

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

December 31, 2024

(UNAUDITED)

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

	2024	Variance	2023	%	2024	
	YTD	from Final	YTD	Increase	as a % of	
Budget	Actual	Budget	Actual	(Decrease)	Budget	
				From		
				Prior Year		
TAXES						
General property taxes:						
Current	29,974,158	30,867,663	893,505	23,645,295	30.5%	103.0%
Prior years	-	23,457	23,457	28,447	-17.5%	0.0%
General sales and use tax	50,598,483	46,243,700	(4,354,783)	44,820,179	3.2%	91.4%
Selected sales and use tax -						
Cigarette	130,000	118,989	(11,011)	177,470	-33.0%	91.5%
Franchise taxes:						
Gas	1,300,000	854,007	(445,993)	1,090,990	-21.7%	65.7%
Cable Television	600,000	412,002	(187,998)	450,350	0.0%	68.7%
Telephone	126,593	126,796	203	99,966	26.8%	100.2%
Electric	7,114,850	6,850,968	(263,882)	6,805,819	0.7%	96.3%
Telecommunications	6,307	9,178	2,871	7,627	20.3%	145.5%
Water	613,181	613,181	-	573,644	6.9%	100.0%
Wastewater	817,124	817,124	-	628,384	30.0%	100.0%
	91,280,696	86,937,064	(4,343,632)	78,328,171	11.0%	95.2%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	10,000	9,815	(185)	11,118	-11.7%	98.2%
Marijuana	60,000	60,600	600	71,400	-15.1%	0.0%
Business	5,000	4,649	(351)	5,543	-16.1%	93.0%
Sales Tax	20,000	19,050	(950)	20,440	-6.8%	95.3%
Non-Business licenses and permits:						
Building	2,346,558	3,294,112	947,554	3,745,635	-12.1%	140.4%
Wood burning	-	15	15	10	0.0%	0.0%
Contractor	124,925	134,275	9,350	145,150	-7.5%	107.5%
Parade / use of public places	8,400	9,760	1,360	8,593	13.6%	116.2%
	2,574,883	3,532,276	957,394	4,007,888	-11.9%	137.2%
INTERGOVERNMENTAL REVENUE						
Federal revenue	435,808	136,990	(298,818)	110,356	0.0%	31.4%
State shared revenue:						
Severance tax	30,000	179,997	149,997	314,340	0.0%	600.0%
Grants	16,304	29,035	12,731	611,890	-95.3%	0.0%
Non-grant state revenue	250,000	251,707	1,707	316,225	-20.4%	0.0%
Local government shared revenue:						
Shared Fines	60,000	57,693	(2,307)	49,720	16.0%	96.2%
Hazmat Authority	32,000	55,297	23,297	44,782	0.0%	172.8%
Longmont Housing Authority	853,870	876,178	22,308	658,941	33.0%	102.6%
Grants / School Resource Officer	672,414	562,866	(109,548)	274,380	105.1%	83.7%
	2,350,396	2,149,762	(200,634)	2,380,633	-9.7%	91.5%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of December 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	65,208	(14,792)	74,383	-12.3%	81.5%
Disconnect Tag Fees	520,000	459,301	(60,699)	597,981	-23.2%	88.3%
Credit Card Convenience Fee	100,000	-	(100,000)	-	0.0%	0.0%
Maps and publications	275	295	20	443	-33.5%	107.1%
Rebates	169,512	183,141	13,629	162,026	13.0%	108.0%
Payroll Fee	700	783	83	797	-1.8%	111.8%
Sales tax commission	75,000	126,641	51,641	120,725	4.9%	168.9%
Liquor Application Fee	35,000	37,420	2,420	43,213	-13.4%	106.9%
Marijuana Modification Fee	10,000	5,700	(4,300)	-	0.0%	57.0%
Public safety:						
Criminal justice records	38,000	46,050	8,050	42,726	7.8%	121.2%
Extra duty officer reimbursement	183,008	157,632	(25,376)	87,991	79.1%	0.0%
Fire inspection & fireworks fees	111,400	204,493	93,093	112,210	82.2%	183.6%
Offender registration/impound fees	11,000	14,514	3,514	10,147	43.0%	131.9%
Emergency dispatch reimbursement	103,903	219,788	115,885	82,788	0.0%	0.0%
Elevator inspection	55,200	64,355	9,155	55,410	16.1%	116.6%
Highways and streets:						
Work in right of way permit	3,000	1,917	(1,083)	-	0.0%	63.9%
Plan check fees	522,194	717,920	195,726	882,756	-18.7%	137.5%
Right-of-way maintenance	282,423	282,423	-	270,168	4.5%	100.0%
Culture and Recreation:						
Recreation center - all fees	2,129,172	2,214,548	85,376	1,994,569	11.0%	104.0%
Pool fees	514,457	538,127	23,670	470,760	14.3%	104.6%
Arbor Day Tree Sales	-	11,400	11,400	10,170	12.1%	0.0%
Reservoir fees	610,026	847,629	237,603	694,373	22.1%	138.9%
Activity fees	1,513,413	1,446,034	(67,379)	1,518,588	-4.8%	95.5%
Facility use fees	422,920	445,483	22,563	492,324	-9.5%	105.3%
Concessions	67,321	64,311	(3,010)	35,642	80.4%	95.5%
Senior citizens:						
Activity fees	250	170	(80)	187	-9.1%	68.0%
Facility fees	2,200	1,625	(575)	1,803	-9.8%	73.9%
Administrative reimbursements:						
Sanitation	949,663	949,663	-	690,896	37.5%	100.0%
Golf	191,150	191,150	-	245,576	-22.2%	100.0%
Electric	2,536,491	2,536,491	-	2,306,106	10.0%	100.0%
Telecommunications	616,936	616,936	-	564,727	9.2%	100.0%
Water	2,286,987	2,286,987	-	1,900,484	20.3%	100.0%
Sewer	1,193,882	1,193,883	1	1,273,721	-6.3%	100.0%
Storm Drainage	886,521	886,521	-	771,734	14.9%	100.0%
Airport	99,917	99,917	-	82,794	20.7%	100.0%
Streets	1,142,780	1,142,780	-	1,087,097	5.1%	100.0%
Museum	291,445	291,445	-	241,481	20.7%	100.0%
Oil and Gas	1,806	1,806	-	7,075	0.0%	100.0%
Open Space	254,941	254,941	-	297,594	-14.3%	100.0%
Fleet	423,107	423,107	-	369,078	14.6%	100.0%
General Improvement District	27,656	27,656	-	15,100	83.2%	100.0%
	18,466,668	19,060,189	593,523	17,615,642	8.2%	103.2%
FINES AND FORFEITS						
Court:						
Parking	106,000	153,452	47,452	122,493	25.3%	144.8%
Other court fines	290,000	225,060	(64,940)	259,829	-13.4%	77.6%
Court fine surcharge	30,000	21,015	(8,985)	26,845	-21.7%	70.1%
Bond forfeitures	6,200	3,080	(3,120)	8,120	-62.1%	49.7%
Other forfeitures	-	456,527	456,527	-	0.0%	0.0%
Court education fees	10,000	7,010	(2,990)	9,050	-22.5%	70.1%
Court costs reimbursements	46,000	32,556	(13,444)	42,541	-23.5%	70.8%
Probation & home detention monitoring fees	15,750	11,295	(4,455)	15,983	-29.3%	71.7%
Code Enforcement Penalty	600	725	125	952	-23.9%	120.8%
Tree Mitigation Fine	196,987	234,304	37,317	195,491	19.9%	118.9%
Outstanding judgments/warrants	1,600	1,080	(520)	1,790	-39.7%	67.5%
Library fines						
False alarm fines	4,000	2,000	(2,000)	2,900	-31.0%	50.0%
Weed cutting fines	15,000	21,816	6,816	22,867	0.0%	145.4%
Civil Penalty & Nuisance fines	24,000	43,758	19,758	29,490	48.4%	182.3%
Other fines	350	325	(25)	360	-9.7%	92.9%
	746,487	1,228,729	482,242	761,036	61.5%	164.6%

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

(continued)

					%	
					<i>Increase</i>	
	2024	Variance	2023	(Decrease)	2024	
	YTD	from Final	YTD	From	as a % of	
	Actual	Budget	Actual	Prior Year	Budget	
	Budget					
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	788,575	2,106,654	1,318,079	2,090,223	0.8%	267.1%
Miscellaneous	68,800	81,966	13,166	109,282	-25.0%	119.1%
Private grants/donations	909	4,803	3,894	34,158	-85.9%	0.0%
Oil and gas royalties	990,210	84,380	(905,830)	100,996	0.0%	8.5%
	1,848,494	2,277,803	429,310	2,334,659	-2.4%	123.2%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	108,527	108,734	207	19,015	471.8%	100.2%
Library Services Fund	20,500	20,500	-	20,500	0.0%	100.0%
Tree Planting	23,000	23,000	-	23,000	0.0%	100.0%
Rec Sponsorship	-	9,900	9,900	-	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	129,420	(8,576)	-	0.0%	93.8%
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	920,500	29,174	636,817	44.5%	103.3%
Total revenues and other sources (legal basis)	118,158,950	116,106,323	(2,052,627)	106,064,847	9.5%	98.3%

