

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

May 31, 2025

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of May 31, 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	18,665,342	(11,190,402)	20,357,076	-8.3%	62.5%
Prior years	-	39,414	39,414	13,583	190.2%	0.0%
General sales and use tax	52,899,405	15,597,644	(37,301,761)	15,734,041	-0.9%	29.5%
Selected sales and use tax -						
Cigarette	150,000	33,661	(116,339)	22,583	49.1%	22.4%
Franchise taxes:						
Gas	1,200,000	545,211	(654,789)	512,289	6.4%	45.4%
Cable Television	560,000	126,111	(433,889)	139,691	0.0%	22.5%
Telephone	152,798	37,222	(115,576)	60,874	-38.9%	24.4%
Electric	7,500,000	1,859,766	(5,640,234)	2,332,186	-20.3%	24.8%
Telecommunications	208,120	837	(207,283)	8,025	-89.6%	0.4%
Water	665,699	277,375	(388,324)	255,490	8.6%	41.7%
Wastewater	847,001	352,915	(494,086)	340,470	3.7%	41.7%
	94,038,767	37,535,498	(56,503,269)	39,776,309	-5.6%	39.9%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	11,000	5,393	(5,608)	3,930	37.2%	49.0%
Marijuana	62,000	63,000	1,000	48,600	29.6%	0.0%
Business	5,500	4,280	(1,220)	4,285	-0.1%	77.8%
Sales Tax	20,000	9,475	(10,525)	8,825	7.4%	47.4%
Non-Business licenses and permits:						
Building	2,557,225	855,199	(1,702,026)	1,379,387	-38.0%	33.4%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,000	56,900	(88,100)	53,650	6.1%	39.2%
Parade / use of public places	8,600	2,625	(5,975)	2,525	4.0%	30.5%
	2,809,325	996,871	(1,812,453)	1,501,202	-33.6%	35.5%
INTERGOVERNMENTAL REVENUE						
Federal revenue	240,786	150,087	(90,699)	(60,055)	0.0%	62.3%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	1,223	1,965	742	5,591	-64.9%	0.0%
Non-grant state revenue	318,000	78,510	(239,490)	69,121	13.6%	0.0%
Local government shared revenue:						
Shared Fines	53,000	27,369	(25,631)	25,330	8.0%	51.6%
Hazmat Authority	32,000	15,321	(16,679)	23,927	0.0%	47.9%
Longmont Housing Authority	893,540	248,433	(645,107)	259,914	-4.4%	27.8%
Grants / School Resource Officer	432,315	135,255	(297,060)	135,232	0.0%	31.3%
	2,000,864	656,940	(1,343,924)	459,061	43.1%	32.8%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of May 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	30,649	(39,351)	26,270	16.7%	43.8%
Disconnect Tag Fees	640,000	310,801	(329,199)	238,577	30.3%	48.6%
Maps and publications	150	25	(125)	50	0.0%	16.7%
Rebates	172,000	205,430	33,430	168,629	21.8%	119.4%
Payroll Fee	700	265	(435)	322	-17.9%	37.8%
Sales tax commission	110,000	22,233	(87,767)	37,787	-41.2%	20.2%
Liquor Application Fee	40,000	19,295	(20,705)	18,680	3.3%	48.2%
Marijuana Modification Fee	10,000	3,000	(7,000)	-	0.0%	30.0%
Public safety:						
Criminal justice records	50,000	21,375	(28,625)	21,857	-2.2%	42.8%
Extra duty officer reimbursement	-	9,208	9,208	47,108	-80.5%	0.0%
Fire inspection & fireworks fees	195,400	121,672	(73,728)	71,764	69.5%	62.3%
Offender registration/impound fees	10,000	2,252	(7,748)	3,708	-39.3%	22.5%
Emergency dispatch reimbursement	200,000	66,870	(133,130)	72,075	0.0%	0.0%
Elevator inspection	58,420	24,590	(33,830)	25,145	-2.2%	42.1%
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	287,578	(239,214)	254,786	12.9%	54.6%
Right-of-way maintenance	576,740	240,305	(336,435)	117,675	104.2%	41.7%
Culture and Recreation:						
Recreation center - all fees	2,172,372	967,935	(1,204,437)	929,103	4.2%	44.6%
Pool fees	539,457	165,567	(373,890)	174,157	-4.9%	30.7%
Arbor Day Tree Sales	-	13,199	13,199	11,410	15.7%	0.0%
Reservoir fees	665,372	194,422	(470,950)	259,899	-25.2%	29.2%
Activity fees	1,581,413	718,343	(863,070)	580,326	23.8%	45.4%
Facility use fees	499,720	167,277	(332,443)	193,107	-13.4%	33.5%
Concessions	63,321	667	(62,654)	4,927	-86.5%	1.1%
Senior citizens:						
Activity fees	200	24	(176)	108	-77.8%	12.0%
Facility fees	2,500	3,638	1,138	910	299.7%	145.5%
Administrative reimbursements:						
Sanitation	988,183	411,720	(576,463)	395,695	4.0%	41.7%
Golf	268,898	112,040	(156,858)	79,645	40.7%	41.7%
Electric	2,548,450	1,061,855	(1,486,595)	1,056,870	0.5%	41.7%
Telecommunications	737,285	307,200	(430,085)	257,055	19.5%	41.7%
Water	2,216,101	923,375	(1,292,726)	952,915	-3.1%	41.7%
Sewer	1,279,159	532,985	(746,174)	497,450	7.1%	41.7%
Storm Drainage	836,840	348,685	(488,155)	369,385	-5.6%	41.7%
Airport	86,877	36,200	(50,677)	41,630	-13.0%	41.7%
Streets	1,118,172	465,905	(652,267)	476,160	-2.2%	41.7%
Museum	336,045	140,020	(196,025)	121,440	15.3%	41.7%
Oil and Gas	37,335	15,555	(21,780)	755	0.0%	41.7%
Open Space	183,728	76,555	(107,173)	106,225	-27.9%	41.7%
Fleet	479,657	199,855	(279,802)	176,295	13.4%	41.7%
General Improvement District	26,034	10,850	(15,184)	11,525	-5.9%	41.7%
	19,493,613	8,401,736	(11,091,875)	7,802,500	7.7%	43.1%
FINES AND FORFEITS						
Court:						
Parking	174,290	49,162	(125,128)	64,760	-24.1%	28.2%
Other court fines	225,000	130,665	(94,335)	82,249	58.9%	58.1%
Court fine surcharge	25,000	12,740	(12,260)	7,825	62.8%	51.0%
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	4,245	(4,255)	2,595	63.6%	49.9%
Court costs reimbursements	37,000	19,642	(17,358)	12,839	53.0%	53.1%
Probation & home detention monitoring fees	15,500	6,790	(8,710)	5,335	27.3%	43.8%
Code Enforcement Penalty	600	400	(200)	150	166.7%	66.7%
Tree Mitigation Fine	83,942	-	(83,942)	211,972	-100.0%	0.0%
Outstanding judgments/warrants	1,600	675	(925)	509	32.6%	42.2%
Traffic Camera fines	329,619	-	(329,619)	-	0.0%	0.0%
Library fines	15,000	6,467	(8,533)	5,837	10.8%	0.0%
False alarm fines	3,600	7,891	4,291	1,200	557.6%	219.2%
Weed cutting fines	15,000	401	(14,599)	21,281	0.0%	2.7%
Civil Penalty & Nuisance fines	10,000	45,836	35,836	4,000	1045.9%	458.4%
Property Lien filing fees	-	920	920	-	0.0%	0.0%
Other fines	350	75	(275)	165	-54.5%	21.4%
	981,201	290,368	(690,833)	421,737	-31.1%	29.6%

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

(continued)

					%	
		2025	Variance	2024	<i>Increase</i>	2025
		YTD	from Final	YTD	(Decrease)	as a % of
	Budget	Actual	Budget	Actual	From Prior Year	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	1,600,000	2,679,130	1,079,130	569,346	370.6%	167.4%
Miscellaneous	89,145	195,134	105,989	78,609	148.2%	218.9%
Private grants/donations	221	6,749	6,528	11,045	-38.9%	0.0%
Oil and gas royalties	960,833	47,034	(913,799)	23,381	0.0%	4.9%
	2,650,199	2,928,046	277,848	682,380	329.1%	110.5%
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	53,925	(84,071)	38,826	0.0%	39.1%
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	351,925	(104,571)	831,406	-57.7%	77.1%
Total revenues and other sources (legal basis)	122,430,465	51,161,385	(71,269,080)	51,474,594	-0.6%	41.8%

(continued)

