

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

March 31, 2025

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of March 31, 2025

		2025	Variance	2024	% Increase (Decrease) From	2025 as a % of
	Budget	YTD Actual	from Final Budget	YTD Actual	Prior Year	Budget
TAXES						
General property taxes:						
Current	29,855,744	10,714,591	(19,141,153)	9,325,055	14.9%	35.9%
Prior years	-	17,198	17,198	430	3898.7%	0.0%
General sales and use tax	52,899,405	7,219,656	(45,679,749)	7,425,928	-2.8%	13.6%
Selected sales and use tax -						
Cigarette	150,000	17,494	(132,506)	10,683	63.7%	11.7%
Franchise taxes:						
Gas	1,200,000	358,474	(841,526)	323,994	10.6%	29.9%
Cable Television	560,000	-	(560,000)	-	0.0%	0.0%
Telephone	152,798	22,423	(130,375)	20,685	8.4%	14.7%
Electric	7,500,000	1,859,766	(5,640,234)	1,281,482	45.1%	24.8%
Telecommunications	208,120	837	(207,283)	325	157.1%	0.4%
Water	665,699	166,425	(499,274)	153,294	8.6%	25.0%
Wastewater	847,001	211,749	(635,252)	204,282	3.7%	25.0%
	94,038,767	20,588,613	(73,450,154)	18,746,160	9.8%	21.9%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	11,000	3,270	(7,730)	1,605	103.7%	29.7%
Marijuana	62,000	3,000	(59,000)	3,300	-9.1%	0.0%
Business	5,500	3,060	(2,440)	3,255	-6.0%	55.6%
Sales Tax	20,000	5,575	(14,425)	4,700	18.6%	27.9%
Non-Business licenses and permits:						
Building	2,557,225	465,871	(2,091,354)	676,830	-31.2%	18.2%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,000	28,400	(116,600)	27,075	4.9%	19.6%
Parade / use of public places	8,600	600	(8,000)	900	-33.3%	7.0%
	2,809,325	509,776	(2,299,548)	717,665	-29.0%	18.1%
INTERGOVERNMENTAL REVENUE						
Federal revenue	240,786	-	(240,786)	(67,756)	0.0%	0.0%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	-	1,965	1,965	3,657	-46.3%	0.0%
Non-grant state revenue	318,000	39,092	(278,908)	8,314	370.2%	0.0%
Local government shared revenue:						
Shared Fines	53,000	10,799	(42,201)	9,361	15.4%	20.4%
Hazmat Authority	32,000	-	(32,000)	-	0.0%	0.0%
Longmont Housing Authority	880,047	76,304	(803,743)	132,973	-42.6%	8.7%
Grants / School Resource Officer	358,311	77,365	(280,946)	119,945	-35.5%	21.6%
	1,912,144	205,525	(1,706,619)	206,494	-0.5%	10.7%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of March 31, 2025**

(continued)

	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	70,000	13,373	(56,628)	11,970	11.7%	19.1%
Disconnect Tag Fees	640,000	172,471	(467,529)	120,628	43.0%	26.9%
Maps and publications	150	-	(150)	-	0.0%	0.0%
Rebates	172,000	205,430	33,430	168,629	21.8%	119.4%
Payroll Fee	700	135	(565)	180	-25.1%	19.3%
Sales tax commission	110,000	10,210	(99,790)	12,995	-21.4%	9.3%
Liquor Application Fee	40,000	10,315	(29,685)	8,715	18.4%	25.8%
Marijuana Modification Fee	10,000	3,000	(7,000)	-	0.0%	30.0%
Public safety:						
Criminal justice records	50,000	11,717	(38,283)	10,064	16.4%	23.4%
Extra duty officer reimbursement	-	9,208	9,208	7,079	30.1%	0.0%
Fire inspection & fireworks fees	180,400	86,403	(93,997)	45,503	89.9%	47.9%
Offender registration/impound fees	10,000	2,785	(7,215)	2,123	31.2%	27.9%
Emergency dispatch reimbursement	200,000	35,045	(164,955)	34,400	0.0%	0.0%
Elevator inspection	58,420	5,960	(52,460)	13,510	-55.9%	10.2%
Highways and streets:						
Work in right of way permit	3,000	-	(3,000)	-	0.0%	0.0%
Plan check fees	526,792	151,992	(374,800)	125,188	21.4%	28.9%
Right-of-way maintenance	576,740	144,183	(432,557)	70,605	104.2%	25.0%
Culture and Recreation:						
Recreation center - all fees	2,172,372	598,748	(1,573,624)	539,358	11.0%	27.6%
Pool fees	539,457	59,271	(480,186)	83,545	-29.1%	11.0%
Arbor Day Tree Sales	-	12,003	12,003	10,966	9.5%	0.0%
Reservoir fees	665,372	105,448	(559,924)	113,735	-7.3%	15.8%
Activity fees	1,581,413	443,955	(1,137,458)	353,404	25.6%	28.1%
Facility use fees	499,720	109,220	(390,501)	128,061	-14.7%	21.9%
Concessions	63,321	266	(63,055)	420	-36.6%	0.4%
Senior citizens:						
Activity fees	200	24	(176)	80	-70.0%	12.0%
Facility fees	2,500	2,538	38	910	178.8%	101.5%
Administrative reimbursements:						
Sanitation	988,183	247,032	(741,151)	237,417	4.0%	25.0%
Golf	268,898	67,224	(201,674)	47,787	40.7%	25.0%
Electric	2,548,450	637,113	(1,911,337)	634,122	0.5%	25.0%
Telecommunications	737,285	184,320	(552,965)	154,233	19.5%	25.0%
Water	2,216,101	554,025	(1,662,076)	571,749	-3.1%	25.0%
Sewer	1,279,159	319,791	(959,368)	298,470	7.1%	25.0%
Storm Drainage	836,840	209,211	(627,629)	221,631	-5.6%	25.0%
Airport	86,877	21,720	(65,157)	24,978	-13.0%	25.0%
Streets	1,118,172	279,543	(838,629)	285,696	-2.2%	25.0%
Museum	336,045	84,012	(252,033)	72,864	15.3%	25.0%
Oil and Gas	37,335	9,333	(28,002)	453	0.0%	25.0%
Open Space	183,728	45,933	(137,795)	63,735	-27.9%	25.0%
Fleet	479,657	119,913	(359,744)	105,777	13.4%	25.0%
General Improvement District	26,034	6,510	(19,524)	6,915	-5.9%	25.0%
	19,466,321	5,141,669	(14,324,650)	4,587,894	12.1%	26.4%
FINES AND FORFEITS						
Court:						
Parking	174,290	26,641	(147,649)	38,947	-31.6%	15.3%
Other court fines	225,000	76,941	(148,059)	47,782	61.0%	34.2%
Court fine surcharge	25,000	7,670	(17,330)	4,430	73.1%	30.7%
Bond forfeitures	6,200	2,950	(3,250)	780	278.2%	47.6%
Other forfeitures	30,000	-	(30,000)	-	0.0%	0.0%
Court education fees	8,500	2,565	(5,935)	1,455	76.3%	30.2%
Court costs reimbursements	37,000	11,947	(25,053)	7,309	63.5%	32.3%
Probation & home detention monitoring fees	15,500	3,745	(11,755)	3,135	19.5%	24.2%
Code Enforcement Penalty	600	150	(450)	75	100.0%	25.0%
Tree Mitigation Fine	83,942	-	(83,942)	209,481	-100.0%	0.0%
Outstanding judgments/warrants	1,600	360	(1,240)	375	-4.0%	22.5%
Traffic Camera fines	329,619	-	(329,619)	-	0.0%	0.0%
Library fines	15,000	3,658	(11,342)	3,653	0.1%	0.0%
False alarm fines	3,600	-	(3,600)	1,200	-100.0%	0.0%
Weed cutting fines	15,000	(199)	(15,199)	7,432	0.0%	-1.3%
Civil Penalty & Nuisance fines	10,000	25,420	15,420	1,600	1488.7%	254.2%
Property Lien filing fees	-	548	548	-	0.0%	0.0%
Other fines	350	-	(350)	85	-100.0%	0.0%
	981,201	162,396	(818,805)	327,738	-50.4%	16.6%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of March 31, 2025

(continued)

		2025	Variance	2024	% Increase (Decrease) From	2025 as a % of
	Budget	YTD Actual	from Final Budget	YTD Actual	Prior Year	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	1,600,000	338,758	(1,261,242)	316,416	7.1%	21.2%
Miscellaneous	87,893	164,961	77,068	29,051	467.8%	187.7%
Private grants/donations	-	6,606	6,606	3,962	66.7%	0.0%
Oil and gas royalties	960,833	38,446	(922,387)	-	0.0%	4.0%
	2,648,726	548,770	(2,099,955)	349,428	57.0%	20.7%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	-	-	-	-	0.0%	0.0%
Library Services Fund	20,500	-	(20,500)	-	0.0%	0.0%
Tree Planting	23,000	-	(23,000)	-	0.0%	0.0%
Rec Sponsorship	-	-	-	-	0.0%	0.0%
Sanitation Fund	-	-	-	-	0.0%	0.0%
Golf Fund	-	-	-	-	0.0%	0.0%
Telecommunications Fund	-	-	-	-	0.0%	0.0%
Water Fund	-	-	-	-	0.0%	0.0%
Sewer Fund	-	-	-	-	0.0%	0.0%
Storm Drainage Fund	-	-	-	-	0.0%	0.0%
Airport Fund	-	-	-	-	0.0%	0.0%
Workers Comp	137,996	32,355	(105,641)	12,942	0.0%	23.4%
Streets Fund	-	-	-	-	0.0%	0.0%
Open Space Fund	-	-	-	-	0.0%	0.0%
Marijuana Tax Fund	275,000	-	(275,000)	-	0.0%	0.0%
Public Safety Fund	-	-	-	-	0.0%	0.0%
Sustainability Fund	-	-	-	-	0.0%	0.0%
DDA Fund	-	-	-	-	0.0%	0.0%
Affordable Housing Fund	-	-	-	-	0.0%	0.0%
Fleet Fund	-	-	-	-	0.0%	0.0%
Proceeds from Advance			-			
Total other financing sources	456,496	32,355	(424,141)	12,942	150.0%	7.1%
Total revenues and other sources (legal basis)	122,312,980	27,189,104	(95,123,876)	24,948,321	9.0%	22.2%

