

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

June 30, 2025

(UNAUDITED)

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

	2025 YTD Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
TAXES						
General property taxes:						
Current	29,855,744	20,682,020	(9,173,724)	22,206,739	-6.9%	69.3%
Prior years	-	(3,784)	(3,784)	9,347	-140.5%	0.0%
General sales and use tax	52,899,405	19,773,117	(33,126,288)	19,963,295	-1.0%	37.4%
Selected sales and use tax -						
Cigarette	150,000	41,092	(108,908)	31,758	29.4%	27.4%
Franchise taxes:						
Gas	1,200,000	605,904	(594,096)	574,885	5.4%	50.5%
Cable Television	560,000	126,111	(433,889)	139,691	0.0%	22.5%
Telephone	152,798	49,759	(103,039)	67,114	-25.9%	32.6%
Electric	7,500,000	3,602,979	(3,897,021)	2,896,342	24.4%	48.0%
Telecommunications	208,120	837	(207,283)	8,025	-89.6%	0.4%
Water	665,699	332,850	(332,849)	306,588	8.6%	50.0%
Wastewater	847,001	423,498	(423,503)	408,564	3.7%	50.0%
	94,038,767	45,634,381	(48,404,386)	46,612,349	-2.1%	48.5%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	11,000	7,320	(3,680)	5,145	42.3%	66.5%
Marijuana	62,000	63,000	1,000	64,200	-1.9%	0.0%
Business	5,500	4,280	(1,220)	4,539	-5.7%	77.8%
Sales Tax	20,000	11,275	(8,725)	10,400	8.4%	56.4%
Non-Business licenses and permits:						
Building	2,557,225	990,466	(1,566,759)	1,691,147	-41.4%	38.7%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,000	71,150	(73,850)	71,775	-0.9%	49.1%
Parade / use of public places	8,600	5,825	(2,775)	4,850	20.1%	67.7%
	2,809,325	1,153,316	(1,656,008)	1,852,056	-37.7%	41.1%
INTERGOVERNMENTAL REVENUE						
Federal revenue	240,786	150,087	(90,699)	(58,943)	0.0%	62.3%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	1,223	2,298	1,075	7,336	-68.7%	0.0%
Non-grant state revenue	318,000	99,731	(218,269)	96,724	3.1%	0.0%
Local government shared revenue:						
Shared Fines	53,000	35,128	(17,872)	32,556	7.9%	66.3%
Hazmat Authority	32,000	15,321	(16,679)	23,927	0.0%	47.9%
Longmont Housing Authority	893,540	332,596	(560,944)	400,109	-16.9%	37.2%
Grants / School Resource Officer	432,315	168,797	(263,518)	145,463	16.0%	39.0%
	2,000,864	803,959	(1,196,905)	647,172	24.2%	40.2%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of June 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	40,076	(29,924)	32,155	24.6%	57.3%
Disconnect Tag Fees	640,000	386,362	(253,638)	294,884	31.0%	60.4%
Maps and publications	150	108	(42)	60	0.0%	71.8%
Rebates	172,000	205,430	33,430	183,141	12.2%	119.4%
Payroll Fee	700	325	(375)	382	-15.1%	46.4%
Sales tax commission	110,000	23,401	(86,599)	47,784	-51.0%	21.3%
Liquor Application Fee	40,000	26,310	(13,690)	22,780	15.5%	65.8%
Marijuana Modification Fee	10,000	3,000	(7,000)	-	0.0%	30.0%
Public safety:						
Criminal justice records	50,000	27,155	(22,845)	25,930	4.7%	54.3%
Extra duty officer reimbursement	-	21,511	21,511	59,958	-64.1%	0.0%
Fire inspection & fireworks fees	195,400	148,000	(47,401)	97,775	51.4%	75.7%
Offender registration/impound fees	10,000	3,371	(6,629)	5,088	-33.8%	33.7%
Emergency dispatch reimbursement	200,000	82,270	(117,730)	91,813	0.0%	0.0%
Elevator inspection	58,420	29,825	(28,595)	24,915	19.7%	51.1%
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	331,462	(195,330)	295,456	12.2%	62.9%
Right-of-way maintenance	576,740	288,366	(288,374)	141,210	104.2%	50.0%
Culture and Recreation:						
Recreation center - all fees	2,172,372	1,180,477	(991,895)	1,156,314	2.1%	54.3%
Pool fees	539,457	267,029	(272,428)	285,668	-6.5%	49.5%
Arbor Day Tree Sales	-	13,153	13,153	11,400	15.4%	0.0%
Reservoir fees	665,372	338,612	(326,760)	456,641	-25.8%	50.9%
Activity fees	1,581,413	847,037	(734,376)	726,582	16.6%	53.6%
Facility use fees	499,720	229,668	(270,052)	215,529	6.6%	46.0%
Concessions	63,321	23,070	(40,251)	29,241	-21.1%	36.4%
Senior citizens:						
Activity fees	200	30	(170)	118	-74.6%	15.0%
Facility fees	2,500	2,758	258	1,430	92.8%	110.3%
Administrative reimbursements:						
Sanitation	988,183	494,064	(494,119)	474,834	4.0%	50.0%
Golf	268,898	134,448	(134,450)	95,574	40.7%	50.0%
Electric	2,548,450	1,274,226	(1,274,224)	1,268,244	0.5%	50.0%
Telecommunications	737,285	368,640	(368,645)	308,466	19.5%	50.0%
Water	2,216,101	1,108,050	(1,108,051)	1,143,498	-3.1%	50.0%
Sewer	1,279,159	639,582	(639,577)	596,940	7.1%	50.0%
Storm Drainage	836,840	418,422	(418,418)	443,262	-5.6%	50.0%
Airport	86,877	43,440	(43,437)	49,956	-13.0%	50.0%
Streets	1,118,172	559,086	(559,086)	571,392	-2.2%	50.0%
Museum	336,045	168,024	(168,021)	145,728	15.3%	50.0%
Oil and Gas	37,335	18,666	(18,669)	906	0.0%	50.0%
Open Space	183,728	91,866	(91,862)	127,470	-27.9%	50.0%
Fleet	479,657	239,826	(239,831)	211,554	13.4%	50.0%
General Improvement District	26,034	13,020	(13,014)	13,830	-5.9%	50.0%
	19,493,613	10,252,481	(9,241,130)	9,658,982	6.1%	52.6%
FINES AND FORFEITS						
Court:						
Parking	174,290	56,874	(117,416)	78,239	-27.3%	32.6%
Other court fines	225,000	153,365	(71,635)	101,511	51.1%	68.2%
Court fine surcharge	25,000	15,150	(9,850)	9,650	57.0%	60.6%
Bond forfeitures	6,200	5,630	(570)	1,620	247.5%	90.8%
Other forfeitures	30,000	119,205	89,205	-	0.0%	0.0%
Court education fees	8,500	5,050	(3,450)	3,205	57.6%	59.4%
Court costs reimbursements	37,000	23,227	(13,773)	15,659	48.3%	62.8%
Probation & home detention monitoring fees	15,500	7,440	(8,060)	6,295	18.2%	48.0%
Code Enforcement Penalty	600	500	(100)	200	150.0%	83.3%
Tree Mitigation Fine	83,942	-	(83,942)	211,972	-100.0%	0.0%
Outstanding judgments/warrants	1,600	810	(790)	644	25.8%	50.6%
Traffic Camera fines	329,619	-	(329,619)	-	0.0%	0.0%
Library fines	15,000	7,567	(7,433)	6,919	9.4%	0.0%
False alarm fines	3,600	10,090	6,490	1,200	740.9%	280.3%
Weed cutting fines	15,000	1,351	(13,649)	9,150	0.0%	9.0%
Civil Penalty & Nuisance fines	10,000	56,236	46,236	24,589	128.7%	562.4%
Property Lien filing fees	-	1,168	1,168	-	0.0%	0.0%
Other fines	350	50	(300)	185	-73.0%	14.3%
	981,201	463,713	(517,488)	471,038	-1.6%	47.3%