(continued)

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

**EXPENDITURE
NORM=86.0%**

	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	575,988	182,230	551,922	4.4%	76.0%
City Attorney	2,072,324	1,909,804	162,520	1,699,879	12.3%	92.2%
Municipal Court						
Courts	760,226	768,684	(8,458)	715,936	7.4%	101.1%
Probation	377,241	397,228	(19,987)	362,074	9.7%	105.3%
City Manager						
City Manager	1,868,570	1,586,251	282,319	1,416,902	12.0%	84.9%
General Fund Transfers	4,277,988	4,192,988	85,000	1,241,481	237.7%	98.0%
Non Departmental	4,164,665	895,199	3,269,466	1,131,932	-20.9%	21.5%
Economic Development Contracts	1,803,541	939,205	864,336	526,035	78.5%	52.1%
LHA General	173,598	178,794	(5,196)	101,102	76.8%	103.0%
Total Non-Departmental	16,256,371	11,444,141	4,812,230	7,747,263	47.7%	70.4%
SHARED SERVICES						
Communications	1,248,250	1,059,661	188,589	806,506	31.4%	84.9%
Human Resources						
Human Resources	2,013,369	1,906,881	106,488	1,678,466	13.6%	94.7%
Strategic Integration						
Strategic Integration Admin	123,159	78,163	44,996	31,811	145.7%	63.5%
Oil and Gas	1,164,049	1,005,661	158,388	815,775	23.3%	86.4%
Geospatial Data and Analysis	153,735	141,282	12,453	149,167	-5.3%	91.9%
Data and Analytics	226,173	148,222	77,951	52,391	182.9%	65.5%
Business Enablement	27,695	15,310	12,385	11,348	34.9%	55.3%
Technical Services	98,533	76,335	22,198	58,948	29.5%	77.5%
Customer Service and Admin	33,551	31,781	1,770	28,596	11.1%	94.7%
Community Neighborhood and Equity Resol	965,942	849,864	116,078	741,364	14.6%	88.0%
Lgmt Multicultural Action Comm	25,000	22,441	2,559	22,496	-0.2%	89.8%
Purchasing	1,211,982	1,121,698	90,284	995,806	12.6%	92.6%
Enterprise Technology Services						
PC Replacements	417,865	185,526	232,339	201,583	-8.0%	44.4%
ETS Operations	4,394,019	3,723,547	670,472	2,850,111	30.6%	84.7%
LHA ETS Operations	48,213	51,543	(3,330)	89,883	-42.7%	106.9%
ETS Applications	1,628,935	1,230,006	398,929	1,061,541	15.9%	75.5%
ETS CIS Support	305,251	304,798	454	266,981	14.2%	99.9%
ETS Telephone	155,263	102,302	52,961	77,528	32.0%	0.0%
CJ System Replacement	137,819	36,299	101,520	16,195	124.1%	0.0%
City Clerk						
City Clerk	793,558	644,870	148,688	556,512	15.9%	81.3%
Election Voter Registration	129,013	70,630	58,383	99,518	-29.0%	54.7%
Recovery Office	211,825	63,583	148,242	101,877	-37.6%	30.0%
Total Shared Services	15,763,516	13,065,051	2,698,465	10,826,712	20.7%	82.9%
FINANCE						
Finance Administration	695,344	656,394	38,950	483,217	35.8%	94.4%
Sales Tax	689,001	615,289	73,712	529,867	16.1%	89.3%
Accounting	1,432,357	1,341,793	90,564	1,264,725	6.1%	93.7%
Treasury	401,567.00	382,236.61	19,330.39	326,038.34	17.2%	95.2%
Information Desk	82,401	84,901	(2,500)	69,906	21.5%	103.0%
LHA Accounting	383,447	391,680	(8,233)	323,784	21.0%	102.1%
Budget	770,979	641,867	129,112	604,217	6.2%	83.3%
HATS Project	1,097,801	625	1,097,176	8,777	-92.9%	0.0%
Risk	756,374	518,011	238,363	422,543	22.6%	68.5%
Wellness	116,706	101,208	15,498	99,146	2.1%	86.7%
Safety	197,356	196,159	1,197	174,142	12.6%	99.4%
Utility Billing	2,802,733	2,147,235	655,498	2,202,007	-2.5%	76.6%
Mail Delivery	91,126	76,462	14,664	98,701	-22.5%	83.9%
Total Finance	9,517,192	7,153,860	2,363,332	6,607,070	8.3%	75.2%

(continued)

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

**EXPENDITURE
NORM=86.0%**

	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	\$ 1,068,477	5,335	\$ 878,310	21.7%	99.5%
Neighborhood Resources	370,881	260,218	110,664	279,025	-6.7%	70.2%
Emergency Communication Center	2,956,836	2,794,342	162,494	2,157,304	29.5%	94.5%
Public Safety Radio Replacemnt	5,600	6,873	(1,273)	58	0.0%	122.7%
Police Services	477,009	400,913	76,096	405,544	-1.1%	84.0%
SWAT	465,268	512,832	(47,564)	874,236	-41.3%	110.2%
Police Training	509,231	470,475	38,756	463,082	1.6%	92.4%
Extra Duty	192,008	180,867	11,141	115,450	56.7%	94.2%
Detectives	3,926,472	4,013,775	(87,303)	4,152,043	-3.3%	102.2%
Special Investigation Unit	180,529	256,290	(75,761)	320,136	-19.9%	142.0%
RV Tow and Disposal	20,040	19,546	494	93,877	-79.2%	97.5%
School Resource Unit	911,635	868,536	43,099	808,508	7.4%	95.3%
Animal Control	1,205,895	1,175,116	30,779	916,775	28.2%	97.4%
Traffic	1,430,051	1,277,648	152,403	1,279,428	-0.1%	89.3%
Special Operations	2,847	73,630	(70,783)	130,277	-43.5%	0.0%
Patrol	15,917,254	15,171,659	745,595	12,360,421	22.7%	95.3%
Fire Suppression	13,634,631	13,364,417	270,214	12,731,671	5.0%	98.0%
Hazmat Team	172,812	178,392	(5,580)	180,431	-1.1%	103.2%
Technical Rescue Team	251,829	225,612	26,217	109,756	105.6%	89.6%
Wildland Team	360,153	345,067	15,086	302,069	14.2%	95.8%
Fire Codes and Planning	601,903	586,380	15,523	549,287	6.8%	97.4%
Fire Investigations	42,719	60,632	(17,913)	40,432	50.0%	141.9%
Fire Outreach and Prevention	8,946	3,991	4,956	6,747	-40.9%	44.6%
Fire Services	707,801	899,877	(192,076)	635,421	41.6%	127.1%
Fire Training	399,441	989,161	(589,720)	836,245	18.3%	247.6%
Click it or Ticket	7,000	2,026	4,974	2,761	0.0%	0.0%
DUI Grant	16,304	15,081	1,223	9,203	63.9%	0.0%
Collaborative Services	1,079,543	858,847	220,696	899,334	-4.5%	79.6%
CORE	315,816	244,019	71,797	185,406	31.6%	77.3%
Case Management	140,514	150,864	(10,350)	126,518	19.2%	107.4%
Outreach and Volunteers	38,943	36,910	2,033	165,198	-77.7%	94.8%
Peer Support	37,543	22,196	15,348	30,557	-27.4%	59.1%
Training and Personnel	547,773	539,031	8,742	512,182	5.2%	98.4%
Information Technology	1,023,066	963,812	59,254	943,324	2.2%	94.2%
Records Unit	779,187	830,850	(51,663)	687,447	20.9%	106.6%
Emergency Management	65,318	50,475	14,843	42,603	18.5%	77.3%
Total Public Safety	49,876,610	48,918,835	957,775	44,231,068	10.6%	98.1%

(continued)