(continued)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of March 31, 2025**

**EXPENDITURE
NORM=21.1%**

	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
NON-DEPARTMENTAL						
City Council	493,713	167,347	326,366	153,527	9.0%	33.9%
City Attorney	2,080,093	420,058	1,660,035	394,570	6.5%	20.2%
Municipal Court						
Courts	966,585	151,809	814,776	148,058	2.5%	15.7%
Probation	384,982	85,364	299,618	82,406	3.6%	22.2%
City Manager						
City Manager	1,685,773	371,259	1,314,514	351,820	5.5%	22.0%
General Fund Transfers	5,147,338	84,012	5,063,326	72,861	15.3%	1.6%
Non Departmental	4,225,233	222,413	4,002,820	295,487	-24.7%	5.3%
Economic Development Contracts	899,657	51,348	848,309	80,833	-36.5%	5.7%
LHA General	109,498	53,329	56,169	26,695	99.8%	48.7%
Total Non-Departmental	15,992,872	1,606,939	14,385,933	1,606,256	0.0%	10.0%
SHARED SERVICES						
Communications	1,150,750	221,307	929,443	245,871	-10.0%	19.2%
Human Resources						
Human Resources	2,220,762	471,479	1,749,283	454,990	3.6%	21.2%
Strategic Integration						
Strategic Integration Admin	125,166	48,782	76,384	6,912	605.7%	39.0%
Oil and Gas	959,027	79,644	879,383	173,858	-54.2%	8.3%
Geospatial Data and Analysis	154,708	31,944	122,764	38,636	-17.3%	20.6%
Data and Analytics	109,197	95,377	13,820	20,846	357.5%	87.3%
Business Enablement	14,694	3,421	11,273	3,618	-5.4%	23.3%
Technical Services	103,144	29,841	73,303	35,975	-17.1%	28.9%
Customer Service and Admin	39,348	7,374	31,974	7,199	2.4%	18.7%
CIS Technical Support	337,815	66,522	271,293	-	0.0%	19.7%
Utility Billing	2,945,094	372,382	2,572,712	-	0.0%	12.6%
Mail Delivery	69,054	11,101	57,953	-	0.0%	16.1%
Community Neighborhood and Equity Reso	868,317	170,272	698,045	160,506	6.1%	19.6%
Lgmt Multicultural Action Comm	48,840	1,324	47,516	3,000	-55.9%	2.7%
Purchasing	1,224,233	272,561	951,672	260,064	4.8%	22.3%
Enterprise Technology Services						
PC Replacements	232,705	2,417	230,288	7,195	-66.4%	1.0%
ETS Operations	3,355,697	1,463,245	1,892,452	1,283,493	14.0%	43.6%
LHA ETS Operations	50,839	4,671	46,168	12,267	-61.9%	9.2%
ETS Applications	1,306,364	253,035	1,053,329	281,538	-10.1%	19.4%
ETS CIS Support	-	4,242	(4,242)	66,558	-93.6%	0.0%
ETS Telephone	158,200	35,569	122,631	26,582	33.8%	0.0%
CJ System Replacement	-	4,305	(4,305)	-	0.0%	0.0%
City Clerk						
City Clerk	712,059	185,179	526,880	161,228	14.9%	26.0%
Election Voter Registration	231,716	7,844	223,872	7,379	6.3%	3.4%
Recovery Office	139,329	10,973	128,356	13,488	-18.6%	7.9%
Total Shared Services	16,557,058	3,874,244	12,682,814	3,297,800	17.5%	23.4%
FINANCE						
Finance Administration	739,183	240,450	498,733	97,837	145.8%	32.5%
Sales Tax	657,655	126,166	531,489	119,067	6.0%	19.2%
Accounting	1,467,167	255,769	1,211,398	236,346	8.2%	17.4%
Treasury	415,496.00	102,102.91	313,393.09	66,649.14	53.2%	24.6%
Information Desk	83,114	17,655	65,459	17,405	1.4%	21.2%
LHA Accounting	356,711	80,115	276,596	74,916	6.9%	22.5%
Budget	554,693	116,462	438,231	157,213	-25.9%	21.0%
Risk	492,678	162,043	330,635	157,320	3.0%	32.9%
Wellness	106,350	19,317	87,033	18,685	3.4%	18.2%
Safety	198,929	46,837	152,092	48,533	-3.5%	23.5%
Utility Billing	-	22,999	(22,999)	376,553	-93.9%	0.0%
Mail Delivery	-	489	(489)	20,346	-97.6%	0.0%
Total Finance	5,071,976	1,190,404	3,881,572	1,390,871	-14.4%	23.5%

(continued)

**CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of March 31, 2025**

**EXPENDITURE
NORM=21.1%**

	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 1,110,399	\$ 324,518	785,881	\$ 255,374	27.1%	29.2%
Neighborhood Resources	408,357	98,805	309,552	69,297	42.6%	24.2%
Emergency Communication Center	3,015,733	823,661	2,192,072	492,710	67.2%	27.3%
Public Safety Radio Replacemnt	2,800	-	2,800	122	0.0%	0.0%
Police Services	481,732	151,560	330,172	93,178	62.7%	31.5%
SWAT	412,505	86,701	325,804	116,703	-25.7%	21.0%
Police Training	645,315	192,923	452,392	97,492	97.9%	29.9%
Extra Duty	9,000	15,463	(6,463)	24,720	-37.4%	171.8%
Detectives	4,491,148	1,259,503	3,231,645	886,114	42.1%	28.0%
Special Investigation Unit	131,753	35,410	96,343	47,899	-26.1%	26.9%
RV Tow and Disposal	100,000	7,986	92,014	-	0.0%	8.0%
School Resource Unit	973,733	243,372	730,361	186,099	30.8%	25.0%
Animal Control	1,431,641	91,124	1,340,517	327,764	-72.2%	6.4%
Traffic	1,401,699	319,294	1,082,405	281,398	13.5%	22.8%
Special Operations	-	100	(100)	17,329	-99.4%	0.0%
Patrol	17,315,171	4,008,270	13,306,901	3,076,926	30.3%	23.1%
Fire Suppression	15,447,777	3,747,040	11,700,737	3,164,542	18.4%	24.3%
Hazmat Team	175,769	124,548	51,221	132,204	-5.8%	70.9%
Technical Rescue Team	73,504	8,821	64,683	173,119	-94.9%	12.0%
Wildland Team	101,457	37,646	63,811	37,845	-0.5%	37.1%
Fire Codes and Planning	626,103	166,957	459,146	129,478	28.9%	26.7%
Fire Investigations	43,492	18,409	25,083	20,682	-11.0%	42.3%
Fire Outreach and Prevention	9,619	407	9,212	153	165.1%	4.2%
Fire Services	1,000,419	271,503	728,916	276,835	-1.9%	27.1%
Fire Training	585,658	220,698	364,960	268,395	-17.8%	37.7%
DUI Grant	-	2,852	(2,852)	3,204	-11.0%	0.0%
Collaborative Services	1,141,126	222,759	918,367	164,041	35.8%	19.5%
CORE	347,858	49,971	297,887	47,430	5.4%	14.4%
Case Management	149,233	33,222	116,011	31,645	5.0%	22.3%
Outreach and Volunteers	25,486	1,203	24,283	4,864	-75.3%	4.7%
Peer Support	37,500	688	36,812	4,445	-84.5%	1.8%
Training and Personnel	652,116	169,339	482,777	121,895	38.9%	26.0%
Information Technology	1,071,417	207,883	863,534	188,685	10.2%	19.4%
Records Unit	816,360	164,989	651,371	180,667	-8.7%	20.2%
Emergency Management	49,005	8,080	40,925	11,264	-28.3%	16.5%
Total Public Safety	54,284,885	13,115,704	41,169,181	10,934,518	19.9%	24.2%

(continued)