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

**EXPENDITURE
NORM=38.2%**

	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	646,199	235,656	410,543	263,403	-10.5%	36.5%
City Attorney	2,101,110	771,125	1,329,985	765,420	0.7%	36.7%
Municipal Court						
Courts	974,860	331,815	643,045	290,829	14.1%	34.0%
Probation	391,086	164,336	226,750	156,367	5.1%	42.0%
City Manager						
City Manager	1,954,343	596,041	1,358,302	634,138	-6.0%	30.5%
General Fund Transfers	5,147,338	4,351,313	796,025	3,895,478	11.7%	84.5%
Non Departmental	3,841,645	442,888	3,398,757	456,064	-2.9%	11.5%
Economic Development Contracts	1,103,417	89,598	1,013,819	118,750	-24.5%	8.1%
LHA General	110,713	87,097	23,616	44,491	95.8%	78.7%
Total Non-Departmental	16,270,711	7,069,868	9,200,843	6,624,939	6.7%	43.5%
SHARED SERVICES						
Communications	1,171,146	481,558	689,588	402,993	19.5%	41.1%
Human Resources						
Human Resources	2,312,937	851,400	1,461,537	822,101	3.6%	36.8%
Strategic Integration						
Strategic Integration Admin	154,441	77,657	76,784	17,852	335.0%	50.3%
Oil and Gas	1,009,972	233,782	776,190	376,860	-38.0%	23.1%
Geospatial Data and Analysis	180,202	65,251	114,951	60,577	7.7%	36.2%
Data and Analytics	176,662	111,688	64,974	53,342	109.4%	63.2%
Salesforce	87,139	-	87,139	-	0.0%	0.0%
Business Enablement	15,140	6,593	8,547	6,489	1.6%	43.5%
Technical Services	82,590	37,086	45,504	39,040	-5.0%	44.9%
Customer Service and Admin	39,931	13,838	26,093	13,114	5.5%	34.7%
CIS Technical Support	340,456	130,356	210,100	-	0.0%	38.3%
Utility Billing	3,487,413	1,063,049	2,424,364	-	0.0%	30.5%
Mail Delivery	70,190	25,669	44,521	-	0.0%	36.6%
Community Neighborhood and Equity Res	900,190	312,465	587,725	308,790	1.2%	34.7%
Lgmt Multicultural Action Comm	48,840	4,251	44,589	3,997	6.4%	8.7%
Purchasing	1,276,631	502,093	774,538	463,252	8.4%	39.3%
Enterprise Technology Services						
PC Replacements	420,705	17,863	402,842	19,650	-9.1%	4.2%
ETS Operations	3,968,946	2,036,063	1,932,883	1,916,683	6.2%	51.3%
LHA ETS Operations	50,839	12,255	38,584	21,741	-43.6%	24.1%
ETS Applications	1,903,838	471,608	1,432,230	499,986	-5.7%	24.8%
ETS CIS Support	-	4,242	(4,242)	126,897	-96.7%	0.0%
ETS Telephone	158,200	65,783	92,417	59,444	10.7%	0.0%
CJ System Replacement	105,825	4,305	101,520	-	0.0%	0.0%
City Clerk						
City Clerk	765,525	303,439	462,086	313,373	-3.2%	39.6%
Election Voter Registration	233,290	14,804	218,486	13,921	6.3%	6.3%
Recovery Office	139,329	25,403	113,926	21,351	19.0%	18.2%
Total Shared Services	19,124,604	6,872,503	12,252,101	5,768,626	19.1%	35.9%
FINANCE						
Finance Administration	859,045	385,455	473,590	210,168	83.4%	44.9%
Sales Tax	657,655	211,923	445,732	230,887	-8.2%	32.2%
Accounting	1,508,243	765,435	742,808	582,395	31.4%	50.8%
Treasury	417,842.00	189,296.38	228,545.62	140,005.35	35.2%	45.3%
Information Desk	83,375	32,554	50,821	33,152	-1.8%	39.0%
LHA Accounting	430,945	151,332	279,613	138,675	9.1%	35.1%
Budget	571,292	213,800	357,492	288,319	-25.8%	37.4%
HATS	1,132,176	-	1,132,176	350	-100.0%	0.0%
Risk	751,957	243,358	508,599	244,528	-0.5%	32.4%
Wellness	122,199	36,890	85,309	35,491	3.9%	30.2%
Safety	205,209	87,628	117,581	79,941	9.6%	42.7%
Utility Billing	-	22,999	(22,999)	807,890	-97.2%	0.0%
Mail Delivery	-	489	(489)	36,307	-98.7%	0.0%
Total Finance	6,739,938	2,341,159	4,398,779	2,828,109	-17.2%	34.7%

(continued)

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

EXPENDITURE
NORM=38.2%

		2025	Variance	2024	%	2025
	Budget	YTD	from Final	YTD	Increase	as a % of
		Actual	Budget	Actual	(Decrease)	Budget
					From	
					Prior Year	
PUBLIC SAFETY						
Public Safety Chief	\$ 1,129,170	\$ 581,883	547,287	\$ 450,416	29.2%	51.5%
Neighborhood Resources	412,836	147,497	265,339	127,919	15.3%	35.7%
Emergency Communication Center	3,045,274	1,327,178	1,718,096	1,270,352	4.5%	43.6%
Public Safety Radio Replacemnt	2,800	13	2,787	3,723	0.0%	0.5%
Public Safety BRETSA Funded Train 8	-	1,589	(1,589)	-	0.0%	0.0%
Police Services	490,516	230,867	259,650	167,093	38.2%	47.1%
SWAT	459,476	218,639	240,837	192,149	13.8%	47.6%
Police Training	683,226	268,346	414,880	166,309	61.4%	39.3%
Extra Duty	9,155	29,246	(20,091)	59,603	-50.9%	319.4%
Detectives	4,592,281	2,149,851	2,442,430	1,632,976	31.7%	46.8%
Special Investigation Unit	131,859	75,148	56,711	87,744	-14.4%	57.0%
RV Tow and Disposal	100,000	7,986	92,014	-	0.0%	8.0%
School Resource Unit	977,161	414,593	562,568	350,817	18.2%	42.4%
Animal Control	1,435,222	666,225	768,997	538,936	23.6%	46.4%
Traffic	1,421,978	608,349	813,629	502,296	21.1%	42.8%
Special Operations	-	305	(305)	31,359	-99.0%	0.0%
Patrol	18,045,728	7,322,135	10,723,593	5,645,054	29.7%	40.6%
Fire Suppression	15,533,292	6,715,304	8,817,988	5,568,991	20.6%	43.2%
Hazmat Team	175,834	136,283	39,551	142,778	-4.5%	77.5%
Technical Rescue Team	88,058	40,829	47,229	183,724	-77.8%	46.4%
Wildland Team	101,457	79,740	21,717	64,206	24.2%	78.6%
Fire Codes and Planning	655,392	275,842	379,550	234,338	17.7%	42.1%
Fire Investigations	43,492	28,741	14,751	27,785	3.4%	66.1%
Fire Outreach and Prevention	9,619	1,158	8,461	686	68.8%	12.0%
Fire Services	1,013,220	442,556	570,664	430,191	2.9%	43.7%
Fire Training	587,600	392,564	195,036	516,240	-24.0%	66.8%
DUI Grant	1,223	3,193	(1,970)	3,321	-3.8%	0.0%
Collaborative Services	1,152,183	322,578	829,605	296,830	8.7%	28.0%
CORE	349,186	95,400	253,786	91,629	4.1%	27.3%
Case Management	157,900	64,139	93,761	60,337	6.3%	40.6%
Outreach and Volunteers	25,486	2,924	22,562	8,630	-66.1%	11.5%
Peer Support	37,500	2,038	35,462	8,664	-76.5%	5.4%
Training and Personnel	654,082	313,670	340,412	219,537	42.9%	48.0%
Information Technology	1,091,867	431,328	660,539	529,062	-18.5%	39.5%
Records Unit	819,960	329,982	489,978	336,403	-1.9%	40.2%
Emergency Management	49,005	13,073	35,932	20,923	-37.5%	26.7%
Total Public Safety	55,483,038	23,745,805	31,737,233	19,972,052	18.9%	42.8%

(continued)

