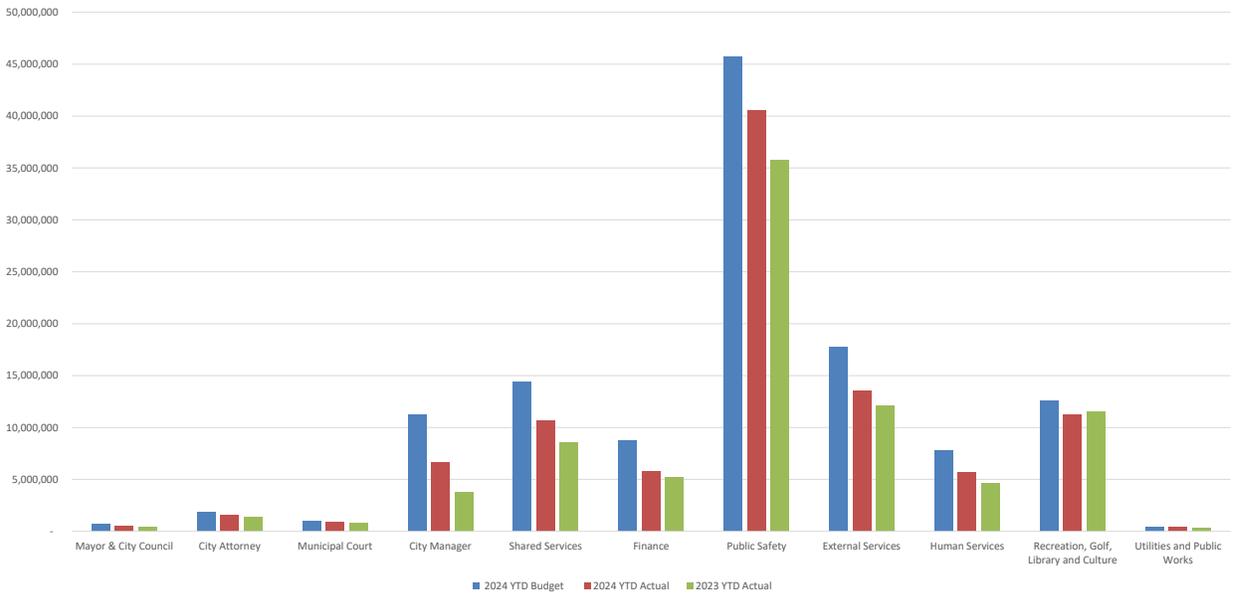
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of November 30, 2024

EXPENDITURE
NORM=76.7%

	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	2,816	232	16,523	-83.0%	0.0%
Energy Lease	285,439	246,059	39,380	246,059	0.0%	86.2%
Oil and Gas Investigations	-	2,008	(2,008)	679	195.7%	0.0%
Survey and Engineering Support	79,686	54,636	25,050	54,781	-0.3%	68.6%
Oil and Gas Monitoring	-	-	-	89	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	116,066	4,174	91,066	27.5%	96.5%
Total Utilities and Public Works	488,413	421,585	66,828	409,197	3.0%	86.3%
Total Expenditures	133,614,312	106,492,189	27,122,123	92,307,220	15.4%	79.7%
Net Change in Fund Balance	(16,722,737)	2,359,774		6,033,346		
FUND BALANCE, January 1	31,273,640	52,091,808		46,609,982		
FUND BALANCE, November 30	14,550,903	54,451,582		52,643,328		