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

**EXPENDITURE
NORM=86.0%**

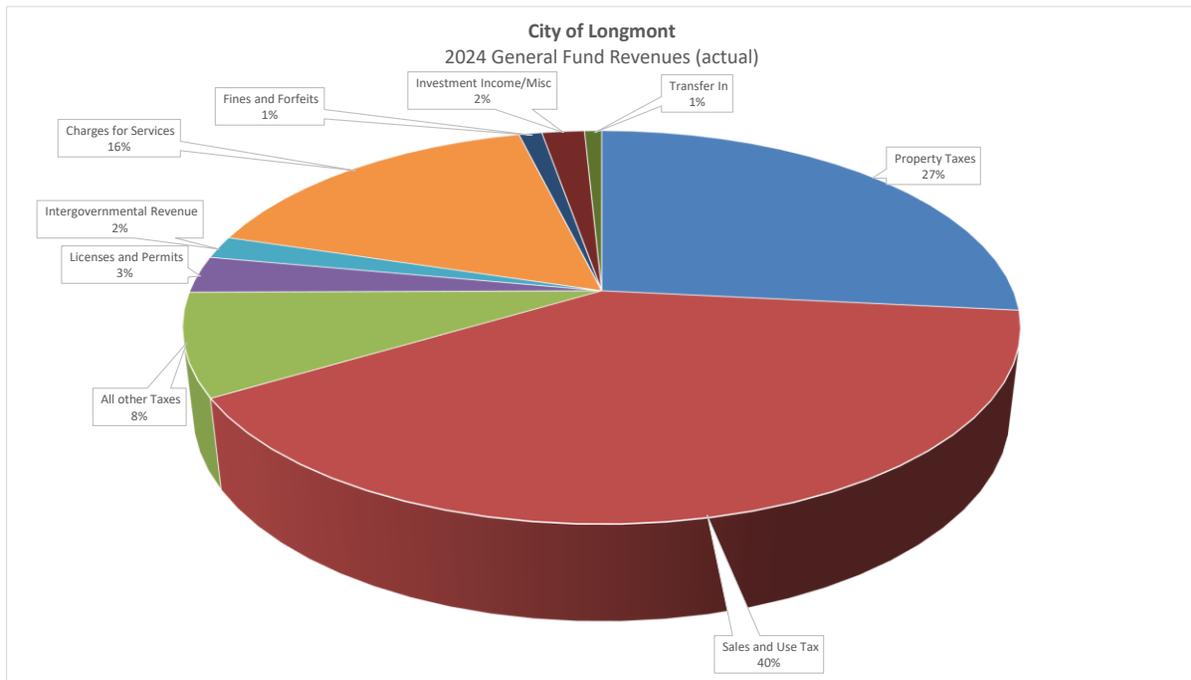
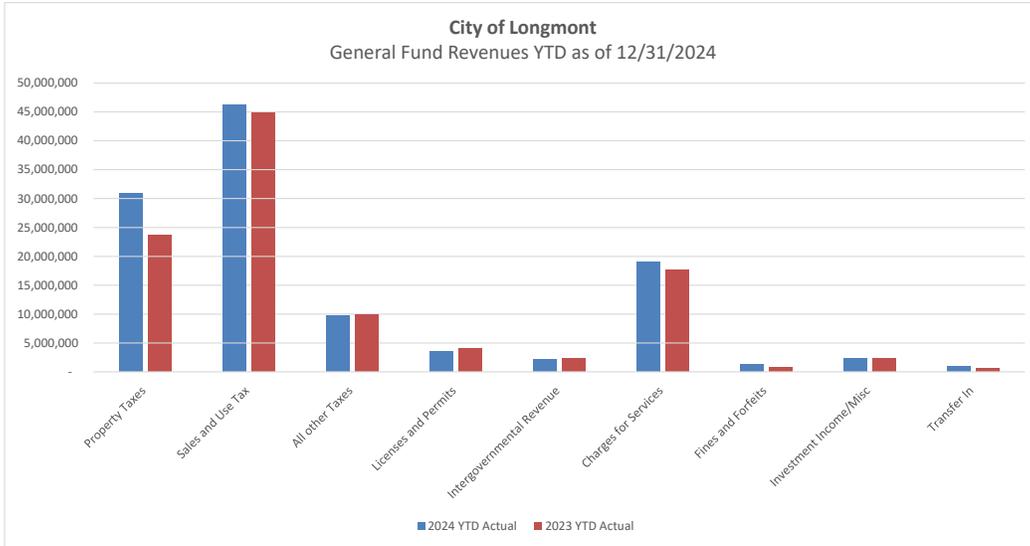
	2024	Variance	2023	%	2024	
	YTD	from Final	YTD	Increase (Decrease) From Prior Year	as a % of Budget	
Budget	Actual	Budget	Actual		Budget	
EXTERNAL SERVICES						
Development Services						
Development Services	2,378,183	1,940,934	437,249	1,701,991	14.0%	81.6%
Accela Implementation Project	92,203	3,150	89,053	48,242	-93.5%	0.0%
Code Enforcement	1,100,833	835,788	265,045	720,816	16.0%	75.9%
Parking Enforcement	160,572	179,747	(19,175)	140,201	28.2%	111.9%
Redevelopment	877,357	357,279	520,078	235,852	51.5%	40.7%
Facilities Project Management	441,526	390,534	50,992	289,702	34.8%	88.5%
Facilities Operations	2,440,764	2,058,780	381,984	1,969,552	4.5%	84.3%
Facilities Maintenance	2,363,474	1,943,073	420,401	1,904,281	2.0%	82.2%
Transportation Planning	459,125	385,777	73,348	392,004	-1.6%	84.0%
Building Services	1,902,434	1,660,427	242,007	1,737,145	-4.4%	87.3%
Natural Resources Admin	679,402	722,353	(42,951)	640,750	12.7%	106.3%
Parks Maintenance	2,856,745	2,662,679	194,066	2,372,445	12.2%	93.2%
Parks Resource Management	234,880	182,340	52,540	202,511	-10.0%	77.6%
Muni Grounds Maintenance	401,660	412,895	(11,235)	359,946	14.7%	102.8%
ROW Maintenance	602,080	627,059	(24,979)	578,171	8.5%	104.1%
Graffiti Removal	202,709	110,958	91,751	63,896	73.7%	0.0%
Parks Development	279,798	275,854	3,944	203,317	35.7%	98.6%
Forestry Maintenance	994,856	971,172	23,684	891,203	9.0%	97.6%
Forestry EAB	352,615	265,276	87,339	140,108	89.3%	75.2%
Union Reservoir	532,336	431,447	100,889	490,762	-12.1%	81.0%
Total External Services	19,353,552	16,417,520	2,936,032	15,082,894	8.8%	84.8%
HUMAN SERVICES						
Human Services Admin	730,303	647,544	82,759	411,862	57.2%	88.7%
Human Service Agencies	3,885,096	2,624,468	1,260,628	2,545,860	3.1%	67.6%
Children, Youth and Families	1,452,689	1,242,731	209,958	2,076,762	-40.2%	85.5%
Stadium Funding	980,481	805,007	175,474	-	0.0%	82.1%
Senior Services	1,451,909	1,324,209	127,700	1,165,806	13.6%	91.2%
Senior Svcs Short Term Asstnce	79,610	51,551	28,059	20,313	153.8%	0.0%
Total Human Services	8,580,088	6,695,510	1,884,578	6,220,603	7.6%	78.0%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	313,388	282,231	31,157	1,442,859	-80.4%	90.1%
Recreation Administration	575,780	490,131	85,649	496,911	-1.4%	85.1%
Callahan House Transfer	99,854	99,854	-	95,970	4.0%	100.0%
Recreation Aquatics	1,311,499	1,278,351	33,148	1,206,479	6.0%	97.5%
Recreation Athletics	591,103	522,647	68,456	522,207	0.1%	88.4%
Recreation Concessions	89,890	60,734	29,156	43,346	40.1%	67.6%
Recreation Community Events	181,477	141,994	39,483	138,707	2.4%	78.2%
Recreation General Programs	1,031,032	993,622	37,410	876,473	13.4%	96.4%
Childcare Stabilization Grant	7,023	7,023	-	64,292	-89.1%	0.0%
Recreation Special Needs	45,903	14,114	31,789	16,720	-15.6%	30.7%
Recreation Outdoor Programs	31,934	19,953	11,981	28,904	-31.0%	62.5%
Recreation Ice Rink	410,624	382,299	28,325	160,953	137.5%	93.1%
Recreation Sport Fields Mtce	377,048	403,138	(26,090)	348,580	15.7%	106.9%
Recreation Youth Programs	12,663	10,438	2,225	31,257	-66.6%	82.4%
Recreation Union Reservoir	245,198	243,927	1,271	-	0.0%	0.0%
Recreation Center	1,945,361	2,137,460	(192,099)	2,019,956	5.8%	109.9%
Library Administration	699,003	657,187	41,816	820,638	-19.9%	94.0%
Library Adult Services	1,175,675	1,146,880	28,795	1,111,611	3.2%	97.6%
Library Childrens and Teens	782,260	732,548	49,712	1,345,163	-45.5%	93.6%
Library Tech Services	1,183,112	1,125,817	57,295	929,552	21.1%	95.2%
Library Circulation	972,647	1,054,769	(82,122)	967,499	9.0%	108.4%
Museum Administration	1,155,320	1,143,567	11,753	1,071,049	6.8%	99.0%
Museum Auditorium	320,179	308,432	11,747	370,039	-16.6%	96.3%
Senior Services Administration	-	-	-	-	0.0%	0.0%
HCI Administration	48,741	29,743	18,998	-	0.0%	61.0%
LHA Housing	207,820	191,265	16,555	114,312	67.3%	92.0%
Total Recreation, Golf, Library and Culture	13,814,534	13,478,127	336,407	14,223,477	-5.2%	97.6%