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

EXPENDITURE
NORM=38.2%

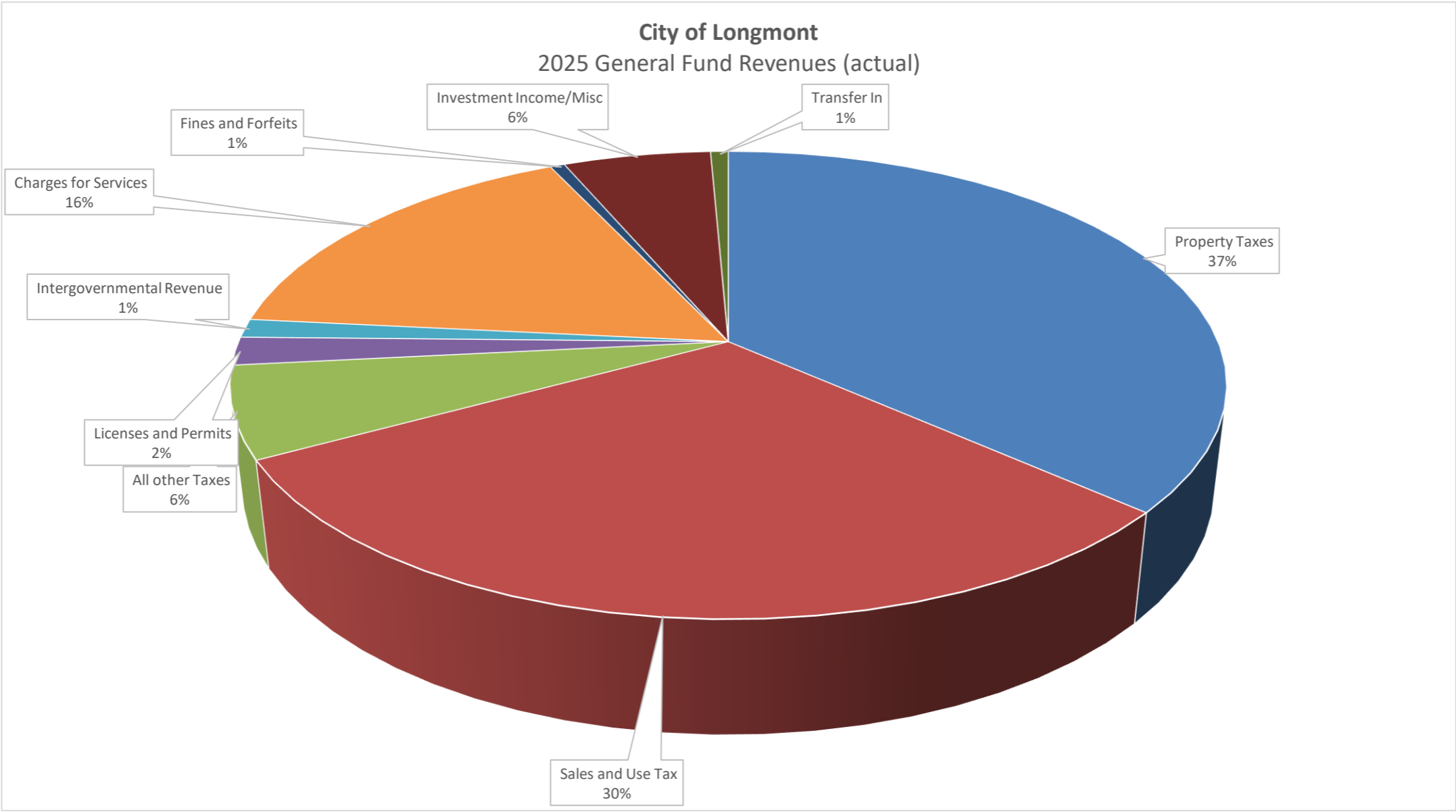
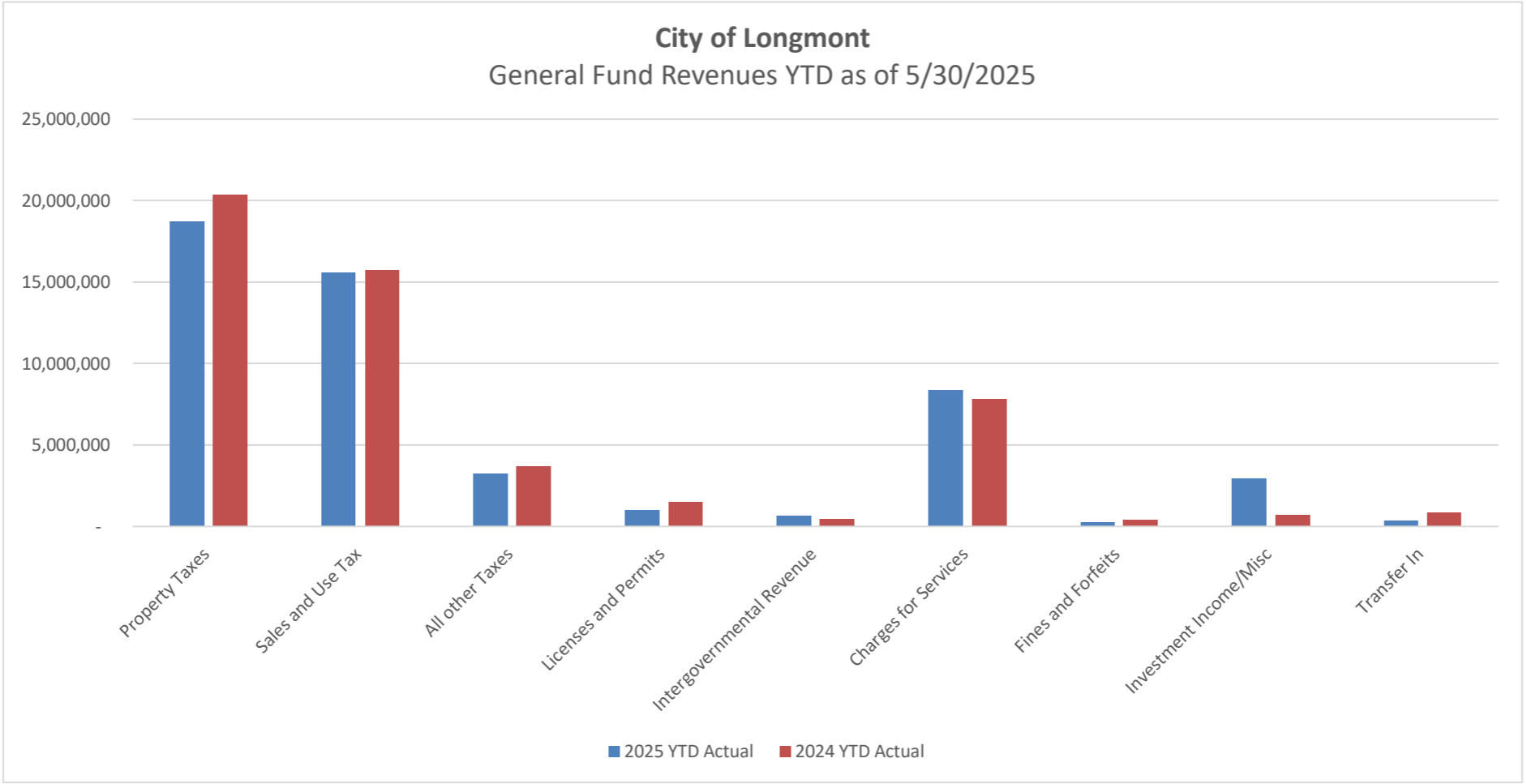
	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,303,460	783,862	1,519,598	780,046	0.5%	34.0%
Accela Implementation Project	339,053	45,581	293,472	-	0.0%	0.0%
Code Enforcement	1,111,763	492,513	619,250	376,531	30.8%	44.3%
Parking Enforcement	183,246	82,708	100,538	94,966	-12.9%	45.1%
Redevelopment	820,386	254,161	566,225	118,124	115.2%	31.0%
Facilities Project Management	382,747	134,639	248,108	157,896	-14.7%	35.2%
Facilities Operations	2,402,437	854,202	1,548,235	817,290	4.5%	35.6%
Facilities Maintenance	2,355,450	784,845	1,570,605	784,447	0.1%	33.3%
Transportation Planning	446,671	144,704	301,967	152,675	-5.2%	32.4%
Building Services	1,837,917	645,145	1,192,772	652,152	-1.1%	35.1%
Natural Resources Admin	702,894	268,216	434,678	286,441	-6.4%	38.2%
Parks Maintenance	3,016,607	1,308,087	1,708,520	857,377	52.6%	43.4%
Parks Resource Management	230,414	37,465	192,949	70,479	-46.8%	16.3%
Muni Grounds Maintenance	399,954	147,306	252,648	162,422	-9.3%	36.8%
ROW Maintenance	573,410	156,332	417,078	192,488	-18.8%	27.3%
Graffiti Removal	141,355	32,578	108,777	29,994	8.6%	0.0%
Parks Development	294,006	128,951	165,055	113,825	13.3%	43.9%
Forestry Maintenance	994,533	345,212	649,321	449,779	-23.2%	34.7%
Forestry EAB	239,757	92,785	146,972	76,997	20.5%	38.7%
Union Reservoir	882,934	243,394	639,540	196,423	23.9%	27.6%
Total External Services	19,658,994	6,982,686	12,676,308	6,370,349	9.6%	35.5%
HUMAN SERVICES						
Human Services Admin	584,296	226,819	357,477	169,723	33.6%	38.8%
Human Service Agencies	4,304,835	1,326,233	2,978,602	1,208,103	9.8%	30.8%
Children, Youth and Families	1,487,829	558,033	929,796	445,519	25.3%	37.5%
Stadium Funding	159,739	13,387	146,352	785,082	-98.3%	0.0%
Senior Services	1,441,853	520,676	921,177	536,238	-2.9%	36.1%
Senior Svcs Short Term Asstnce	74,004	18,929	55,075	24,870	-23.9%	0.0%
Total Human Services	8,052,556	2,664,077	5,388,479	3,169,536	-15.9%	33.1%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	295,252	99,248	196,004	99,160	0.1%	33.6%
Recreation Administration	404,374	166,737	237,637	190,034	-12.3%	41.2%
Callahan House Transfer	100,510	50,655	49,855	35,615	42.2%	50.4%
Recreation Aquatics	1,376,896	403,292	973,604	405,746	-0.6%	29.3%
Recreation Athletics	598,387	205,165	393,222	187,084	9.7%	34.3%
Recreation Concessions	66,556	37,335	29,221	11,495	224.8%	56.1%
Recreation Community Events	232,606	10,971	221,635	24,263	-54.8%	4.7%
Recreation General Programs	907,533	359,627	547,906	366,478	-1.9%	39.6%
Recreation Special Needs	128,774	38,958	89,816	3,428	1036.3%	30.3%
Recreation Outdoor Programs	31,025	2,762	28,263	1,027	169.0%	8.9%
Recreation Ice Rink	244,583	118,339	126,244	125,762	-5.9%	48.4%
Recreation Sport Fields Mtce	409,908	172,415	237,493	145,965	18.1%	42.1%
Recreation Youth Programs	39,279	16,284	22,995	16,224	0.4%	41.5%
Recreation Union Reservoir	231,342	109,167	122,175	110,212	0.0%	0.0%
Recreation Center	2,036,765	857,098	1,179,667	851,597	0.6%	42.1%
Library Administration	797,850	297,796	500,054	298,906	-0.4%	37.3%
Library Adult Services	1,238,841	489,334	749,507	456,226	7.3%	39.5%
Library Childrens and Teens	839,574	311,250	528,324	284,823	9.3%	37.1%
Library Tech Services	1,104,362	467,822	636,540	506,727	-7.7%	42.4%
Library Circulation	996,365	436,163	560,202	424,029	2.9%	43.8%
Museum Administration	1,219,697	479,378	740,319	468,105	2.4%	39.3%
Museum Auditorium	324,322	155,424	168,898	141,691	9.7%	47.9%
Senior Services Administration	-	-	-	-	0.0%	0.0%
HCI Administration	-	-	-	17,291	0.0%	0.0%
LHA Housing	175,134	68,576	106,558	88,186	-22.2%	39.2%
Total Recreation, Golf, Library and Culture	13,799,935	5,353,797	8,446,138	5,260,075	1.8%	38.8%