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

(continued)

		2025	Variance	2024	%	
	Budget	YTD	from Final	YTD	Increase	2025
		Actual	Budget	Actual	(Decrease)	as a % of
					From	Budget
					Prior Year	
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	1,600,000	1,016,443	(583,557)	673,847	50.8%	63.5%
Miscellaneous	89,145	108,389	19,244	407,226	-73.4%	121.6%
Private grants/donations	221	6,749	6,528	11,330	-40.4%	0.0%
Oil and gas royalties	960,833	56,030	(904,803)	33,035	0.0%	5.8%
	2,650,199	1,187,611	(1,462,587)	1,125,438	5.5%	44.8%
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	64,710	(73,286)	51,768	0.0%	46.9%
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	362,710	(93,786)	844,348	-57.0%	79.5%
Total revenues and other sources (legal basis)	122,430,465	59,858,172	(62,572,293)	61,211,381	-2.2%	48.9%

(continued)

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

**EXPENDITURE
NORM=44.4%**

	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	365,273	280,926	318,659	14.6%	56.5%
City Attorney	2,101,110	921,092	1,180,018	916,936	0.5%	43.8%
Municipal Court						
Courts	974,860	396,574	578,286	351,726	12.8%	40.7%
Probation	391,086	195,114	195,972	186,112	4.8%	49.9%
City Manager						
City Manager	1,954,343	696,721	1,257,622	744,478	-6.4%	35.6%
General Fund Transfers	5,147,338	4,379,317	768,021	3,919,765	11.7%	85.1%
Non Departmental	3,591,645	432,157	3,159,488	483,037	-10.5%	12.0%
Economic Development Contracts	1,103,417	103,181	1,000,236	137,708	-25.1%	9.4%
LHA General	110,713	102,515	8,198	85,242	20.3%	92.6%
Total Non-Departmental	16,020,711	7,591,945	8,428,766	7,143,663	6.3%	47.4%
SHARED SERVICES						
Communications	1,171,146	562,098	609,048	500,959	12.2%	48.0%
Human Resources						
Human Resources	2,312,937	1,030,474	1,282,463	961,115	7.2%	44.6%
Strategic Integration						
Strategic Integration Admin	154,441	91,622	62,819	24,513	273.8%	59.3%
Oil and Gas	1,009,972	327,613	682,359	453,667	-27.8%	32.4%
Geospatial Data and Analysis	180,202	76,885	103,317	68,969	11.5%	42.7%
Data and Analytics	176,662	117,998	58,664	60,821	94.0%	66.8%
Salesforce	337,139	-	337,139	-	0.0%	0.0%
Business Enablement	15,140	7,717	7,423	7,588	1.7%	51.0%
Technical Services	82,590	39,606	42,984	43,219	-8.4%	48.0%
Customer Service and Admin	39,931	16,420	23,511	15,467	6.2%	41.1%
CIS Technical Support	340,456	155,900	184,556	-	0.0%	45.8%
Utility Billing	3,530,347	1,237,397	2,292,950	-	0.0%	35.1%
Mail Delivery	70,190	27,808	42,382	-	0.0%	39.6%
Community Neighborhood and Equity Resol	900,190	367,014	533,176	377,617	-2.8%	40.8%
Lgmt Multicultural Action Comm	48,840	9,829	39,011	3,997	145.9%	20.1%
Purchasing	1,276,631	588,153	688,478	546,519	7.6%	46.1%
Enterprise Technology Services						
PC Replacements	420,705	38,679	382,026	1,767	2088.5%	9.2%
ETS Operations	4,010,946	2,182,827	1,828,119	2,090,081	4.4%	54.4%
LHA ETS Operations	50,839	16,018	34,821	25,512	-37.2%	31.5%
ETS Applications	1,861,838	553,810	1,308,029	587,139	-5.7%	29.7%
ETS CIS Support	-	4,242	(4,242)	148,500	-97.1%	0.0%
ETS Telephone	158,200	77,874	80,326	83,052	-6.2%	0.0%
CJ System Replacement	105,825	4,305	101,520	-	0.0%	0.0%
City Clerk						
City Clerk	765,525	347,314	418,211	356,332	-2.5%	45.4%
Election Voter Registration	233,290	17,590	215,700	16,539	6.4%	7.5%
Recovery Office	139,329	33,483	105,846	27,977	19.7%	24.0%
Total Shared Services	19,417,538	7,932,676	11,484,862	6,608,523	20.0%	40.9%
FINANCE						
Finance Administration	861,045	442,201	418,844	266,546	65.9%	51.4%
Sales Tax	657,655	250,437	407,218	274,542	-8.8%	38.1%
Accounting	1,508,243	873,315	634,928	812,264	7.5%	57.9%
Treasury	417,842.00	216,279.90	201,562.10	162,138.55	33.4%	51.8%
Information Desk	83,375	38,547	44,828	39,453	-2.3%	46.2%
LHA Accounting	430,945	183,917	247,028	165,114	11.4%	42.7%
Budget	569,292	252,498	316,794	350,309	-27.9%	44.4%
HATS	1,132,176	-	1,132,176	350	-100.0%	0.0%
Risk	751,957	275,665	476,292	278,360	-1.0%	36.7%
Wellness	122,199	43,915	78,284	48,990	-10.4%	35.9%
Safety	205,209	100,720	104,489	92,533	8.8%	49.1%
Utility Billing	-	22,999	(22,999)	912,770	-97.5%	0.0%
Mail Delivery	-	489	(489)	49,959	-99.0%	0.0%
Total Finance	6,739,938	2,700,984	4,038,954	3,453,328	-21.8%	40.1%

(continued)

