

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

April 30, 2025

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of April 30, 2025

		2025	Variance	2024	%	
	Budget	YTD	from Final	YTD	Increase	2025
		Actual	Budget	Actual	(Decrease)	as a % of
					From	Budget
					Prior Year	
TAXES						
General property taxes:						
Current	29,855,744	12,962,646	(16,893,098)	12,346,168	5.0%	43.4%
Prior years	-	231	231	16,338	-98.6%	0.0%
General sales and use tax	52,899,405	11,574,320	(41,325,085)	11,301,190	2.4%	21.9%
Selected sales and use tax -						
Cigarette	150,000	23,965	(126,035)	16,221	47.7%	16.0%
Franchise taxes:						
Gas	1,200,000	466,075	(733,925)	429,694	8.5%	38.8%
Cable Television	560,000	-	(560,000)	139,691	0.0%	0.0%
Telephone	152,798	27,248	(125,550)	27,125	0.5%	17.8%
Electric	7,500,000	1,859,766	(5,640,234)	1,818,576	2.3%	24.8%
Telecommunications	208,120	837	(207,283)	381	119.8%	0.4%
Water	665,699	221,900	(443,799)	204,392	8.6%	33.3%
Wastewater	847,001	282,332	(564,669)	272,376	3.7%	33.3%
	94,038,767	27,419,319	(66,619,448)	26,572,150	3.2%	29.2%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	11,000	3,694	(7,306)	2,595	42.3%	33.6%
Marijuana	62,000	3,000	(59,000)	3,600	-16.7%	0.0%
Business	5,500	3,180	(2,320)	3,755	-15.3%	57.8%
Sales Tax	20,000	7,325	(12,675)	6,650	10.2%	36.6%
Non-Business licenses and permits:						
Building	2,557,225	641,410	(1,915,815)	1,100,371	-41.7%	25.1%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,000	43,975	(101,025)	38,275	14.9%	30.3%
Parade / use of public places	8,600	1,375	(7,225)	1,400	-1.8%	16.0%
	2,809,325	703,959	(2,105,365)	1,156,646	-39.1%	25.1%
INTERGOVERNMENTAL REVENUE						
Federal revenue	240,786	38,894	(201,892)	(67,756)	0.0%	16.2%
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	57,315	(260,685)	48,379	18.5%	0.0%
Local government shared revenue:						
Shared Fines	53,000	22,177	(30,823)	16,857	31.6%	41.8%
Hazmat Authority	32,000	-	(32,000)	23,927	0.0%	0.0%
Longmont Housing Authority	893,540	248,433	(645,107)	259,914	-4.4%	27.8%
Grants / School Resource Officer	358,311	111,275	(247,036)	128,105	-13.1%	31.1%
	1,925,637	480,058	(1,445,579)	413,082	16.2%	24.9%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of April 30, 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	27,579	(42,421)	17,070	61.6%	39.4%
Disconnect Tag Fees	640,000	241,052	(398,948)	179,014	34.7%	37.7%
Maps and publications	150	5	(145)	30	0.0%	3.3%
Rebates	172,000	205,430	33,430	168,629	21.8%	119.4%
Payroll Fee	700	187	(513)	235	-20.3%	26.8%
Sales tax commission	110,000	15,953	(94,047)	19,254	-17.1%	14.5%
Liquor Application Fee	40,000	12,715	(27,285)	12,695	0.2%	31.8%
Marijuana Modification Fee	10,000	3,000	(7,000)	-	0.0%	30.0%
Public safety:						
Criminal justice records	50,000	14,973	(35,027)	18,167	-17.6%	29.9%
Extra duty officer reimbursement	-	9,208	9,208	31,691	-70.9%	0.0%
Fire inspection & fireworks fees	180,400	105,037	(75,363)	56,820	84.9%	58.2%
Offender registration/impound fees	10,000	4,455	(5,545)	3,248	37.2%	44.6%
Emergency dispatch reimbursement	200,000	53,220	(146,780)	56,675	0.0%	0.0%
Elevator inspection	58,420	5,960	(52,460)	14,335	-58.4%	10.2%
Highways and streets:						
Work in right of way permit	3,000	25	(2,975)	1,075	0.0%	0.8%
Plan check fees	526,792	211,393	(315,399)	200,749	5.3%	40.1%
Right-of-way maintenance	576,740	192,244	(384,496)	94,140	104.2%	33.3%
Culture and Recreation:						
Recreation center - all fees	2,172,372	798,647	(1,373,725)	729,134	9.5%	36.8%
Pool fees	539,457	135,317	(404,140)	126,980	6.6%	25.1%
Arbor Day Tree Sales	-	12,279	12,279	11,365	8.0%	0.0%
Reservoir fees	665,372	140,094	(525,278)	172,096	-18.6%	21.1%
Activity fees	1,581,413	598,630	(982,783)	474,300	26.2%	37.9%
Facility use fees	499,720	132,545	(367,175)	163,136	-18.8%	26.5%
Concessions	63,321	318	(63,003)	550	-42.2%	0.5%
Senior citizens:						
Activity fees	200	24	(176)	108	-77.8%	12.0%
Facility fees	2,500	2,538	38	910	178.8%	101.5%
Administrative reimbursements:						
Sanitation	988,183	329,376	(658,807)	316,556	4.0%	33.3%
Golf	268,898	89,632	(179,266)	63,716	40.7%	33.3%
Electric	2,548,450	849,484	(1,698,966)	845,496	0.5%	33.3%
Telecommunications	737,285	245,760	(491,525)	205,644	19.5%	33.3%
Water	2,216,101	738,700	(1,477,401)	762,332	-3.1%	33.3%
Sewer	1,279,159	426,388	(852,771)	397,960	7.1%	33.3%
Storm Drainage	836,840	278,948	(557,892)	295,508	-5.6%	33.3%
Airport	86,877	28,960	(57,917)	33,304	-13.0%	33.3%
Streets	1,118,172	372,724	(745,448)	380,928	-2.2%	33.3%
Museum	336,045	112,016	(224,029)	97,152	15.3%	33.3%
Oil and Gas	37,335	12,444	(24,891)	604	0.0%	33.3%
Open Space	183,728	61,244	(122,484)	84,980	-27.9%	33.3%
Fleet	479,657	159,884	(319,773)	141,036	13.4%	33.3%
General Improvement District	26,034	8,680	(17,354)	9,220	-5.9%	33.3%
	19,466,321	6,799,358	(12,666,961)	6,186,842	9.9%	34.9%
FINES AND FORFEITS						
Court:						
Parking	174,290	38,670	(135,620)	51,997	-25.6%	22.2%
Other court fines	225,000	111,352	(113,648)	65,617	69.7%	49.5%
Court fine surcharge	25,000	11,035	(13,965)	6,100	80.9%	44.1%
Bond forfeitures	6,200	4,460	(1,740)	1,020	337.3%	71.9%
Other forfeitures	30,000	-	(30,000)	-	0.0%	0.0%
Court education fees	8,500	3,680	(4,820)	2,015	82.6%	43.3%
Court costs reimbursements	37,000	16,972	(20,028)	10,159	67.1%	45.9%
Probation & home detention monitoring fees	15,500	5,530	(9,970)	4,215	31.2%	35.7%
Code Enforcement Penalty	600	250	(350)	125	100.0%	41.7%
Tree Mitigation Fine	83,942	-	(83,942)	211,972	-100.0%	0.0%
Outstanding judgments/warrants	1,600	495	(1,105)	480	3.1%	30.9%
Traffic Camera fines	329,619	-	(329,619)	-	0.0%	0.0%
Library fines	15,000	5,099	(9,901)	4,707	8.3%	0.0%
False alarm fines	3,600	5,273	1,673	1,200	339.4%	146.5%
Weed cutting fines	15,000	(199)	(15,199)	10,670	0.0%	-1.3%
Civil Penalty & Nuisance fines	10,000	37,935	27,935	2,400	1480.6%	379.3%
Property Lien filing fees	-	951	951	-	0.0%	0.0%
Other fines	350	75	(275)	125	-40.0%	21.4%
	981,201	241,578	(739,623)	372,801	-35.2%	24.6%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of April 30, 2025

(continued)