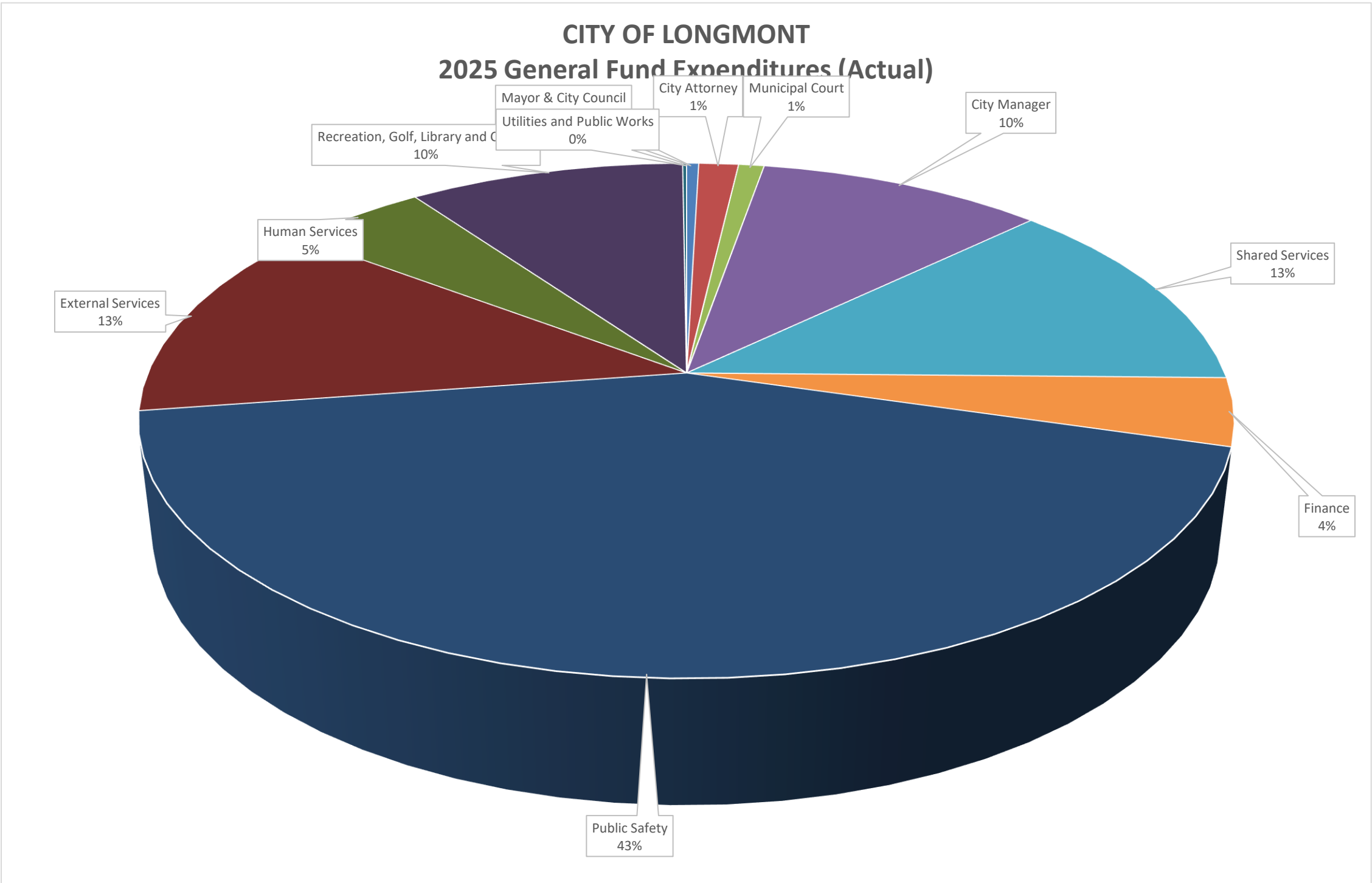
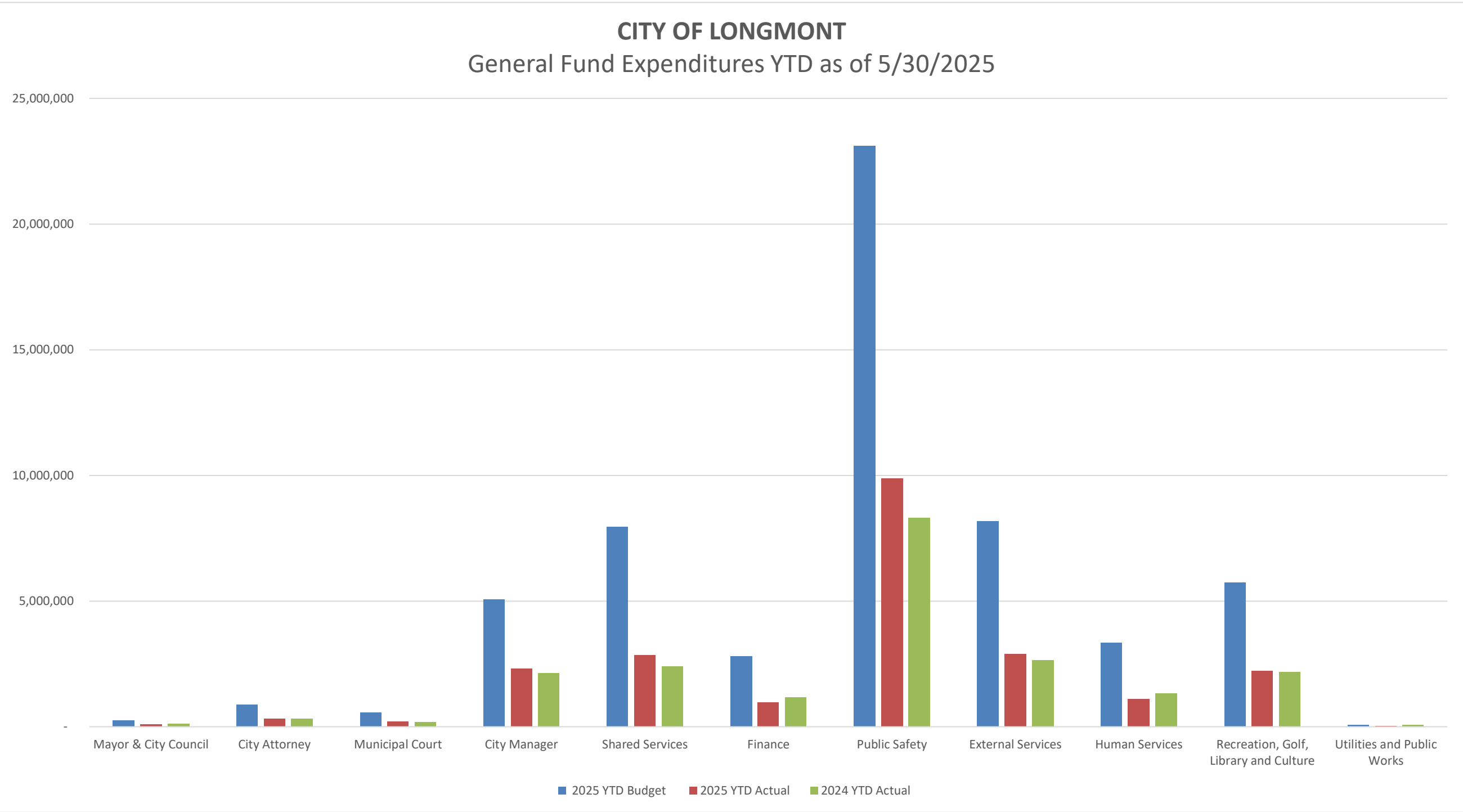
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of May 31, 2025