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

**EXPENDITURE
NORM=44.4%**

	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 1,129,170	\$ 687,690	441,480	\$ 534,920	28.6%	60.9%
Neighborhood Resources	412,836	167,455	245,381	120,366	39.1%	40.6%
Emergency Communication Center	3,045,274	1,518,646	1,526,628	1,445,559	5.1%	49.9%
Public Safety Radio Replacemnt	2,800	13	2,787	3,723	0.0%	0.5%
Public Safety BRETSA Funded Train &	-	6,839	(6,839)	-	0.0%	0.0%
Police Services	490,516	348,420	142,096	196,922	76.9%	71.0%
SWAT	459,476	254,685	204,791	227,603	11.9%	55.4%
Police Training	683,226	301,147	382,079	256,142	17.6%	44.1%
Extra Duty	9,155	37,249	(28,094)	66,040	-43.6%	406.9%
Detectives	4,592,281	2,504,492	2,087,789	1,935,717	29.4%	54.5%
Special Investigation Unit	131,859	89,287	42,572	108,576	-17.8%	67.7%
RV Tow and Disposal	100,000	8,265	91,735	-	0.0%	8.3%
School Resource Unit	977,161	479,605	497,556	418,677	14.6%	49.1%
Animal Control	1,435,222	783,433	651,789	638,138	22.8%	54.6%
Traffic	1,421,978	721,739	700,239	600,113	20.3%	50.8%
Special Operations	-	305	(305)	36,971	-99.2%	0.0%
Patrol	18,045,728	8,420,124	9,625,604	6,702,992	25.6%	46.7%
Fire Suppression	15,533,292	7,809,982	7,723,310	6,529,204	19.6%	50.3%
Hazmat Team	175,834	138,185	37,649	144,700	-4.5%	78.6%
Technical Rescue Team	88,058	43,185	44,873	187,611	-77.0%	49.0%
Wildland Team	101,457	88,015	13,442	73,919	19.1%	86.8%
Fire Codes and Planning	655,392	311,902	343,490	277,592	12.4%	47.6%
Fire Investigations	43,492	31,427	12,065	30,555	2.9%	72.3%
Fire Outreach and Prevention	9,619	1,196	8,423	782	53.0%	12.4%
Fire Services	1,013,220	509,475	503,745	503,915	1.1%	50.3%
Fire Training	587,600	447,566	140,034	599,987	-25.4%	76.2%
DUI Grant	1,223	3,193	(1,970)	3,321	-3.8%	0.0%
Collaborative Services	1,152,183	356,057	796,126	351,228	1.4%	30.9%
CORE	349,186	114,536	234,650	109,727	4.4%	32.8%
Case Management	157,900	79,525	78,375	71,835	10.7%	50.4%
Outreach and Volunteers	25,486	3,519	21,967	11,128	-68.4%	13.8%
Peer Support	37,500	2,462	35,038	15,754	-84.4%	6.6%
Training and Personnel	654,082	363,704	290,378	256,974	41.5%	55.6%
Information Technology	1,091,867	460,970	630,897	575,080	-19.8%	42.2%
Records Unit	819,960	396,063	423,897	398,917	-0.7%	48.3%
Emergency Management	49,005	14,901	34,104	28,262	-47.3%	30.4%
Total Public Safety	55,483,038	27,512,251	27,970,787	23,464,582	17.3%	49.6%

(continued)