					%	
					<i>Increase</i>	
		2025	Variance	2024	(Decrease)	2025
		YTD	from Final	YTD	From	as a % of
	Budget	Actual	Budget	Actual	Prior Year	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	1,600,000	877,375	(722,625)	449,377	95.2%	54.8%
Miscellaneous	87,893	178,246	90,353	63,189	182.1%	202.8%
Private grants/donations	221	6,606	6,385	4,262	55.0%	0.0%
Oil and gas royalties	960,833	38,446	(922,387)	11,961	0.0%	4.0%
	2,648,947	1,100,672	(1,548,274)	528,789	108.1%	41.6%
OTHER FINANCING SOURCES						
Transfers in:						
Electric Fund	-	-	-	108,734	0.0%	0.0%
Library Services Fund	20,500	-	(20,500)	20,500	0.0%	0.0%
Tree Planting	23,000	23,000	-	23,000	0.0%	100.0%
Rec Sponsorship	-	-	-	11,400	0.0%	0.0%
Sanitation Fund	-	-	-	7,162	0.0%	0.0%
Golf Fund	-	-	-	6,543	0.0%	0.0%
Telecommunications Fund	-	-	-	24,592	0.0%	0.0%
Water Fund	-	-	-	129,349	0.0%	0.0%
Sewer Fund	-	-	-	29,339	0.0%	0.0%
Storm Drainage Fund	-	-	-	15,759	0.0%	0.0%
Airport Fund	-	-	-	183	0.0%	0.0%
Workers Comp	137,996	43,140	(94,856)	25,884	0.0%	31.3%
Streets Fund	-	-	-	50,058	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	-	-	-	63,269	0.0%	0.0%
Sustainability Fund	-	-	-	917	0.0%	0.0%
DDA Fund	-	-	-	-	0.0%	0.0%
Affordable Housing Fund	-	-	-	-	0.0%	0.0%
Fleet Fund	-	-	-	26,775	0.0%	0.0%
Proceeds from Advance			-			
Total other financing sources	456,496	341,140	(115,356)	818,464	-58.3%	74.7%
Total revenues and other sources (legal basis)	122,326,694	37,086,084	(85,240,610)	36,048,773	2.9%	30.3%

(continued)

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of April 30, 2025**

**EXPENDITURE
NORM=29.9%**

	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	177,750	315,963	210,547	-15.6%	36.0%
City Attorney	2,095,759	566,487	1,529,272	560,269	1.1%	27.0%
Municipal Court						
Courts	974,860	228,582	746,278	194,094	17.8%	23.4%
Probation	391,086	117,689	273,397	112,280	4.8%	30.1%
City Manager						
City Manager	1,725,147	463,536	1,261,611	473,292	-2.1%	26.9%
General Fund Transfers	5,147,338	4,323,309	824,029	3,871,191	11.7%	84.0%
Non Departmental	3,503,693	335,522	3,168,171	387,003	-13.3%	9.6%
Economic Development Contracts	899,657	76,015	823,642	99,792	-23.8%	8.4%
LHA General	110,713	68,790	41,923	35,593	93.3%	62.1%
Total Non-Departmental	15,341,966	6,357,679	8,984,287	5,944,061	7.0%	41.4%
SHARED SERVICES						
Communications	1,162,146	317,432	844,714	324,969	-2.3%	27.3%
Human Resources						
Human Resources	2,247,274	623,300	1,623,974	610,290	2.1%	27.7%
Strategic Integration						
Strategic Integration Admin	126,175	64,265	61,910	9,958	545.4%	50.9%
Oil and Gas	965,544	205,122	760,422	313,253	-34.5%	21.2%
Geospatial Data and Analysis	156,398	42,075	114,323	47,987	-12.3%	26.9%
Data and Analytics	111,153	102,230	8,923	27,764	268.2%	92.0%
Salesforce	-	115	(115)	-	0.0%	0.0%
Business Enablement	15,140	4,719	10,421	4,717	0.0%	31.2%
Technical Services	104,285	34,040	70,245	32,082	6.1%	32.6%
Customer Service and Admin	39,931	9,969	29,962	9,553	4.4%	25.0%
CIS Technical Support	340,456	92,065	248,391	-	0.0%	27.0%
Utility Billing	2,950,334	808,001	2,142,333	-	0.0%	27.4%
Mail Delivery	69,093	18,823	50,270	-	0.0%	27.2%
Community Neighborhood and Equity Res	872,717	229,898	642,819	223,221	3.0%	26.3%
Lgmt Multicultural Action Comm	48,840	3,664	45,176	3,785	-3.2%	7.5%
Purchasing	1,266,346	369,389	896,957	342,585	7.8%	29.2%
Enterprise Technology Services						
PC Replacements	232,705	3,726	228,979	19,650	-81.0%	1.6%
ETS Operations	3,367,881	1,736,856	1,631,025	1,690,161	2.8%	51.6%
LHA ETS Operations	50,839	6,615	44,224	16,038	-58.8%	13.0%
ETS Applications	1,331,998	341,411	990,587	368,905	-7.5%	25.6%
ETS CIS Support	-	4,242	(4,242)	89,984	-95.3%	0.0%
ETS Telephone	158,200	47,660	110,540	37,233	28.0%	0.0%
CJ System Replacement	-	4,305	(4,305)	-	0.0%	0.0%
City Clerk						
City Clerk	724,025	240,728	483,297	231,986	3.8%	33.2%
Election Voter Registration	233,290	10,629	222,661	9,997	6.3%	4.6%
Recovery Office	139,329	19,607	119,722	17,074	14.8%	14.1%
Total Shared Services	16,714,099	5,360,320	11,353,779	4,457,790	20.2%	32.1%
FINANCE						
Finance Administration	770,855	297,157	473,698	141,530	110.0%	38.5%
Sales Tax	657,655	164,457	493,198	175,338	-6.2%	25.0%
Accounting	1,492,170	336,658	1,155,512	412,048	-18.3%	22.6%
Treasury	417,842.00	151,041.29	266,800.71	108,906.56	38.7%	36.1%
Information Desk	83,375	23,614	59,761	23,707	-0.4%	28.3%
LHA Accounting	366,975	128,324	238,651	101,487	26.4%	35.0%
Budget	563,292	154,389	408,903	220,311	-29.9%	27.4%
HATS	-	-	-	350	-100.0%	0.0%
Risk	505,677	195,277	310,400	187,826	4.0%	38.6%
Wellness	107,199	26,359	80,840	25,415	3.7%	24.6%
Safety	205,209	62,620	142,589	61,124	2.4%	30.5%
Utility Billing	-	22,999	(22,999)	582,292	-96.1%	0.0%
Mail Delivery	-	489	(489)	27,314	-98.2%	0.0%
Total Finance	5,170,249	1,563,384	3,606,865	2,067,647	-24.4%	30.2%

(continued)

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of April 30, 2025

EXPENDITURE
NORM=29.9%

					%	
		2025	Variance	2024	Increase (Decrease)	2025
	Budget	YTD Actual	from Final Budget	YTD Actual	From Prior Year	as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 1,129,170	\$ 435,139	694,031	\$ 343,853	26.5%	38.5%
Neighborhood Resources	412,136	118,476	293,660	92,474	28.1%	28.7%
Emergency Communication Center	3,029,124	1,037,505	1,991,619	708,266	46.5%	34.3%
Public Safety Radio Replacemnt	2,800	-	2,800	2,922	0.0%	0.0%
Public Safety BRETSA Funded Train 8	-	1,589	(1,589)	-	0.0%	0.0%
Police Services	490,516	184,463	306,053	122,842	50.2%	37.6%
SWAT	413,399	164,816	248,583	154,290	6.8%	39.9%
Police Training	650,760	224,917	425,844	126,067	78.4%	34.6%
Extra Duty	9,155	17,955	(8,800)	29,982	-40.1%	196.1%
Detectives	4,503,893	1,668,816	2,835,078	1,201,620	38.9%	37.1%
Special Investigation Unit	131,859	59,422	72,437	67,944	-12.5%	45.1%
RV Tow and Disposal	100,000	7,986	92,014	-	0.0%	8.0%
School Resource Unit	977,161	308,926	668,235	250,224	23.5%	31.6%
Animal Control	1,432,638	535,972	896,666	425,802	25.9%	37.4%
Traffic	1,405,110	450,392	954,718	372,228	21.0%	32.1%
Special Operations	-	100	(100)	22,941	-99.6%	0.0%
Patrol	17,335,212	5,629,240	11,705,972	4,069,658	38.3%	32.5%
Fire Suppression	15,457,494	5,135,705	10,321,789	4,162,121	23.4%	33.2%
Hazmat Team	175,834	128,120	47,714	137,101	-6.6%	72.9%
Technical Rescue Team	73,504	22,912	50,592	176,234	-87.0%	31.2%
Wildland Team	101,457	49,708	51,749	51,805	-4.0%	49.0%
Fire Codes and Planning	650,763	211,763	439,000	172,489	22.8%	32.5%
Fire Investigations	43,492	23,940	19,552	24,264	-1.3%	55.0%
Fire Outreach and Prevention	9,619	1,120	8,499	160	598.6%	11.6%
Fire Services	1,013,220	334,337	678,883	335,220	-0.3%	33.0%
Fire Training	587,600	282,429	305,171	358,811	-21.3%	48.1%
DUI Grant	-	2,852	(2,852)	3,321	-14.1%	0.0%
Collaborative Services	1,146,889	265,068	881,821	221,677	19.6%	23.1%
CORE	349,186	68,413	280,773	65,524	4.4%	19.6%
Case Management	157,900	45,612	112,288	43,143	5.7%	28.9%
Outreach and Volunteers	25,486	1,604	23,882	6,387	-74.9%	6.3%
Peer Support	37,500	1,082	36,418	6,137	-82.4%	2.9%
Training and Personnel	654,082	233,077	421,005	165,238	41.1%	35.6%
Information Technology	1,073,328	265,656	807,672	455,879	-41.7%	24.8%
Records Unit	819,960	231,095	588,865	244,104	-5.3%	28.2%
Emergency Management	49,005	11,056	37,949	14,753	-25.1%	22.6%
Total Public Safety	54,449,252	18,161,261	36,287,991	14,635,820	24.1%	33.4%