EXPENDITURE
NORM=38.2%

	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	1,350	1,892	4,714	-71.4%	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	24,584	41,778	31,534	-22.0%	37.0%
Oil and Gas Monitoring	-	-	-	(1)	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	50,100	70,140	91,186	-45.1%	41.7%
Total Utilities and Public Works	189,844	76,034	113,810	209,886	-63.8%	40.1%
Total Expenditures	139,319,620	55,105,930	84,213,690	50,203,573	9.8%	39.6%
Net Change in Fund Balance	(16,889,155)	(3,944,545)		1,271,021		
FUND BALANCE, January 1	31,273,640	52,091,808		46,609,982		
FUND BALANCE, May 31	14,384,485	48,147,263		47,881,003		





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

Schedule C-1

		Appropriations							
Project Number	Project	Budget		Current Year		Expenditures		Unexpended Balance	
		Carryforward	2025	Allocations to Other Projects	Fund Balance	Prior	2025		
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 130,040	\$ 7,000	\$ -	\$ 334,647	\$ 456,496	\$ 734	\$ 14,458	
	Neighborhood Improvement Program	1,370,000	50,000	(25,000)	(38,654)	1,073,237	17,504	265,605	
	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	436,700	436,700	
	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	664,938	2,723,829	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
DTR035	Downtown/City Center Lighting Improvements	380,000	-	-	-	244,888	55,733	79,379	
PBF001	Municipal Building Roof Improvements	6,240,019	1,291,822	-	(1,764,991)	4,425,999	7,000	1,333,851	
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	101,328	742,574	
PBF037	Fire Stations-Heat & Exhaust	1,555,489	40,000	-	(83,426)	1,404,432	46,305	61,326	
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	48,501	476,417	
PBF119	Municipal Buildings Carpet	3,202,564	178,770	-	(410,730)	2,693,460	5,096	272,048	
PBF145	Specialized Equipment Replacement	4,436,409	521,730	25,000	(231,381)	3,399,445	261,155	1,091,157	
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	252,507	860,249	
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	26,084	33,342	
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	1,498,020	3,825,434	

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

Schedule C-1

Project Number	Project	Appropriations		Current Year		Expenditures Prior	2025	Unexpended Balance
		Budget Carryforward	2025	Allocations to Other Projects	Fund Balance			
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	-	-	-	55,564	359,186
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	199,666	933,905
PRO113	Park Irrigation Pumps	2,189,026	350,000	-	38,390	2,216,454	45,988	314,974
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	(225,304)	2,732,765
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	2,903,540	22,520,929
CAPITAL PROJECTS FUND TOTAL		\$ 196,901,235	\$ 12,917,808	\$ -	\$ (9,141,383)	\$ 171,864,425	\$ 3,568,478	\$ 25,244,760

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2025	2024
ASSETS		
Equity in pooled cash & cash equivalents	(1,847,121)	(38,781)
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	5,510,201	9,379,403
Total assets	3,663,080	9,340,622
LIABILITIES		
Accounts payable	852,768	893,322
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	852,768	893,322
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	2,810,312	8,447,300
Unassigned	-	-
Total fund balances	2,810,312	8,447,300
Total liabilities, deferred inflows of resources and fund balances (deficits)	3,663,080	9,340,622

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	-	110,778	110,778	-	251,306	251,306
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	110,778	110,778	-	251,306	251,306
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	4,020,713	1,498,020	2,522,693	8,554,622	1,146,766	7,407,856
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	1,748	1,748	1
PRO024, Ute Creek Maintenance Facility	6,721	436	6,285	767,472	759,018	8,454
PRO027, Twin Peaks Irrigation System	31,506	-	31,506	289,278	267,383	21,895
PRO090, Sunset Irrigation System	50,052	-	50,052	653,986	9,847	644,139
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	34,797	-	34,797
Total Expenditures	4,216,015	1,605,480	2,610,535	10,410,571	2,184,762	8,225,809
Excess of revenues over (under) expenditures	(4,216,015)	(1,494,702)	2,721,314	(10,410,571)	(1,933,456)	8,477,115
Net changes in fund balance	(4,216,015)	(1,494,702)	2,721,314	(10,410,571)	(1,933,456)	8,477,115
FUND BALANCE, January 1	4,305,014	4,305,014	-	25,726,758	10,380,756	15,346,002
FUND BALANCE, May 31	88,999	2,810,312	2,721,314	15,316,187	8,447,300	23,823,117

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	7,468,356	(17,435,024)	7,464,923	0.0%	30.0%
Licenses and permits	50,000	50,000	28,978	(21,022)	746,921	-96.1%	58.0%
Developer/owner participation	-	-	-	-	86,519	-100.0%	0.0%
Intergovernmental	8,239,314	19,263,923	6,297,839	(12,966,084)	1,159,922	443.0%	32.7%
Investment income	69,476	69,476	1,972,584	1,903,108	479,537	311.4%	2839.2%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	5,622	(4,378)	5,975	-5.9%	56.2%
Total revenues	33,272,170	44,296,779	15,773,379	(28,523,400)	9,943,797	58.6%	35.6%
EXPENDITURES							
Highways and streets	16,545,570	16,862,614	5,400,361	11,462,253	4,533,113	19.1%	32.0%
Capital Outlay	21,979,938	51,066,596	5,863,586	45,203,010	5,427,288	8.0%	11.5%
Total Expenditures	38,525,508	67,929,210	11,263,947	56,665,263	9,960,401	13.1%	16.6%
Excess of revenues over (under) expenditures	(5,253,338)	(23,632,431)	4,509,432	28,141,863	(16,604)		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(340,870)	(340,870)	(228,655)	112,215	(125,393)	0.0%	67.1%
Total other financing sources (uses)	(340,870)	(340,870)	(228,655)	112,215	(125,393)	0.0%	67.1%
Net changes in fund balance	(5,594,208)	(23,973,301)	4,280,777	28,254,078	(141,997)		
FUND BALANCE, January 1	30,294,121	30,294,121	30,294,121	-	32,714,868		
FUND BALANCE, May 31	24,699,913	6,320,820	34,574,898	28,254,078	32,572,871		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	5,341,114	(12,757,499)	5,383,946	-0.8%	29.5%
Intergovernmental	2,151,212	563,925	(1,587,287)	773,504	-27.1%	26.2%
Charges for service	39,423	18,036	(21,387)	12,752	41.4%	45.7%
Investment income	50,000	690,600	640,600	193,293	257.3%	1381.2%
Miscellaneous	13,310	6,700	(6,610)	13,646	0.0%	0.0%
Total revenues	20,352,558	6,620,375	(13,732,183)	6,377,141	3.8%	32.5%
EXPENDITURES						
Current:						
Public Safety	21,763,391	8,552,176	13,211,215	8,142,834	5.0%	39.3%
Capital Outlay	5,796,399	512,048	5,284,351	202,184	153.3%	8.8%
Total expenditures	27,559,790	9,064,224	18,495,566	8,345,019	8.6%	32.9%
Excess of revenues over (under) expenditures	(7,207,232)	(2,443,849)	4,763,383	(1,967,878)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(47,866)	-	47,866	-	-	
Other funds	-	-	-	(63,269)	-	
Total other financing (uses)	(47,866)	-	47,866	(63,269)		
Net changes in fund balance	(7,255,098)	(2,443,849)	4,811,249	(2,031,147)		
FUND BALANCE, January 1	14,439,543	14,439,543	-	15,098,826		
FUND BALANCE, May 31	7,184,445	11,995,694	4,811,249	13,067,679		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	1,034,101	(873,559)	1,356,084	-23.7%	54.2%
Investment income	56,250	977,704	921,454	352,091	177.7%	1738.1%
Total revenues	1,963,910	2,023,986	47,895	1,756,715	15.2%	103.1%
EXPENDITURES						
Culture and recreation	368,612	121,200	247,412	128,063	0.0%	0.0%
Capital Outlay	11,755,509	2,008,813	9,746,696	1,626,887	0.0%	17.1%
Total Expenditures	12,124,121	2,130,013	9,994,108	1,754,950	0.0%	17.6%
Excess of revenues over (under) expenditures	(10,160,211)	(106,027)	10,042,003	1,765	-6106.0%	1.0%
OTHER FINANCING (USES)						
Transfer out	(174,172)	-	174,172	-	0.0%	0.0%
Total other financing (uses)	(174,172)	-	174,172	-	0.0%	0.0%
Net change in fund balance	(10,334,383)	(106,027)	10,216,175	1,765		
FUND BALANCE, January 1	16,294,893	16,294,893	-	24,715,311	-34.1%	
FUND BALANCE, May 31	5,960,510	16,188,866	10,228,356	24,717,076	-34.5%	

**CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	467,661	442,661	111,513	319.4%	1870.6%
Total revenues	1,175,000	764,233	(410,767)	461,021	65.8%	65.0%
EXPENDITURES						
Culture and recreation	627,578	95,239	532,339	128,634	-26.0%	15.2%
Capital Outlay	6,568,169	5,304	6,562,865	685,406	-99.2%	0.1%
Total Expenditures	7,195,747	100,542	7,095,205	814,039	-87.6%	1.4%
Net change in fund balance	(6,020,747)	663,690	6,684,437	(353,018)	-288.0%	-11.0%
FUND BALANCE, January 1	7,900,680	7,900,680	-	7,874,754		
FUND BALANCE, May 31	1,879,933	8,564,370	6,684,437	7,521,737		

CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	1,841,754	(4,399,147)	1,856,525	-0.8%	29.5%
Investment income	12,481	1,034,453	1,021,972	189,006	447.3%	0.0%
Miscellaneous	250,000	371,089	121,089	464,663	-20.1%	148.4%
Total revenues	6,503,382	3,247,297	(3,256,085)	2,510,194	29.4%	49.9%
EXPENDITURES						
Current:						
Culture and Recreation	2,526,745	747,206	1,779,539	638,142	17.1%	29.6%
Capital Outlay	8,997,773	145,701	8,852,072	4,762,472	-96.9%	1.6%
Debt Service:						
Bond principal retired	1,635,000	-	1,635,000	-	0.0%	0.0%
Interest and fiscal charges	737,150	368,575	368,575	401,406	0.0%	50.0%
Total expenditures	13,896,668	1,261,483	12,635,185	5,802,020	-78.3%	9.1%
Excess of revenues (under) expenditures	(7,393,286)	1,985,813	9,379,099	(3,291,828)	-160.3%	-26.9%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(93,528)	-	93,528	-	0.0%	0.0%
General Fund	(79,210)	(33,005)	46,205	(27,160)	0.0%	0.0%
Total other financing sources (uses)	(172,738)	(33,005)	139,733	(27,160)	0.0%	19.1%
Net changes in fund balance	(7,566,024)	1,952,808	9,518,832	(3,318,987)		
FUND BALANCE, January 1	14,698,551	14,698,551	-	15,063,307		
FUND BALANCE, May 31	7,132,527	16,651,360	9,518,832	11,744,320		

CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of May 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	121,062	(388,938)	127,160	-4.8%	23.7%
Investment income	-	293	293	305	-3.7%	
Total revenues	510,000	121,355	(388,645)	127,465	-4.8%	23.8%
EXPENDITURES						
Culture and recreation	510,000	255,000	255,000	285,000	0.0%	50.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	255,000	255,000	285,000		50.0%
Excess of revenues over (under) expenditures	-	(133,645)	(133,645)	(157,535)	-15.2%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(133,645)	(133,645)	(157,535)		
FUND BALANCE, January 1	45,828	45,828	-	93,321	-50.9%	
FUND BALANCE, May 31	45,828	(87,817)	(133,645)	(64,214)	36.8%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 7,064,846	\$ 6,193,557	\$ 1,295,119	\$ 14,553,522
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,299,839	529	25,881	1,326,249
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	8,485	7,482	1,383	17,350
Prepaid expenses	-	-	4,145	4,145
Total current assets	8,373,170	6,201,568	1,326,528	15,901,266
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	20,060,602	19,240,838	4,296,718	43,598,158
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	21,075,770	19,539,261	4,358,420	44,973,451

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 15,482	\$ 153	\$ 500	\$ 16,135
Construction contracts payable	12,009	-	5,084	17,093
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	135,102	60,647	12,781	208,531
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	2,184,313	2,100,513	135,644	4,420,470
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	2,965,106	27,679,799
Unrestricted	7,069,423	4,356,394	1,248,753	12,674,570
Total net position	18,744,846	17,395,664	4,213,859	40,354,369
Total liabilities and net position	\$ 21,075,770	\$ 19,539,261	\$ 4,358,420	\$ 44,973,451

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 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	37,809,126	(61,772,968)	29,530,344	28.0%	38.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	1,247,231	1,147,231	238,288	423.4%	1247.2%
Miscellaneous	65,250	108,181	42,931	111,779	-3.2%	165.8%
Aid to underground installation	3,908,000	2,792,874	(1,115,126)	661,235	322.4%	71.5%
Other sales	71,580	109,011	37,431	65,670	66.0%	152.3%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	103,726,924	42,066,423	(61,660,501)	30,607,316	37.44%	40.6%
EXPENSES						
Administration	9,709,025	3,290,005	6,419,020	3,697,629	-11.0%	33.9%
Power purchased	65,684,115	25,052,551	40,631,564	23,298,447	7.5%	38.1%
Distribution	13,817,107	4,834,728	8,982,379	4,627,762	4.5%	35.0%
Franchise fee	7,817,758	1,859,766	5,957,992	2,332,186	-20.3%	23.8%
Transfers out	887,742	517,420	370,322	264,594	0.0%	58.3%
Total operations	97,915,747	35,554,469	62,361,278	34,220,619	3.9%	36.3%
Capital outlay	17,653,476	2,277,681	15,375,795	1,258,920	80.9%	12.9%
Total expenses	115,569,223	37,832,150	77,737,073	35,479,539	6.6%	32.7%
Excess of revenues over expenses	(11,842,299)	4,234,273	16,076,572	(4,872,224)		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,277,681				
Capitalized salaries and expenses		-				
Capitalized interest		-				
Capital contributions		-				
		2,277,681				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net income (GAAP basis)		6,511,954				

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 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	9,012,740	(12,451,475)	8,536,188	5.6%	42.0%
Intergovernmental	-	-	-	82,410	0.0%	0.0%
Investment income	45,000	1,069,524	1,024,524	89,561	1094.2%	2376.7%
Miscellaneous	15,000	160,458	145,458	114,180	40.5%	1069.7%
Aid to underground installation	70,000	4,045	(65,955)	0	0.0%	5.8%
Total revenues	21,594,215	10,246,767	(11,347,448)	8,822,339	16.1%	47.5%
EXPENSES						
Administration	8,389,477	2,468,856	5,920,621	2,602,320	-5.1%	29.4%
Distribution	6,309,173	2,783,626	3,525,547	2,269,450	22.7%	44.1%
Franchise fee	208,120	837	207,283	8,025	0.0%	0.0%
Transfers out	49,213	21,601	27,612	36,005	0.0%	0.0%
Total operations	14,955,983	5,274,920	9,681,063	4,915,801	7.3%	35.3%
Debt service	4,434,651	285,271	4,149,380	400,050	0.0%	6.4%
Capital outlay	3,226,276	1,119,243	2,107,033	832,620	34.4%	34.7%
Total expenses	22,616,910	6,679,435	15,937,476	6,148,471	8.6%	29.5%
Excess of revenues (under) expenses	(1,022,695)	3,567,332	4,590,029	2,673,868		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	1,119,243
	Capitalized salaries and expenses	-
		1,119,243
Less:	Depreciation	-
	Proceeds from issuance of bonds	-
	Capital contributions:	
	Loss on asset disposal	-
	Aid to underground installation	-
	Vehicle transfers	-
		-
Net (loss) (GAAP basis)		4,686,575