CITY OF LONGMONT
General Fund Expenditures YTD as of 11/30/2024



PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
 PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
 BEGINNING PROJECTS THROUGH November 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	\$ 3,561	\$ 3,440	
	Neighborhood Improvement Program	1,320,000	50,000	-	(38,654)	1,049,934	38,750	242,662	
	Economic Development Incentives	721,249	187,500	-	6,300	652,983	187,500	74,566	
	Culture and Rec Enhancements	250,000	-	-	-	-	-	250,000	
	Facilities Project Mgt	-	500,000	-	-	-	-	500,000	
	Bond issuance expense	608,922	1,645	-	(305,960)	302,962	1,645	0	
	Debt Service - Principal	40,625,240	1,145,000	-	14,990	40,640,230	1,145,000	-	
	Debt Service - Interest	30,320,604	896,300	-	(912,241)	29,408,364	896,300	-	
	Fiscal Charges	75,196	1,000	-	(3,166)	71,280	250	1,500	
	SUBTOTAL	74,015,951	2,788,445	-	(904,084)	72,555,140	2,273,006	1,072,167	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
DTR035	Downtown/City Center Lighting Improvements	155,000	225,000	-	-	100,177	105,778	174,045	
PBF001	Municipal Building Roof Improvements	6,171,949	48,070	20,000	(1,764,991)	4,353,663	11,736	109,629	
PBF002	ADA Facility Improvements	2,983,321	203,314	-	(134,647)	2,383,733	44,204	624,050	
PBF02B	Municipal Facilities ADA Improvements - Parks	607,577	156,151	-	-	301,304	22,523	439,901	
PBF037	Fire Stations-Heat & Exhaust	1,515,489	40,000	-	(83,426)	1,390,567	13,865	67,631	
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,230,843	-	-	72,000	11,195,820	-	107,023	
PBF080	Municipal Building Boilers	2,106,712	837,795	(12,000)	(394,881)	1,567,014	536,362	434,250	
PBF082	Municipal Buildings HVAC	7,973,398	840,674	(15,000)	(387,194)	6,844,959	1,249,690	317,230	
PBF091	Callahan House Improvements	238,096	-	-	(26,262)	211,834	-	-	
PBF109	Parking Lot Rehabilitation	1,769,278	209,070	-	(255,011)	1,479,526	174,892	68,919	
PBF119	Municipal Buildings Carpet	2,872,294	330,270	-	(410,730)	2,398,797	282,161	110,876	
PBF145	Specialized Equipment Replacement	3,967,569	488,840	(20,000)	(231,381)	2,818,920	446,430	939,678	
PBF153	Museum Auditorium	5,557,269	-	-	(1,627,882)	3,929,387	-	-	
PBF160	Municipal Buildings Auto Door Gate	150,000	15,000	-	(25,885)	71,658	-	67,457	
PBF163	Municipal Buildings Keyless Entry	78,000	15,000	-	(10,220)	26,020	6,352	50,408	
PBF165	Municipal Buildings Emergency Generator	1,398,687	-	-	(32,086)	229,165	24,582	1,112,854	
PBF171	Memorial Building Facility Renovation	40,900	-	-	-	40,900	-	-	
PBF178	Council Chambers Remodel	534,826	-	-	(58)	534,768	-	0	
PBF181	UPS Repair/Replacement	384,814	15,000	-	(96,868)	217,940	-	85,006	
PBF185	Rec Center Facility Imprvmt	253,365	-	-	(3,469)	249,896	-	-	
PBF186	Rec Center Fitness Imprvmt	416,988	-	-	-	-	13,577	403,411	
PBF189	Municipal Buildings Exterior Maintenance	219,300	65,650	-	(36,114)	143,186	26,350	79,300	
PBF190	Municipal Buildings Interior Maintenance	294,324	18,000	-	(48,090)	180,529	31,669	52,036	
PBF200	Civic Center Rehabilitation	8,976,848	-	(635,318)	2,793,658	11,135,188	-	(0)	
PBF201	Safety and Justice Rehabilitation	7,312,556	1,500,000	3,068,936	-	3,226,880	3,709,164	4,945,448	

PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH November 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 Improvem	44,854	-	-	-	-	35,374	9,480	
PBF216	Firehouse Arts Center Facility Improvements	197,455	-	-	-	-	27,895	169,560	
PBF218	Public Building Efficiency Improvements	94,852	-	-	-	-	-	94,852	
PBF224	Museum Entry Concrete Replacement	-	-	-	-	-	-	-	
PBF227	Longmont Museum Building Expansion	1,012,589	-	-	-	1,255	1,011,333	1	
PBF229	Emergency Operations Center Conversion	50,000	-	-	-	6,349	-	43,651	
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	711,129	760,750	6,721	
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	2,811,122	257,772	31,506	
PRO056	Park Bldg Rehab Replace	484,459	-	-	5,488	489,947	-	-	
PRO083	Primary and Secondary Greenway Connection	361,200	322,900	-	-	181,965	23,878	478,258	
PRO090	Sunset Irrigation System	854,800	-	-	-	200,814	149,434	504,552	
PRO102	Swimming and Wading Pool Improvements	8,107,292	482,174	-	(526,208)	6,843,584	435,169	784,506	
PRO113	Park Irrigation Pumps	1,839,026	350,000	-	38,390	1,851,693	324,521	51,202	
PRO121	Parks Ponds Dredging	264,345	-	-	(131)	154,414	56,626	53,175	
PRO134	Centennial Pool Renovation	941,428	-	-	(941,428)	-	-	-	
PRO136	Parks Bridge Replacement	763,671	-	-	(461,761)	300,067	-	1,843	
PRO143	Garden Acres Park Renewal	-	-	-	193,255	193,255	-	0	
PRO146	Roosevelt Park Improvements	-	238,150	-	-	-	-	238,150	
PRO147	Kensington Park Rehab	632,389	-	-	-	83,312	236,186	312,891	
PRO149	Bohn Farm Pocket Park	240,000	-	-	-	-	-	240,000	
PRO186	Sport Court Reconstruction	2,836,707	1,394,141	-	(453,500)	2,266,725	311,147	1,199,476	
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-	
PRO197	Golf Irrigation Rehabilitation & Replacement	1,890,400	-	-	-	558,643	1,055,221	276,536	
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	-	19,085	250,193	
PRO204	Pollinator Gardens	123,974	47,500	-	-	123,974	-	47,500	
PRO208	Wayfinding Signage Project	100,000	50,000	-	-	-	36,978	113,022	
PRO211	Prairie Dog Barrier Replacements	226,240	-	-	-	179,998	-	46,242	
TRP128	County Rd 26 Imp - County Line to Union	110,000	-	-	(673)	109,327	-	-	
TRP131	1st & Main Transit Station Area Imp	7,105,000	1,010,000	-	857,121	5,888,051	1,027,292	2,056,778	
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	12,473,718	17,234,577	
CAPITAL PROJECTS FUND TOTAL		\$ 185,144,291	\$ 11,691,144	\$ -	\$ (9,141,383)	\$ 154,640,586	\$ 14,746,723	\$ 18,306,746	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2024	2023
ASSETS		
Equity in pooled cash & cash equivalents	(477,526)	(564,671)
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	6,824,401	14,737,393
Total assets	6,346,875	14,172,722
LIABILITIES		
Accounts payable	789,712	466,416
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	789,712	466,416
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	5,557,163	13,706,306
Unassigned	-	-
Total fund balances	5,557,163	13,706,306
Total liabilities, deferred inflows of resources and fund balances (deficits)	6,346,875	14,172,722