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of March 31, 2025

EXPENDITURE
NORM=21.1%

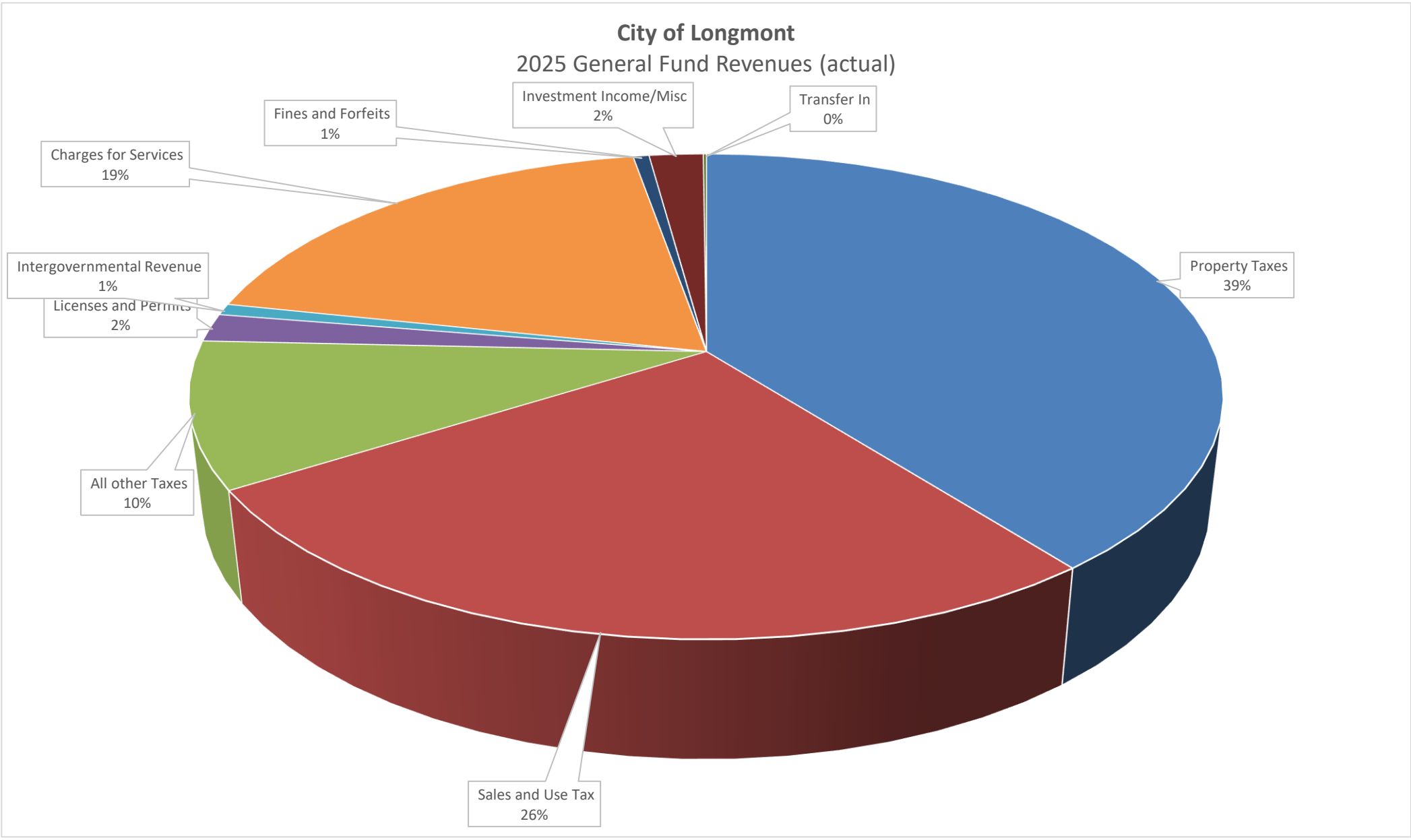
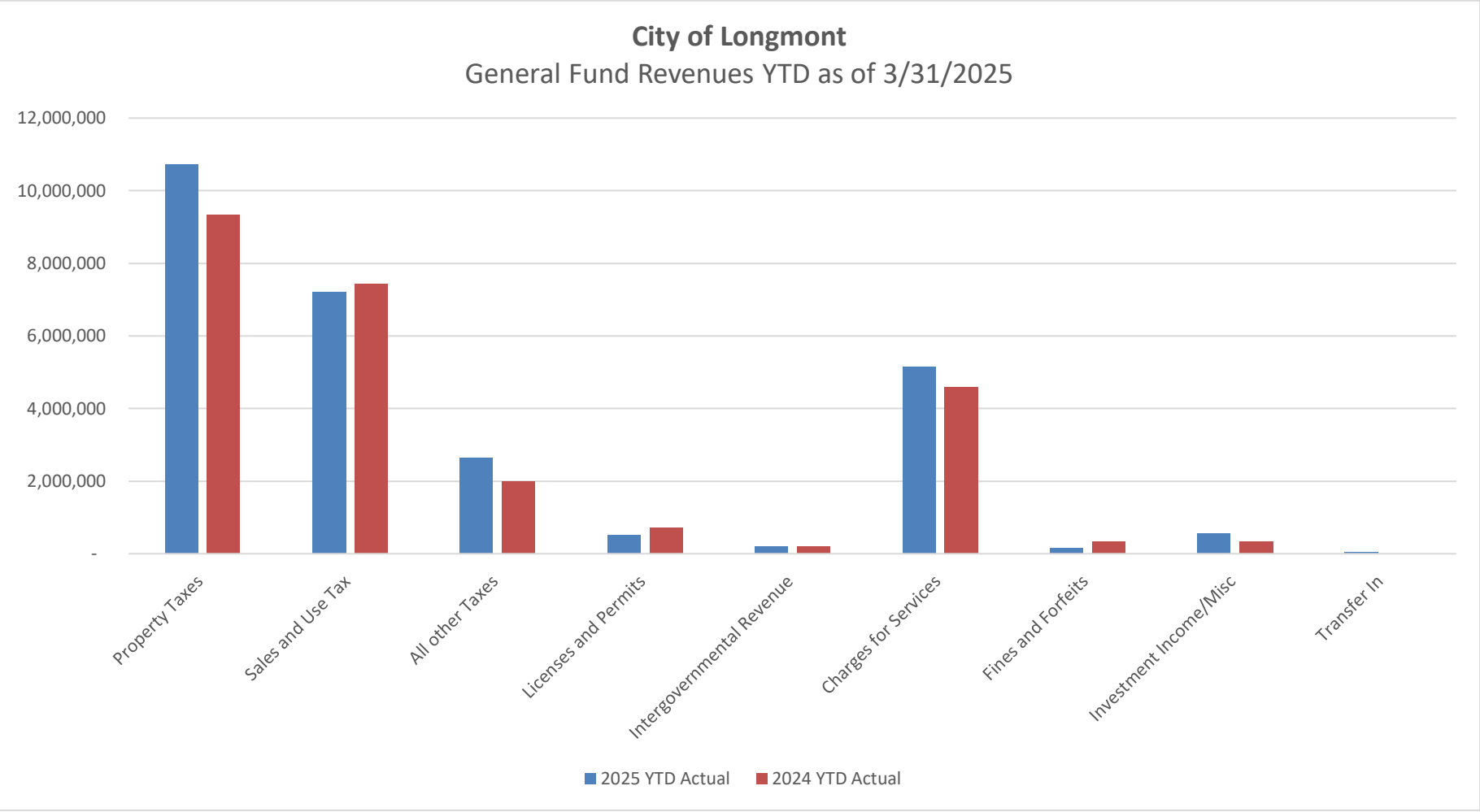
	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,154,260	417,053	1,737,207	442,305	-5.7%	19.4%
Accela Implementation Project	250,000	350	249,650	-	0.0%	0.0%
Code Enforcement	924,467	332,933	591,534	198,128	68.0%	36.0%
Parking Enforcement	181,290	36,733	144,557	31,612	16.2%	20.3%
Redevelopment	391,262	96,458	294,804	55,984	72.3%	24.7%
Facilities Project Management	337,565	71,362	266,203	98,213	-27.3%	21.1%
Facilities Operations	2,300,984	409,443	1,891,541	409,901	-0.1%	17.8%
Facilities Maintenance	2,293,720	432,383	1,861,337	414,872	4.2%	18.9%
Transportation Planning	438,332	83,802	354,530	94,255	-11.1%	19.1%
Building Services	1,771,144	337,588	1,433,556	358,344	-5.8%	19.1%
Natural Resources Admin	697,767	149,804	547,963	149,921	-0.1%	21.5%
Parks Maintenance	2,890,450	748,351	2,142,099	438,236	70.8%	25.9%
Parks Resource Management	229,581	18,150	211,431	23,149	-21.6%	7.9%
Muni Grounds Maintenance	398,111	75,793	322,318	92,081	-17.7%	19.0%
ROW Maintenance	571,540	85,792	485,748	99,370	-13.7%	15.0%
Graffiti Removal	88,243	18,190	70,053	16,534	10.0%	0.0%
Parks Development	290,983	55,821	235,162	58,074	-3.9%	19.2%
Forestry Maintenance	991,684	170,316	821,368	213,561	-20.2%	17.2%
Forestry EAB	83,942	20,531	63,411	30,590	-32.9%	24.5%
Union Reservoir	789,408	94,327	695,081	107,010	-11.9%	11.9%
Total External Services	18,074,733	3,655,182	14,419,551	3,332,138	9.7%	20.2%
HUMAN SERVICES						
Human Services Admin	470,594	135,348	335,246	88,557	52.8%	28.8%
Human Service Agencies	3,101,611	626,709	2,474,902	452,955	38.4%	20.2%
Children, Youth and Families	1,409,332	272,239	1,137,093	210,603	29.3%	19.3%
Stadium Funding	-	5,000	(5,000)	677,743	-99.3%	0.0%
Senior Services	1,422,996	270,950	1,152,046	298,165	-9.1%	19.0%
Senior Svcs Short Term Asstnce	-	12,342	(12,342)	13,542	-8.9%	0.0%
Total Human Services	6,404,533	1,322,589	5,081,944	1,741,566	-24.1%	20.7%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	293,353	53,458	239,895	53,438	0.0%	18.2%
Recreation Administration	403,479	87,341	316,138	94,172	-7.3%	21.6%
Callahan House Transfer	100,510	21,369	79,141	21,369	0.0%	21.3%
Recreation Aquatics	1,374,854	195,767	1,179,087	201,128	-2.7%	14.2%
Recreation Athletics	594,787	79,757	515,030	85,142	-6.3%	13.4%
Recreation Concessions	36,556	30,867	5,689	1,653	1767.4%	84.4%
Recreation Community Events	139,477	9,780	129,697	24,168	-59.5%	7.0%
Recreation General Programs	906,910	177,253	729,657	183,525	-3.4%	19.5%
Recreation Special Needs	128,553	19,704	108,849	2,092	841.7%	15.3%
Recreation Outdoor Programs	31,025	2,437	28,588	705	245.7%	7.9%
Recreation Ice Rink	244,400	93,853	150,547	66,925	40.2%	38.4%
Recreation Sport Fields Mtce	403,076	80,766	322,310	62,741	28.7%	20.0%
Recreation Youth Programs	39,279	5,055	34,224	5,448	-7.2%	12.9%
Recreation Union Reservoir	231,164	91,962	139,202	101,550	0.0%	0.0%
Recreation Center	2,031,979	433,310	1,598,669	426,072	1.7%	21.3%
Library Administration	794,567	137,952	656,615	153,943	-10.4%	17.4%
Library Adult Services	1,234,104	249,159	984,945	254,196	-2.0%	20.2%
Library Childrens and Teens	837,771	150,470	687,301	148,642	1.2%	18.0%
Library Tech Services	1,099,108	276,371	822,737	335,628	-17.7%	25.1%
Library Circulation	992,029	222,900	769,129	221,118	0.8%	22.5%
Museum Administration	1,208,802	260,533	948,269	262,209	-0.6%	21.6%
Museum Auditorium	323,983	99,037	224,946	85,124	16.3%	30.6%
Senior Services Administration	-	-	-	79	0.0%	0.0%
HCI Administration	-	-	-	8,190	0.0%	0.0%
LHA Housing	168,581	37,982	130,599	36,569	3.9%	22.5%
Total Recreation, Golf, Library and Culture	13,618,347	2,817,085	10,801,262	2,835,824	-0.7%	20.7%