(continued)

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of April 30, 2025

EXPENDITURE
NORM=29.9%

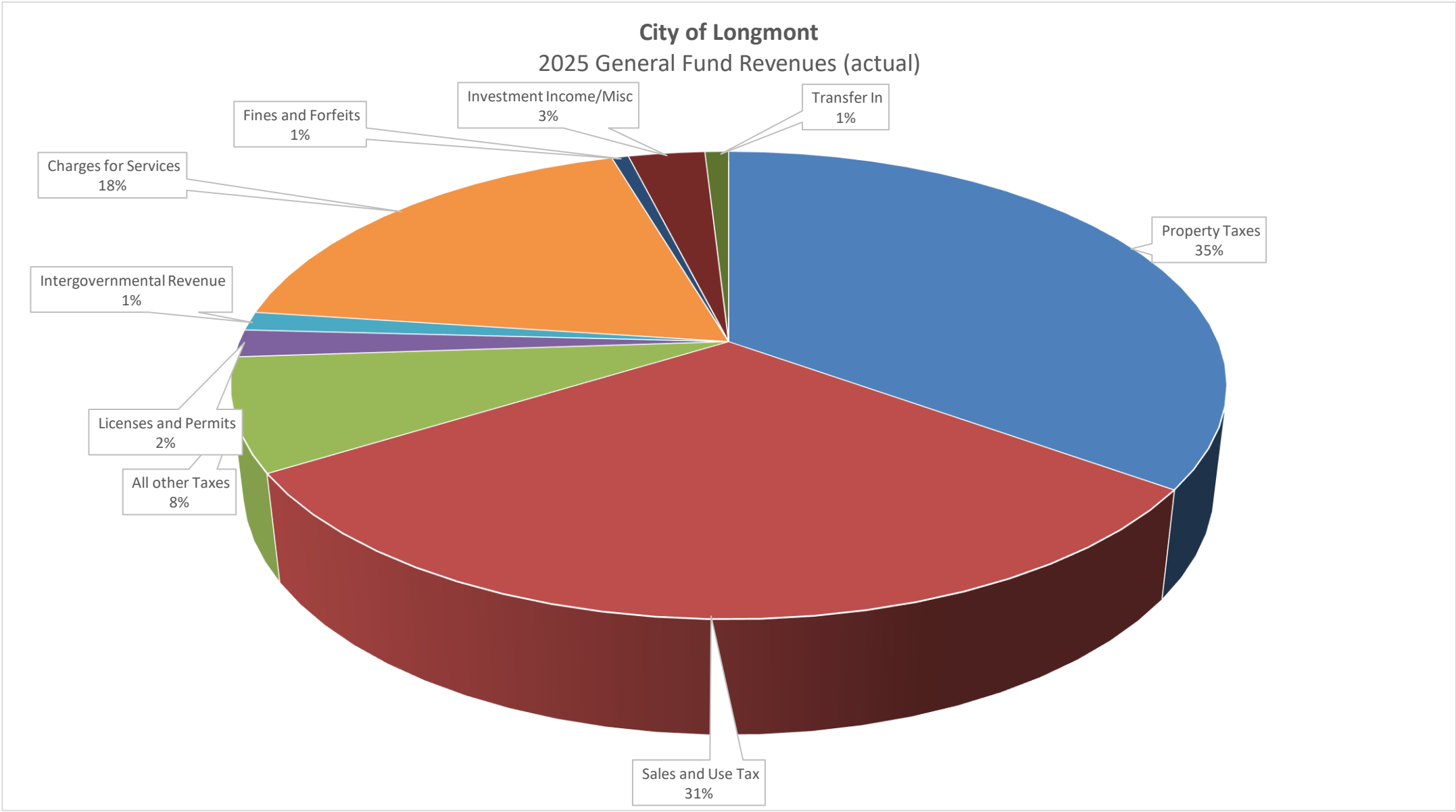
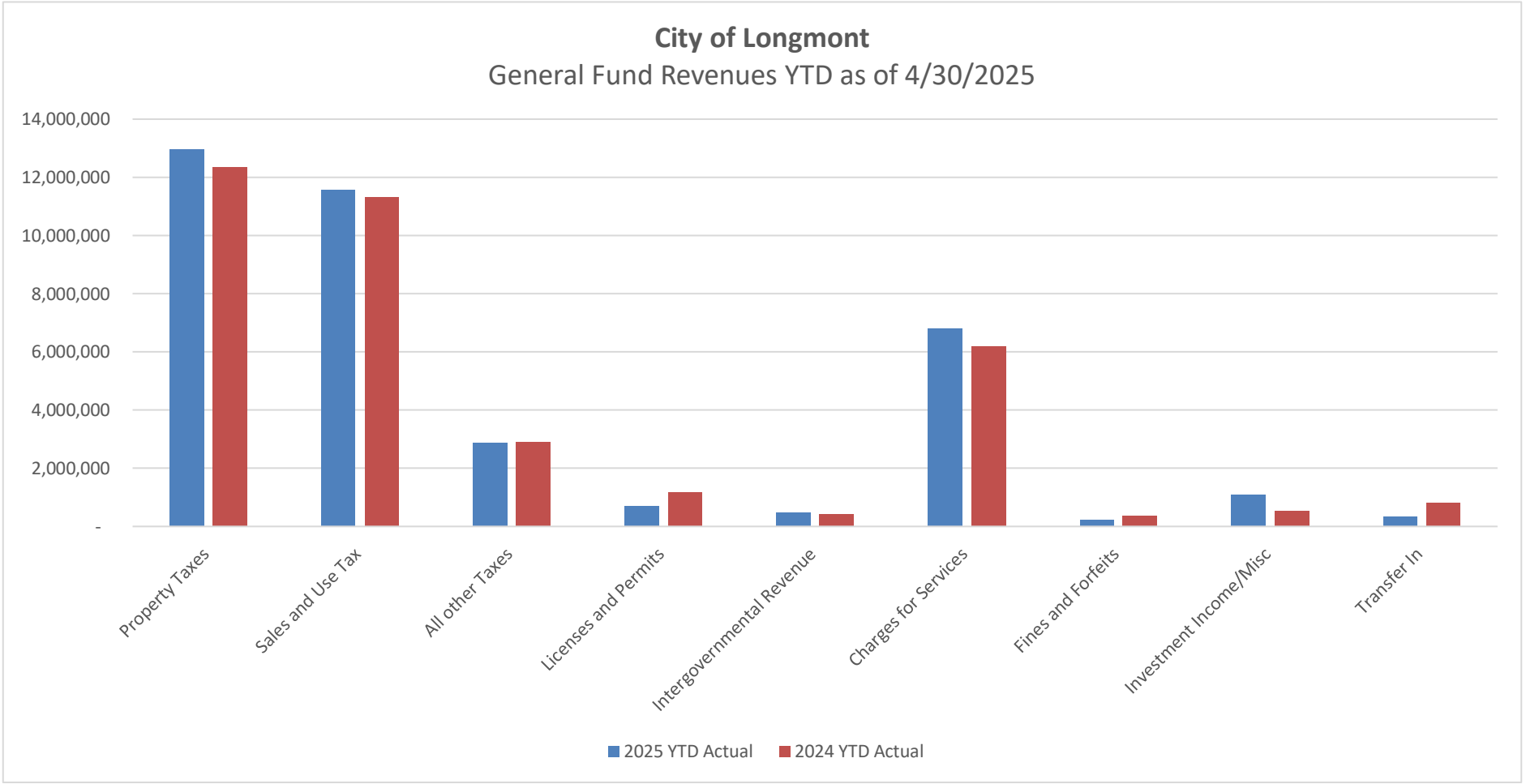
	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,168,996	566,184	1,602,812	583,778	-3.0%	26.1%
Accela Implementation Project	250,000	875	249,125	-	0.0%	0.0%
Code Enforcement	931,963	404,052	527,911	279,507	44.6%	43.4%
Parking Enforcement	183,246	54,014	129,232	79,272	-31.9%	29.5%
Redevelopment	391,262	161,191	230,071	80,780	99.5%	41.2%
Facilities Project Management	345,386	98,105	247,281	122,101	-19.7%	28.4%
Facilities Operations	2,305,350	631,794	1,673,556	572,023	10.4%	27.4%
Facilities Maintenance	2,305,185	598,261	1,706,924	607,346	-1.5%	26.0%
Transportation Planning	446,671	108,769	337,902	117,704	-7.6%	24.4%
Building Services	1,789,396	468,039	1,321,357	482,281	-3.0%	26.2%
Natural Resources Admin	702,894	195,338	507,556	208,225	-6.2%	27.8%
Parks Maintenance	2,902,415	995,618	1,906,797	598,060	66.5%	34.3%
Parks Resource Management	229,581	29,231	200,350	31,346	-6.7%	12.7%
Muni Grounds Maintenance	399,954	104,464	295,490	114,477	-8.7%	26.1%
ROW Maintenance	573,410	108,631	464,779	133,805	-18.8%	18.9%
Graffiti Removal	89,455	24,443	65,012	22,274	9.7%	0.0%
Parks Development	294,006	78,153	215,853	78,703	-0.7%	26.6%
Forestry Maintenance	994,533	255,195	739,338	345,251	-26.1%	25.7%
Forestry EAB	128,942	58,525	70,417	70,561	-17.1%	45.4%
Union Reservoir	792,865	132,137	660,728	150,827	-12.4%	16.7%
Total External Services	18,225,510	5,073,018	13,152,492	4,678,321	8.4%	27.8%
HUMAN SERVICES						
Human Services Admin	478,956	177,752	301,204	120,050	48.1%	37.1%
Human Service Agencies	3,109,301	1,184,698	1,924,603	1,123,564	5.4%	38.1%
Children, Youth and Families	1,423,624	426,790	996,834	315,667	35.2%	30.0%
Stadium Funding	-	5,000	(5,000)	760,342	-99.3%	0.0%
Senior Services	1,433,908	364,460	1,069,448	394,110	-7.5%	25.4%
Senior Svcs Short Term Asstnce	-	17,329	(17,329)	17,487	-0.9%	0.0%
Total Human Services	6,445,789	2,176,030	4,269,759	2,731,221	-20.3%	33.8%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	295,252	72,117	223,135	71,737	0.5%	24.4%
Recreation Administration	404,304	133,131	271,173	147,633	-9.8%	32.9%
Callahan House Transfer	100,510	43,532	56,978	28,492	52.8%	43.3%
Recreation Aquatics	1,376,896	278,308	1,098,588	273,122	1.9%	20.2%
Recreation Athletics	594,987	135,886	459,101	129,187	5.2%	22.8%
Recreation Concessions	36,556	31,358	5,198	2,481	1164.0%	85.8%
Recreation Community Events	188,377	10,060	178,317	24,168	-58.4%	5.3%
Recreation General Programs	907,533	248,064	659,469	249,405	-0.5%	27.3%
Recreation Special Needs	128,774	27,455	101,319	2,354	1066.5%	21.3%
Recreation Outdoor Programs	31,025	2,496	28,529	752	232.0%	8.0%
Recreation Ice Rink	244,583	107,639	136,944	108,910	-1.2%	44.0%
Recreation Sport Fields Mtce	409,908	118,414	291,494	101,496	16.7%	28.9%
Recreation Youth Programs	39,279	10,397	28,882	9,981	4.2%	26.5%
Recreation Union Reservoir	231,342	96,947	134,395	104,903	0.0%	0.0%
Recreation Center	2,036,765	617,515	1,419,250	602,180	2.5%	30.3%
Library Administration	797,850	197,545	600,305	213,150	-7.3%	24.8%
Library Adult Services	1,236,526	345,749	890,777	352,626	-2.0%	28.0%
Library Childrens and Teens	839,574	221,109	618,465	209,967	5.3%	26.3%
Library Tech Services	1,100,694	348,520	752,174	403,668	-13.7%	31.7%
Library Circulation	996,365	308,927	687,438	301,157	2.6%	31.0%
Museum Administration	1,219,697	348,221	871,476	347,192	0.3%	28.5%
Museum Auditorium	324,322	125,593	198,729	112,385	11.8%	38.7%
Senior Services Administration	-	-	-	-	0.0%	0.0%
HCI Administration	-	-	-	11,830	0.0%	0.0%
LHA Housing	175,134	50,262	124,872	57,433	-12.5%	28.7%
Total Recreation, Golf, Library and Culture	13,716,253	3,879,245	9,837,008	3,866,208	0.3%	28.3%