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

	Electric and Broadband		Water		Sewer		Storm Drainage		Other Enterprise Funds		TOTALS		Internal Service Funds	
ASSETS														
Current assets:														
Equity in pooled cash & cash equivalents	\$	31,721,083	\$	52,504,726	\$	23,001,288	\$	14,269,132	\$	14,553,522	\$	136,049,751	\$	52,422,043
Cash and cash equivalents		-		-		-		-		-		-		-
Accounts receivable (net of allowance for uncollectibles)		12,584,322		3,036,305		2,423,636		609,904		1,326,249		19,980,415		340,305
Intergovernmental receivable		-		587,399		150,536		1,655,367		-		2,393,302		-
Loans receivable		-		65,158		-		-		-		65,158		-
Interest receivable		32,925		63,438		25,285		19,611		17,350		158,609		60,221
Inventory of materials and supplies		-		-		-		-		-		-		14,903,037
Advance to other funds, current portion		-		-		-		-		-		-		10,806,695
Prepaid expenses		56,853		-		-		-		4,145		60,998		5,919
Total unrestricted current assets		44,395,183		56,257,026		25,600,745		16,554,014		15,901,266		158,708,233		78,538,220
Restricted assets:														
Bond debt service:														
Equity in pooled cash & cash equivalents		2,221,385		45,228,447		1,526,245		953,069		-		49,929,146		-
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		-		(477,078)		-		-		-		(477,078)		-
Cash and cash equivalents		-		-		567,350		1		-		567,351		-
Interest receivable		95		-		-		-		-		95		-
Total restricted current assets		2,221,480		44,751,369		2,094,651		953,121		-		50,020,621		-
Total current assets		46,616,663		101,008,395		27,695,396		17,507,135		15,901,266		208,728,854		78,538,220
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		195,779,317		663,527,672		175,139,422		128,964,795		43,598,158		1,207,009,363		103,275,716
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	\$	201,046,962	\$	665,908,496	\$	176,855,875	\$	129,826,256	\$	44,973,451	\$	1,218,611,040	\$	104,153,266

	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	\$ 4,886,838	\$ 7,494	\$ 6,930	\$ 3,065	\$ 16,135	\$ 4,920,462	\$ 92,906
Construction contracts payable	2,500	580,333	151,590	126,439	17,093	877,955	5,698
Accrued liabilities	364,333	10,000	-	-	-	374,333	-
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	1,128,570	-	-	-	-	1,128,570	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	613,468
Customer deposits	847,011	141,543	-	8,590	-	997,144	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	7,936,658	2,124,039	295,602	202,667	208,531	10,767,497	13,801,130
Payable from restricted assets:							
Accounts payable	-	988,592	-	-	-	988,592	-
Construction contracts payable	1,075	-	-	-	-	1,075	-
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)	3,751,075	3,968,592	2,170,000	1,950,000	-	11,839,667	-
Total current liabilities	11,687,733	6,092,631	2,465,602	2,152,667	208,531	22,607,164	13,801,130
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	39,761,830	86,086,046	36,571,120	18,660,120	4,420,470	185,499,587	17,010,044
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	128,135,067	496,338,944	116,809,786	94,574,585	27,679,799	863,538,181	24,591,497
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	2,221,385	45,228,447	1,526,245	953,069	-	49,929,146	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	30,167,575	37,911,197	21,717,832	15,514,049	12,674,570	117,985,223	62,424,889
Total net position	160,524,027	579,478,588	140,053,863	111,041,703	40,354,369	1,031,452,550	87,016,386
Total liabilities and net position	\$ 201,046,962	\$ 665,908,496	\$ 176,855,876	\$ 129,826,257	\$ 44,973,451	1,218,611,042	\$ 104,153,266

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 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	7,821,942	(22,253,954)	5,593,792	39.8%	26.0%
Development fee surcharge	327,100	249,288	(77,812)	319,290	-21.9%	76.2%
Intergovernmental	79,878	-	(79,878)	(78,024)	-100.0%	0.0%
Investment income - operating	170,700	4,092,424	3,921,724	(5,232,984)	-178.2%	2397.4%
Miscellaneous	200,000	346,391	146,391	290,276	19.3%	173.2%
Transfer in	1,840,378	1,840,378	-	1,841,143	0.0%	100.0%
Total revenues	32,693,952	14,350,423	(18,343,529)	2,733,493	425.0%	43.9%
EXPENSES						
Administration	11,984,206	3,808,539	8,175,667	3,286,602	15.9%	31.8%
Water resources	4,701,979	1,379,969	3,322,010	2,128,225	-35.2%	29.3%
Transmission/distribution	3,074,772	1,019,452	2,055,320	1,273,694	-20.0%	33.2%
Treatment plant	4,524,721	1,464,254	3,060,467	1,616,936	-9.4%	32.4%
Transfer out	574,389	-	574,389	129,349	0.0%	0.0%
Total operations	24,860,067	7,672,214	17,187,853	8,434,806	-9.0%	30.9%
Debt service	5,269,763	763,254	4,506,509	1,200,919	0.0%	14.5%
Capital outlay	61,445,809	3,319,999	58,125,810	2,025,876	63.9%	5.4%
Total expenses	91,575,639	11,755,467	79,820,172	11,661,601	0.8%	12.8%
Excess of revenue (under) expenses	(58,881,687)	2,594,955	61,476,642	(8,928,108)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		3,319,999				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		3,319,999				
Principal retired		-				
		3,319,999				
Less: Depreciation		-				
Impairment loss		-				
Tranfers in decreasing operating expense						
Vehicle transfers						
		-				
Net (loss) (GAAP basis)		5,914,955				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	1,035,060	(521,340)	1,377,052	-24.8%	66.5%
Investment income	30,700	1,308,414	1,277,714	302,051	333.2%	4261.9%
Total revenues	1,587,100	2,346,166	759,066	1,679,103	39.7%	147.8%
EXPENDITURES						
Municipal utility systems	-	-	-	550	0.0%	0.0%
Capital Outlay	12,417,576	14,558	12,403,018	321,721	-95.5%	0.1%
Total Expenditures	12,417,576	14,558	12,403,018	322,271	-95.5%	0.1%
Excess of revenues over expenditures	(10,830,476)	2,331,608	13,162,084	1,356,832	71.8%	-21.5%
OTHER FINANCING (USES)						
Transfer out	(2,352,049)	(1,840,378)	511,671	(1,841,143)	0.0%	78.2%
Net change in fund balance	(13,182,525)	491,230	13,673,755	(484,311)		
FUND BALANCE, January 1	22,509,705	22,509,705	-	21,296,319		
FUND BALANCE, May 31	9,327,180	23,000,935	13,673,755	20,812,009		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	318,501	295,101	72,121	341.6%	1361.1%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	28,400	1,003,467	975,067	72,871	1277.0%	3533.3%
EXPENDITURES						
Municipal utility systems	542,000	417,555	124,445	416,667	0.0%	77.0%
Capital Outlay	816,630	-	816,630	-	0.0%	0.0%
Total Expenditures	1,358,630	417,555	941,075	416,667	0.2%	30.7%
Net change in fund balance	(1,330,230)	585,912	1,916,142	(343,796)		
FUND BALANCE, January 1	5,268,808	5,268,808	-	5,456,028		
FUND BALANCE, May 31	3,938,578	5,854,720	1,916,142	5,112,232		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	-	227,981	227,981	395	57616.7%	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	-	227,981	227,981	395		
FUND BALANCE, January 1	29,177	29,177	-	27,903		
FUND BALANCE, May 31	29,177	257,158	227,981	28,298		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 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	8,442,016	(12,762,584)	6,820,944	23.8%	39.8%
Intergovernmental	0	0	0	48,326	0.0%	0.0%
Investment income	162,900	1,563,102	1,400,202	275,804	466.7%	959.5%
Miscellaneous	3,000	35,925	32,925	106,458	-66.3%	1197.5%
Transfers in	466,633	466,633	0	466,633	0.0%	100.0%
Total revenues	21,837,133	10,507,676	(11,329,457)	7,718,165	36.1%	48.1%
EXPENSES						
Administration	6,616,503	2,077,480	4,539,023	1,857,167	11.9%	31.4%
Sewer collection system	1,863,555	559,936	1,303,619	629,065	-11.0%	30.0%
Sewer disposal plant	6,156,035	2,189,635	3,966,400	1,858,898	17.8%	35.6%
Transfers out	339,864	236,835	103,029	49,124	0.0%	69.7%
Total operations	14,975,957	5,063,886	9,912,071	4,394,254	15.2%	33.8%
Debt service	3,332,425	387,475	2,944,950	630,563	0.0%	11.6%
Capital outlay	6,740,433	753,600	5,986,833	1,207,399	-37.6%	11.2%
Total expenses	25,048,815	6,204,961	18,843,854	6,232,216	-0.4%	24.8%
Excess of revenues over (under) expenses	(3,211,682)	4,302,715	7,514,397	1,485,949		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		753,600				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		753,600				
Principal retired		-				
		753,600				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		5,056,315				