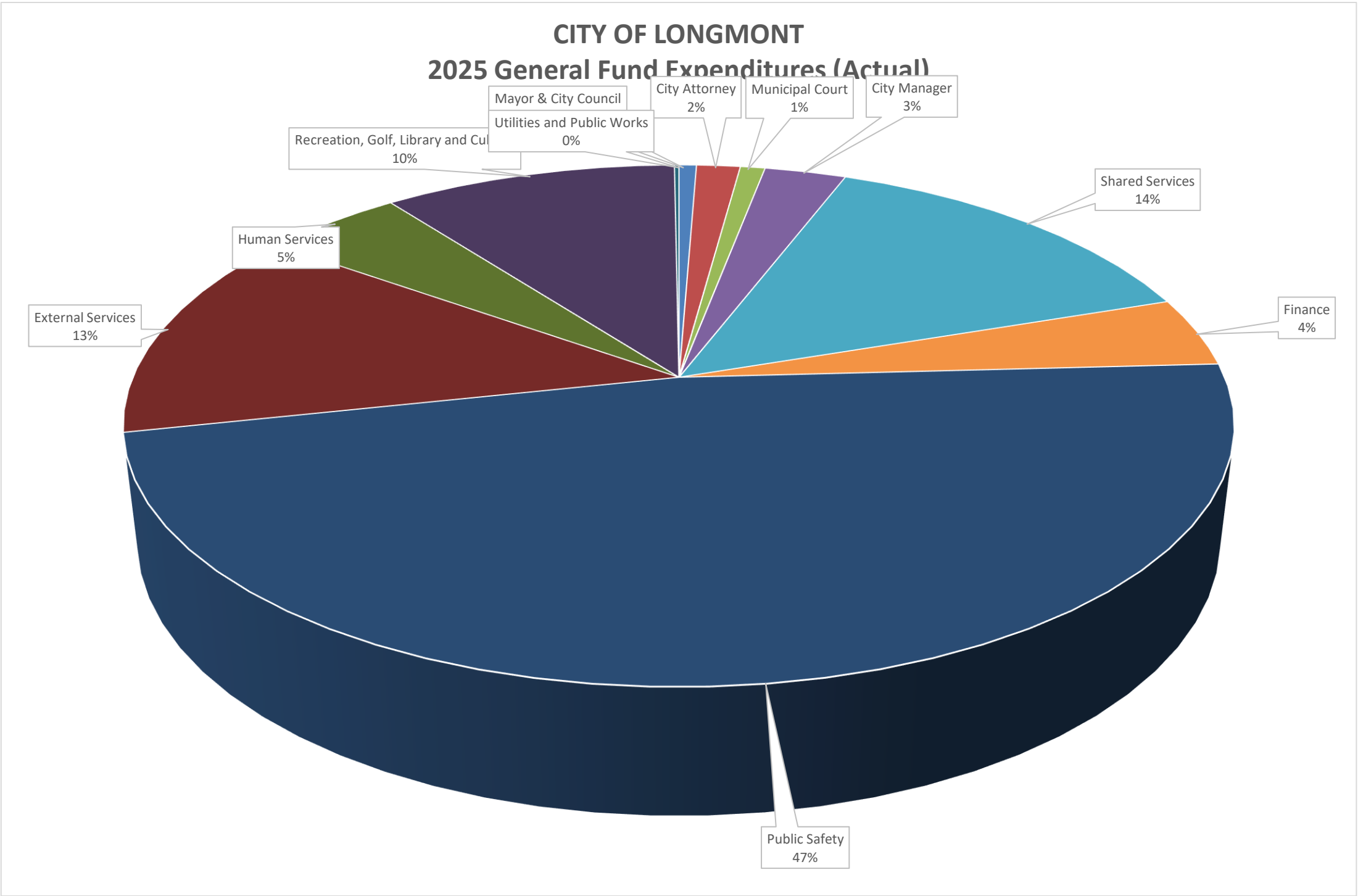
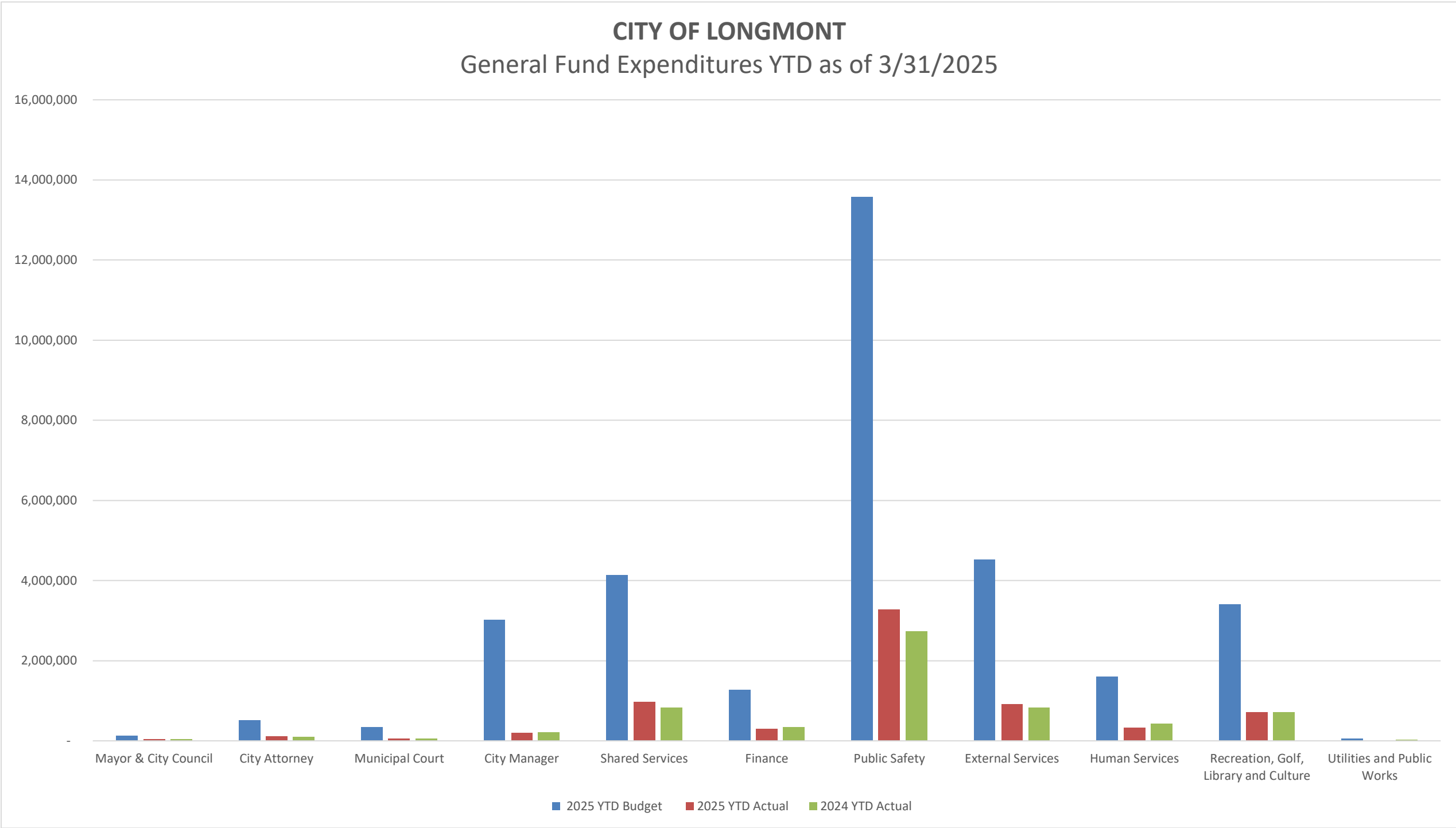
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of March 31, 2025

EXPENDITURE
NORM=21.1%

	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
UTIITIES AND PUBLIC WORKS						
PWNR Business Services	3,242	810	2,432	2,561	-68.4%	0.0%
Energy Lease	-	-	-	82,020	-100.0%	0.0%
Oil and Gas Investigations	-	-	-	434	-100.0%	0.0%
Survey and Engineering Support	66,362	12,890	53,472	16,105	-20.0%	19.4%
Oil and Gas Monitoring	-	-	-	(1)	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	30,060	90,180	12,498	140.5%	25.0%
Total Utilities and Public Works	189,844	43,760	146,084	113,617	-61.5%	23.1%
Total Expenditures	130,194,248	27,625,907	102,568,341	25,252,591	9.4%	21.2%
Net Change in Fund Balance	(7,881,268)	(436,803)		(304,270)		
FUND BALANCE, January 1	31,273,640	52,091,808		46,609,982		
FUND BALANCE, March 31	23,392,372	51,655,005		46,305,712		





PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH March 2025

Schedule C-1

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures Prior	2024	Unexpended Balance
		Budget		Allocations to					
		Carryforward	2024	Other Projects					
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 130,040	\$ 7,000	\$ -	\$ 334,647	\$ 456,496	\$ 317	\$ 14,875	
	Neighborhood Improvement Program	1,370,000	50,000	(25,000)	(38,654)	1,073,237	21,326	261,783	
	Economic Development Incentives	946,249	210,000	-	6,300	862,983	-	299,566	
	Culture and Rec Enhancements	750,000	-	-	-	-	-	750,000	
	Facilities Project Mgt	-	-	-	-	-	-	-	
	Bond issuance expense	610,567	-	-	(305,960)	304,607	-	0	
	Debt Service - Principal	41,770,240	1,165,000	-	14,990	41,785,230	-	1,165,000	
	Debt Service - Interest	31,216,904	873,400	-	(912,241)	30,304,664	-	873,400	
	Fiscal Charges	76,196	1,000	-	(3,166)	71,530	-	2,500	
	SUBTOTAL	76,870,196	2,306,400	(25,000)	(904,084)	74,858,746	21,643	3,367,124	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
DTR035	Downtown/City Center Lighting Improvements	380,000	-	-	-	244,888	12,702	122,410	
PBF001	Municipal Building Roof Improvements	6,240,019	1,291,822	-	(1,764,991)	4,425,999	-	1,340,851	
PBF002	ADA Facility Improvements	3,186,635	411,293	-	(134,647)	2,427,938	-	1,035,343	
PBF02B	Municipal Facilities ADA Improvements - Parks	763,728	404,000	-	-	323,827	100,000	743,901	
PBF037	Fire Stations-Heat & Exhaust	1,555,489	40,000	-	(83,426)	1,404,432	-	107,631	
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,230,843	-	-	72,000	11,195,820	-	107,023	
PBF080	Municipal Building Boilers	2,932,507	105,545	-	(394,881)	2,138,279	-	504,892	
PBF082	Municipal Buildings HVAC	8,799,072	1,332,645	-	(387,194)	8,128,595	63,976	1,551,952	
PBF091	Callahan House Improvements	238,096	-	-	(26,262)	211,834	-	-	
PBF109	Parking Lot Rehabilitation	1,978,348	456,520	-	(255,011)	1,654,939	-	524,918	
PBF119	Municipal Buildings Carpet	3,202,564	178,770	-	(410,730)	2,693,460	-	277,144	
PBF145	Specialized Equipment Replacement	4,436,409	521,730	25,000	(231,381)	3,399,445	53,569	1,298,744	
PBF153	Museum Auditorium	5,557,269	-	-	(1,627,882)	3,929,387	-	-	
PBF160	Municipal Buildings Auto Door Gate	165,000	15,000	-	(25,885)	76,718	-	77,397	
PBF163	Municipal Buildings Keyless Entry	93,000	613,620	-	(10,220)	32,372	-	664,028	
PBF165	Municipal Buildings Emergency Generator	1,398,687	-	-	(32,086)	253,845	174,109	938,648	
PBF171	Memorial Building Facility Renovation	40,900	-	-	-	40,900	-	-	
PBF178	Council Chambers Remodel	534,826	-	-	(58)	534,768	-	0	
PBF181	UPS Repair/Replacement	399,814	15,000	-	(96,868)	217,940	-	100,006	
PBF185	Rec Center Facility Imprvmt	253,365	-	-	(3,469)	249,896	-	-	
PBF186	Rec Center Fitness Imprvmt	416,988	-	-	-	13,577	1,333	402,078	
PBF189	Municipal Buildings Exterior Maintenance	284,950	15,000	-	(36,114)	169,536	-	94,300	
PBF190	Municipal Buildings Interior Maintenance	312,324	18,000	-	(48,090)	222,808	21,269	38,157	
PBF200	Civic Center Rehabilitation	8,341,530	-	-	2,793,658	11,135,188	-	(0)	
PBF201	Safety and Justice Rehabilitation	11,884,244	1,200,000	-	-	7,760,790	361,435	4,962,019	

PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH March 2025

Schedule C-1

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures Prior	2024	Unexpended Balance
		Budget Carryforward	2024	Allocations to Other Projects					
PBF202	Library Rehabilitation	54,584	-	-	-	-	54,584	-	(0)
PBF204	Sunset Campus Expansion	282,000	-	-	(25,709)	223,174	-	-	33,117
PBF205	Facilities Condition Assessments and Rehab	21,382	-	-	-	21,382	-	-	-
PBF207	Museum Collection Storage Facility	898,738	-	-	(849,041)	49,697	-	-	(0)
PBF211	Courtroom A&B Sound and Entryway Improvemer	42,104	-	-	-	35,374	-	-	6,730
PBF216	Firehouse Arts Center Facility Improvements	197,455	-	-	-	169,879	27,806	-	(230)
PBF218	Public Building Efficiency Improvements	94,852	-	-	-	-	-	-	94,852
PBF227	Longmont Museum Building Expansion	1,012,588	-	-	-	1,012,588	-	-	-
PBF229	Emergency Operations Center Conversion	50,000	-	-	-	6,349	-	-	43,651
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	-	1,471,879	-	-	6,721
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	3,068,894	-	-	31,506
PRO05B	St. Vrain Greenway	-	414,750	-	-	-	-	52,129	362,621
PRO056	Park Bldg Rehab Replace	484,459	-	-	5,488	489,947	-	-	-
PRO083	Primary and Secondary Greenway Connection	684,100	762,500	-	-	207,302	128	-	1,239,170
PRO090	Sunset Irrigation System	854,800	-	-	-	804,748	-	-	50,052
PRO102	Swimming and Wading Pool Improvements	8,589,466	359,288	-	(526,208)	7,288,976	9,565	-	1,124,005
PRO113	Park Irrigation Pumps	2,189,026	350,000	-	38,390	2,216,454	-	-	360,962
PRO121	Parks Ponds Dredging	264,345	-	-	(131)	211,040	-	-	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	855,925	-	-	319,498	-	-	1,168,816
PRO149	Bohn Farm Pocket Park	240,000	-	-	-	-	-	-	240,000
PRO186	Sport Court Reconstruction	4,230,848	500,000	-	(453,500)	2,931,328	-	-	1,346,020
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-	-
PRO197	Golf Irrigation Rehabilitation & Replacement	1,890,400	-	-	-	1,714,864	-	-	175,536
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	19,085	-	-	250,193
PRO204	Pollinator Gardens	171,474	100,000	-	-	160,081	-	-	111,393
PRO208	Wayfinding Signage Project	150,000	50,000	-	-	36,978	42,471	-	120,551
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	8,115,000	600,000	-	857,121	7,064,660	77,703	-	2,429,758
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		120,031,039	10,611,408	25,000	(8,237,299)	97,005,679	998,195	24,426,274	
CAPITAL PROJECTS FUND TOTAL		\$ 196,901,235	\$ 12,917,808	\$ -	\$ (9,141,383)	\$ 171,864,425	\$ 1,019,838	\$ 27,793,400	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2025	2024
ASSETS		
Equity in pooled cash & cash equivalents	(611,736)	(709,313)
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	5,470,207	11,315,194
Total assets	4,858,471	10,605,881
LIABILITIES		
Accounts payable	853,912	827,716
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	853,912	827,716
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	4,004,559	9,778,165
Unassigned	-	-
Total fund balances	4,004,559	9,778,165
Total liabilities, deferred inflows of resources and fund balances (deficits)	4,858,471	10,605,881

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

	2025 Final Budget	2025 Actual	2025 Variance from Final Budget	2024 Final Budget	2024 Actual	2024 Variance from Final Budget
REVENUES						
Investment income	-	60,980	60,980	-	112,202	112,202
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	60,980	60,980	-	112,202	112,202
EXPENDITURES						
Issuance Expense	-	-	-	-	-	-
Fiscal Charges	-	-	-	1,645	-	1,645
Project Manager Expenses	-	-	-	-	-	-
Economic Development Incentives	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	-	-	-	107,023	-	107,023
PBF200, Civic Center Rehab	-	-	-	-	-	-
PBF201, Safety and Justice Rehab	-	361,435	(361,435)	8,554,622	384,764	8,169,858
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	1,748	-	1,748
PRO024, Ute Creek Maintenance Facility	-	-	-	767,472	330,030	437,442
PRO027, Twin Peaks Irrigation System	-	-	-	289,278	-	289,278
PRO090, Sunset Irrigation System	-	-	-	653,986	-	653,986
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	34,797	-	34,797
Total Expenditures	-	361,435	(361,435)	10,410,571	714,794	9,695,777
Excess of revenues over (under) expenditures	-	(300,455)	(300,455)	(10,410,571)	(602,592)	9,807,979
Net changes in fund balance	-	(300,455)	(300,455)	(10,410,571)	(602,592)	9,807,979
FUND BALANCE, January 1	4,305,014	4,305,014	-	25,726,758	10,380,756	15,346,002
FUND BALANCE, March 31	4,305,014	4,004,559	(300,455)	15,316,187	9,778,164	25,153,981

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Original Budget	Final Budget	2025 Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES							
Taxes	24,903,380	24,903,380	3,475,499	(21,427,881)	3,546,030	-2.0%	14.0%
Licenses and permits	50,000	50,000	17,968	(32,032)	730,973	-97.5%	35.9%
Developer/owner participation	-	-	-	-	31,337	-100.0%	0.0%
Intergovernmental	8,239,314	8,239,314	3,334,366	(4,904,948)	77,417	4207.0%	40.5%
Investment income	69,476	69,476	305,123	235,647	272,209	12.1%	439.2%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	1,608	(8,392)	2,264	-29.0%	16.1%
Total revenues	33,272,170	33,272,170	7,134,564	(26,137,606)	4,660,230	53.1%	21.4%
EXPENDITURES							
Highways and streets	16,545,570	16,545,570	2,939,373	13,606,197	2,204,607	33.3%	17.8%
Capital Outlay	21,979,938	23,230,482	2,107,588	21,122,894	1,925,049	9.5%	9.1%
Total Expenditures	38,525,508	39,776,052	5,046,961	34,729,091	4,129,656	22.2%	12.7%
Excess of revenues over (under) expenditures	(5,253,338)	(6,503,882)	2,087,603	8,591,485	530,574		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(340,870)	(340,870)	(48,093)	292,777	(45,201)	0.0%	14.1%
Total other financing sources (uses)	(340,870)	(340,870)	(48,093)	292,777	(45,201)	0.0%	14.1%
Net changes in fund balance	(5,594,208)	(6,844,752)	2,039,510	8,884,262	485,373		
FUND BALANCE, January 1	30,294,121	30,294,121	30,294,121	-	32,714,868		
FUND BALANCE, March 31	24,699,913	23,449,369	32,333,630	8,884,262	33,200,241		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of March 31, 2025**