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	-	91,716	91,716	-	839,864	839,864
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	91,716	91,716	-	839,864	839,864
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	2,235,049	107,101
PBF200, Civic Center Rehab	-	-	-	635,318	-	635,318
PBF201, Safety and Justice Rehab	8,554,622	3,709,164	4,845,458	6,271,176	1,896,459	4,374,717
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	1,748	1,748	1	2,455,000	19,634	2,435,366
PRO024, Ute Creek Maintenance Facility	767,472	760,750	6,722	1,222,402	34,480	1,187,922
PRO027, Twin Peaks Irrigation System	289,278	257,772	31,506	3,091,482	593,825	2,497,657
PRO090, Sunset Irrigation System	653,986	149,434	504,552	848,124	34,674	813,450
PRO197, Golf Irrigation Rehabilitation & Replacement	34,797	34,797	-	290,400	255,603	34,797
Total Expenditures	10,410,571	4,915,309	5,495,262	17,157,899	5,072,744	12,085,155
Excess of revenues over (under) expenditures	(10,410,571)	(4,823,593)	5,586,978	(17,157,899)	(4,232,880)	12,925,019
Net changes in fund balance	(10,410,571)	(4,823,593)	5,586,978	(17,157,899)	(4,232,880)	12,925,019
FUND BALANCE, January 1	10,380,756	10,380,756	-	17,939,186	17,939,186	-
FUND BALANCE, November 30	(29,815)	5,557,163	5,586,978	781,287	13,706,306	12,925,019