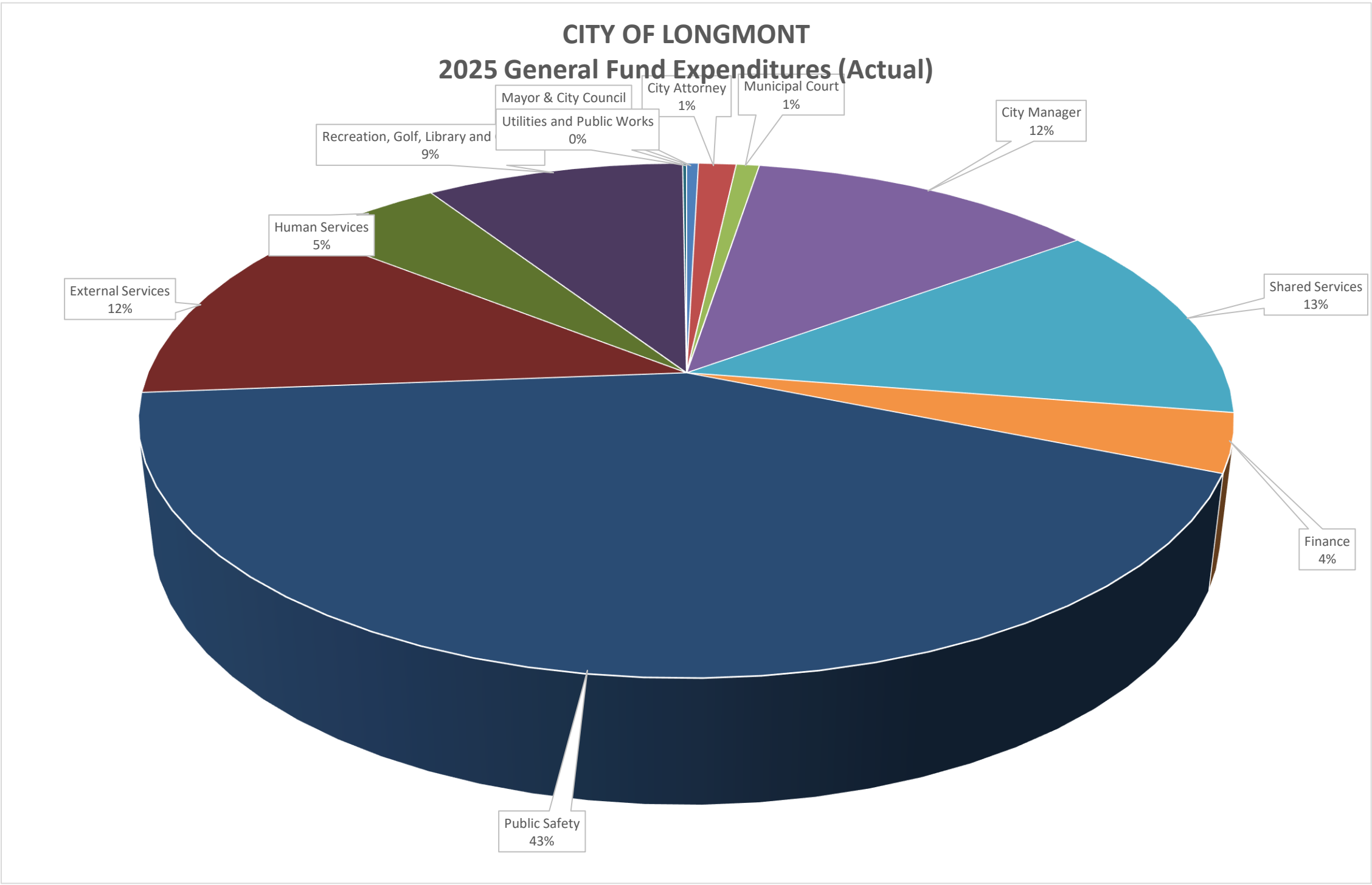
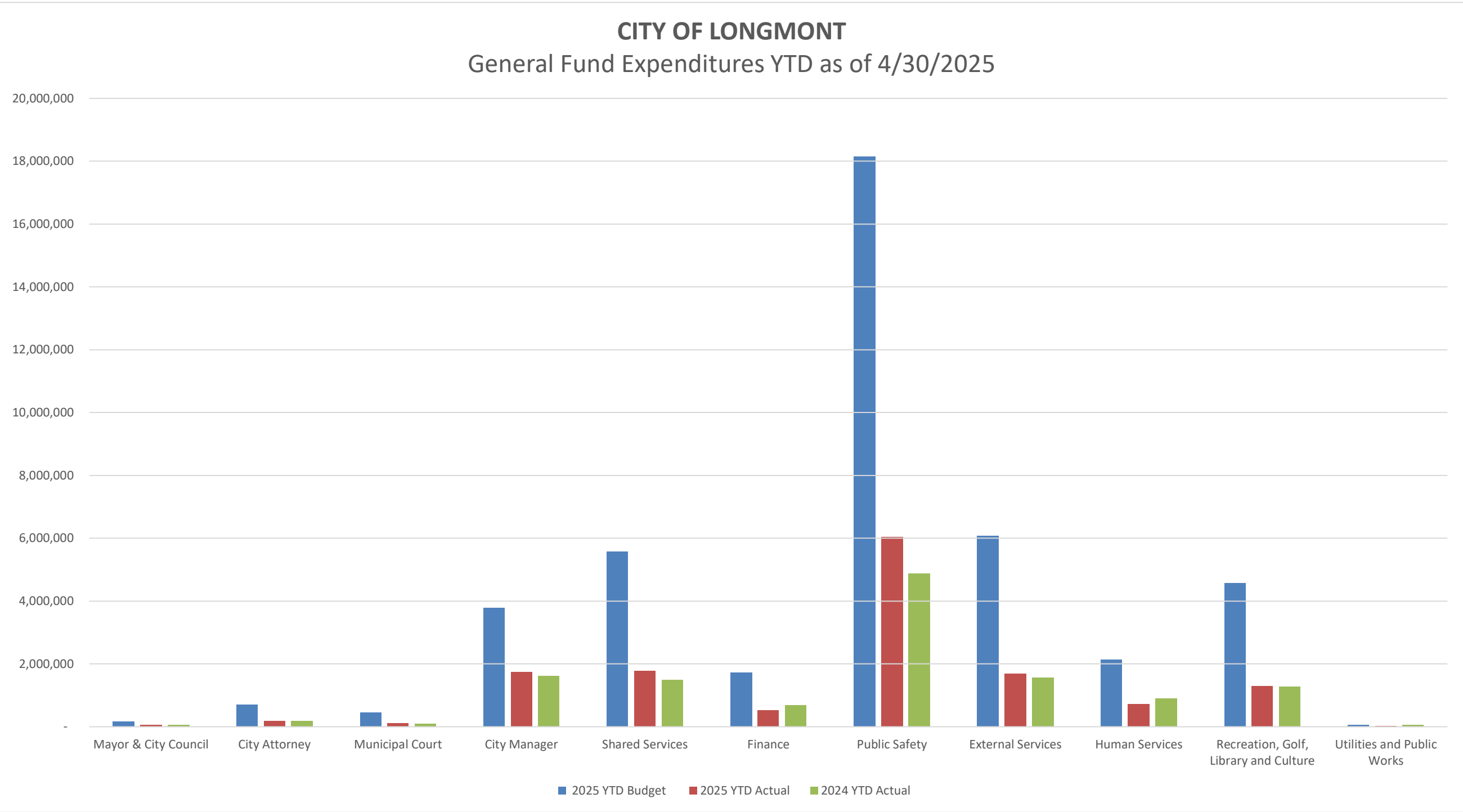
(continued)