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Taxes	18,098,613	2,474,241	(15,624,372)	2,541,108	-2.6%	13.7%
Intergovernmental	1,508,062	189,229	(1,318,833)	568,627	-66.7%	12.5%
Charges for service	39,423	12,413	(27,010)	11,177	11.1%	31.5%
Investment income	50,000	118,232	68,232	109,955	7.5%	236.5%
Miscellaneous	13,000	350	(12,650)	4,656	0.0%	0.0%
Total revenues	19,709,098	2,794,465	(16,914,633)	3,235,523	-13.6%	14.2%
EXPENDITURES						
Current:						
Public Safety	20,399,632	4,793,765	15,605,867	4,097,943	17.0%	23.5%
Capital Outlay	833,447	289,704	543,743	105,724	174.0%	34.8%
Total expenditures	21,233,079	5,083,469	16,149,610	4,203,667	20.9%	23.9%
Excess of revenues over (under) expenditures	(1,523,981)	(2,289,004)	(765,023)	(968,144)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(4,035)	-	4,035	-	-	
Other funds	-	-	-	-	-	
Total other financing (uses)	(4,035)	-	4,035	-		
Net changes in fund balance	(1,528,016)	(2,289,004)	(760,988)	(968,144)		
FUND BALANCE, January 1	14,439,543	14,439,543	-	15,098,826		
FUND BALANCE, March 31	12,911,527	12,150,539	(760,988)	14,130,682		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Licenses and permits	1,907,660	702,350	(1,205,310)	602,702	16.5%	36.8%
Investment income	56,250	198,236	141,986	201,214	-1.5%	352.4%
Total revenues	1,963,910	900,586	(1,063,324)	821,916	9.6%	45.9%
EXPENDITURES						
Culture and recreation	368,612	69,403	299,209	66,346	0.0%	0.0%
Capital Outlay	515,000	859,189	(344,189)	439,055	0.0%	166.8%
Total Expenditures	883,612	928,592	(44,980)	505,401	0.0%	105.1%
Excess of revenues over (under) expenditures	1,080,298	(28,006)	(1,108,304)	316,515	-108.8%	-2.6%
OTHER FINANCING (USES)						
Transfer out	(1,500)	-	1,500	-	0.0%	0.0%
Total other financing (uses)	(1,500)	-	1,500	-	0.0%	0.0%
Net change in fund balance	1,078,798	(28,006)	(1,106,804)	316,515		
FUND BALANCE, January 1	16,294,893	16,294,893	-	24,715,311	-34.1%	
FUND BALANCE, March 31	17,373,691	16,266,887	(1,106,804)	25,031,826	-35.0%	

CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Intergovernmental	1,150,000	296,572	(853,428)	349,508	-15.1%	25.8%
Investment income	25,000	75,009	50,009	63,874	17.4%	300.0%
Total revenues	1,175,000	371,581	(803,419)	413,382	-10.1%	31.6%
EXPENDITURES						
Culture and recreation	619,095	27,368	591,727	47,306	-42.1%	4.4%
Capital Outlay	17,500	789	16,711	204,046	-99.6%	4.5%
Total Expenditures	636,595	28,157	608,438	251,352	-88.8%	4.4%
Net change in fund balance	538,405	343,424	(194,981)	162,030	112.0%	63.8%
FUND BALANCE, January 1	7,900,680	7,900,680	-	7,874,754		
FUND BALANCE, March 31	8,439,085	8,244,104	(194,981)	8,036,785		

CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Taxes	6,240,901	853,182	(5,387,719)	876,241	-2.6%	13.7%
Investment income	12,481	147,759	135,278	107,981	36.8%	0.0%
Miscellaneous	250,000	233,739	(16,261)	137,644	69.8%	93.5%
Total revenues	6,503,382	1,234,680	(5,268,702)	1,121,866	10.1%	19.0%
EXPENDITURES						
Current:						
Culture and Recreation	2,389,755	371,582	2,018,173	333,530	11.4%	15.5%
Capital Outlay	493,650	75,416	418,234	4,290,376	-98.2%	15.3%
Debt Service:						
Bond principal retired	1,635,000	-	1,635,000	-	0.0%	0.0%
Interest and fiscal charges	737,150	-	737,150	-	0.0%	0.0%
Total expenditures	5,255,555	446,998	4,808,557	4,623,906	-90.3%	8.5%
Excess of revenues (under) expenditures	1,247,827	787,681	(460,146)	(3,502,041)	-122.5%	63.1%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(6,183)	-	6,183	-	0.0%	0.0%
General Fund	(79,210)	(19,803)	59,407	(16,296)	0.0%	0.0%
Total other financing sources (uses)	(85,393)	(19,803)	65,590	(16,296)	0.0%	23.2%
Net changes in fund balance	1,162,434	767,878	(394,556)	(3,518,336)		
FUND BALANCE, January 1	14,698,551	14,698,551	-	15,063,307		
FUND BALANCE, March 31	15,860,985	15,466,430	(394,556)	11,544,971		

CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of March 31, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Taxes	510,000	54,167	(455,833)	52,693	2.8%	10.6%
Investment income	-	293	293	305	-3.7%	
Total revenues	510,000	54,460	(455,540)	52,997	2.8%	10.7%
EXPENDITURES						
Culture and recreation	510,000	170,000	340,000	190,000	0.0%	33.3%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	170,000	340,000	190,000		33.3%
Excess of revenues over (under) expenditures	-	(115,540)	(115,540)	(137,003)	-15.7%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(115,540)	(115,540)	(137,003)		
FUND BALANCE, January 1	45,828	45,828	-	93,321	-50.9%	
FUND BALANCE, March 31	45,828	(69,712)	(115,540)	(43,682)	59.6%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of March 31, 2025

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,941,473	\$ 5,615,744	\$ 1,190,876	\$ 13,748,093
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,314,905	2,374	129,995	1,447,274
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	8,485	7,482	1,383	17,350
Prepaid expenses	1,636	-	-	1,636
Total current assets	8,266,499	5,625,600	1,322,254	15,214,353
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	3,873,283	10,318,108	533,109	14,724,500
Buildings	7,850,924	1,931,139	257,376	10,039,439
Improvements (other than buildings)	958,866	8,517,983	8,394,562	17,871,411
Equipment	3,228,339	582,941	103,519	3,914,799
Total property and equipment	16,466,646	22,472,633	9,437,305	48,376,584
Less - accumulated depreciation	4,779,214	9,433,363	6,467,115	20,679,692
Net property and equipment	11,687,432	13,039,270	2,970,190	27,696,892
Total assets	19,953,931	18,664,870	4,292,444	42,911,245
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	103,472	30,408	6,294	140,174
City Contributions Subsequent to the Measurement Date	881,822	259,236	53,591	1,194,649
Investment Earnings less than Expected	-	-	-	-
Actual experience less than expected experience	-	-	-	-
Total deferred outflows of resources	\$ 985,294	\$ 289,644	\$ 59,885	\$ 1,334,823
Total assets and deferred outflows of resources	20,939,225	18,954,514	4,352,329	44,246,068

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of March 31, 2025

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 52,385	\$ -	\$ 500	\$ 52,885
Construction contracts payable	12,009	153,092	-	165,101
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Accrued sick and vacation - current portion	107,611	60,494	7,197	175,303
Total unrestricted liabilities	-	-	-	-
Advances from other funds - current portion	-	-	-	-
Total current liabilities	172,005	213,587	7,697	393,289
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	355,912	106,239	21,748	483,899
Net Pension Liability	1,568,323	460,884	95,402	2,124,609
Accrued sick and vacation	124,976	66,908	5,713	197,597
Advances from other funds	-	1,405,835	-	1,405,835
Net long-term liabilities	2,049,211	2,039,866	122,863	4,211,940
Total liabilities	2,221,216	2,253,453	130,560	4,605,229
Deferred inflows of resources:				
Related to pension	-	-	-	-
Related to OPEB	116,736	34,305	7,101	158,142
Total deferred inflows of resources	116,736	34,305	7,101	158,142
Net position:				
Net investment in capital assets	11,675,423	13,039,270	2,970,190	27,684,883
Unrestricted	6,925,849	3,627,487	1,244,479	11,797,815
Total net position	18,601,272	16,666,757	4,214,669	39,482,698
Total liabilities and net position	\$ 20,939,225	\$ 18,954,514	\$ 4,352,329	\$ 44,246,069

CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	99,582,094	23,458,569	(76,123,525)	16,223,860	44.6%	23.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	156,736	56,736	136,111	15.2%	156.7%
Miscellaneous	65,250	69,732	4,482	48,706	43.2%	106.9%
Aid to underground installation	3,908,000	2,361,470	(1,546,530)	345,916	582.7%	60.4%
Other sales	71,580	103,781	32,201	61,701	68.2%	145.0%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	103,726,924	26,150,287	(77,576,637)	16,816,294	55.51%	25.2%
EXPENSES						
Administration	9,699,397	1,839,818	7,859,579	1,764,461	4.3%	19.0%
Power purchased	65,684,115	15,357,495	50,326,620	14,288,363	7.5%	23.4%
Distribution	13,355,427	2,896,958	10,458,469	2,465,633	17.5%	21.7%
Franchise fee	7,817,758	1,859,766	5,957,992	1,281,482	45.1%	23.8%
Transfers out	775,611	75,252	700,359	79,716	0.0%	9.7%
Total operations	97,332,308	22,029,288	75,303,020	19,879,655	10.8%	22.6%
Capital outlay	7,713,162	1,154,324	6,558,838	562,736	105.1%	15.0%
Total expenses	105,045,470	23,183,612	81,861,858	20,442,391	13.4%	22.1%
Excess of revenues over expenses	(1,318,546)	2,966,675	4,285,221	(3,626,097)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	1,154,324
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		1,154,324
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	4,120,999

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	21,464,215	5,403,517	(16,060,698)	5,000,047	8.1%	25.2%
Intergovernmental	-	-	-	54,750	0.0%	0.0%
Investment income	45,000	65,719	20,719	45,417	44.7%	146.0%
Miscellaneous	15,000	92,560	77,560	69,361	33.4%	617.1%
Aid to underground installation	70,000	4,045	(65,955)	0	0.0%	5.8%
Total revenues	21,594,215	5,565,841	(16,028,374)	5,169,575	7.7%	25.8%
EXPENSES						
Administration	8,326,661	1,444,203	6,882,458	1,524,260	-5.3%	17.3%
Distribution	6,135,948	1,756,399	4,379,549	1,421,025	23.6%	28.6%
Franchise fee	208,120	837	207,283	325	0.0%	0.0%
Transfers out	28,401	10,176	18,225	13	0.0%	0.0%
Total operations	14,699,130	3,211,615	11,487,515	2,945,624	9.0%	21.8%
Debt service	4,434,651	(57,054)	4,491,705	-	0.0%	-1.3%
Capital outlay	2,715,270	812,230	1,903,040	447,626	81.5%	29.9%
Total expenses	21,849,051	3,966,792	17,882,260	3,393,250	16.9%	18.2%
Excess of revenues (under) expenses	(254,836)	1,599,049	1,853,886	1,776,326		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	812,230
	Capitalized salaries and expenses	-
		812,230
Less:	Depreciation	-
	Proceeds from issuance of bonds	-
	Capital contributions:	
	Loss on asset disposal	-
	Aid to underground installation	-
	Vehicle transfers	-
		-
Net (loss) (GAAP basis)		2,411,279