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	19,923,139	(3,866,135)	19,086,468	4.4%	83.7%
Licenses and permits	50,000	50,000	782,938	732,938	62,477	1153.2%	1565.9%
Developer/owner participation	-	-	183,377	183,377	1,657,623	-88.9%	0.0%
Intergovernmental	5,946,102	17,013,396	3,400,464	(13,612,932)	3,838,516	-11.4%	20.0%
Investment income	11,787	11,787	1,384,541	1,372,754	1,205,849	14.8%	11746.3%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	17,668	7,668	25,080	-29.6%	176.7%
Total revenues	29,807,163	40,874,457	25,692,127	(15,182,330)	25,876,013	-0.7%	62.9%
EXPENDITURES							
Highways and streets	15,081,347	15,271,876	11,882,068	3,389,808	10,265,488	15.7%	77.8%
Capital Outlay	15,882,799	50,327,562	15,988,656	34,338,907	10,410,436	53.6%	31.8%
Total Expenditures	30,964,146	65,599,438	27,870,724	37,728,715	20,675,924	34.8%	42.5%
Excess of revenues over (under) expenditures	(1,156,983)	(24,724,981)	(2,178,597)	22,546,385	5,200,089		
OTHER FINANCING USES							
Transfers in					562		
Transfers out							
General fund	(230,858)	(230,858)	(215,795)	15,063	(317,267)	0.0%	93.5%
Total other financing sources (uses)	(230,858)	(230,858)	(215,795)	15,063	(316,705)	0.0%	93.5%
Net changes in fund balance	(1,387,841)	(24,955,839)	(2,394,392)	22,561,448	4,883,384		
FUND BALANCE, January 1	32,714,868	32,714,868	32,714,868	-	28,370,121		
FUND BALANCE, November 30	31,327,027	7,759,029	30,320,476	22,561,448	33,253,505		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	14,411,754	(2,825,285)	13,851,886	4.0%	83.6%
Intergovernmental	3,068,577	1,590,344	(1,478,233)	1,476,591	7.7%	51.8%
Charges for service	39,423	27,934	(11,489)	31,523	-11.4%	70.9%
Investment income	178,135	550,098	371,963	465,252	18.2%	308.8%
Miscellaneous	4,657	35,209	30,552	20,868	0.0%	0.0%
Total revenues	20,527,831	16,615,339	(3,912,492)	15,846,120	4.9%	80.9%
EXPENDITURES						
Current:						
Public Safety	21,512,053	17,701,724	3,810,329	14,593,108	21.3%	82.3%
Capital Outlay	6,278,051	1,069,203	5,208,848	1,002,100	6.7%	17.0%
Total expenditures	27,790,104	18,770,927	9,019,177	15,595,208	20.4%	67.5%
Excess of revenues over (under) expenditures	(7,262,273)	(2,155,588)	5,106,685	250,912		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(50,719)	(5,511)	45,208	(4,098)	-	
Other funds	(63,269)	(63,269)	-	(5,592)	-	
Total other financing (uses)	(113,988)	(68,780)	45,208	(9,690)		
Net changes in fund balance	(7,376,261)	(2,224,368)	5,151,893	241,222		
FUND BALANCE, January 1	15,098,826	15,098,826	-	13,186,646		
FUND BALANCE, November 30	7,722,565	12,874,458	5,151,893	13,427,868		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	3,083,568	356,243	858,582	259.1%	113.1%
Investment income	38,462	951,077	912,615	901,762	5.5%	2472.8%
Total revenues	2,814,327	4,088,158	1,268,858	1,760,344	132.2%	145.3%
EXPENDITURES						
Culture and recreation	356,642	350,827	5,815	94,916	0.0%	0.0%
Capital Outlay	23,492,973	10,540,239	12,952,734	575,046	0.0%	44.9%
Total Expenditures	23,849,615	10,891,066	12,958,549	669,962	0.0%	45.7%
Excess of revenues over (under) expenditures	(21,035,288)	(6,802,908)	14,227,407	1,090,383	-723.9%	32.3%
OTHER FINANCING (USES)						
Transfer out	(288,695)	(31,131)	257,564	(863)	0.0%	0.0%
Total other financing (uses)	(288,695)	(31,131)	257,564	(863)	0.0%	0.0%
Net change in fund balance	(21,323,983)	(6,834,039)	14,484,971	1,089,520		
FUND BALANCE, January 1	24,715,311	24,715,311	-	23,821,621	3.8%	
FUND BALANCE, November 30	3,391,328	17,881,272	14,489,944	24,911,141	-28.2%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of November 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	319,834	219,834	287,817	11.1%	319.8%
Total revenues	1,100,000	1,245,158	145,158	1,278,652	-2.6%	113.2%
EXPENDITURES						
Culture and recreation	439,535	352,120	87,415	311,812	12.9%	80.1%
Capital Outlay	7,749,441	1,189,302	6,560,139	525,544	126.3%	15.3%
Total Expenditures	8,188,976	1,541,422	6,647,554	837,356	84.1%	18.8%
Net change in fund balance	(7,088,976)	(296,264)	6,792,712	441,297	-167.1%	4.2%
FUND BALANCE, January 1	7,874,754	7,874,754	-	7,401,992		
FUND BALANCE, November 30	785,778	7,578,490	6,792,712	7,843,290		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	4,969,547	(974,260)	4,776,490	4.0%	83.6%
Investment income	300,000	561,431	261,431	525,191	6.9%	0.0%
Miscellaneous	62,075	3,192,710	3,130,635	3,264,814	-2.2%	5143.3%
Total revenues	6,305,882	8,723,687	2,417,805	8,566,495	1.8%	138.3%
EXPENDITURES						
Current:						
Culture and Recreation	2,237,272	1,556,293	680,979	1,070,224	45.4%	69.6%
Capital Outlay	14,129,018	5,377,978	8,751,040	351,683	1429.2%	38.1%
Debt Service:						
Bond principal retired	1,570,000	1,570,000	-	1,505,000	0.0%	100.0%
Interest and fiscal charges	802,813	802,813	1	865,800	0.0%	100.0%
Total expenditures	18,739,103	9,307,083	9,432,020	3,792,706	145.4%	49.7%
Excess of revenues (under) expenditures	(12,433,221)	(583,397)	11,849,824	4,773,788	-112.2%	4.7%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(43,831)	(10,924)	32,907	(665)	0.0%	0.0%
General Fund	(65,189)	(59,752)	5,437	(43,874)	0.0%	0.0%
Total other financing sources (uses)	(109,020)	(70,676)	38,344	(44,539)	0.0%	64.8%
Net changes in fund balance	(12,542,241)	(654,073)	11,888,168	4,729,250		
FUND BALANCE, January 1	15,063,307	15,063,307	-	9,710,390		
FUND BALANCE, November 30	2,521,066	14,409,235	11,888,168	14,439,639		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of November 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	472,807	(97,193)	503,591	-6.1%	82.9%
Investment income	-	328	328	1,820	-82.0%	
Total revenues	570,000	473,134	(96,866)	505,411	-6.4%	83.0%
EXPENDITURES						
Culture and recreation	617,925	547,925	70,000	563,684	0.0%	88.7%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	617,925	547,925	70,000	563,684		88.7%
Excess of revenues over (under) expenditures	(47,925)	(74,791)	(26,866)	(58,273)	28.3%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(47,925)	(74,791)	(26,866)	(58,273)		
FUND BALANCE, January 1	93,321	93,321	-	96,594	-3.4%	
FUND BALANCE, November 30	45,396	18,530	(26,866)	38,321	-51.6%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,104,141	\$ 5,964,670	\$ 1,113,826	\$ 14,182,637
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	769,817	75	13,527	783,419
Grants receivable	3,153	-	-	3,153
Loans receivable	-	-	-	-
Accrued interest receivable	-	-	-	-
Prepaid expenses	2,485	80.00	-	2,565
Total current assets	7,879,596	5,964,825	1,127,353	14,971,774
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	544,738	103,519	3,868,801
Total property and equipment	15,999,169	16,444,720	9,278,939	41,722,828
Less - accumulated depreciation	4,564,541	9,254,743	6,175,343	19,994,627
Net property and equipment	11,434,628	7,189,977	3,103,596	21,728,201
Total assets	19,314,224	13,154,802	4,230,949	36,699,975
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	20,678,144	13,571,581	4,318,662	38,568,387

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 3,736	\$ 54	\$ 524	\$ 4,314
Construction contracts payable	12,009	153,092	-	165,101
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	60,084	168,407	1,562	230,054
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	2,391,400	2,441,189	141,402	4,973,991
Deferred inflows of resources:				
Related to pension	41,304	12,620	2,658	56,582
Related to OPEB	102,150	31,210	6,574	139,934
Total deferred inflows of resources	143,455	43,829	9,232	196,516
Net position:				
Net investment in capital assets	11,422,619	7,189,977	3,103,596	21,716,192
Unrestricted	6,720,670	3,896,586	1,064,432	11,681,688
Total net position	18,143,289	11,086,563	4,168,028	33,397,880
Total liabilities and net position	\$ 20,678,144	\$ 13,571,581	\$ 4,318,662	\$ 38,568,386