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of April 30, 2025

EXPENDITURE
NORM=29.9%

	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	1,080	2,162	3,453	-68.7%	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	17,652	48,710	22,359	-21.1%	26.6%
Oil and Gas Monitoring	-	-	-	(1)	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	40,080	80,160	86,904	-53.9%	33.3%
Total Utilities and Public Works	189,844	58,812	131,032	195,169	-69.9%	31.0%
Total Expenditures	130,252,962	42,629,749	87,623,213	38,576,238	10.5%	32.7%
Net Change in Fund Balance	(7,926,268)	(5,543,664)		(2,527,465)		
FUND BALANCE, January 1	31,273,640	52,091,808		46,609,982		
FUND BALANCE, April 30	23,347,372	46,548,144		44,082,517		





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

Schedule C-1

		Appropriations						
Project Number	Project	Budget	Current Year				Unexpended Balance	
		Carryforward	2025	Allocations to Other Projects	Fund Balance	Expenditures Prior		2025
INCENTIVES AND DEBT PAYMENTS								
	DDA Building Permits	\$ 130,040	\$ 7,000	\$ -	\$ 334,647	\$ 456,496	\$ 607	\$ 14,584
	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	210,000	89,566
	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	231,933	3,156,834
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	196,622	838,722
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	13,200	94,431
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,230,843	-	-	72,000	11,195,820	107,023	0
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	149,729	1,466,198
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	154,152	1,198,160
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	180,856	931,900
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	976,807	4,346,647

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

Schedule C-1

		Appropriations						
Project Number	Project	Budget Carryforward	Current Year					Unexpended Balance
			2025	Allocations to Other Projects	Fund Balance	Expenditures Prior	2025	
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	436	6,285
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	3,068,894	-	31,506
PRO05B	St. Vrain Greenway	-	414,750	-	-	-	53,968	360,782
PRO056	Park Bldg Rehab Replace	484,459	-	-	5,488	489,947	-	-
PRO083	Primary and Secondary Greenway Connection	684,100	762,500	-	-	207,302	478	1,238,820
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	42,366	318,595
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	(290,640)	2,798,101
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	1,800,145	23,624,325
CAPITAL PROJECTS FUND TOTAL		\$ 196,901,235	\$ 12,917,808	\$ -	\$ (9,141,383)	\$ 171,864,425	\$ 2,032,078	\$ 26,781,160

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2025	2024
ASSETS		
Equity in pooled cash & cash equivalents	(1,288,865)	(1,006,970)
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	5,489,899	10,527,285
Total assets	4,201,034	9,520,315
LIABILITIES		
Accounts payable	889,811	882,551
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	889,811	882,551
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	3,311,223	8,637,764
Unassigned	-	-
Total fund balances	3,311,223	8,637,764
Total liabilities, deferred inflows of resources and fund balances (deficits)	4,201,034	9,520,315

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	-	90,475	90,475	-	208,815	208,815
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	90,475	90,475	-	208,815	208,815
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)	107,023	-	107,023
PBF200, Civic Center Rehab	-	-	-	-	-	-
PBF201, Safety and Justice Rehab	-	976,807	(976,807)	8,554,622	916,831	7,637,791
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	1,748	1,748	1
PRO024, Ute Creek Maintenance Facility	-	436	(436)	767,472	757,968	9,504
PRO027, Twin Peaks Irrigation System	-	-	-	289,278	267,383	21,895
PRO090, Sunset Irrigation System	-	-	-	653,986	7,878	646,108
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	34,797	-	34,797
Total Expenditures	-	1,084,267	(1,084,267)	10,410,571	1,951,807	8,458,764
Excess of revenues over (under) expenditures	-	(993,791)	(993,791)	(10,410,571)	(1,742,992)	8,667,579
Net changes in fund balance	-	(993,791)	(993,791)	(10,410,571)	(1,742,992)	8,667,579
FUND BALANCE, January 1	4,305,014	4,305,014	-	25,726,758	10,380,756	15,346,002
FUND BALANCE, April 30	4,305,014	3,311,223	(993,791)	15,316,187	8,637,764	24,013,581

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 30, 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	5,541,938	(19,361,442)	5,384,630	2.9%	22.3%
Licenses and permits	50,000	50,000	21,478	(28,522)	836,180	-97.4%	43.0%
Developer/owner participation	-	-	-	-	86,519	-100.0%	0.0%
Intergovernmental	8,239,314	8,239,314	5,566,015	(2,673,299)	796,972	598.4%	67.6%
Investment income	69,476	69,476	471,027	401,551	382,844	23.0%	678.0%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	3,982	(6,018)	5,701	-30.2%	39.8%
Total revenues	33,272,170	33,272,170	11,604,440	(21,667,730)	7,492,846	54.9%	34.9%
EXPENDITURES							
Highways and streets	16,545,570	16,545,570	4,050,817	12,494,753	3,467,101	16.8%	24.5%
Capital Outlay	21,979,938	23,230,482	3,911,978	19,318,504	3,381,843	15.7%	16.8%
Total Expenditures	38,525,508	39,776,052	7,962,795	31,813,257	6,848,944	16.3%	20.0%
Excess of revenues over (under) expenditures	(5,253,338)	(6,503,882)	3,641,645	10,145,527	643,902		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(340,870)	(340,870)	(212,624)	128,246	(110,326)	0.0%	62.4%
Total other financing sources (uses)	(340,870)	(340,870)	(212,624)	128,246	(110,326)	0.0%	62.4%
Net changes in fund balance	(5,594,208)	(6,844,752)	3,429,021	10,273,773	533,576		
FUND BALANCE, January 1	30,294,121	30,294,121	30,294,121	-	32,714,868		
FUND BALANCE, April 30	24,699,913	23,449,369	33,723,142	10,273,773	33,248,444		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 30, 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	3,964,228	(14,134,385)	3,867,393	2.5%	21.9%
Intergovernmental	1,513,062	338,585	(1,174,477)	633,846	-46.6%	22.4%
Charges for service	39,423	15,600	(23,823)	12,492	24.9%	39.6%
Investment income	50,000	164,998	114,998	154,858	6.5%	330.0%
Miscellaneous	13,310	6,700	(6,610)	7,939	0.0%	0.0%
Total revenues	19,714,408	4,490,111	(15,224,297)	4,676,528	-4.0%	22.8%
EXPENDITURES						
Current:						
Public Safety	20,405,252	6,495,312	13,909,940	5,952,749	9.1%	31.8%
Capital Outlay	833,447	506,327	327,120	87,102	481.3%	60.8%
Total expenditures	21,238,699	7,001,639	14,237,060	6,039,851	15.9%	33.0%
Excess of revenues over (under) expenditures	(1,524,291)	(2,511,528)	(987,237)	(1,363,323)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(4,035)	-	4,035	-	-	
Other funds	-	-	-	(63,269)	-	
Total other financing (uses)	(4,035)	-	4,035	(63,269)		
Net changes in fund balance	(1,528,326)	(2,511,528)	(983,202)	(1,426,592)		
FUND BALANCE, January 1	14,439,543	14,439,543	-	15,098,826		
FUND BALANCE, April 30	12,911,217	11,928,015	(983,202)	13,672,234		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 30, 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	758,921	(1,148,739)	640,638	18.5%	39.8%
Investment income	56,250	250,512	194,262	281,275	-10.9%	445.4%
Total revenues	1,963,910	1,009,433	(954,477)	970,453	4.0%	51.4%
EXPENDITURES						
Culture and recreation	368,612	95,307	273,305	91,035	0.0%	0.0%
Capital Outlay	515,000	1,238,801	(723,801)	780,110	0.0%	240.5%
Total Expenditures	883,612	1,334,108	(450,496)	871,145	0.0%	151.0%
Excess of revenues over (under) expenditures	1,080,298	(324,675)	(1,404,973)	99,308	-426.9%	-30.1%
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	(324,675)	(1,403,473)	99,308		
FUND BALANCE, January 1	16,294,893	16,294,893	-	24,715,311	-34.1%	
FUND BALANCE, April 30	17,373,691	15,970,218	(1,403,473)	24,814,619	-35.6%	

CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 30, 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	99,425	74,425	89,456	11.1%	397.7%
Total revenues	1,175,000	395,997	(779,003)	438,964	-9.8%	33.7%
EXPENDITURES						
Culture and recreation	619,095	41,461	577,634	79,747	-48.0%	6.7%
Capital Outlay	17,500	3,864	13,636	376,766	-99.0%	22.1%
Total Expenditures	636,595	45,325	591,270	456,513	-90.1%	7.1%
Net change in fund balance	538,405	350,671	(187,734)	(17,549)	-2098.2%	65.1%
FUND BALANCE, January 1	7,900,680	7,900,680	-	7,874,754		
FUND BALANCE, April 30	8,439,085	8,251,351	(187,734)	7,857,206		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 30, 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	1,366,968	(4,873,933)	1,333,577	2.5%	21.9%
Investment income	12,481	323,272	310,791	150,688	114.5%	0.0%
Miscellaneous	250,000	290,498	40,498	340,794	-14.8%	116.2%
Total revenues	6,503,382	1,980,738	(4,522,644)	1,825,059	8.5%	30.5%
EXPENDITURES						
Current:						
Culture and Recreation	2,389,755	533,156	1,856,599	439,724	21.2%	22.3%
Capital Outlay	493,650	119,345	374,305	4,451,139	-97.3%	24.2%
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	652,501	4,603,054	4,890,863	-86.7%	12.4%
Excess of revenues (under) expenditures	1,247,827	1,328,236	80,409	(3,065,804)	-143.3%	106.4%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(6,183)	-	6,183	-	0.0%	0.0%
General Fund	(79,210)	(26,404)	52,806	(21,728)	0.0%	0.0%
Total other financing sources (uses)	(85,393)	(26,404)	58,989	(21,728)	0.0%	30.9%
Net changes in fund balance	1,162,434	1,301,832	139,398	(3,087,531)		
FUND BALANCE, January 1	14,698,551	14,698,551	-	15,063,307		
FUND BALANCE, April 30	15,860,985	16,000,384	139,398	11,975,776		

CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of April 30, 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	86,244	(423,756)	85,649	0.7%	16.9%
Investment income	-	293	293	305	-3.7%	
Total revenues	510,000	86,538	(423,462)	85,954	0.7%	17.0%
EXPENDITURES						
Culture and recreation	510,000	212,500	297,500	237,500	0.0%	41.7%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	212,500	297,500	237,500		41.7%
Excess of revenues over (under) expenditures	-	(125,962)	(125,962)	(151,546)	-16.9%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(125,962)	(125,962)	(151,546)		
FUND BALANCE, January 1	45,828	45,828	-	93,321	-50.9%	
FUND BALANCE, April 30	45,828	(80,134)	(125,962)	(58,225)	37.6%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of April 30, 2025

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,247,876	\$ 5,839,055	\$ 1,409,125	\$ 14,496,056
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,304,005	303	48,384	1,352,692
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	8,485	7,482	1,383	17,350
Prepaid expenses	1,636	-	-	1,636
Total current assets	8,562,002	5,846,840	1,458,892	15,867,734
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	20,249,434	18,886,110	4,429,082	43,564,626
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	103,472	30,408	6,294	140,174
City Contributions Subsequent to the Measurement Date	911,696	268,015	55,408	1,235,119
Investment Earnings less than Expected	-	-	-	-
Actual experience less than expected experience	-	-	-	-
Total deferred outflows of resources	\$ 1,015,168	\$ 298,423	\$ 61,702	\$ 1,375,293
Total assets and deferred outflows of resources	21,264,602	19,184,533	4,490,784	44,939,919

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of April 30, 2025

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 55,920	\$ 196,479	\$ 42,948	\$ 295,347
Construction contracts payable	12,009	-	-	12,009
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	175,540	256,973	50,145	482,659
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	2,224,751	2,296,839	173,008	4,694,598
Deferred inflows of resources:				
Related to pension	29,874	8,779	1,817	40,470
Related to OPEB	116,736	34,305	7,101	158,142
Total deferred inflows of resources	146,610	43,084	8,918	198,612
Net position:				
Net investment in capital assets	11,675,423	13,039,270	2,970,190	27,684,883
Unrestricted	7,217,817	3,805,340	1,338,669	12,361,826
Total net position	18,893,240	16,844,610	4,308,859	40,046,709
Total liabilities and net position	\$ 21,264,602	\$ 19,184,533	\$ 4,490,784	\$ 44,939,919

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 30, 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	30,667,859	(68,914,235)	23,031,621	33.2%	30.8%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	251,876	151,876	189,048	33.2%	251.9%
Miscellaneous	65,250	102,052	36,802	66,339	53.8%	156.4%
Aid to underground installation	3,908,000	2,678,852	(1,229,148)	460,680	481.5%	68.5%
Other sales	71,580	106,421	34,841	63,217	68.3%	148.7%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	103,726,924	33,807,061	(69,919,863)	23,810,905	41.98%	32.6%
EXPENSES						
Administration	9,562,901	2,476,505	7,086,396	2,899,640	-14.6%	25.9%
Power purchased	65,684,115	20,171,781	45,512,334	18,758,545	7.5%	30.7%
Distribution	13,491,923	3,524,614	9,967,309	3,426,428	2.9%	26.1%
Franchise fee	7,817,758	1,859,766	5,957,992	1,818,576	2.3%	23.8%
Transfers out	775,611	492,336	283,275	238,022	0.0%	63.5%
Total operations	97,332,308	28,525,002	68,807,306	27,141,211	5.1%	29.3%
Capital outlay	7,713,162	1,668,092	6,045,070	980,390	70.1%	21.6%
Total expenses	105,045,470	30,193,094	74,852,376	28,121,601	7.4%	28.7%
Excess of revenues over expenses	(1,318,546)	3,613,967	4,932,513	(4,310,696)		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,668,092				
Capitalized salaries and expenses		-				
Capitalized interest		-				
Capital contributions		-				
		1,668,092				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net income (GAAP basis)		5,282,059				

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 30, 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	7,181,558	(14,282,657)	6,661,882	7.8%	33.5%
Intergovernmental	-	-	-	82,410	0.0%	0.0%
Investment income	45,000	608,293	563,293	68,043	794.0%	1351.8%
Miscellaneous	15,000	124,527	109,527	91,714	35.8%	830.2%
Aid to underground installation	70,000	4,045	(65,955)	0	0.0%	5.8%
Total revenues	21,594,215	7,918,423	(13,675,792)	6,904,049	14.7%	36.7%
EXPENSES						
Administration	8,272,689	1,885,127	6,387,562	1,920,800	-1.9%	22.8%
Distribution	6,193,920	2,242,744	3,951,176	1,844,390	21.6%	36.2%
Franchise fee	208,120	837	207,283	381	0.0%	0.0%
Transfers out	28,401	13,876	14,525	32,005	0.0%	0.0%
Total operations	14,703,130	4,142,584	10,560,546	3,797,575	9.1%	28.2%
Debt service	4,434,651	(57,054)	4,491,705	-	0.0%	-1.3%
Capital outlay	2,715,270	986,500	1,728,770	689,595	43.1%	36.3%
Total expenses	21,853,051	5,072,031	16,781,021	4,487,170	13.0%	23.2%
Excess of revenues (under) expenses	(258,836)	2,846,393	3,105,230	2,416,878		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	986,500
	Capitalized salaries and expenses	-
		986,500
Less:	Depreciation	-
	Proceeds from issuance of bonds	-
	Capital contributions:	
	Loss on asset disposal	-
	Aid to underground installation	-
	Vehicle transfers	-
		-
Net (loss) (GAAP basis)		3,832,893