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

**EXPENDITURE
NORM=44.4%**

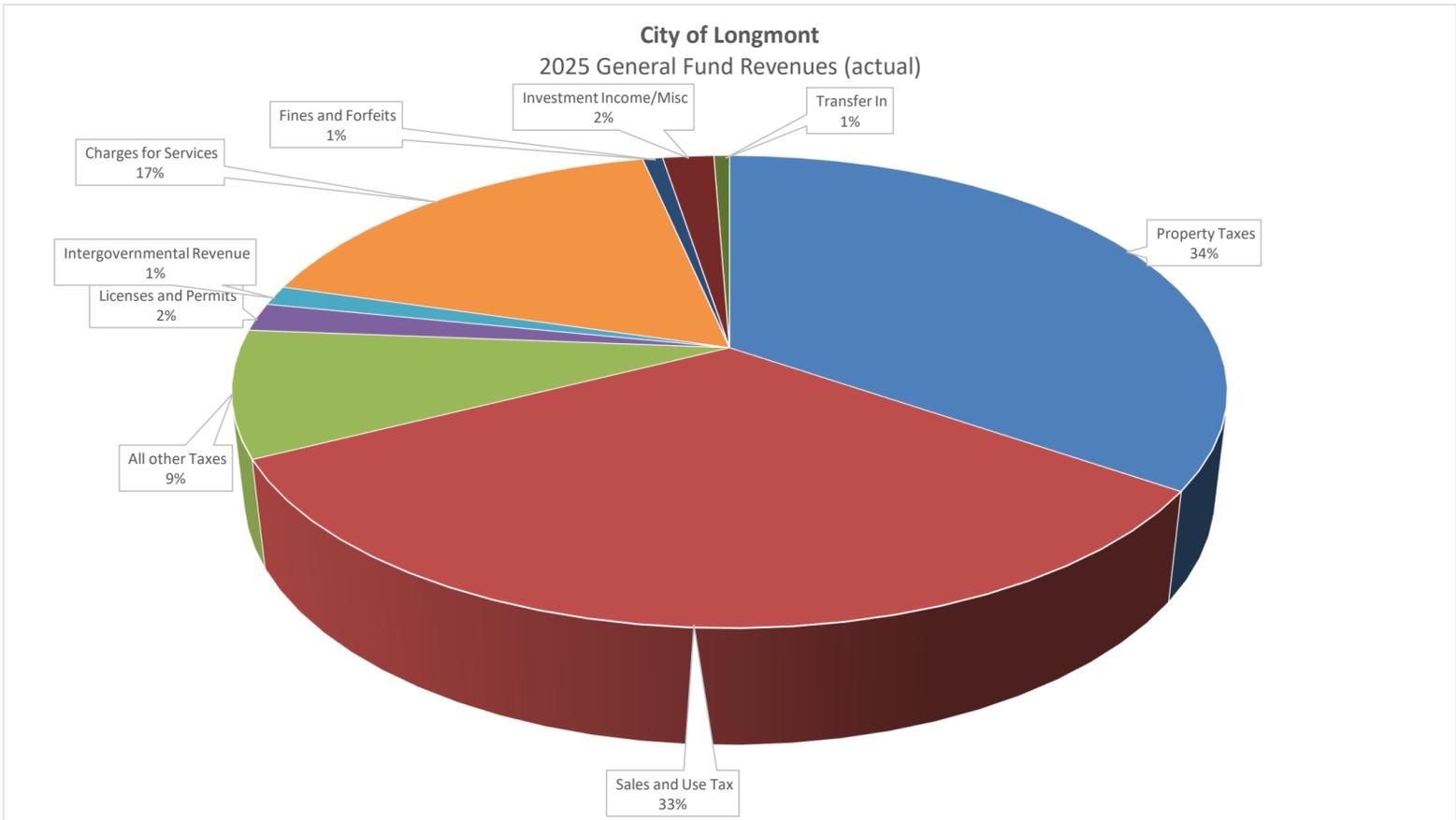
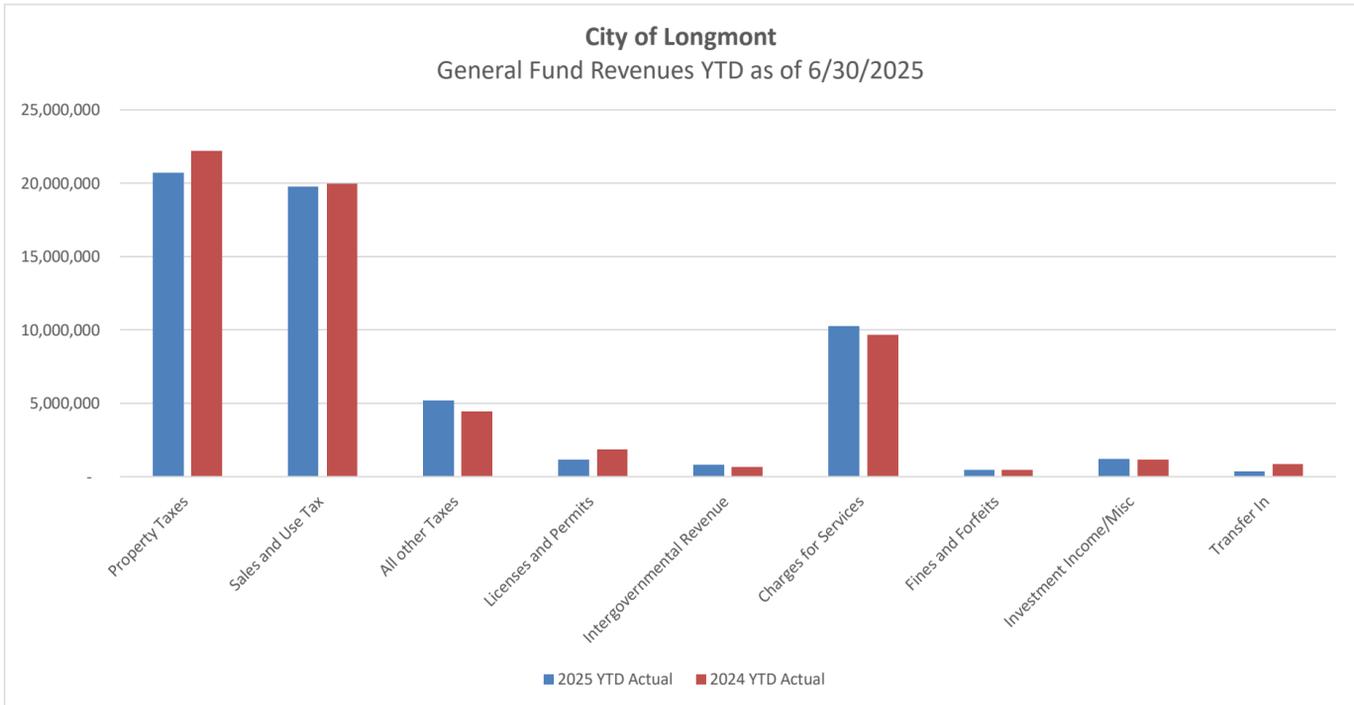
	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,303,460	929,309	1,374,151	919,297	1.1%	40.3%
Accela Implementation Project	339,053	45,581	293,472	875	0.0%	0.0%
Code Enforcement	1,111,763	558,845	552,918	448,573	24.6%	50.3%
Parking Enforcement	183,246	99,988	83,258	108,588	-7.9%	54.6%
Redevelopment	820,386	292,702	527,684	142,727	105.1%	35.7%
Facilities Project Management	382,747	159,020	223,727	181,783	-12.5%	41.5%
Facilities Operations	2,451,937	1,006,637	1,445,300	967,867	4.0%	41.1%
Facilities Maintenance	2,355,450	950,454	1,404,996	925,680	2.7%	40.4%
Transportation Planning	446,671	219,142	227,529	176,091	24.4%	49.1%
Building Services	1,837,917	768,641	1,069,276	770,742	-0.3%	41.8%
Natural Resources Admin	702,894	322,310	380,584	348,657	-7.6%	45.9%
Parks Maintenance	3,016,607	1,610,727	1,405,880	1,181,640	36.3%	53.4%
Parks Resource Management	230,414	89,476	140,938	91,709	-2.4%	38.8%
Muni Grounds Maintenance	399,954	179,435	220,519	194,517	-7.8%	44.9%
ROW Maintenance	573,410	216,438	356,972	260,204	-16.8%	37.7%
Graffiti Removal	141,355	40,564	100,791	39,391	3.0%	0.0%
Parks Development	294,006	149,501	144,505	134,715	11.0%	50.8%
Forestry Maintenance	994,533	405,782	588,751	506,730	-19.9%	40.8%
Forestry EAB	239,757	92,831	146,926	82,097	13.1%	38.7%
Union Reservoir	882,934	276,075	606,859	243,669	13.3%	31.3%
Total External Services	19,708,494	8,413,460	11,295,034	7,725,552	8.9%	42.7%
HUMAN SERVICES						
Human Services Admin	584,296	259,059	325,237	200,715	29.1%	44.3%
Human Service Agencies	4,304,835	1,871,277	2,433,558	1,242,681	50.6%	43.5%
Children, Youth and Families	1,517,829	704,818	813,011	549,282	28.3%	46.4%
Stadium Funding	159,739	17,235	142,504	785,082	-97.8%	0.0%
Senior Services	1,441,853	618,870	822,983	642,529	-3.7%	42.9%
Senior Svcs Short Term Asstnce	74,004	24,412	49,592	31,479	-22.5%	0.0%
Total Human Services	8,082,556	3,495,671	4,586,885	3,451,768	1.3%	43.2%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	303,576	117,907	185,669	117,457	0.4%	38.8%
Recreation Administration	396,050	189,793	206,257	218,749	-13.2%	47.9%
Callahan House Transfer	100,510	57,778	42,732	42,738	35.2%	57.5%
Recreation Aquatics	1,376,896	568,581	808,315	569,074	-0.1%	41.3%
Recreation Athletics	598,387	258,992	339,395	239,300	8.2%	43.3%
Recreation Concessions	66,556	48,607	17,949	21,773	123.2%	73.0%
Recreation Community Events	232,606	13,521	219,085	26,305	-48.6%	5.8%
Recreation General Programs	907,533	468,164	439,369	481,532	-2.8%	51.6%
Recreation Special Needs	128,774	48,763	80,011	5,345	812.2%	37.9%
Recreation Outdoor Programs	31,025	2,837	28,188	1,794	58.1%	9.1%
Recreation Ice Rink	244,583	123,484	121,099	126,135	-2.1%	50.5%
Recreation Sport Fields Mtce	409,908	209,449	200,459	180,836	15.8%	51.1%
Recreation Youth Programs	39,279	17,212	22,067	17,076	0.8%	43.8%
Recreation Union Reservoir	231,342	121,050	110,292	113,516	0.0%	0.0%
Recreation Center	2,036,765	1,020,128	1,016,637	1,022,760	-0.3%	50.1%
Library Administration	797,850	349,735	448,115	354,387	-1.3%	43.8%
Library Adult Services	1,238,841	563,114	675,727	536,959	4.9%	45.5%
Library Childrens and Teens	839,574	367,718	471,856	336,480	9.3%	43.8%
Library Tech Services	1,104,362	540,165	564,197	582,556	-7.3%	48.9%
Library Circulation	996,365	518,856	477,509	501,556	3.4%	52.1%
Museum Administration	1,219,697	564,770	654,927	553,599	2.0%	46.3%
Museum Auditorium	324,322	175,782	148,540	161,612	8.8%	54.2%
Senior Services Administration	-	-	-	-	0.0%	0.0%
HCI Administration	-	-	-	20,931	0.0%	0.0%
LHA Housing	175,134	80,791	94,343	108,465	-25.5%	46.1%
Total Recreation, Golf, Library and Culture	13,799,935	6,427,196	7,372,739	6,340,936	1.4%	46.6%