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	79,855,863	(10,718,580)	79,432,659	0.5%	88.2%
Intergovernmental	148,550	-	(148,550)	-	0.0%	0.0%
Investment income	80,000	687,552	607,552	587,493	17.0%	859.4%
Miscellaneous	65,500	163,512	98,012	140,967	16.0%	249.6%
Aid to underground installation	3,621,316	3,618,212	(3,104)	1,274,718	183.8%	99.9%
Other sales	77,000	85,057	8,057	132,940	-36.0%	110.5%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	94,566,809	84,410,196	(10,156,613)	81,568,778	3.48%	89.3%
EXPENSES						
Administration	9,611,916	7,541,806	2,070,110	5,736,629	31.5%	78.5%
Power purchased	62,482,884	56,424,318	6,058,566	53,691,479	5.1%	90.3%
Distribution	11,724,870	10,222,440	1,502,430	8,530,018	19.8%	87.2%
Franchise fee	7,114,850	6,309,037	805,813	6,277,140	0.5%	88.7%
Transfers out	600,380	424,026	176,354	264,402	0.0%	70.6%
Total operations	91,534,900	80,921,626	10,613,274	74,499,668	8.6%	88.4%
Capital outlay	26,436,755	6,320,686	20,116,069	9,837,602	-35.7%	23.9%
Total expenses	117,971,655	87,242,312	30,729,343	84,337,270	3.4%	74.0%
Excess of revenues over expenses	(23,404,846)	(2,832,116)	20,572,730	(2,768,493)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	6,320,686
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		6,320,686
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	3,488,570

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	19,062,691	(1,946,574)	18,014,293	5.8%	90.7%
Intergovernmental	-	121,640	121,640	1,171,025	0.0%	0.0%
Investment income	5,000	337,521	332,521	249,528	35.3%	6750.4%
Miscellaneous	15,000	288,692	273,692	74,936	285.3%	1924.6%
Aid to underground installation	70,000	0	(70,000)	6,804	0.0%	0.0%
Total revenues	21,099,265	19,810,544	(1,288,721)	19,516,586	1.5%	93.9%
EXPENSES						
Administration	8,012,340	5,549,192	2,463,148	5,717,125	-2.9%	69.3%
Distribution	5,970,077	5,107,268	862,809	4,219,767	21.0%	85.5%
Transfers out	65,232	79,623	(14,391)	8,118	0.0%	0.0%
Total operations	14,047,649	10,736,083	3,311,566	9,945,010	8.0%	76.4%
Debt service	4,575,658	4,378,425	197,233	4,452,200	0.0%	95.7%
Capital outlay	2,788,855	1,693,233	1,095,622	3,913,549	-56.7%	60.7%
Total expenses	21,412,162	16,807,741	4,604,421	18,310,758	-8.2%	78.5%
Excess of revenues (under) expenses	(312,897)	3,002,802	3,315,699	1,205,828		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	1,693,233
	Capitalized salaries and expenses	-
		1,693,233
Less:	Depreciation	-
	Proceeds from issuance of bonds	-
	Capital contributions:	
	Loss on asset disposal	-
	Aid to underground installation	-
	Vehicle transfers	-
		-
Net (loss) (GAAP basis)		4,696,035

**CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of November 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	\$ 25,552,053	\$ 50,999,873	\$ 20,390,032	\$ 15,706,973	\$ 14,182,637	\$ 126,831,568	\$ 45,763,456
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	8,629,617	923,281	903,123	54,819	783,419	11,294,259	131,178
Intergovernmental receivable	-	1,431,367	549,427	1,667,927	3,153	3,651,874	-
Loans receivable	1,472	57,003	-	-	-	58,475	-
Interest receivable	-	-	-	-	-	-	-
Inventory of materials and supplies	-	-	-	-	-	-	13,816,092
Advance to other funds, current portion	-	-	-	-	-	-	13,090,555
Prepaid expenses	7,962,214	9,621	18,041	5,478	2,565	7,997,919	5,999
Total unrestricted current assets	42,145,356	53,421,145	21,860,623	17,435,197	14,971,774	149,834,095	72,807,280
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	75,071	43,710,763	354,314	40,076	-	44,180,224	-
Interest receivable	-	-	-	-	-	-	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	577,170	-	-	-	577,170	-
Cash and cash equivalents	-	-	567,350	769,638	-	1,336,988	-
Interest receivable	-	-	-	-	-	-	-
Total restricted current assets	75,071	44,287,932	921,664	809,714	-	46,094,381	-
Total current assets	42,220,427	97,709,077	22,782,287	18,244,911	14,971,774	195,928,476	72,807,280
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	3,868,801	20,949,488	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	41,722,828	1,225,065,773	67,072,256
Less - accumulated depreciation	90,410,892	99,101,637	84,296,238	33,982,880	19,994,627	327,786,274	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	175,806,335	588,626,038	165,855,416	126,220,211	36,699,975	1,093,207,975	92,696,903
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	\$ 182,621,614	\$ 591,799,966	\$ 168,048,267	\$ 127,215,710	\$ 38,568,387	\$ 1,108,253,945	\$ 93,756,809