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of April 30, 2025

	Electric and Broadband			Water			Sewer			Storm Drainage			Other Enterprise Funds			TOTALS			Internal Service Funds		
ASSETS																					
Current assets:																					
Equity in pooled cash & cash equivalents	\$	29,811,018	\$	52,548,889	\$	21,935,400	\$	13,514,087	\$	14,496,056	\$	132,305,450	\$	49,554,195							
Cash and cash equivalents		-		-		-		-		-		-		-							
Accounts receivable (net of allowance for uncollectibles)		13,108,456		2,830,336		2,457,249		624,651		1,352,692		20,373,383		378,227							
Intergovernmental receivable		-		587,399		150,536		1,655,367		-		2,393,302		-							
Loans receivable		-		63,372		-		-		-		63,372		-							
Interest receivable		32,925		63,438		25,285		19,611		17,350		158,609		60,221							
Inventory of materials and supplies		-		-		-		-		-		-		14,892,588							
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		42,952,401		56,101,614		24,585,282		15,818,624		15,867,734		155,325,654		75,697,844							
Restricted assets:																					
Bond debt service:																					
Equity in pooled cash & cash equivalents		2,454,714		45,537,720		1,531,134		1,151,274		-		50,674,842		-							
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		-		(326,365)		-		-		-		(326,365)		-							
Cash and cash equivalents		-		-		567,350		1		-		567,351		-							
Interest receivable		95		-		-		-		-		95		-							
Total restricted current assets		2,454,809		45,211,356		2,099,540		1,151,326		-		50,917,031		-							
Total current assets		45,407,210		101,312,969		26,684,822		16,969,950		15,867,734		206,242,685		75,697,844							
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		169,275,380		107,942,241		17,871,411		797,632,061		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		237,606,997		148,222,906		48,376,584		1,348,338,637		75,722,973							
Less - accumulated depreciation		96,889,829		105,560,390		90,162,971		36,765,246		20,679,692		350,058,128		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		194,569,864		663,832,246		174,128,848		128,427,610		43,564,626		1,204,523,194		100,435,341							
DEFERRED OUTFLOW OF RESOURCES																					
Related to OPEB		537,149		242,683		162,953		87,820		140,174		1,170,780		321,833							
Related to Bond Refunding		-		-		117,867		-		-		117,867		-							
City Contributions Subsequent to the Measurement Date		4,730,495		2,138,141		1,435,633		773,641		1,235,119		10,313,029		555,717							
Actual experience less than expected experience		-		-		-		-		-		-		-							
Total deferred outflows of resources		5,267,644		2,380,824		1,716,454		861,461		1,375,293		11,601,677		877,550							
Total assets and deferred outflows of resources	\$	199,837,509	\$	666,213,070	\$	175,845,301	\$	129,289,071	\$	44,939,919	\$	1,216,124,871	\$	101,312,891							

	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	\$ 4,894,168	\$ 144,180	\$ 145,028	\$ 20,481	\$ 295,347	\$ 5,499,204	\$ 367,904
Construction contracts payable	2,500	550,985	146,254	107,202	12,009	818,950	5,698
Accrued liabilities	364,577	10,000	-	-	-	374,577	-
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	1,166,343	-	-	-	-	1,166,343	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	613,468
Customer deposits	933,501	120,874	-	8,590	-	1,062,965	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	8,068,495	2,210,708	428,364	200,846	482,659	11,391,072	14,076,128
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	11,819,526	5,723,582	2,598,364	2,150,846	482,659	22,774,977	14,076,128
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	39,893,623	85,716,997	36,703,882	18,658,299	4,694,598	185,667,400	17,285,041
Deferred inflows of resources:							
Related to Pension	155,084	70,067	47,047	25,355	40,470	338,023	25,845
Related to OPEB	606,021	273,796	183,845	99,079	158,142	1,320,882	100,992
Total Deferred inflows of resources	761,105	343,863	230,892	124,434	198,612	1,658,905	126,837
Net position:							
Net Investment in capital assets	128,135,111	496,368,292	116,815,122	94,593,822	27,684,883	863,597,230	24,591,497
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	2,454,714	45,537,720	1,531,134	1,151,274	-	50,674,842	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	28,592,956	38,246,200	20,564,271	14,761,243	12,361,826	114,526,496	59,309,516
Total net position	159,182,781	580,152,212	138,910,527	110,506,339	40,046,709	1,028,798,568	83,901,013
Total liabilities and net position	\$ 199,837,509	\$ 666,213,072	\$ 175,845,302	\$ 129,289,072	\$ 44,939,919	1,216,124,873	\$ 101,312,891

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 30, 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	5,925,398	(24,150,498)	4,082,611	45.1%	19.7%
Development fee surcharge	327,100	176,735	(150,365)	295,470	-40.2%	54.0%
Intergovernmental	-	-	-	(112,891)	-100.0%	0.0%
Investment income - operating	170,700	1,750,197	1,579,497	(6,190,764)	-128.3%	1025.3%
Miscellaneous	200,000	265,740	65,740	197,501	34.6%	132.9%
Transfer in	1,840,378	1,840,378	-	1,841,143	0.0%	100.0%
Total revenues	32,614,074	9,958,448	(22,655,626)	113,070	8707.3%	30.5%
EXPENSES						
Administration	11,762,995	2,961,731	8,801,264	2,525,075	17.3%	25.2%
Water resources	4,649,046	1,147,509	3,501,537	1,829,735	-37.3%	24.7%
Transmission/distribution	3,074,772	754,535	2,320,237	946,035	-20.2%	24.5%
Treatment plant	4,476,190	1,107,201	3,368,989	1,054,635	5.0%	24.7%
Transfer out	98,489	-	98,489	129,349	0.0%	0.0%
Total operations	24,061,492	5,970,976	18,090,516	6,484,829	-7.9%	24.8%
Debt service	5,269,763	(381,627)	5,651,390	-	0.0%	-7.2%
Capital outlay	12,067,662	1,100,521	10,967,141	1,616,340	-31.9%	9.1%
Total expenses	41,398,917	6,689,870	34,709,047	8,101,169	-17.4%	16.2%
Excess of revenue (under) expenses	(8,784,843)	3,268,577	12,053,420	(7,988,098)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,100,521				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		1,100,521				
Principal retired		-				
		1,100,521				
Less: Depreciation		-				
Impairment loss		-				
Tranfers in decreasing operating expense						
Vehicle transfers						
		-				
Net (loss) (GAAP basis)		4,369,099				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 30, 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	770,577	(785,823)	1,262,414	-39.0%	49.5%
Investment income	30,700	322,448	291,748	242,494	33.0%	1050.3%
Total revenues	1,587,100	1,095,717	(491,383)	1,504,908	-27.2%	69.0%
EXPENDITURES						
Municipal utility systems	-	-	-	550	0.0%	0.0%
Capital Outlay	128,000	14,558	113,442	227,166	-93.6%	11.4%
Total Expenditures	128,000	14,558	113,442	227,716	-93.6%	11.4%
Excess of revenues over expenditures	1,459,100	1,081,159	(377,941)	1,277,192	-15.3%	74.1%
OTHER FINANCING (USES)						
Transfer out	(1,840,878)	(1,840,378)	500	(1,841,143)	0.0%	100.0%
Net change in fund balance	(381,778)	(759,219)	(377,441)	(563,951)		
FUND BALANCE, January 1	22,509,705	22,509,705	-	21,296,319		
FUND BALANCE, April 30	22,127,927	21,750,486	(377,441)	20,732,369		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 30, 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	67,729	44,329	57,556	17.7%	289.4%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	28,400	752,695	724,295	58,306	1190.9%	2650.3%
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)	336,028	849,628	(358,361)		
FUND BALANCE, January 1	5,268,808	5,268,808	-	5,456,028		
FUND BALANCE, April 30	4,755,208	5,604,836	849,628	5,097,667		

CITY OF LONGMONT
 RAW WATER STORAGE RESERVE FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of April 30, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Investment income	-	217,193	217,193	314	69069.7%	0.0%
EXPENDITURES						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	-	-	-	-	0.0%	0.0%
Net change in fund balance	-	217,193	217,193	314		
FUND BALANCE, January 1	29,177	29,177	-	27,903		
FUND BALANCE, April 30	29,177	246,370	217,193	28,217		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 30, 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	6,694,308	(14,510,292)	5,263,028	27.2%	31.6%
Intergovernmental	0	0	0	(29,961)	0.0%	0.0%
Investment income	162,900	484,213	321,313	217,591	122.5%	297.2%
Miscellaneous	3,000	30,402	27,402	101,548	-70.1%	1013.4%
Transfers in	466,633	466,633	0	466,633	0.0%	100.0%
Total revenues	21,837,133	7,675,556	(14,161,577)	6,018,839	27.5%	35.1%
EXPENSES						
Administration	6,516,038	1,590,399	4,925,639	1,433,815	10.9%	24.4%
Sewer collection system	1,863,555	421,971	1,441,584	477,880	-11.7%	22.6%
Sewer disposal plant	6,107,455	1,620,988	4,486,467	1,350,988	20.0%	26.5%
Transfers out	307,883	232,728	75,155	45,167	0.0%	75.6%
Total operations	14,794,931	3,866,086	10,928,845	3,307,850	16.9%	26.1%
Debt service	3,332,425	288,625	3,043,800	517,713	0.0%	8.7%
Capital outlay	4,880,163	361,468	4,518,695	1,192,175	-69.7%	7.4%
Total expenses	23,007,519	4,516,179	18,491,340	5,017,738	-10.0%	19.6%
Excess of revenues over (under) expenses	(1,170,386)	3,159,377	4,329,763	1,001,101		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		361,468				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		361,468				
Principal retired		-				
		361,468				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		3,520,845				