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of March 31, 2025

	Electric and				Storm		Other Enterprise		Internal Service					
	Broadband		Water		Sewer		Drainage		Funds		TOTALS		Funds	
ASSETS														
Current assets:														
Equity in pooled cash & cash equivalents	\$	28,940,989	\$	51,083,822	\$	21,487,595	\$	14,678,298	\$	13,748,093	\$	129,938,797	\$	48,993,854
Cash and cash equivalents		-		-		-		-		-		-		-
Accounts receivable (net of allowance for uncollectibles)		13,186,080		2,698,587		2,329,116		640,678		1,447,274		20,301,735		315,324
Intergovernmental receivable		-		587,399		150,536		1,655,367		-		2,393,302		-
Loans receivable		-		61,612		-		-		-		61,612		-
Interest receivable		32,925		63,438		25,285		19,611		17,350		158,609		60,221
Inventory of materials and supplies		-		-		-		-		-		-		14,568,042
Advance to other funds, current portion		-		-		-		-		-		-		10,806,695
Prepaid expenses		2		8,180		16,812		4,908		1,636		31,538		5,919
Total unrestricted current assets		42,159,996		54,503,037		24,009,344		16,998,862		15,214,353		152,885,592		74,750,054
Restricted assets:														
Bond debt service:														
Equity in pooled cash & cash equivalents		1,577,546		44,568,746		1,499,734		870,085		-		48,516,111		-
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		-		(295,261)		-		-		-		(295,261)		-
Cash and cash equivalents		-		-		567,350		1		-		567,351		-
Interest receivable		95		-		-		-		-		95		-
Total restricted current assets		1,577,641		44,273,485		2,068,140		870,137		-		48,789,403		-
Total current assets		43,737,637		98,776,522		26,077,484		17,868,999		15,214,353		201,674,996		74,750,054
Noncurrent assets:														
Loan receivable-component unit		-		-		-		-		-		-		146,000
Capital assets:														
Land and water rights		1,609,104		289,728,827		2,012,093		16,752,578		1,826,435		311,929,037		333,200
Buildings		4,917,739		32,525,133		53,846,906		881,507		10,039,439		102,210,724		1,838,812
Improvements (other than buildings)		225,381,676		277,161,353		169,276,949		107,942,241		17,871,411		797,633,630		3,087,845
Equipment		9,776,464		2,938,697		4,946,659		339,619		3,914,799		21,916,238		67,810,611
Construction in progress		4,367,500		65,725,657		7,525,959		22,306,961		14,724,500		114,650,577		2,652,505
Total capital assets		246,052,483		668,079,667		237,608,566		148,222,906		48,376,584		1,348,340,206		75,722,973
Less - accumulated depreciation		96,889,829		105,560,390		90,164,540		36,765,246		20,679,692		350,059,697		51,131,476
Net capital assets		149,162,654		562,519,277		147,444,026		111,457,660		27,696,892		998,280,509		24,591,497
Total noncurrent assets		149,162,654		562,519,277		147,444,026		111,457,660		27,696,892		998,280,509		24,737,497
Total assets		192,900,291		661,295,799		173,521,510		129,326,659		42,911,245		1,199,955,505		99,487,551
DEFERRED OUTFLOW OF RESOURCES														
Related to OPEB		537,149		242,683		162,953		87,820		140,174		1,170,780		314,196
Related to Bond Refunding		-		-		117,867		-		-		117,867		-
City Contributions Subsequent to the Measurement Date		4,575,411		2,068,074		1,388,586		748,286		1,194,649		9,975,006		537,509
Actual experience less than expected experience		-		-		-		-		-		-		-
Total deferred outflows of resources		5,112,560		2,310,757		1,669,407		836,106		1,334,823		11,263,654		851,705
Total assets and deferred outflows of resources	\$	198,012,852	\$	663,606,556	\$	175,190,916	\$	130,162,765	\$	44,246,068	\$	1,211,219,159	\$	100,339,256

	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	\$ 5,122,018	\$ 291,635	\$ 297,947	\$ 244,538	\$ 52,885	\$ 6,009,023	\$ 198,511
Construction contracts payable	2,500	550,985	145,606	103,969	165,101	968,161	5,698
Accrued liabilities	378,769	10,000	-	-	-	388,769	-
Rebate Payable	-	1,117,470	-	-	-	1,117,470	-
Due to other funds	-	-	-	-	-	-	12,981,987
Accrued sick and vacation - current portion	707,406	267,199	137,082	64,573	175,303	1,351,563	107,071
Unearned revenue	1,157,246	-	-	-	-	1,157,246	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	613,468
Customer deposits	925,620	118,432	-	8,590	-	1,052,642	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	8,293,559	2,355,721	580,635	421,670	393,289	12,044,874	13,906,735
Payable from restricted assets:							
Accounts payable	-	532,874	-	-	-	532,874	-
Construction contracts payable	1,031	-	-	-	-	1,031	-
Accrued liabilities	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Bonds payable - current portion	3,750,000	2,980,000	2,170,000	1,950,000	-	10,850,000	-
Total current liabilities (payable from restricted assets)	3,751,031	3,512,874	2,170,000	1,950,000	-	11,383,905	-
Total current liabilities	12,044,590	5,868,595	2,750,635	2,371,670	393,289	23,428,780	13,906,735
Long-term liabilities:							
Loan payable	-	-	-	-	-	-	-
Long-term construction liability	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	1,431,428
Accrued sick and vacation	814,011	315,573	153,932	69,445	197,597	1,550,558	115,223
Net other post employment benefit obligation	1,844,418	837,083	562,193	300,272	483,899	4,027,865	305,460
Net Pension Liability	8,141,656	3,678,381	2,469,903	1,331,099	2,124,609	17,745,648	1,356,803
Advances from other funds	-	-	-	-	1,405,835	1,405,835	-
Premium on bonds	-	9,562,378	2,039,490	-	-	11,601,868	-
Bonds payable	17,274,012	65,600,000	28,880,000	14,806,637	-	126,560,649	-
Net long-term liabilities	28,074,097	79,993,415	34,105,518	16,507,453	4,211,940	162,892,423	3,208,914
Total liabilities	40,118,687	85,862,010	36,856,153	18,879,123	4,605,229	186,321,202	17,115,649
Deferred inflows of resources:							
Related to Pension	-	-	-	-	-	-	-
Related to OPEB	606,021	273,796	183,845	99,079	158,142	1,320,882	100,992
Total Deferred inflows of resources	606,021	273,796	183,845	99,079	158,142	1,320,882	100,992
Net position:							
Net Investment in capital assets	128,135,111	496,368,292	116,815,770	94,597,055	27,684,883	863,601,111	24,591,497
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	1,577,546	44,568,746	1,499,734	870,085	-	48,516,111	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	27,575,487	36,533,714	19,835,414	15,717,424	11,797,815	111,459,854	58,531,118
Total net position	157,288,144	577,470,752	138,150,918	111,184,564	39,482,698	1,023,577,076	83,122,615
Total liabilities and net position	\$ 198,012,852	\$ 663,606,557	\$ 175,190,917	\$ 130,162,766	\$ 44,246,069	1,211,219,160	\$ 100,339,256

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Final Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	30,075,896	4,361,374	(25,714,522)	2,367,629	84.2%	14.5%
Development fee surcharge	327,100	164,115	(162,985)	153,690	6.8%	50.2%
Intergovernmental	-	-	-	(112,891)	-100.0%	0.0%
Investment income - operating	170,700	580,759	410,059	(6,436,874)	-109.0%	340.2%
Miscellaneous	200,000	200,486	486	39,339	409.6%	100.2%
Transfer in	1,840,378	-	(1,840,378)	-	0.0%	0.0%
Total revenues	32,614,074	5,306,734	(27,307,340)	(3,989,107)	-233.0%	16.3%
EXPENSES						
Administration	11,826,143	2,010,046	9,816,097	1,883,558	6.7%	17.0%
Water resources	4,633,697	944,208	3,689,489	1,592,232	-40.7%	20.4%
Transmission/distribution	3,054,049	503,967	2,550,082	671,657	-25.0%	16.5%
Treatment plant	4,450,668	777,891	3,672,777	798,871	-2.6%	17.5%
Transfer out	98,489	-	98,489	-	0.0%	0.0%
Total operations	24,063,046	4,236,112	19,826,934	4,946,318	-14.4%	17.6%
Debt service	5,269,763	(381,627)	5,651,390	-	0.0%	-7.2%
Capital outlay	12,036,354	865,130	11,171,224	1,409,271	-38.6%	7.2%
Total expenses	41,369,163	4,719,615	36,649,548	6,355,589	-25.7%	11.4%
Excess of revenue (under) expenses	(8,755,089)	587,118	9,342,207	(10,344,696)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		865,130				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		865,130				
Principal retired		-				
		865,130				
Less: Depreciation		-				
Impairment loss		-				
Tranfers in decreasing operating expense						
Vehicle transfers						
		-				
Net (loss) (GAAP basis)		1,452,249				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Licenses and permits	1,556,400	718,019	(838,381)	663,882	8.2%	46.1%
Investment income	30,700	204,096	173,396	173,730	17.5%	664.8%
Total revenues	1,587,100	922,115	(664,985)	837,612	10.1%	58.1%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	128,000	2,282	125,718	183,277	-98.8%	1.8%
Total Expenditures	128,000	2,282	125,718	183,277	-98.8%	1.8%
Excess of revenues over expenditures	1,459,100	919,833	(539,267)	654,335	40.6%	63.0%
OTHER FINANCING (USES)						
Transfer out	(1,840,878)	-	1,840,878	-	0.0%	0.0%
Net change in fund balance	(381,778)	919,833	1,301,611	654,335		
FUND BALANCE, January 1	22,509,705	22,509,705	-	21,296,319		
FUND BALANCE, March 31	22,127,927	23,429,538	1,301,611	21,950,655		

CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	5,000	684,966	679,966	750	0.0%	13699.3%
Investment income	23,400	52,029	28,629	41,234	26.2%	222.3%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	28,400	736,995	708,595	41,984	1655.4%	2595.1%
EXPENDITURES						
Municipal utility systems	542,000	416,667	125,333	416,667	0.0%	76.9%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	542,000	416,667	125,333	416,667	0.0%	76.9%
Net change in fund balance	(513,600)	320,328	833,928	(374,683)		
FUND BALANCE, January 1	5,268,808	5,268,808	-	5,456,028		
FUND BALANCE, March 31	4,755,208	5,589,136	833,928	5,081,345		

CITY OF LONGMONT
 RAW WATER STORAGE RESERVE FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of March 31, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Investment income	-	262	262	224	17.0%	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	-	262	262	224		
FUND BALANCE, January 1	29,177	29,177	-	27,903		
FUND BALANCE, March 31	29,177	29,439	262	28,127		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	21,204,600	4,939,079	(16,265,521)	3,670,180	34.6%	23.3%
Intergovernmental	0	0	0	(29,961)	0.0%	0.0%
Investment income	162,900	188,446	25,546	153,629	22.7%	115.7%
Miscellaneous	3,000	25,853	22,853	95,262	-72.9%	861.8%
Transfers in	466,633	0	(466,633)	0	0.0%	0.0%
Total revenues	21,837,133	5,153,378	(16,683,755)	3,889,110	32.5%	23.6%
EXPENSES						
Administration	6,551,098	1,188,359	5,362,739	1,094,421	8.6%	18.1%
Sewer collection system	1,852,177	302,480	1,549,697	359,370	-15.8%	16.3%
Sewer disposal plant	6,083,773	1,178,103	4,905,670	972,760	21.1%	19.4%
Transfers out	307,883	12,321	295,562	11,871	0.0%	4.0%
Total operations	14,794,931	2,681,263	12,113,668	2,438,422	10.0%	18.1%
Debt service	3,332,425	(193,738)	3,526,163	0	0.0%	-5.8%
Capital outlay	4,880,163	266,085	4,614,078	378,498	-29.7%	5.5%
Total expenses	23,007,519	2,753,610	20,253,909	2,816,920	-2.2%	12.0%
Excess of revenues over (under) expenses	(1,170,386)	2,399,768	3,570,154	1,072,190		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		266,085				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		266,085				
Principal retired		-				
		266,085				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		2,665,853				

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Final Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	11,430,100	2,874,480	(8,555,620)	2,060,197	39.5%	25.1%
Plant investment fee	457,016	154,508	(302,508)	101,539	52.2%	33.8%
Intergovernmental	-	-	-	-	#DIV/0!	0.0%
Investment income	88,000	134,002	46,002	123,322	8.7%	0.0%
Miscellaneous	27,400	39,171	11,771	103,724	-62.2%	143.0%
Total revenues	12,002,516	3,202,161	(8,800,355)	2,388,782	34.0%	26.7%
EXPENSES						
Administration	3,351,209	650,404	2,700,805	612,683	6.2%	19.4%
Engineering	3,203,511	466,646	2,736,865	394,341	18.3%	14.6%
Maintenance	239,168	29,222	209,946	66,664	-56.2%	12.2%
Transfers out	26,764	-	26,764	-	#DIV/0!	0.0%
Total operations	6,820,652	1,146,271	5,674,381	1,073,688	6.8%	16.8%
Debt service	2,448,938	(41,578)	2,490,516	-	0.0%	-1.7%
Capital outlay	5,835,746	424,643	5,411,103	95,485	344.7%	7.3%
Total expenses	15,105,336	1,529,336	13,576,000	1,169,172	30.8%	10.1%
Excess of revenues (under) expenses	(3,102,820)	1,672,825	4,775,645	1,219,610		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		424,643				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		424,643				
Principal retired		-				
		424,643				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		2,097,468				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Licenses and permits	1,049,530	486,467	(563,063)	181,825	167.5%	46.4%
Investment income	20,000	24,423	4,423	15,077	62.0%	122.1%
Total revenues	1,069,530	510,890	(558,640)	196,902	159.5%	47.8%
EXPENDITURES						
Municipal utility systems	101,970	-	101,970	60,427	-100.0%	0.0%
Capital Outlay	1,001,490	(4,838)	1,006,328	719,621	-100.7%	-0.5%
Total Expenditures	1,103,460	(4,838)	1,108,298	780,048	-100.6%	-0.4%
Excess of revenues over expenditures	(33,930)	515,728	549,658	(583,146)	-188.4%	-1520.0%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(33,930)	515,728	549,658	(583,146)		
FUND BALANCE, January 1	3,025,236	3,025,236	-	2,060,262		
FUND BALANCE, March 31	2,991,306	3,540,965	549,658	1,477,116		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of March 31, 2025**

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Licenses and permits	1,238,300	560,449	(677,851)	314,475	78.2%	45.3%
Developer participation	-	8,433	8,433	10,503	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	49,800	87,138	37,338	83,642	4.2%	175.0%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,288,100	656,020	(632,080)	408,620	60.5%	50.9%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	28,000	25,953	2,047	216,023	0.0%	0.0%
Total Expenditures	28,000	25,953	2,047	216,023	0.0%	92.7%
Excess of revenues over expenditures	1,260,100	630,067	(630,033)	192,597	227.1%	50.0%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(466,633)	-	466,633	-	0.0%	0.0%
Art in public places fund	-	-	-	-	0.0%	0.0%
Total other financing (uses)	(466,633)	-	466,633	-	0.0%	0.0%
Net change in fund balance	793,467	630,067	(163,400)	192,597		
FUND BALANCE, January 1	6,565,396	6,565,396	-	9,574,062		
FUND BALANCE, March 31	7,358,863	7,195,463	(163,400)	9,766,659		

**CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of March 31, 2025**

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	9,430,200	2,387,221	(7,042,979)	1,854,521	28.7%	25.3%
Intergovernmental	-	0	0	0	0.0%	0.0%
Investment income	18,376	88,012	69,636	91,770	-4.1%	479.0%
Miscellaneous	1,000	70,349	69,349	500	13969.8%	7034.9%
Transfers in	330,000.00	-	(330,000)	-	0.0%	0.0%
Total revenues	9,779,576	2,545,582	(7,233,994)	1,946,791	30.8%	26.0%
EXPENSES						
Administration	2,182,348	411,317	1,771,031	395,926	3.9%	18.8%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,214,221	1,336,865	4,877,356	1,396,860	-4.3%	21.5%
Special trash pickup	1,140,881	159,183	981,698	171,694	-7.3%	14.0%
Curbside recycling	2,617,017	410,923	2,206,094	365,105	12.5%	15.7%
Transfers out	1,881	0	1,881	0	0.0%	0.0%
Total operations	12,191,298	2,318,288	9,873,010	2,329,585	-0.5%	19.0%
Capital outlay	231,256	149	231,107	0	0.0%	0.1%
Total expenses	12,422,554	2,318,437	10,104,117	2,329,585	-0.5%	18.7%
Excess of revenues over (under) expenses	(2,642,978)	227,145	2,870,123	(382,794)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	149
Less: Depreciation	0
Net Income (GAAP basis)	227,294

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of March 31, 2025**

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	4,092,254	489,587	(3,602,667)	482,728	1.4%	12.0%
Intergovernmental	-	-	-	-	#DIV/0!	0.0%
Developer participation fee	-	-	-	-	0.0%	0.0%
Investment income	7,746	58,685	50,939	55,370	6.0%	757.6%
Miscellaneous	-	-	-	-	#DIV/0!	0.0%
Total revenues	4,100,000	548,272	(3,551,728)	538,098	1.9%	13.4%
EXPENSES						
Administration	502,954	112,416	390,538	87,909	27.9%	22.4%
Course maintenance/development	3,048,676	492,430	2,556,246	488,993	0.7%	16.2%
Transfers out	363	-	363	-	0.0%	0.0%
Total operations	3,551,993	604,846	2,947,147	576,902	4.8%	17.0%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	201,207	72,556	128,651	606,109	-88.0%	36.1%
Total expenses	3,953,200	677,402	3,275,798	1,183,011	-42.7%	17.1%
Excess of revenues over expenses	146,800	(129,130)	(275,930)	(644,913)	-80.0%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	72,556
	Principal payments capital leases	-
	Gain on sale of assets	-
		72,556
Less:	Depreciation	-
	Net income (GAAP basis)	(56,574)

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% <i>Increase</i> (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	653,614	396,424	(257,190)	372,819	6%	60.7%
Intergovernmental	-	-	-	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	10,160	10,160	8,323	22%	0.0%
Miscellaneous	7,956	989	(6,967)	(583)	-270%	12.4%
Total revenues	661,570	407,573	(253,997)	380,559	7%	61.6%
EXPENSES						
Administration	426,546	86,364	340,182	91,806	-6%	20.2%
Maintenance	217,900	29,490	188,410	39,005	-24%	13.5%
Transfers out	-	-	-	-	-	0.0%
Total operations	644,446	115,854	528,592	130,811	(0)	18.0%
Capital outlay	-	106,391	(106,391)	-	0%	0.0%
Total expenses	644,446	222,245	422,201	130,811	70%	34.5%
Excess of revenue over (under) expenses	17,124	185,328	168,204	249,748		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	106,391
	106,391
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	291,719

CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of March 31, 2025

	Budget	2025 Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	1,000,000	219,457	(780,543)	172,245	27.4%
Miscellaneous	12,708,516	3,429,962	(9,278,554)	3,233,995	6.1%
Total revenues	13,708,516	3,649,419	(10,059,097)	3,406,240	7.1%
EXPENSES					
Operations:					
Personal services	2,664,083	461,925	2,202,158	506,015	-8.7%
Operating & maintenance	5,119,639	755,398	4,364,241	865,112	-12.7%
Transfers out	11,608	-	11,608	-	0.0%
Total operations	7,795,330	1,217,323	6,578,007	1,371,127	-11.2%
Capital outlay	6,749,280	1,171,200	5,578,080	424,509	175.9%
Total expenses	14,544,610	2,388,523	12,156,087	1,795,636	33.0%
Excess of revenues (under) expenses	(836,094)	1,260,896	2,096,990	1,610,604	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,171,200
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	1,171,200
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	2,432,096