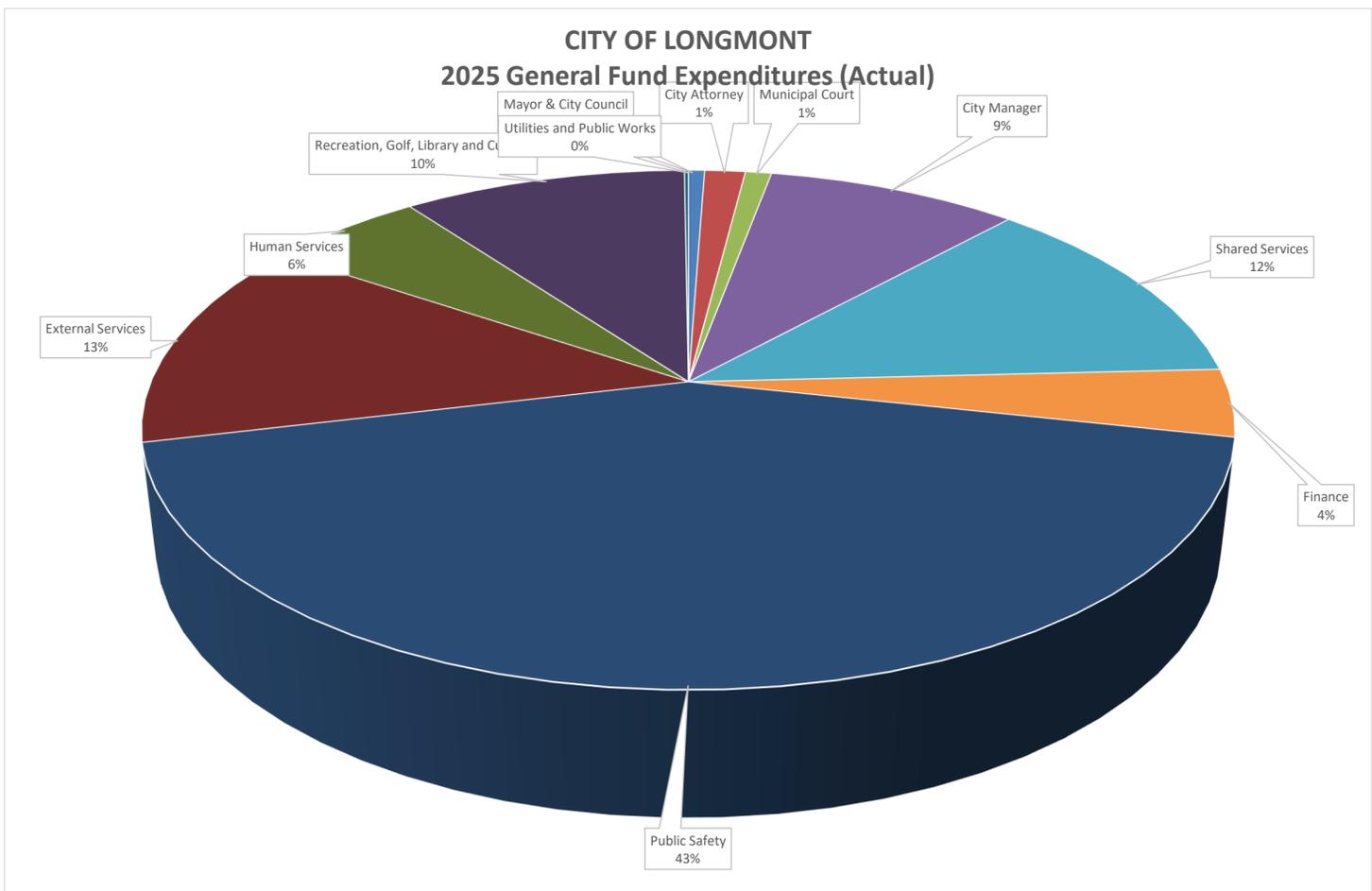
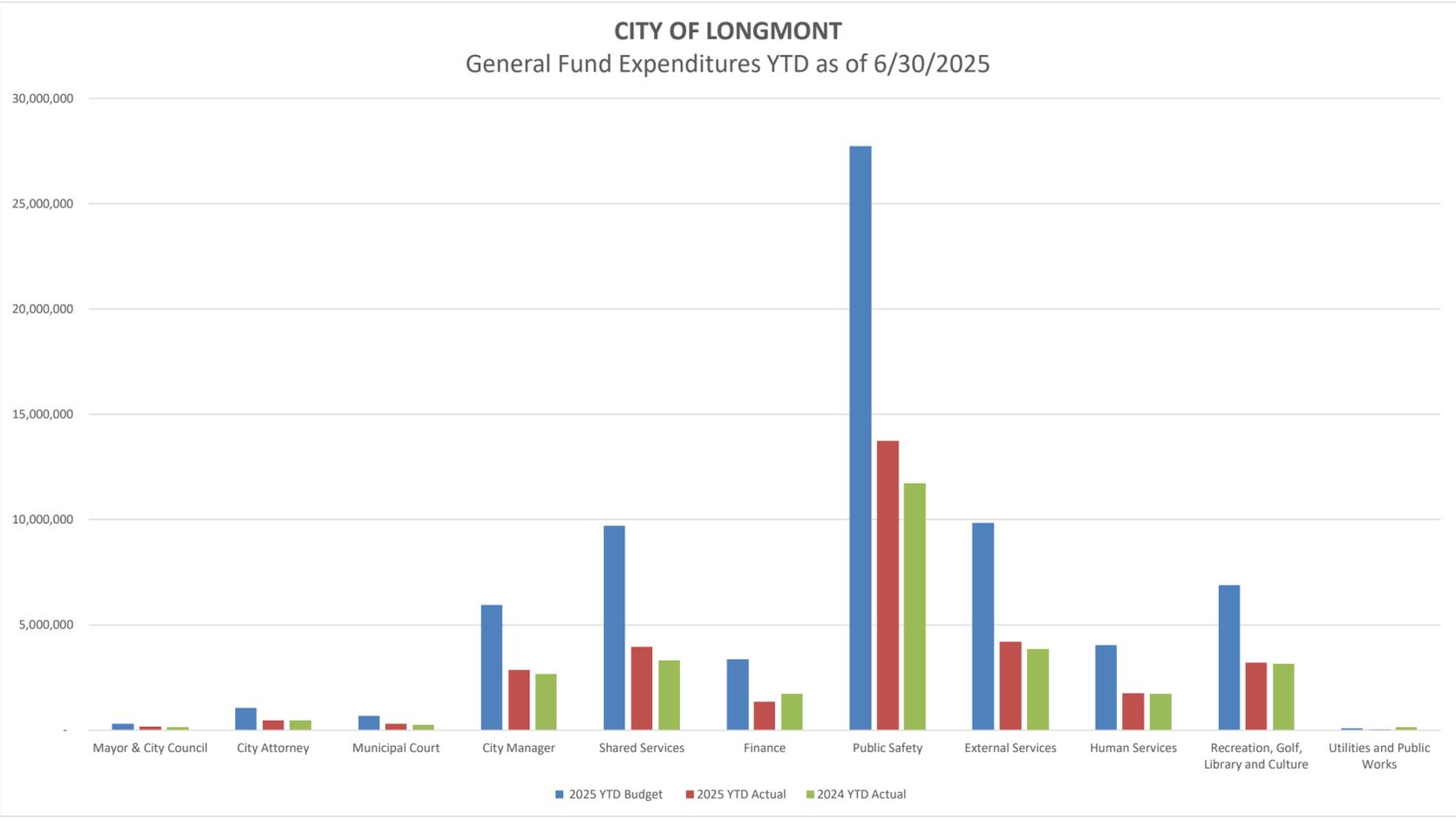
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of June 30, 2025