	Electric and			Storm	Other		Internal Service
	Broadband	Water	Sewer	Drainage	Enterprise	TOTALS	Funds
LIABILITIES AND NET POSITION							
Current liabilities:							
Payable from current assets:							
Accounts payable	\$ 4,869,110	\$ 26,865	\$ 37,879	\$ 8,015	\$ 4,314	\$ 4,946,183	\$ 131,002
Construction contracts payable	2,500	603,408	138,163	110,211	165,101	1,019,383	5,698
Accrued liabilities	341,682	10,000	-	-	-	351,682	-
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	1,140,430	-	-	-	-	1,140,430	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	387,615
Customer deposits	906,925	110,961	-	8,590	-	1,026,476	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities							
(payable from current assets)	7,475,577	858,868	242,341	161,942	230,054	8,968,781	11,580,538
Payable from restricted assets:							
Accounts payable	-	528,182	-	-	-	528,182	-
Construction contracts payable	563	-	-	-	-	563	-
Accrued liabilities	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Bonds payable - current portion	3,645,000	2,870,000	2,055,000	1,865,000	-	10,435,000	-
Total current liabilities							
(payable from restricted assets)	3,645,563	3,398,182	2,055,000	1,865,000	-	10,963,745	-
Total current liabilities	11,121,140	4,257,050	2,297,341	2,026,942	230,054	19,932,527	11,580,538
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	43,937,207	88,618,431	39,149,868	20,719,195	4,973,991	197,398,693	14,791,183
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	421,551,405	110,397,316	89,925,357	21,716,192	752,321,253	19,743,623
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	75,071	43,710,763	354,314	40,076	-	44,180,224	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	29,161,334	37,585,528	17,930,633	16,426,399	11,681,688	112,785,582	59,110,477
Total net position	137,967,388	502,847,696	128,682,263	106,391,832	33,397,880	909,287,059	78,854,100
Total liabilities and net position	\$ 182,621,614	\$ 591,799,968	\$ 168,048,267	\$ 127,215,711	\$ 38,568,386	1,108,253,946	\$ 93,756,809

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	27,006,358	(2,856,538)	24,104,163	12.0%	90.4%
Development fee surcharge	368,400	634,945	266,545	258,974	145.2%	172.4%
Intergovernmental	-	1,302,413	1,302,413	656,089	98.5%	0.0%
Investment income - operating	152,600	4,379,972	4,227,372	2,812,069	55.8%	2870.2%
Miscellaneous	200,000	1,648,239	1,448,239	1,363,829	20.9%	824.1%
Transfer in	1,841,143	1,841,143	-	2,457,826	0.0%	100.0%
Total revenues	32,425,039	36,813,070	4,388,031	31,652,950	16.3%	113.5%
EXPENSES						
Administration	9,210,839	7,605,651	1,605,188	5,727,614	32.8%	82.6%
Water resources	4,085,126	3,877,958	207,168	3,481,684	11.4%	94.9%
Transmission/distribution	3,683,651	2,902,093	781,558	2,568,235	13.0%	78.8%
Treatment plant	4,718,312	4,144,741	573,571	3,370,347	23.0%	87.8%
Transfer out	286,572	149,948	136,624	204,957	-26.8%	52.3%
Total operations	21,984,500	18,680,391	3,304,109	15,352,837	21.7%	85.0%
Debt service	5,271,838	4,871,531	400,307	6,600,008	-26.2%	92.4%
Capital outlay	60,111,506	7,168,012	52,943,494	17,487,755	-59.0%	11.9%
Total expenses	87,367,844	30,719,934	56,647,910	39,440,600	-22.1%	35.2%
Excess of revenue (under) expenses	(54,942,805)	6,093,136	61,035,941	(7,787,650)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		7,168,012				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		7,168,012				
Principal retired		-				
		7,168,012				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		13,261,148				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	2,697,093	1,267,393	989,782	172.5%	188.6%
Investment income	15,300	884,929	869,629	775,738	14.1%	5783.8%
Total revenues	1,445,000	3,582,022	2,137,022	1,765,520	102.9%	247.9%
EXPENDITURES						
Municipal utility systems	-	10,808	(10,808)	18,863	0.0%	0.0%
Capital Outlay	13,166,285	599,949	12,566,336	1,458,285	-58.9%	4.6%
Total Expenditures	13,166,285	610,757	12,555,528	1,477,148	-58.7%	4.6%
Excess of revenues over expenditures	(11,721,285)	2,971,265	14,692,550	288,372	930.4%	-25.3%
OTHER FINANCING (USES)						
Transfer out	(2,357,366)	(1,850,217)	507,149	(2,559,788)	0.0%	78.5%
Net change in fund balance	(14,078,651)	1,121,048	15,199,699	(2,271,416)		
FUND BALANCE, January 1	21,296,319	21,296,319	-	23,095,000		
FUND BALANCE, November 30	7,217,668	22,417,367	15,199,699	20,823,585		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	211,727	199,227	180,283	17.4%	1693.8%
Total revenues	17,500	212,477	194,977	1,705,158	-87.5%	1214.2%
EXPENDITURES						
Municipal utility systems	2,375,000	416,667	1,958,333	3,200	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	10,399	3906.8%	13.1%
Net change in fund balance	(3,174,130)	(204,190)	2,969,940	1,694,759		
FUND BALANCE, January 1	5,456,028	5,456,028	-	3,719,288		
FUND BALANCE, November 30	2,281,898	5,251,838	2,969,940	5,414,047		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	-	1,167	1,167	994	17.4%	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	-	1,167	1,167	994		
FUND BALANCE, January 1	27,902	27,902	-	26,684		
FUND BALANCE, November 30	27,902	29,069	1,167	27,678		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	17,117,014	(2,522,386)	15,592,823	9.8%	87.2%
Intergovernmental	0	818,575	818,575	71,833	0.0%	0.0%
Investment income	35,900	853,639	817,739	701,337	21.7%	2377.8%
Miscellaneous	3,000	133,197	130,197	82,648	61.2%	4439.9%
Transfers in	466,633	466,633	0	464,423	0.0%	100.0%
Total revenues	20,144,933	19,389,058	(755,875)	16,913,064	14.6%	96.2%
EXPENSES						
Administration	5,337,748	4,144,116	1,193,632	3,544,557	16.9%	77.6%
Sewer collection system	1,740,831	1,637,124	103,707	1,425,240	14.9%	94.0%
Sewer disposal plant	5,605,877	4,364,468	1,241,409	4,153,228	5.1%	77.9%
Transfers out	139,336	101,067	38,269	71,081	0.0%	72.5%
Total operations	12,823,792	10,246,775	2,577,017	9,194,106	11.4%	79.9%
Debt service	3,316,125	3,105,938	210,187	3,315,175	0.0%	93.7%
Capital outlay	8,547,329	3,558,764	4,988,565	3,916,969	-9.1%	41.6%
Total expenses	24,687,246	16,911,477	7,775,769	16,426,250	3.0%	68.5%
Excess of revenues over (under) expenses	(4,542,313)	2,477,581	7,019,894	486,814		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,558,764
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	3,558,764
Principal retired	2,055,000
	5,613,764
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	8,091,345