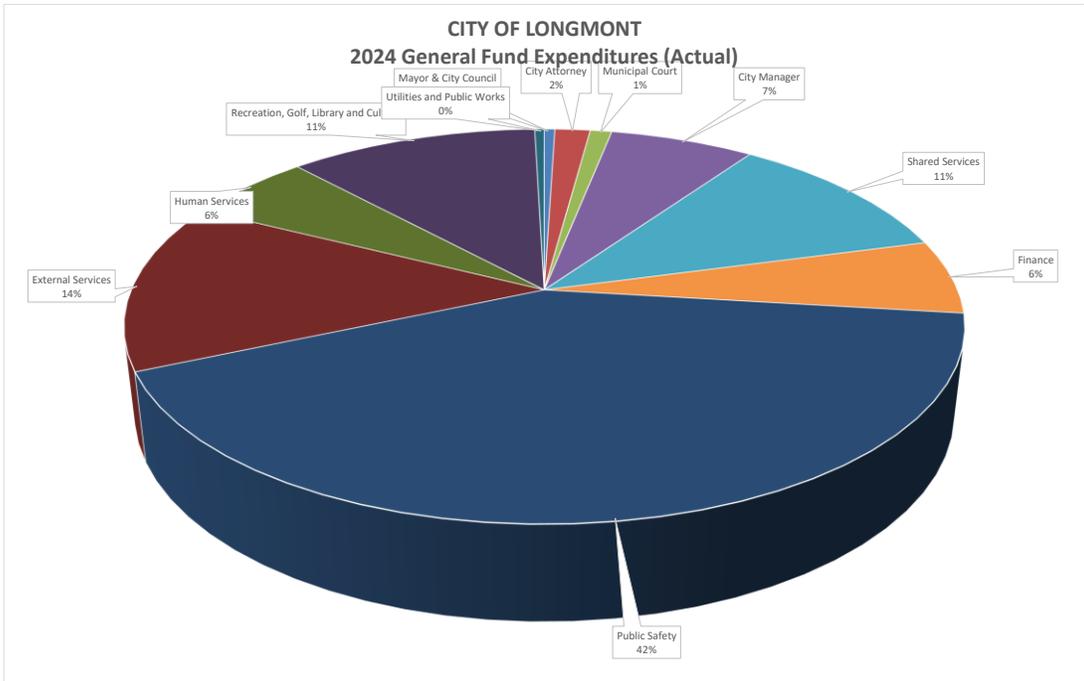
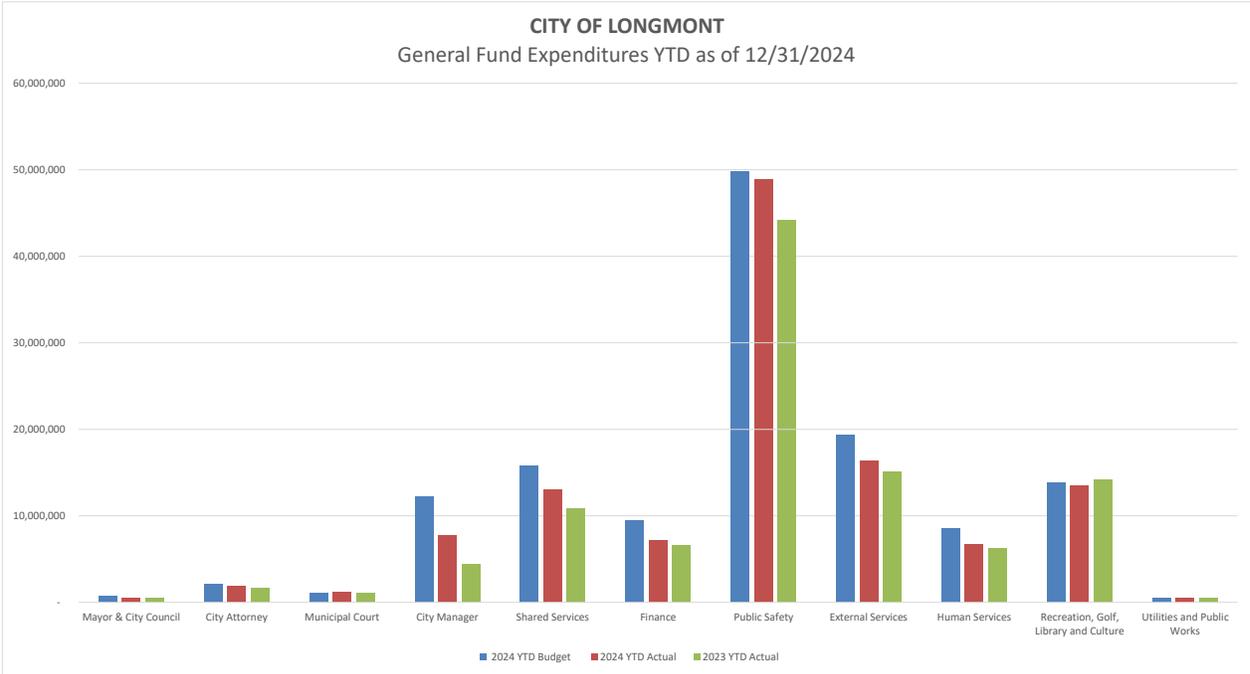
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of December 31, 2024

EXPENDITURE
NORM=86.0%

	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	3,070	(22)	15,925	-80.7%	0.0%
Energy Lease	285,439	328,078	(42,639)	328,078	0.0%	114.9%
Oil and Gas Investigations	-	-	-	679	-100.0%	0.0%
Survey and Engineering Support	79,686	60,693	18,993	62,858	-3.4%	76.2%
Oil and Gas Monitoring	-	-	-	(1)	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	120,240	-	95,240	26.2%	100.0%
Total Utilities and Public Works	488,413	512,081	(23,668)	502,780	1.9%	104.8%
Total Expenditures	133,650,276	117,685,125	15,965,151	105,441,867	11.6%	88.1%
Net Change in Fund Balance	(15,491,326)	(1,578,802)		622,980		
FUND BALANCE, January 1	31,273,640	52,091,808		46,609,982		
FUND BALANCE, December 31	15,782,314	50,513,006		47,232,962		





PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
 PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
 BEGINNING PROJECTS THROUGH December 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	\$ 35,300	\$ -	\$ 334,647	\$ 429,387	\$ 27,108	\$ 8,192	
	Neighborhood Improvement Program	1,320,000	50,000	-	(38,654)	1,049,934	38,750	242,662	
	Economic Development Incentives	721,249	225,000	-	6,300	652,983	210,000	89,566	
	Culture and Rec Enhancements	250,000	-	500,000	-	-	-	750,000	
	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	2,854,245	-	(904,084)	72,555,140	2,319,053	1,091,920	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
DTR035	Downtown/City Center Lighting Improvements	155,000	225,000	-	-	100,177	144,710	135,112	
PBF001	Municipal Building Roof Improvements	6,171,949	48,070	20,000	(1,764,991)	4,353,663	71,736	49,629	
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	570,980	399,632	
PBF082	Municipal Buildings HVAC	7,973,398	840,674	(15,000)	(387,194)	6,844,959	1,283,637	283,283	
PBF091	Callahan House Improvements	238,096	-	-	(26,262)	211,834	-	-	
PBF109	Parking Lot Rehabilitation	1,769,278	209,070	-	(255,011)	1,479,526	175,413	68,398	
PBF119	Municipal Buildings Carpet	2,872,294	330,270	-	(410,730)	2,398,797	294,662	98,374	
PBF145	Specialized Equipment Replacement	3,967,569	488,840	(20,000)	(231,381)	2,818,920	573,224	812,883	
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	5,061	62,397	
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	24,680	1,112,756	
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	32,863	50,842	
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	3,071,686	-	3,226,880	4,533,909	4,123,452	