EXPENDITURE
NORM=44.4%

	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
UTILITIES AND PUBLIC WORKS						
PWNR Business Services	3,242	1,620	1,622	5,487	-70.5%	0.0%
Energy Lease	-	-	-	164,039	-100.0%	0.0%
Oil and Gas Investigations	-	-	-	434	-100.0%	0.0%
Survey and Engineering Support	66,362	29,346	37,016	37,788	-22.3%	44.2%
Oil and Gas Monitoring	-	-	-	(1)	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	60,120	60,120	98,024	-38.7%	50.0%
Total Utilities and Public Works	189,844	91,086	98,758	305,771	-70.2%	48.0%
Total Expenditures	139,442,054	64,165,267	75,276,787	58,494,121	9.7%	46.0%
Net Change in Fund Balance	(17,011,589)	(4,307,095)		2,717,260		
FUND BALANCE, January 1	31,273,640	52,091,808		46,609,982		
FUND BALANCE, May 31	14,262,051	47,784,713		49,327,242		





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

		Appropriations						
Project Number	Project	Budget Carryforward	Current Year				Expenditures Prior	Unexpended Balance
			2025	Allocations to Other Projects	Fund Balance	2025		
INCENTIVES AND DEBT PAYMENTS								
	DDA Building Permits	\$ 130,040	\$ 7,000	\$ -	\$ 334,647	\$ 456,496	\$ 875	\$ 14,317
	Neighborhood Improvement Program	1,370,000	50,000	(25,000)	(38,654)	1,073,237	32,504	250,605
	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	680,079	2,708,688
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	31,598	1,309,253
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	47,919	59,711
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	13,375	491,517
PBF082	Municipal Buildings HVAC	8,799,072	1,332,645	-	(387,194)	8,128,595	495,296	1,120,631
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	33,359	243,785
PBF145	Specialized Equipment Replacement	4,436,409	521,730	25,000	(231,381)	3,399,445	268,885	1,083,428
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	297,767	814,989
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	3,650	90,650
PBF190	Municipal Buildings Interior Maintenance	312,324	18,000	-	(48,090)	222,808	26,234	33,192
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	1,752,584	3,570,870

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

		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	-	-	-	162,754	251,996
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	26,204	23,848
PRO102	Swimming and Wading Pool Improvements	8,589,466	359,288	-	(526,208)	7,288,976	295,197	838,373
PRO113	Park Irrigation Pumps	2,189,026	350,000	-	38,390	2,216,454	108,767	252,195
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	173,796	1,740
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	4,093,812	21,330,657
CAPITAL PROJECTS FUND TOTAL		\$ 196,901,235	\$ 12,917,808	\$ -	\$ (9,141,383)	\$ 171,864,425	\$ 4,773,891	\$ 24,039,347

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2025	2024
ASSETS		
Equity in pooled cash & cash equivalents	(2,126,847)	37,997
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	5,529,869	9,198,080
Total assets	3,403,022	9,236,077
LIABILITIES		
Accounts payable	863,614	1,027,381
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	863,614	1,027,381
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	2,539,409	8,208,696
Unassigned	-	-
Total fund balances	2,539,409	8,208,696
Total liabilities, deferred inflows of resources and fund balances (deficits)	3,403,022	9,236,077

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	-	120,642	120,642	-	292,167	292,167
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	120,642	120,642	-	292,167	292,167
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	1,752,584	2,268,129	8,554,622	1,273,490	7,281,132
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	761,760	5,712
PRO027, Twin Peaks Irrigation System	31,506	-	31,506	289,278	267,383	21,895
PRO090, Sunset Irrigation System	50,052	26,204	23,848	653,986	159,847	494,139
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	34,797	-	34,797
Total Expenditures	4,216,015	1,886,247	2,329,768	10,410,571	2,464,227	7,946,344
Excess of revenues over (under) expenditures	(4,216,015)	(1,765,605)	2,450,410	(10,410,571)	(2,172,060)	8,238,511
Net changes in fund balance	(4,216,015)	(1,765,605)	2,450,410	(10,410,571)	(2,172,060)	8,238,511
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	2,539,409	2,450,410	15,316,187	8,208,696	23,584,513