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 30, 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	3,833,324	(7,596,776)	3,000,234	27.8%	33.5%
Plant investment fee	457,016	164,413	(292,603)	108,530	51.5%	36.0%
Intergovernmental	-	-	-	-	#DIV/0!	0.0%
Investment income	88,000	255,712	167,712	179,725	42.3%	0.0%
Miscellaneous	27,400	53,030	25,630	148,862	-64.4%	193.5%
Total revenues	12,002,516	4,306,479	(7,696,037)	3,437,351	25.3%	35.9%
EXPENSES						
Administration	3,339,290	1,031,115	2,308,175	808,541	27.5%	30.9%
Engineering	3,210,935	790,541	2,420,394	554,449	42.6%	24.6%
Maintenance	243,663	41,036	202,627	90,528	-54.7%	16.8%
Transfers out	26,764	-	26,764	15,759	-100.0%	0.0%
Total operations	6,820,652	1,862,692	4,957,960	1,469,277	26.8%	27.3%
Debt service	2,448,938	(41,578)	2,490,516	-	0.0%	-1.7%
Capital outlay	5,835,746	1,490,767	4,344,979	277,343	437.5%	25.5%
Total expenses	15,105,336	3,311,881	11,793,455	1,746,619	89.6%	21.9%
Excess of revenues (under) expenses	(3,102,820)	994,598	4,097,418	1,690,732		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,490,767				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		1,490,767				
Principal retired		-				
		1,490,767				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		2,485,365				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 30, 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	573,508	(476,022)	390,436	46.9%	54.6%
Investment income	20,000	107,463	87,463	19,763	443.8%	537.3%
Total revenues	1,069,530	680,971	(388,559)	410,199	66.0%	63.7%
EXPENDITURES						
Municipal utility systems	101,970	-	101,970	60,427	-100.0%	0.0%
Capital Outlay	1,001,490	25,569	975,921	965,754	-97.4%	2.6%
Total Expenditures	1,103,460	25,569	1,077,891	1,026,181	-97.5%	2.3%
Excess of revenues over expenditures	(33,930)	655,402	689,332	(615,982)	-206.4%	-1931.6%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(33,930)	655,402	689,332	(615,982)		
FUND BALANCE, January 1	3,025,236	3,025,236	-	2,060,262		
FUND BALANCE, April 30	2,991,306	3,680,639	689,332	1,444,280		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of April 30, 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	611,108	(627,192)	689,975	-11.4%	49.4%
Developer participation	-	8,433	8,433	10,503	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	49,800	111,295	61,495	114,037	-2.4%	223.5%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,288,100	730,836	(557,264)	814,515	-10.3%	56.7%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	28,000	36,751	(8,751)	1,130,374	0.0%	0.0%
Total Expenditures	28,000	36,751	(8,751)	1,130,374	0.0%	131.3%
Excess of revenues over expenditures	1,260,100	694,085	(566,015)	(315,859)	-319.7%	55.1%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(466,633)	(466,633)	-	(466,633)	0.0%	100.0%
Art in public places fund	-	-	-	-	0.0%	0.0%
Total other financing (uses)	(466,633)	(466,633)	-	(466,633)	0.0%	100.0%
Net change in fund balance	793,467	227,452	(566,015)	(782,492)		
FUND BALANCE, January 1	6,565,396	6,565,396	-	9,574,062		
FUND BALANCE, April 30	7,358,863	6,792,848	(566,015)	8,791,570		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 30, 2025

		2025		2024	%	2025
		YTD	Variance From	YTD	Increase	Actual as a %
	Budget	Actual	Budget	Actual	(Decrease)	of Budget
REVENUES						
Charges for services	9,430,200	3,192,699	(6,237,501)	2,748,910	16.1%	33.9%
Intergovernmental	-	0	0	0	0.0%	0.0%
Investment income	18,376	164,704	146,328	127,810	28.9%	896.3%
Miscellaneous	1,000	70,349	69,349	23,046	205.3%	7034.9%
Transfers in	330,000.00	330,000.00	-	-	0.0%	100.0%
Total revenues	9,779,576	3,757,752	(6,021,824)	2,899,766	29.6%	38.4%
EXPENSES						
Administration	2,170,268	620,270	1,549,998	544,764	13.9%	28.6%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,219,151	1,807,897	4,411,254	1,964,626	-8.0%	29.1%
Special trash pickup	1,141,496	199,949	941,547	278,930	-28.3%	17.5%
Curbside recycling	2,623,552	609,427	2,014,125	628,168	-3.0%	23.2%
Transfers out	1,881	0	1,881	7,162	0.0%	0.0%
Total operations	12,191,298	3,237,543	8,953,755	3,423,650	-5.4%	26.6%
Capital outlay	231,256	1,095	230,161	37,546	0.0%	0.5%
Total expenses	12,422,554	3,238,638	9,183,916	3,461,196	-6.4%	26.1%
Excess of revenues over (under) expenses	(2,642,978)	519,114	3,162,092	(561,430)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,095
<hr/>	
Less: Depreciation	0
<hr/>	
Net Income (GAAP basis)	520,209
<hr/>	

CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 30, 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	966,738	(3,125,516)	971,538	-0.5%	23.6%
Intergovernmental	-	-	-	-	#DIV/0!	0.0%
Developer participation fee	-	-	-	-	0.0%	0.0%
Investment income	7,746	86,664	78,918	75,585	14.7%	1118.8%
Miscellaneous	-	-	-	-	#DIV/0!	0.0%
Total revenues	4,100,000	1,053,402	(3,046,598)	1,047,123	0.6%	25.7%
EXPENSES						
Administration	491,052	150,371	340,681	118,877	26.5%	30.6%
Course maintenance/development	3,060,578	755,262	2,305,316	749,956	0.7%	24.7%
Transfers out	363	-	363	6,543	0.0%	0.0%
Total operations	3,551,993	905,633	2,646,360	875,376	3.5%	25.5%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	201,207	99,045	102,162	757,357	-86.9%	49.2%
Total expenses	3,953,200	1,004,678	2,948,522	1,632,733	-38.5%	25.4%
Excess of revenues over expenses	146,800	48,724	(98,076)	(585,610)	-108.3%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	99,045
Principal payments capital leases	-
Gain on sale of assets	-
	99,045
Less: Depreciation	-
Net income (GAAP basis)	147,769

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 30, 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	415,390	(238,224)	391,948	6%	63.6%
Intergovernmental	-	10,101	10,101	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	171,645	171,645	12,176	1310%	0.0%
Miscellaneous	7,956	3,996	(3,960)	3,209	25%	50.2%
Total revenues	661,570	601,132	(60,438)	407,333	48%	90.9%
EXPENSES						
Administration	426,546	116,654	309,892	129,652	-10%	27.3%
Maintenance	217,900	31,653	186,247	47,540	-33%	14.5%
Transfers out	-	-	-	183	-	0.0%
Total operations	644,446	148,307	496,139	177,375	(0)	23.0%
Capital outlay	1,319	173,306	(171,987)	-	0%	0.0%
Total expenses	645,765	321,613	324,152	177,375	81%	49.8%
Excess of revenue over (under) expenses	15,805	279,519	263,714	229,958		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	173,306
	173,306
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	452,825

CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of April 30, 2025

	Budget	2025 Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	1,000,000	330,448	(669,552)	246,408	34.1%
Miscellaneous	12,708,516	4,468,478	(8,240,038)	4,313,671	3.6%
Total revenues	13,708,516	4,798,926	(8,909,590)	4,560,079	5.2%
EXPENSES					
Operations:					
Personal services	2,664,083	639,115	2,024,968	677,640	-5.7%
Operating & maintenance	5,119,639	1,038,124	4,081,515	1,185,711	-12.4%
Transfers out	11,608	-	11,608	26,775	0.0%
Total operations	7,795,330	1,677,239	6,118,091	1,890,126	-11.3%
Capital outlay	6,749,280	1,925,188	4,824,092	836,460	130.2%
Total expenses	14,544,610	3,602,427	10,942,183	2,726,586	32.1%
Excess of revenues (under) expenses	(836,094)	1,196,499	2,032,593	1,833,493	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,925,188
Property and equipment transferred	-
from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	1,925,188
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	3,121,687