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

		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	6,188	33,117	
PBF205	Facilities Condition Assessments and Rehab	2,455,000	-	(2,433,618)	-	19,634	1,748	1	
PBF207	Museum Collection Storage Facility	898,738	-	-	(849,041)	49,697	-	(0)	
PBF211	Courtroom A&B Sound and Entryway Improvemen	44,854	-	(2,750)	-	-	35,374	6,730	
PBF216	Firehouse Arts Center Facility Improvements	197,455	-	-	-	-	169,614	27,841	
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	25,331	476,804	
PRO090	Sunset Irrigation System	854,800	-	-	-	200,814	599,434	54,552	
PRO102	Swimming and Wading Pool Improvements	8,107,292	482,174	-	(526,208)	6,843,584	446,356	773,319	
PRO113	Park Irrigation Pumps	1,839,026	350,000	-	38,390	1,851,693	364,761	10,962	
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	664,603	846,020	
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-	
PRO197	Golf Irrigation Rehabilitation & Replacement	1,890,400	-	-	-	558,643	1,155,221	176,536	
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	-	19,085	250,193	
PRO204	Pollinator Gardens	123,974	47,500	-	-	123,974	36,108	11,393	
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	1,176,610	1,907,461	
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	14,897,824	14,810,470	
CAPITAL PROJECTS FUND TOTAL		\$ 185,144,291	\$ 11,756,944	\$ -	\$ (9,141,383)	\$ 154,640,586	\$ 17,216,877	\$ 15,902,392	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2024	2023
ASSETS		
Equity in pooled cash & cash equivalents	168,010	(118,785)
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	5,793,896	14,029,343
Total assets	5,961,905	13,910,559
LIABILITIES		
Accounts payable	1,652,391	3,086,067
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	1,652,391	3,086,067
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	4,309,514	10,824,491
Unassigned	-	-
Total fund balances	4,309,514	10,824,491
Total liabilities, deferred inflows of resources and fund balances (deficits)	5,961,905	13,910,559

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	-	118,812	118,812	-	907,739	907,739
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	118,812	118,812	-	907,739	907,739
EXPENDITURES						
Issuance Expense	1,645	1,645	-	-	2,750	(2,750)
Fiscal Charges	-	-	-	1,847	-	1,847
Project Manager Expenses	-	-	-	-	2,994	(2,994)
Economic Development Incentives	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	107,023	-	107,023	2,342,150	2,235,127	107,023
PBF200, Civic Center Rehab	-	-	-	635,318	-	635,318
PBF201, Safety and Justice Rehab	8,554,622	4,533,909	4,020,713	6,271,176	2,275,119	3,996,057
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	441,001	781,401
PRO027, Twin Peaks Irrigation System	289,278	257,772	31,506	3,091,482	2,683,688	407,794
PRO090, Sunset Irrigation System	653,986	599,434	54,552	848,124	106,518	741,606
PRO197, Golf Irrigation Rehabilitation & Replacement	34,797	34,797	-	290,400	255,603	34,797
Total Expenditures	10,410,571	6,190,055	4,220,516	17,157,899	8,022,434	9,135,465
Excess of revenues over (under) expenditures	(10,410,571)	(6,071,242)	4,339,329	(17,157,899)	(7,114,694)	10,043,205
Net changes in fund balance	(10,410,571)	(6,071,242)	4,339,329	(17,157,899)	(7,114,694)	10,043,205
FUND BALANCE, January 1	10,380,756	10,380,756	-	17,939,186	17,939,186	-
FUND BALANCE, December 31	(29,815)	4,309,514	4,339,329	781,287	10,824,492	10,043,205

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of December 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	21,885,580	(1,903,694)	21,180,976	3.3%	92.0%
Licenses and permits	50,000	50,000	787,804	737,804	73,280	975.1%	1575.6%
Developer/owner participation	-	-	234,481	234,481	1,657,623	-85.9%	0.0%
Intergovernmental	5,946,102	17,013,396	4,844,837	(12,168,559)	4,141,440	17.0%	28.5%
Investment income	11,787	11,787	1,502,765	1,490,978	1,477,064	1.7%	12749.3%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	21,271	11,271	26,940	-21.0%	212.7%
Total revenues	29,807,163	40,874,457	29,276,738	(11,597,719)	28,557,323	2.5%	71.6%
EXPENDITURES							
Highways and streets	15,081,347	15,271,876	13,194,656	2,077,220	12,134,185	8.7%	86.4%
Capital Outlay	15,882,799	50,477,562	19,948,554	30,529,008	13,736,974	45.2%	39.5%
Total Expenditures	30,964,146	65,749,438	33,143,210	32,606,228	25,871,159	28.1%	50.4%
Excess of revenues over (under) expenditures	(1,156,983)	(24,874,981)	(3,866,472)	21,008,509	2,686,164		
OTHER FINANCING USES							
Transfers in					562		
Transfers out							
General fund	(230,858)	(230,858)	(230,858)	-	(328,955)	0.0%	100.0%
Total other financing sources (uses)	(230,858)	(230,858)	(230,858)	-	(328,393)	0.0%	100.0%
Net changes in fund balance	(1,387,841)	(25,105,839)	(4,097,330)	21,008,509	2,357,771		
FUND BALANCE, January 1	32,714,868	32,714,868	32,714,868	-	28,370,121		
FUND BALANCE, December 31	31,327,027	7,609,029	28,617,538	21,008,509	30,727,892		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of December 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	15,819,312	(1,417,727)	15,373,308	2.9%	91.8%
Intergovernmental	3,068,577	1,709,078	(1,359,499)	1,958,757	-12.7%	55.7%
Charges for service	39,423	30,198	(9,225)	33,231	-9.1%	76.6%
Investment income	178,135	598,589	420,454	573,218	4.4%	336.0%
Miscellaneous	4,657	35,209	30,552	22,338	0.0%	0.0%
Total revenues	20,527,831	18,192,386	(2,335,445)	17,960,852	1.3%	88.6%
EXPENDITURES						
Current:						
Public Safety	21,512,053	19,674,279	1,837,774	16,860,459	16.7%	91.5%
Capital Outlay	6,278,051	1,156,192	5,121,859	1,117,487	3.5%	18.4%
Total expenditures	27,790,104	20,830,471	6,959,633	17,977,946	15.9%	75.0%
Excess of revenues over (under) expenditures	(7,262,273)	(2,638,085)	4,624,188	(17,094)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(50,719)	(5,157)	45,562	(4,190)	-	
Other funds	(63,269)	(63,269)	-	(5,592)	-	
Total other financing (uses)	(113,988)	(68,426)	45,562	(9,782)		
Net changes in fund balance	(7,376,261)	(2,706,511)	4,669,750	(26,876)		
FUND BALANCE, January 1	15,098,826	15,098,826	-	13,186,646		
FUND BALANCE, December 31	7,722,565	12,392,315	4,669,750	13,159,770		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of December 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	3,175,596	448,271	879,251	261.2%	116.4%
Investment income	38,462	1,019,356	980,894	1,101,625	-7.5%	2650.3%
Total revenues	2,814,327	4,248,465	1,429,165	1,980,876	114.5%	151.0%
EXPENDITURES						
Culture and recreation	356,642	383,779	(27,137)	134,115	0.0%	0.0%
Capital Outlay	23,492,973	12,131,999	11,360,974	909,325	0.0%	51.6%
Total Expenditures	23,849,615	12,515,778	11,333,837	1,043,440	0.0%	52.5%
Excess of revenues over (under) expenditures	(21,035,288)	(8,267,313)	12,763,002	937,436	-981.9%	39.3%
OTHER FINANCING (USES)						
Transfer out	(288,695)	(115,661)	173,034	(3,185)	0.0%	0.0%
Total other financing (uses)	(288,695)	(115,661)	173,034	(3,185)	0.0%	0.0%
Net change in fund balance	(21,323,983)	(8,382,974)	12,936,036	934,251		
FUND BALANCE, January 1	24,715,311	24,715,311	-	23,821,621	3.8%	
FUND BALANCE, December 31	3,391,328	16,332,337	12,941,009	24,755,872	-34.0%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of December 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	1,225,880	225,880	1,397,864	-12.3%	122.6%
Investment income	100,000	348,844	248,844	352,075	-0.9%	348.8%
Total revenues	1,100,000	1,574,724	474,724	1,749,939	-10.0%	143.2%
EXPENDITURES						
Culture and recreation	439,535	358,875	80,660	259,947	38.1%	81.6%
Capital Outlay	7,749,441	1,189,923	6,559,518	1,017,230	17.0%	15.4%
Total Expenditures	8,188,976	1,548,798	6,640,178	1,277,178	21.3%	18.9%
Net change in fund balance	(7,088,976)	25,927	7,114,903	472,761	-94.5%	-0.4%
FUND BALANCE, January 1	7,874,754	7,874,754	-	7,401,992		
FUND BALANCE, December 31	785,778	7,900,681	7,114,903	7,874,754		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of December 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	5,454,910	(488,897)	5,301,116	2.9%	91.8%
Investment income	300,000	615,983	315,983	654,064	-5.8%	0.0%
Miscellaneous	62,075	3,289,250	3,227,175	3,281,913	0.2%	5298.8%
Total revenues	6,305,882	9,360,142	3,054,260	9,237,094	1.3%	148.4%
EXPENDITURES						
Current:						
Culture and Recreation	2,237,272	1,731,384	505,888	1,378,403	25.6%	77.4%
Capital Outlay	14,129,018	5,558,619	8,570,399	596,771	831.4%	39.3%
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	9,662,815	9,076,288	4,345,974	122.3%	51.6%
Excess of revenues (under) expenditures	(12,433,221)	(302,674)	12,130,547	4,891,119	-106.2%	2.4%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(43,831)	(12,049)	31,782	(4,355)	0.0%	0.0%
General Fund	(65,189)	(65,189)	-	(47,467)	0.0%	0.0%
Total other financing sources (uses)	(109,020)	(77,238)	31,782	(51,822)	0.0%	70.8%
Net changes in fund balance	(12,542,241)	(379,912)	12,162,329	4,839,298		
FUND BALANCE, January 1	15,063,307	15,063,307	-	9,710,390		
FUND BALANCE, December 31	2,521,066	14,683,396	12,162,329	14,549,687		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of December 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	500,791	(69,209)	532,639	-6.0%	87.9%
Investment income	-	433	433	2,438	-82.3%	
Total revenues	570,000	501,224	(68,776)	535,077	-6.3%	87.9%
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)	(46,701)	1,224	(28,607)	63.3%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(47,925)	(46,701)	1,224	(28,607)		
FUND BALANCE, January 1	93,321	93,321	-	96,594	-3.4%	
FUND BALANCE, December 31	45,396	46,620	1,224	67,987	-31.4%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,018,175	\$ 5,978,649	\$ 1,084,219	\$ 14,081,043
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	748,090	3,866	(167)	751,789
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	8,485	7,482	1,383	17,350
Prepaid expenses	2,485	80.00	-	2,565
Total current assets	7,777,235	5,990,077	1,085,435	14,852,747
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	19,211,863	13,180,054	4,189,031	36,580,948
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	20,575,783	13,596,833	4,276,744	38,449,360