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 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	9,421,996	(15,481,384)	9,459,586	-0.4%	37.8%
Licenses and permits	50,000	50,000	35,208	(14,792)	750,356	-95.3%	70.4%
Developer/owner participation	-	-	-	-	86,519	-100.0%	0.0%
Intergovernmental	8,239,314	19,263,923	7,639,867	(11,624,056)	1,557,665	390.5%	39.7%
Investment income	69,476	69,476	860,598	791,122	558,176	54.2%	1238.7%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	14,289	4,289	6,802	110.1%	142.9%
Total revenues	33,272,170	44,296,779	17,971,958	(26,324,821)	12,419,104	44.7%	40.6%
EXPENDITURES							
Highways and streets	16,545,570	16,856,314	6,176,004	10,680,310	5,592,372	10.4%	36.6%
Capital Outlay	21,979,938	51,072,896	9,086,044	41,986,852	7,353,654	23.6%	17.8%
Total Expenditures	38,525,508	67,929,210	15,262,048	52,667,162	12,946,026	17.9%	22.5%
Excess of revenues over (under) expenditures	(5,253,338)	(23,632,431)	2,709,910	26,342,341	(526,922)		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(340,870)	(340,870)	(244,686)	96,184	(140,460)	0.0%	71.8%
Total other financing sources (uses)	(340,870)	(340,870)	(244,686)	96,184	(140,460)	0.0%	71.8%
Net changes in fund balance	(5,594,208)	(23,973,301)	2,465,224	26,438,525	(667,382)		
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	32,759,345	26,438,525	32,047,486		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 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	6,770,297	(11,328,316)	6,831,412	-0.9%	37.4%
Intergovernmental	2,151,212	682,505	(1,468,707)	938,761	-27.3%	31.7%
Charges for service	39,423	19,978	(19,445)	14,608	36.8%	50.7%
Investment income	50,000	313,080	263,080	223,823	39.9%	626.2%
Miscellaneous	13,310	6,700	(6,610)	13,646	0.0%	0.0%
Total revenues	20,352,558	7,792,560	(12,559,998)	8,022,250	-2.9%	38.3%
EXPENDITURES						
Current:						
Public Safety	21,763,391	9,995,394	11,767,997	9,442,429	5.9%	45.9%
Capital Outlay	5,796,399	520,646	5,275,753	342,577	52.0%	9.0%
Total expenditures	27,559,790	10,516,040	17,043,750	9,785,007	7.5%	38.2%
Excess of revenues over (under) expenditures	(7,207,232)	(2,723,480)	4,483,752	(1,762,757)		
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)	(2,723,480)	4,531,618	(1,826,026)		
FUND BALANCE, January 1	14,439,543	14,439,543	-	15,098,826		
FUND BALANCE, May 31	7,184,445	11,716,063	4,531,618	13,272,800		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 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	1,193,700	(713,960)	1,534,625	-22.2%	62.6%
Investment income	56,250	465,609	409,359	407,822	14.2%	827.7%
Total revenues	1,963,910	1,671,490	(304,601)	1,990,987	-16.0%	85.1%
EXPENDITURES						
Culture and recreation	368,612	125,878	242,734	152,733	0.0%	0.0%
Capital Outlay	11,755,509	2,557,251	9,198,258	3,286,546	0.0%	21.8%
Total Expenditures	12,124,121	2,683,129	9,440,992	3,439,279	0.0%	22.1%
Excess of revenues over (under) expenditures	(10,160,211)	(1,011,639)	9,136,391	(1,448,292)	-30.1%	10.0%
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)	(1,011,639)	9,310,563	(1,448,292)		
FUND BALANCE, January 1	16,294,893	16,294,893	-	24,715,311	-34.1%	
FUND BALANCE, May 31	5,960,510	15,283,254	9,322,744	23,267,019	-34.3%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of June 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	575,792	(574,208)	667,557	-13.7%	50.1%
Investment income	25,000	211,565	186,565	129,225	63.7%	846.3%
Total revenues	1,175,000	787,357	(387,643)	796,782	-1.2%	67.0%
EXPENDITURES						
Culture and recreation	627,578	200,282	427,296	159,551	25.5%	31.9%
Capital Outlay	6,568,169	15,974	6,552,195	814,061	-98.0%	0.2%
Total Expenditures	7,195,747	216,256	6,979,491	973,613	-77.8%	3.0%
Net change in fund balance	(6,020,747)	571,101	6,591,848	(176,831)	-423.0%	-9.5%
FUND BALANCE, January 1	7,900,680	7,900,680	-	7,874,754		
FUND BALANCE, May 31	1,879,933	8,471,781	6,591,848	7,697,924		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 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	2,334,574	(3,906,327)	2,355,649	-0.9%	37.4%
Investment income	12,481	408,740	396,259	220,157	85.7%	0.0%
Miscellaneous	250,000	432,945	182,945	471,905	-8.3%	173.2%
Total revenues	6,503,382	3,176,259	(3,327,123)	3,047,710	4.2%	48.8%
EXPENDITURES						
Current:						
Culture and Recreation	2,526,745	911,546	1,615,199	751,381	21.3%	36.1%
Capital Outlay	8,997,773	143,982	8,853,791	4,881,435	-97.1%	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	1,424,102	12,472,566	6,034,222	-76.4%	10.2%
Excess of revenues (under) expenditures	(7,393,286)	1,752,156	9,145,442	(2,986,513)	-158.7%	-23.7%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(93,528)	-	93,528	-	0.0%	0.0%
General Fund	(79,210)	(39,606)	39,604	(32,592)	0.0%	0.0%
Total other financing sources (uses)	(172,738)	(39,606)	133,132	(32,592)	0.0%	22.9%
Net changes in fund balance	(7,566,024)	1,712,550	9,278,574	(3,019,104)		
FUND BALANCE, January 1	14,698,551	14,698,551	-	15,063,307		
FUND BALANCE, May 31	7,132,527	16,411,101	9,278,574	12,044,203		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of June 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	174,727	(335,273)	177,577	-1.6%	34.3%
Investment income	-	293	293	305	-3.7%	
Total revenues	510,000	175,020	(334,980)	177,882	-1.6%	34.3%
EXPENDITURES						
Culture and recreation	510,000	297,500	212,500	332,500	0.0%	58.3%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	297,500	212,500	332,500		58.3%
Excess of revenues over (under) expenditures	-	(122,480)	(122,480)	(154,618)	-20.8%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(122,480)	(122,480)	(154,618)		
FUND BALANCE, January 1	45,828	45,828	-	93,321	-50.9%	
FUND BALANCE, May 31	45,828	(76,652)	(122,480)	(61,297)	25.0%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,774,043	\$ 6,394,167	\$ 1,077,430	\$ 14,245,640
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,300,622	1,987	26,282	1,328,891
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	8,485	7,482	1,383	17,350
Prepaid expenses	-	-	4,145	4,145
Total current assets	8,083,150	6,403,636	1,109,240	15,596,026
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	3,873,283	10,318,108	533,109	14,724,500
Buildings	7,850,924	1,931,139	257,376	10,039,439
Improvements (other than buildings)	958,866	8,517,983	8,394,562	17,871,411
Equipment	3,228,339	582,941	103,519	3,914,799
Total property and equipment	16,466,646	22,472,633	9,437,305	48,376,584
Less - accumulated depreciation	4,779,214	9,433,363	6,467,115	20,679,692
Net property and equipment	11,687,432	13,039,270	2,970,190	27,696,892
Total assets	19,770,582	19,442,906	4,079,430	43,292,918
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	20,785,750	19,741,329	4,141,132	44,668,211

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 964	\$ 31,519	\$ 53,274	\$ 85,757
Construction contracts payable	12,009	-	7,862	19,871
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	120,584	92,013	68,333	280,931
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	2,169,795	2,131,879	191,196	4,492,870
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	2,962,328	27,677,021
Unrestricted	6,793,921	4,527,096	978,691	12,299,708
Total net position	18,469,344	17,566,366	3,941,019	39,976,729
Total liabilities and net position	\$ 20,785,750	\$ 19,741,329	\$ 4,141,132	\$ 44,668,211