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	9,619,791	(1,633,409)	8,826,678	9.0%	85.5%
Plant investment fee	436,600	474,649	38,049	199,890	137.5%	108.7%
Intergovernmental	-	191,835	191,835	(122,823)	-256.2%	0.0%
Investment income	61,459	698,282	636,823	574,166	21.6%	0.0%
Miscellaneous	27,400	163,267	135,867	3,068,502	-94.7%	595.9%
Total revenues	11,778,659	11,147,824	(630,835)	12,546,413	-11.1%	94.6%
EXPENSES						
Administration	3,058,621	2,315,920	742,701	2,017,081	14.8%	75.7%
Engineering	3,170,553	2,083,651	1,086,902	1,534,835	35.8%	65.7%
Maintenance	3,053	273,119	(270,066)	268,230	1.8%	8945.9%
Transfers out	253,011	21,960	231,051	30,284	-27.5%	8.7%
Total operations	6,485,238	4,694,650	1,790,588	3,850,430	21.9%	72.4%
Debt service	2,539,488	2,399,864	139,624	1,562,313	0.0%	94.5%
Capital outlay	8,882,100	2,423,477	6,458,623	1,924,378	25.9%	27.3%
Total expenses	17,906,826	9,517,990	8,388,836	7,337,121	29.7%	53.2%
Excess of revenues (under) expenses	(6,128,167)	1,629,834	7,758,001	5,209,292		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,423,477				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		63,720				
			2,487,197			
Principal retired		1,865,000				
			4,352,197			
Less: Depreciation		-				
Vehicle transfers		-				
			-			
Net (loss) (GAAP basis)		5,982,031				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	1,914,245	960,335	301,165	535.6%	200.7%
Investment income	25,000	64,988	39,988	110,928	-41.4%	260.0%
Total revenues	978,910	1,979,233	1,000,323	412,093	380.3%	202.2%
EXPENDITURES						
Municipal utility systems	236,839	134,275	102,564	106,216	26.4%	56.7%
Capital Outlay	2,828,983	1,258,206	1,570,777	2,777,588	-54.7%	44.5%
Total Expenditures	3,065,822	1,392,481	1,673,341	2,883,804	-51.7%	45.4%
Excess of revenues over expenditures	(2,086,912)	586,752	2,673,664	(2,471,711)	-123.7%	-28.1%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(2,086,912)	586,752	2,673,664	(2,471,711)		
FUND BALANCE, January 1	2,060,262	2,060,262	-	4,803,496		
FUND BALANCE, November 30	(26,650)	2,647,014	2,673,664	2,331,785		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 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	2,070,938	780,938	681,639	203.8%	160.5%
Developer participation	-	10,503	10,503	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	46,200	349,854	303,654	432,996	-19.2%	757.3%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,336,200	2,431,295	1,095,095	1,114,635	118.1%	182.0%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	5,807,760	4,691,830	1,115,930	2,409,594	0.0%	0.0%
Total Expenditures	5,807,760	4,691,830	1,115,930	2,409,594	0.0%	80.8%
Excess of revenues over expenditures	(4,471,560)	(2,260,535)	2,211,025	(1,294,959)	74.6%	50.6%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(466,633)	(466,633)	-	(464,423)	0.0%	100.0%
Art in public places fund	(36,006)	(45,888)	(9,882)	(15,072)	0.0%	0.0%
Total other financing (uses)	(502,639)	(512,521)	(9,882)	(479,495)	0.0%	102.0%
Net change in fund balance	(4,974,199)	(2,773,056)	2,201,143	(1,774,454)		
FUND BALANCE, January 1	9,574,062	9,574,062	-	12,238,629		
FUND BALANCE, November 30	4,599,863	6,801,006	2,201,143	10,464,175		