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 174,832	\$ 29,143	\$ 13,853	\$ 217,828
Construction contracts payable	12,009	153,092	-	165,101
Accrued liabilities	93,690	28,338	5,898	127,926
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	324,870	225,834	20,789	571,494
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	2,656,186	2,498,616	160,629	5,315,431
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	6,353,523	3,864,411	1,003,287	11,221,221
Total net position	17,776,142	11,054,388	4,106,883	32,937,413
Total liabilities and net position	\$ 20,575,783	\$ 13,596,833	\$ 4,276,744	\$ 38,449,359

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of December 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	86,772,393	(3,802,050)	86,009,975	0.9%	95.8%
Intergovernmental	148,550	-	(148,550)	-	0.0%	0.0%
Investment income	80,000	1,057,776	977,776	959,589	10.2%	1322.2%
Miscellaneous	65,500	188,173	122,673	182,388	3.2%	287.3%
Aid to underground installation	3,621,316	3,969,626	348,310	2,599,086	52.7%	109.6%
Other sales	77,000	86,947	9,947	132,940	-34.6%	112.9%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	94,566,809	92,074,915	(2,491,894)	89,883,978	2.44%	97.4%
EXPENSES						
Administration	9,611,916	8,474,868	1,137,048	6,555,908	29.3%	88.2%
Power purchased	62,182,884	61,244,111	938,773	58,423,032	4.8%	98.5%
Distribution	11,724,870	11,207,220	517,650	9,929,418	12.9%	95.6%
Franchise fee	7,114,850	6,850,968	263,882	6,805,819	0.7%	96.3%
Transfers out	603,434	450,599	152,835	284,660	0.0%	74.7%
Total operations	91,237,954	88,227,766	3,010,188	81,998,837	7.6%	96.7%
Capital outlay	26,739,101	7,302,769	19,436,332	10,369,391	-29.6%	27.3%
Total expenses	117,977,055	95,530,535	22,446,520	92,368,228	3.4%	81.0%
Excess of revenues over expenses	(23,410,246)	(3,455,620)	19,954,626	(2,484,250)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	7,302,769
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		7,302,769
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	3,847,149

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of December 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	20,895,172	(114,093)	19,715,038	6.0%	99.5%
Intergovernmental	-	129,140	129,140	1,202,285	0.0%	0.0%
Investment income	5,000	369,804	364,804	291,429	26.9%	7396.1%
Miscellaneous	15,000	319,033	304,033	83,410	282.5%	2126.9%
Aid to underground installation	70,000	497	(69,503)	29,677	0.0%	0.7%
Total revenues	21,099,265	21,713,646	614,381	21,321,839	1.8%	102.9%
EXPENSES						
Administration	7,839,468	6,714,524	1,124,944	6,458,877	4.0%	85.7%
Distribution	5,970,077	5,289,304	680,773	4,682,123	13.0%	88.6%
Transfers out	65,232	34,492	30,740	8,118	0.0%	0.0%
Total operations	13,874,777	12,038,320	1,836,457	11,149,118	8.0%	86.8%
Debt service	4,748,530	4,681,853	66,677	4,702,652	0.0%	98.6%
Capital outlay	2,788,855	1,987,781	801,074	4,326,867	-54.1%	71.3%
Total expenses	21,412,162	18,707,954	2,704,208	20,178,636	-7.3%	87.4%
Excess of revenues (under) expenses	(312,897)	3,005,692	3,318,589	1,143,203		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	1,987,781
	Capitalized salaries and expenses	-
		1,987,781
Less:	Depreciation	-
	Proceeds from issuance of bonds	-
	Capital contributions:	
	Loss on asset disposal	-
	Aid to underground installation	-
	Vehicle transfers	-
		-
Net (loss) (GAAP basis)		4,993,473

**CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of December 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	\$ 27,220,273	\$ 52,177,324	\$ 20,846,033	\$ 14,029,882	\$ 14,081,043	\$ 128,354,555	\$ 48,340,577
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	7,963,593	1,198,967	1,437,576	60,701	751,789	11,412,626	654,864
Intergovernmental receivable	-	587,399	150,536	1,655,367	-	2,393,302	-
Loans receivable	1,472	58,818	-	-	-	60,290	-
Interest receivable	32,925	63,438	25,285	19,611	17,350	158,609	60,221
Inventory of materials and supplies	-	-	-	-	-	-	14,300,004
Advance to other funds, current portion	-	-	-	-	-	-	11,754,093
Prepaid expenses	7,962,214	9,621	18,041	5,478	2,565	7,997,919	5,999
Total unrestricted current assets	43,180,477	54,095,567	22,477,471	15,771,039	14,852,747	150,377,301	75,115,757
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	77,143	43,764,234	356,808	41,178	-	44,239,363	-
Interest receivable	-	-	1,056	51	-	1,107	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	382,368	-	-	-	382,368	-
Cash and cash equivalents	-	-	567,350	1,606	-	568,956	-
Interest receivable	95	-	-	-	-	95	-
Total restricted current assets	77,238	44,146,602	925,214	42,835	-	45,191,889	-
Total current assets	43,257,715	98,242,169	23,402,685	15,813,874	14,852,747	195,569,190	75,115,757
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	37,162,283	53,828,978	881,507	9,927,829	106,699,206	1,793,465
Improvements (other than buildings)	204,215,135	267,822,806	166,621,218	104,236,471	17,715,798	760,611,428	3,087,845
Equipment	9,496,918	2,819,346	4,459,876	304,547	3,868,801	20,949,488	58,431,611
Construction in progress	3,777,034	59,014,956	447,202	20,222,714	8,383,965	91,845,871	1,702,841
Total capital assets	223,996,800	590,018,598	227,369,367	141,958,180	41,722,828	1,225,065,773	65,348,962
Less - accumulated depreciation	90,410,892	99,101,637	84,296,238	33,982,880	19,994,627	327,786,274	45,593,067
Net capital assets	133,585,908	490,916,961	143,073,129	107,975,300	21,728,201	897,279,499	19,755,895
Total noncurrent assets	133,585,908	490,916,961	143,073,129	107,975,300	21,728,201	897,279,499	19,901,895
Total assets	176,843,623	589,159,130	166,475,814	123,789,174	36,580,948	1,092,848,689	95,017,652
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	\$ 183,658,903	\$ 592,333,058	\$ 168,668,665	\$ 124,784,673	\$ 38,449,360	\$ 1,107,894,659	\$ 96,077,559