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 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	4,793,882	(6,636,218)	3,937,191	21.8%	41.9%
Plant investment fee	457,016	203,675	(253,341)	148,401	37.2%	44.6%
Intergovernmental	696,743	-	(696,743)	-	#DIV/0!	0.0%
Investment income	88,000	917,112	829,112	228,307	301.7%	0.0%
Miscellaneous	27,400	58,384	30,984	153,925	-62.1%	213.1%
Total revenues	12,699,259	5,973,053	(6,726,206)	4,467,824	33.7%	47.0%
EXPENSES						
Administration	3,360,057	1,323,024	2,037,033	1,057,952	25.1%	39.4%
Engineering	3,548,445	1,060,866	2,487,579	857,528	23.7%	29.9%
Maintenance	243,663	59,824	183,839	125,700	-52.4%	24.6%
Transfers out	68,512	-	68,512	15,759	-100.0%	0.0%
Total operations	7,220,677	2,443,714	4,776,963	2,056,939	18.8%	33.8%
Debt service	2,448,938	207,891	2,241,047	291,744	0.0%	8.5%
Capital outlay	7,871,607	1,791,486	6,080,121	536,391	234.0%	22.8%
Total expenses	17,541,222	4,443,090	13,098,132	2,885,073	54.0%	25.3%
Excess of revenues (under) expenses	(4,841,963)	1,529,963	6,371,926	1,582,752		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,791,486				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		1,791,486				
Principal retired		-				
		1,791,486				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		3,321,449				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	667,129	(382,401)	425,929	56.6%	63.6%
Investment income	20,000	273,241	253,241	23,587	1058.4%	1366.2%
Total revenues	1,069,530	940,370	(129,160)	449,516	109.2%	87.9%
EXPENDITURES						
Municipal utility systems	101,970	-	101,970	120,862	-100.0%	0.0%
Capital Outlay	2,586,469	65,927	2,520,542	1,177,553	-94.4%	2.5%
Total Expenditures	2,688,439	65,927	2,622,512	1,298,415	-94.9%	2.5%
Excess of revenues over expenditures	(1,618,909)	874,443	2,493,352	(848,899)	-203.0%	-54.0%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,618,909)	874,443	2,493,352	(848,899)		
FUND BALANCE, January 1	3,025,236	3,025,236	-	2,060,262		
FUND BALANCE, May 31	1,406,327	3,899,680	2,493,352	1,211,363		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of May 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	890,114	(348,186)	821,752	8.3%	71.9%
Developer participation	-	8,433	8,433	10,503	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	49,800	438,133	388,333	138,588	216.1%	879.8%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,288,100	1,336,680	48,580	970,843	37.7%	103.8%
EXPENDITURES						
Municipal utility systems	-	-	-	-	0.0%	0.0%
Capital Outlay	356,944	99,822	257,122	2,151,637	0.0%	0.0%
Total Expenditures	356,944	99,822	257,122	2,151,637	0.0%	28.0%
Excess of revenues over expenditures	931,156	1,236,858	305,702	(1,180,794)	-204.7%	132.8%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(466,633)	(466,633)	-	(466,633)	0.0%	100.0%
Art in public places fund	(6,311)	-	6,311	-	0.0%	0.0%
Total other financing (uses)	(472,944)	(466,633)	6,311	(466,633)	0.0%	98.7%
Net change in fund balance	458,212	770,225	312,013	(1,647,427)		
FUND BALANCE, January 1	6,565,396	6,565,396	-	9,574,062		
FUND BALANCE, May 31	7,023,608	7,335,621	312,013	7,926,635		

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

		2025		2024	%	2025
	Budget	YTD Actual	Variance From Budget	YTD Actual	Increase (Decrease)	Actual as a % of Budget
REVENUES						
Charges for services	9,430,200	4,039,312	(5,390,888)	3,553,964	13.7%	42.8%
Intergovernmental	-	0	0	0	0.0%	0.0%
Investment income	18,376	477,992	459,616	159,780	199.2%	2601.2%
Miscellaneous	1,000	86,642	85,642	151,197	-42.7%	8664.2%
Transfers in	330,000.00	330,000.00	-	-	0.0%	100.0%
Total revenues	9,779,576	4,933,946	(4,845,630)	3,864,941	27.7%	50.5%
EXPENSES						
Administration	2,239,545	799,830	1,439,715	712,437	12.3%	35.7%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,219,175	2,403,401	3,815,774	2,548,721	-5.7%	38.6%
Special trash pickup	1,141,496	345,604	795,892	402,487	-14.1%	30.3%
Curbside recycling	2,623,552	798,813	1,824,739	802,388	-0.4%	30.4%
Transfers out	4,881	0	4,881	7,162	0.0%	0.0%
Total operations	12,263,599	4,347,648	7,915,951	4,473,195	-2.8%	35.5%
Capital outlay	929,253	215,578	713,675	101,549	0.0%	23.2%
Total expenses	13,192,852	4,563,226	8,629,626	4,574,744	-0.3%	34.6%
Excess of revenues over (under) expenses	(3,413,276)	370,720	3,783,996	(709,803)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	215,578
Less: Depreciation	0
Net Income (GAAP basis)	586,298

CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 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	1,621,105	(2,471,149)	1,640,129	-1.2%	39.6%
Intergovernmental	-	-	-	-	#DIV/0!	0.0%
Developer participation fee	-	-	-	-	0.0%	0.0%
Investment income	7,746	350,825	343,079	93,369	275.7%	4529.1%
Miscellaneous	-	-	-	(266)	-100.0%	0.0%
Total revenues	4,100,000	1,971,930	(2,128,070)	1,733,232	13.8%	48.1%
EXPENSES						
Administration	491,234	196,404	294,830	155,970	25.9%	40.0%
Course maintenance/development	3,070,441	1,072,204	1,998,237	1,059,766	1.2%	34.9%
Transfers out	15,350	-	15,350	6,543	0.0%	0.0%
Total operations	3,577,025	1,268,608	2,308,417	1,222,279	3.8%	35.5%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	1,249,580	103,545	1,146,035	1,394,275	-92.6%	8.3%
Total expenses	5,026,605	1,372,153	3,654,452	2,616,554	-47.6%	27.3%
Excess of revenues over expenses	(926,605)	599,777	1,526,382	(883,322)	-167.9%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	103,545
Principal payments capital leases	-
Gain on sale of assets	-
	103,545
Less: Depreciation	-
Net income (GAAP basis)	703,322

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of May 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	435,777	(217,837)	409,744	6%	66.7%
Intergovernmental	475,968	10,101	(465,867)	-	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	230,676	230,676	15,697	1370%	0.0%
Miscellaneous	7,956	4,395	(3,561)	3,861	14%	55.2%
Total revenues	1,137,538	680,949	(456,589)	429,302	59%	59.9%
EXPENSES						
Administration	426,629	159,287	267,342	168,879	-6%	37.3%
Maintenance	265,280	36,894	228,386	70,767	-48%	13.9%
Transfers out	-	-	-	183	-	0.0%
Total operations	691,909	196,181	495,728	239,829	(0)	28.4%
Capital outlay	941,730	300,249	641,481	29,373	0%	0.0%
Total expenses	1,633,639	496,430	1,137,209	269,202	84%	30.4%
Excess of revenue over (under) expenses	(496,101)	184,519	680,620	160,100		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	300,249
	300,249
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	484,768

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

	Budget	2025 Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	1,000,000	1,560,106	560,106	306,544	408.9%
Miscellaneous	12,708,516	5,902,694	(6,805,822)	5,393,418	9.4%
Total revenues	13,708,516	7,462,800	(6,245,716)	5,699,962	30.9%
EXPENSES					
Operations:					
Personal services	2,664,083	877,727	1,786,356	930,437	-5.7%
Operating & maintenance	5,778,094	1,254,913	4,523,181	1,658,068	-24.3%
Transfers out	27,629	-	27,629	26,775	0.0%
Total operations	8,469,806	2,132,640	6,337,166	2,615,280	-18.5%
Capital outlay	22,611,635	2,705,080	19,906,555	3,487,810	-22.4%
Total expenses	31,081,441	4,837,720	26,243,721	6,103,090	-20.7%
Excess of revenues (under) expenses	(17,372,925)	2,625,080	19,998,005	(403,128)	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,705,080
Property and equipment transferred	-
from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	2,705,080
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	5,330,160