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

	2024 YTD	2023 YTD	Variance From Budget	%	2024 Actual as a % of Budget
Budget	Actual	Actual	Budget	Increase (Decrease)	
REVENUES					
Charges for services	9,424,362	8,454,824	(969,538)	-3.1%	89.7%
Intergovernmental	51,590	12,028	(39,562)	0.0%	0.0%
Investment income	26,809	423,185	396,376	2.4%	1578.5%
Miscellaneous	1,000	(2,745,906)	(2,746,906)	-865.4%	-274590.6%
Total revenues	9,503,761	6,144,131	(3,359,630)	-35.3%	64.6%
EXPENSES					
Administration	2,126,554	1,503,681	622,873	50.9%	70.7%
Landfill operations	34,950	-	34,950	0.0%	0.0%
Trash removal	6,318,990	5,795,602	523,388	21.1%	91.7%
Special trash pickup	1,183,785	862,371	321,414	5.8%	72.8%
Curbside recycling	2,363,301	1,950,234	413,067	-6.9%	82.5%
Transfers out	17,053	7,240	9,813	0.0%	42.5%
Total operations	12,044,633	10,119,128	1,925,505	14.1%	84.0%
Capital outlay	2,202,906	695,465	1,507,441	0.0%	31.6%
Total expenses	14,247,539	10,814,593	3,432,946	20.2%	75.9%
Excess of revenues over (under) expenses	(4,743,778)	(4,670,462)	73,316		499,123
RECONCILIATION TO NET INCOME (GAAP BASIS)					
Add: Additions to plant and equipment					
Capital outlay		695,465			
Less: Depreciation		0			
Net Income (GAAP basis)		(3,974,997)			

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2024**

	Budget	2024 YTD Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	3,276,081	4,888,303	1,612,222	4,329,930	12.9%	149.2%
Intergovernmental	-	-	-	7,354	-100.0%	0.0%
Developer participation fee	-	36,541	36,541	-	0.0%	0.0%
Investment income	6,015	251,342	245,327	195,270	28.7%	4178.6%
Miscellaneous	-	(1)	(1)	567	-100.2%	0.0%
Total revenues	3,282,096	5,176,185	1,894,089	4,533,121	14.2%	157.7%
EXPENSES						
Administration	413,594	347,445	66,149	373,217	-6.9%	84.0%
Course maintenance/development	2,981,033	2,571,218	409,815	2,424,141	6.1%	86.3%
Transfers out	47,947	38,568	9,379	9,028	0.0%	80.4%
Total operations	3,442,574	2,957,231	485,343	2,806,386	5.4%	85.9%
Debt service	400,000	-	400,000	-	0.0%	0.0%
Capital outlay	4,457,184	3,299,690	1,157,494	211,031	1463.6%	74.0%
Total expenses	8,299,758	6,256,921	2,042,837	3,017,417	107.4%	75.4%
Excess of revenues over expenses	(5,017,662)	(1,080,736)	3,936,926	1,515,704	-171.3%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,299,690
Principal payments capital leases	-
Gain on sale of assets	-
	3,299,690
Less: Depreciation	-
Net income (GAAP basis)	2,218,954

**CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 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	600,862	(26,488)	574,611	5%	95.8%
Intergovernmental	668,668	66,576	(602,092)	80,247	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	48,165	48,165	37,657	28%	0.0%
Miscellaneous	7,700	8,312	612	18,611	-55%	107.9%
Total revenues	1,303,718	723,915	(579,803)	711,126	2%	55.5%
EXPENSES						
Administration	458,868	400,062	58,806	312,547	28%	87.2%
Maintenance	262,653	130,290	132,363	125,636	4%	49.6%
Transfers out	183	183	-	134	-	0.0%
Total operations	721,704	530,535	191,169	438,317	0	73.5%
Capital outlay	1,153,004	141,344	1,011,660	98,243	0%	0.0%
Total expenses	1,874,708	671,879	1,202,829	536,560	25%	35.8%
Excess of revenue over (under) expenses	(570,990)	52,036	623,026	174,566		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	141,344
	141,344
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	193,380

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

	Budget	2024 Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	152,678	1,167,397	1,014,719	678,342	72.1%
Miscellaneous	13,358,674	12,155,790	(1,202,884)	12,149,121	0.1%
Total revenues	13,715,352	13,323,187	(392,165)	12,827,463	3.9%
EXPENSES					
Operations:					
Personal services	2,336,778	2,027,078	309,700	1,670,511	21.3%
Operating & maintenance	4,922,563	3,722,156	1,200,407	3,693,586	0.8%
Transfers out	44,340	27,780	16,560	8,233	0.0%
Total operations	7,303,681	5,777,014	1,526,667	5,372,330	7.5%
Capital outlay	22,446,783	6,484,302	15,962,481	2,885,226	124.7%
Total expenses	29,750,464	12,261,316	17,489,148	8,257,556	48.5%
Excess of revenues (under) expenses	(16,035,112)	1,061,871	17,096,983	4,569,907	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	6,484,302
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	6,484,302
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	7,546,173