	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	\$ 5,998,398	\$ 443,385	\$ 401,490	\$ 198,926	\$ 217,828	\$ 7,250,027	\$ 548,605
Construction contracts payable	2,500	621,567	146,454	122,811	165,101	1,058,433	5,698
Accrued liabilities	814,825	218,989	138,683	71,841	127,926	1,372,264	72,401
Rebate Payable	-	1,117,470	-	-	-	1,117,470	-
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	1,195,521	-	-	-	-	1,195,521	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	387,615
Customer deposits	907,305	79,086	-	8,590	-	994,981	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	9,133,479	2,588,131	752,926	427,294	571,494	13,473,323	12,070,541
Payable from restricted assets:							
Accounts payable	-	528,479	-	7,159	-	535,638	-
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	3,398,479	2,055,000	1,872,159	-	10,971,201	-
Total current liabilities	12,779,042	5,986,610	2,807,926	2,299,453	571,494	24,444,525	12,070,541
Long-term liabilities:							
Loan payable	-	-	-	-	-	-	-
Long-term construction liability	-	182,148	-	-	-	182,148	-
Claims payable	-	-	-	-	-	-	1,416,954
Accrued sick and vacation	1,215,930	609,926	375,692	199,048	343,617	2,744,213	179,046
Net other post employment benefit obligation	1,696,688	793,806	514,098	246,379	467,656	3,718,627	261,956
Net Pension Liability	8,696,587	4,049,128	2,621,481	1,269,705	2,383,528	19,020,429	1,352,689
Advances from other funds	-	-	-	132,751	1,549,137	1,681,888	-
Premium on bonds	-	10,146,373	2,291,257	-	-	12,437,630	-
Bonds payable	21,206,862	68,580,000	31,050,000	16,844,370	-	137,681,232	-
Net long-term liabilities	32,816,067	84,361,381	36,852,528	18,692,253	4,743,937	177,466,166	3,210,645
Total liabilities	45,595,109	90,347,991	39,660,453	20,991,706	5,315,431	201,910,690	15,281,186
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	421,533,246	110,389,025	89,144,725	21,716,192	751,514,171	19,755,895
Water acquisition/capital grants	-	-	-	-	-	-	-
Subdividers	-	-	-	-	-	-	-
System development	-	-	-	-	-	-	-
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	77,143	43,764,234	356,808	41,178	-	44,239,363	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	28,538,649	36,353,748	18,046,243	14,502,381	11,221,221	108,662,242	60,928,951
Total net position	137,346,775	501,651,228	128,792,076	103,688,284	32,937,413	904,415,776	80,684,846
Total liabilities and net position	\$ 183,658,903	\$ 592,333,060	\$ 168,668,665	\$ 124,784,674	\$ 38,449,359	1,107,894,661	\$ 96,077,559

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of December 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	28,909,440	(953,456)	25,416,328	13.7%	96.8%
Development fee surcharge	368,400	669,335	300,935	309,384	116.3%	181.7%
Intergovernmental	-	1,360,836	1,360,836	693,793	96.1%	0.0%
Investment income - operating	152,600	3,505,170	3,352,570	3,241,052	8.1%	2297.0%
Miscellaneous	200,000	1,746,559	1,546,559	1,382,034	26.4%	873.3%
Transfer in	1,841,143	1,841,143	-	2,457,826	0.0%	100.0%
Total revenues	32,425,039	38,032,482	5,607,443	33,500,418	13.5%	117.3%
EXPENSES						
Administration	9,210,839	8,415,932	794,907	6,436,462	30.8%	91.4%
Water resources	4,085,126	3,952,594	132,532	4,104,613	-3.7%	96.8%
Transmission/distribution	3,683,651	3,175,231	508,420	3,017,380	5.2%	86.2%
Treatment plant	4,718,312	4,474,476	243,836	3,828,616	16.9%	94.8%
Transfer out	286,572	176,187	110,385	239,247	-26.4%	61.5%
Total operations	21,984,500	20,194,420	1,790,080	17,626,318	14.6%	91.9%
Debt service	5,271,838	4,871,531	400,307	6,600,008	-26.2%	92.4%
Capital outlay	60,111,506	8,069,863	52,041,643	19,113,254	-57.8%	13.4%
Total expenses	87,367,844	33,135,814	54,232,030	43,339,580	-23.5%	37.9%
Excess of revenue (under) expenses	(54,942,805)	4,896,668	59,839,473	(9,839,162)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		8,069,863				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		1,331,982				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		9,401,845				
Principal retired		-				
		9,401,845				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		14,298,513				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of December 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	2,822,517	1,392,817	1,316,126	114.5%	197.4%
Investment income	15,300	969,069	953,769	944,487	2.6%	6333.8%
Total revenues	1,445,000	3,791,586	2,346,586	2,260,613	67.7%	262.4%
EXPENDITURES						
Municipal utility systems	-	12,245	(12,245)	19,013	0.0%	0.0%
Capital Outlay	13,166,285	722,815	12,443,470	1,476,966	-51.1%	5.5%
Total Expenditures	13,166,285	735,060	12,431,225	1,495,979	-50.9%	5.6%
Excess of revenues over expenditures	(11,721,285)	3,056,526	14,777,811	764,634	299.7%	-26.1%
OTHER FINANCING (USES)						
Transfer out	(2,357,366)	(1,852,281)	505,085	(2,559,876)	0.0%	78.6%
Net change in fund balance	(14,078,651)	1,204,245	15,282,896	(1,795,242)		
FUND BALANCE, January 1	21,296,319	21,296,319	-	23,095,000		
FUND BALANCE, December 31	7,217,668	22,500,564	15,282,896	21,299,759		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of December 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	231,363	218,863	223,834	3.4%	1850.9%
Miscellaneous	-	(148)	(148)	-	0.0%	0.0%
Total revenues	17,500	231,965	214,465	1,748,709	-86.7%	1325.5%
EXPENDITURES						
Municipal utility systems	2,375,000	419,185	1,955,815	4,770	0.0%	17.6%
Capital Outlay	816,630	-	816,630	7,199	0.0%	0.0%
Total Expenditures	3,191,630	419,185	2,772,445	11,969	3402.3%	13.1%
Net change in fund balance	(3,174,130)	(187,220)	2,986,910	1,736,740		
FUND BALANCE, January 1	5,456,028	5,456,028	-	3,719,288		
FUND BALANCE, December 31	2,281,898	5,268,808	2,986,910	5,456,028		

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

	Final Budget	2024 YTD Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Investment income	-	1,276	1,276	1,218	4.8%	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	-	1,276	1,276	1,218		
FUND BALANCE, January 1	27,902	27,902	-	26,684		
FUND BALANCE, December 31	27,902	29,178	1,276	27,902		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of December 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	18,793,218	(846,182)	17,126,367	9.7%	95.7%
Intergovernmental	0	829,715	829,715	84,347	0.0%	0.0%
Investment income	35,900	932,682	896,782	848,925	9.9%	2598.0%
Miscellaneous	3,000	137,938	134,938	89,352	54.4%	4597.9%
Transfers in	466,633	466,633	0	464,423	0.0%	100.0%
Total revenues	20,144,933	21,160,186	1,015,253	18,613,414	13.7%	105.0%
EXPENSES						
Administration	5,337,748	4,570,963	766,785	3,988,691	14.6%	85.6%
Sewer collection system	1,740,831	1,839,230	(98,399)	1,605,124	14.6%	105.7%
Sewer disposal plant	5,605,877	4,996,031	609,846	4,800,872	4.1%	89.1%
Transfers out	139,336	107,942	31,394	83,524	0.0%	77.5%
Total operations	12,823,792	11,514,166	1,309,626	10,478,211	9.9%	89.8%
Debt service	3,316,125	3,105,938	210,187	3,315,175	0.0%	93.7%
Capital outlay	8,547,329	3,952,691	4,594,638	4,744,309	-16.7%	46.2%
Total expenses	24,687,246	18,572,795	6,114,451	18,537,695	0.2%	75.2%
Excess of revenues over (under) expenses	(4,542,313)	2,587,391	7,129,704	75,719		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		3,952,691				
Capitalized salaries		0				
Capital contributions		2,653,934				
Gain on asset disposal		-				
Capitalized interest		0				
		6,606,625				
Principal retired		2,055,000				
		8,661,625				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		11,249,016				

**CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of December 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	10,575,574	(677,626)	9,653,455	9.6%	94.0%
Plant investment fee	436,600	503,427	66,827	221,072	127.7%	115.3%
Intergovernmental	-	196,557	196,557	(122,823)	-260.0%	0.0%
Investment income	61,459	759,651	698,192	690,755	10.0%	0.0%
Miscellaneous	27,400	175,470	148,070	3,173,282	-94.5%	640.4%
Total revenues	11,778,659	12,210,679	432,020	16,150,426	-24.4%	103.7%
EXPENSES						
Administration	3,058,621	2,570,005	488,616	2,298,354	11.8%	84.0%
Engineering	3,170,553	2,350,496	820,057	1,765,718	33.1%	74.1%
Maintenance	3,053	292,729	(289,676)	2,628,801	-88.9%	9588.2%
Transfers out	253,011	27,339	225,672	30,284	-9.7%	10.8%
Total operations	6,485,238	5,240,570	1,244,668	6,723,158	-22.1%	80.8%
Debt service	2,539,488	2,399,864	139,624	1,643,563	0.0%	94.5%
Capital outlay	8,958,402	5,643,962	3,314,440	2,214,751	154.8%	63.0%
Total expenses	17,983,128	13,284,395	4,698,733	10,581,471	25.5%	73.9%
Excess of revenues (under) expenses	(6,204,469)	(1,073,716)	5,130,753	5,568,954		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		5,643,962				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		63,720				
		5,707,682				
Principal retired		1,865,000				
		7,572,682				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		6,498,966				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of December 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	2,370,809	1,416,899	322,060	636.1%	248.5%
Investment income	25,000	75,008	50,008	128,840	-41.8%	300.0%
Total revenues	978,910	2,445,817	1,466,907	450,900	442.4%	249.9%
EXPENDITURES						
Municipal utility systems	236,839	145,749	91,090	108,786	34.0%	61.5%
Capital Outlay	2,828,983	1,323,821	1,505,162	3,081,810	-57.0%	46.8%
Total Expenditures	3,065,822	1,469,570	1,596,252	3,190,596	-53.9%	47.9%
Excess of revenues over expenditures	(2,086,912)	976,247	3,063,159	(2,739,696)	-135.6%	-46.8%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(2,086,912)	976,247	3,063,159	(2,739,696)		
FUND BALANCE, January 1	2,060,262	2,060,262	-	4,803,496		
FUND BALANCE, December 31	(26,650)	3,036,509	3,063,159	2,063,800		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of December 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	2,196,503	906,503	762,284	188.1%	170.3%
Developer participation	-	10,503	10,503	-	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	46,200	376,657	330,457	518,102	-27.3%	815.3%
Miscellaneous	-	(205)	(205)	-	0.0%	0.0%
Total revenues	1,336,200	2,583,458	1,247,258	1,280,386	101.8%	193.3%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	5,807,760	4,916,702	891,058	3,444,485	0.0%	0.0%
Total Expenditures	5,807,760	4,916,702	891,058	3,444,485	0.0%	84.7%
Excess of revenues over expenditures	(4,471,560)	(2,333,244)	2,138,316	(2,164,099)	7.8%	52.2%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(466,633)	(466,633)	-	(464,423)	0.0%	100.0%
Art in public places fund	(36,006)	(47,601)	(11,595)	(25,345)	0.0%	0.0%
Total other financing (uses)	(502,639)	(514,234)	(11,595)	(489,768)	0.0%	102.3%
Net change in fund balance	(4,974,199)	(2,847,478)	2,126,721	(2,653,867)		
FUND BALANCE, January 1	9,574,062	9,574,062	-	12,238,629		
FUND BALANCE, December 31	4,599,863	6,726,584	2,126,721	9,584,762		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of December 31, 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	9,290,701	(133,661)	-3.3%	98.6%
Intergovernmental	51,590	13,213	(38,377)	0.0%	0.0%
Investment income	26,809	449,165	422,356	-10.9%	1675.4%
Miscellaneous	1,000	(2,732,401)	(2,733,401)	-828.7%	-273240.1%
Total revenues	9,503,761	7,020,678	(2,483,083)	-33.0%	73.9%
EXPENSES					
Administration	2,126,554	1,717,151	409,403	44.6%	80.7%
Landfill operations	34,950	-	34,950	0.0%	0.0%
Trash removal	6,318,990	6,312,340	6,650	19.1%	99.9%
Special trash pickup	1,183,785	1,097,421	86,364	11.2%	92.7%
Curbside recycling	2,363,301	2,218,625	144,676	-8.8%	93.9%
Transfers out	17,053	7,240	9,813	0.0%	42.5%
Total operations	12,044,633	11,352,777	691,856	12.5%	94.3%
Capital outlay	2,202,906	705,508	1,497,398	0.0%	32.0%
Total expenses	14,247,539	12,058,285	2,189,254	17.9%	84.6%
Excess of revenues over (under) expenses	(4,743,778)	(5,037,607)	(293,829)		260,386
RECONCILIATION TO NET INCOME (GAAP BASIS)					
Add: Additions to plant and equipment					
Capital outlay		705,508			
Less: Depreciation		0			
Net Income (GAAP basis)		(4,332,099)			

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

	Budget	2024 YTD Actual	Variance From Budget	2023 YTD Actual	% Increase (Decrease)	2024 Actual as a % of Budget
REVENUES						
Charges for services	3,276,081	5,082,446	1,806,365	4,488,333	13.2%	155.1%
Intergovernmental	-	-	-	7,354	-100.0%	0.0%
Developer participation fee	-	36,541	36,541	10,500	0.0%	0.0%
Investment income	6,015	273,740	267,725	253,123	8.1%	4551.0%
Miscellaneous	-	-	-	567	-100.0%	0.0%
Total revenues	3,282,096	5,392,727	2,110,631	4,759,877	13.3%	164.3%
EXPENSES						
Administration	413,594	382,600	30,994	414,635	-7.7%	92.5%
Course maintenance/development	2,981,033	2,781,468	199,565	2,608,593	6.6%	93.3%
Transfers out	47,947	38,928	9,019	9,662	0.0%	81.2%
Total operations	3,442,574	3,202,996	239,578	3,032,890	5.6%	93.0%
Debt service	400,000	-	400,000	-	0.0%	0.0%
Capital outlay	4,457,184	3,302,643	1,154,541	272,776	1110.8%	74.1%
Total expenses	8,299,758	6,505,639	1,794,119	3,305,666	96.8%	78.4%
Excess of revenues over expenses	(5,017,662)	(1,112,912)	3,904,750	1,454,211	-176.5%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	3,302,643
Principal payments capital leases	-
Gain on sale of assets	-
	3,302,643
Less: Depreciation	-
Net income (GAAP basis)	2,189,731

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of December 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	610,098	(17,252)	632,533	-4%	97.3%
Intergovernmental	668,668	66,576	(602,092)	80,247	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	52,308	52,308	46,007	14%	0.0%
Miscellaneous	7,700	9,082	1,382	20,787	-56%	117.9%
Total revenues	1,303,718	738,064	(565,654)	779,574	-5%	56.6%
EXPENSES						
Administration	458,868	443,922	14,946	356,579	24%	96.7%
Maintenance	262,653	150,508	112,145	149,445	1%	57.3%
Transfers out	183	183	-	134	-	0.0%
Total operations	721,704	594,613	127,091	506,158	0	82.4%
Capital outlay	1,153,004	152,562	1,000,442	98,243	0%	0.0%
Total expenses	1,874,708	747,175	1,127,533	604,401	24%	39.9%
Excess of revenue over (under) expenses	(570,990)	(9,111)	561,879	175,173		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	152,562
	152,562
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	143,451

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

	Budget	2024 Actual	Variance From Final Budget	2023 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	152,678	1,319,888	1,167,210	839,263	57.3%
Miscellaneous	13,358,674	13,272,447	(86,227)	13,189,340	0.6%
Total revenues	13,715,352	14,592,335	876,983	14,028,603	4.0%
EXPENSES					
Operations:					
Personal services	2,336,778	2,270,898	65,880	1,928,647	17.7%
Operating & maintenance	4,922,563	4,276,002	646,561	4,002,042	6.8%
Transfers out	44,340	30,114	14,226	4,993,210	0.0%
Total operations	7,303,681	6,577,014	726,667	10,923,899	-39.8%
Capital outlay	22,446,783	6,570,102	15,876,681	3,631,173	80.9%
Total expenses	29,750,464	13,147,116	16,603,348	14,555,072	-9.7%
Excess of revenues (under) expenses	(16,035,112)	1,445,219	17,480,331	(526,469)	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	6,570,102
Property and equipment transferred from other funds	13,385 -
Principal payments on capital leases	-
Gain on disposal of assets	-
	6,583,487
Less: Depreciation	124
Loss on the disposal of assets	-
	124
Net income (GAAP basis)	8,028,582