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 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	45,404,722	(54,177,372)	36,679,962	23.8%	45.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	520,743	420,743	278,341	87.1%	520.7%
Miscellaneous	65,250	115,502	50,252	119,929	-3.7%	177.0%
Aid to underground installation	3,908,000	2,865,264	(1,042,736)	1,296,294	121.0%	73.3%
Other sales	71,580	113,157	41,577	65,794	72.0%	158.1%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	103,726,924	49,019,388	(54,707,536)	38,440,320	27.52%	47.3%
EXPENSES						
Administration	9,709,025	3,967,797	5,741,228	4,192,460	-5.4%	40.9%
Power purchased	65,684,115	31,174,962	34,509,153	29,087,570	7.2%	47.5%
Distribution	13,817,107	5,691,936	8,125,171	5,510,314	3.3%	41.2%
Franchise fee	7,817,758	3,602,979	4,214,779	2,896,342	24.4%	46.1%
Transfers out	887,742	542,606	345,136	291,166	0.0%	61.1%
Total operations	97,915,747	44,980,280	52,935,467	41,977,852	7.2%	45.9%
Capital outlay	17,653,476	4,047,159	13,606,317	1,494,365	170.8%	22.9%
Total expenses	115,569,223	49,027,439	66,541,784	43,472,217	12.8%	42.4%
Excess of revenues over expenses	(11,842,299)	(8,051)	11,834,248	(5,031,897)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	4,047,159
Capitalized salaries and expenses	-
Capitalized interest	-
Capital contributions	-
	4,047,159
Less: Depreciation	-
Vehicle transfers	-
	-
Net income (GAAP basis)	4,039,108

**CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 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	10,813,168	(10,651,047)	10,228,382	5.7%	50.4%
Intergovernmental	-	-	-	109,530	0.0%	0.0%
Investment income	45,000	231,532	186,532	107,860	114.7%	514.5%
Miscellaneous	15,000	209,709	194,709	133,809	56.7%	1398.1%
Aid to underground installation	70,000	4,045	(65,955)	0	0.0%	5.8%
Total revenues	21,594,215	11,258,454	(10,335,761)	10,579,581	6.4%	52.1%
EXPENSES						
Administration	8,389,477	3,397,981	4,991,496	3,110,153	9.3%	40.5%
Distribution	6,309,173	2,993,159	3,316,014	2,615,245	14.5%	47.4%
Franchise fee	208,120	837	207,283	8,025	0.0%	0.0%
Transfers out	49,213	23,668	25,545	36,147	0.0%	0.0%
Total operations	14,955,983	6,415,645	8,540,338	5,769,570	11.2%	42.9%
Debt service	4,434,651	285,271	4,149,380	400,050	0.0%	6.4%
Capital outlay	3,226,276	1,286,071	1,940,205	1,006,740	27.7%	39.9%
Total expenses	22,616,910	7,986,988	14,629,923	7,176,360	11.3%	35.3%
Excess of revenues (under) expenses	(1,022,695)	3,271,466	4,294,162	3,403,221		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,286,071
Capitalized salaries and expenses	-
	1,286,071
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	-
Net (loss) (GAAP basis)	4,557,537

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of June 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	\$ 27,822,968	\$ 50,152,877	\$ 22,254,879	\$ 13,575,664	\$ 14,245,640	\$ 128,052,028	\$ 49,275,909
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	13,094,871	3,732,535	2,494,072	609,057	1,328,891	21,259,426	354,588
Intergovernmental receivable	-	587,399	150,536	1,655,367	-	2,393,302	-
Loans receivable	-	65,741	-	-	-	65,741	-
Interest receivable	32,925	63,438	25,285	19,611	17,350	158,609	60,221
Inventory of materials and supplies	-	-	-	-	-	-	14,501,394
Advance to other funds, current portion	-	-	-	-	-	-	10,806,695
Prepaid expenses	56,853	-	-	-	4,145	60,998	5,919
Total unrestricted current assets	41,007,617	54,601,989	24,924,772	15,859,699	15,596,026	151,990,103	75,004,726
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	2,378,750	45,661,483	1,784,954	1,249,713	-	51,074,900	-
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	-	(1,072,223)	-	-	-	(1,072,223)	-
Cash and cash equivalents	-	-	567,350	-	-	567,350	-
Interest receivable	95	-	-	-	-	95	-
Total restricted current assets	2,378,845	44,589,260	2,353,360	1,249,764	-	50,571,229	-
Total current assets	43,386,462	99,191,249	27,278,132	17,109,463	15,596,026	202,561,333	75,004,726
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	192,549,116	661,710,526	174,722,158	128,567,123	43,292,918	1,200,841,842	99,742,223
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	\$ 197,816,761	\$ 664,091,350	\$ 176,438,611	\$ 129,428,584	\$ 44,668,211	\$ 1,212,443,519	\$ 100,619,773

	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	\$ 6,109,850	\$ 21,501	\$ 52,736	\$ 3,639	\$ 85,757	\$ 6,273,483	\$ 536,705
Construction contracts payable	2,500	616,843	159,347	131,755	19,871	930,316	5,698
Accrued liabilities	390,093	10,000	-	-	-	400,093	-
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	1,182,508	-	-	-	-	1,182,508	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	613,468
Customer deposits	852,291	118,042	-	8,590	-	978,923	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	9,244,648	2,151,055	349,165	208,557	280,931	12,234,356	14,244,929
Payable from restricted assets:							
Accounts payable	-	539,552	-	-	-	539,552	-
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	3,519,552	2,170,000	1,950,000	-	11,390,627	-
Total current liabilities	12,995,723	5,670,607	2,519,165	2,158,557	280,931	23,624,983	14,244,929
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	41,069,820	85,664,022	36,624,683	18,666,010	4,492,870	186,517,406	17,453,843
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	496,302,434	116,802,029	94,569,268	27,677,021	863,485,819	24,591,497
Water acquisition/capital grants	-	-	-	-	-	-	-
Subdividers	-	-	-	-	-	-	-
System development	-	-	-	-	-	-	-
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	2,378,750	45,661,483	1,784,954	1,249,713	-	51,074,900	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	25,472,019	36,119,550	20,996,053	14,819,160	12,299,708	109,706,490	58,447,596
Total net position	155,985,836	578,083,467	139,583,036	110,638,141	39,976,729	1,024,267,209	83,039,093
Total liabilities and net position	\$ 197,816,761	\$ 664,091,351	\$ 176,438,612	\$ 129,428,585	\$ 44,668,211	1,212,443,520	\$ 100,619,773

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 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	10,589,835	(19,486,061)	8,530,110	24.1%	35.2%
Development fee surcharge	327,100	295,725	(31,375)	370,270	-20.1%	90.4%
Intergovernmental	79,878	20,433	(59,445)	(78,024)	-126.2%	0.0%
Investment income - operating	170,700	2,420,802	2,250,102	(5,077,844)	-147.7%	1418.2%
Miscellaneous	200,000	412,698	212,698	379,422	8.8%	206.3%
Transfer in	1,840,378	1,840,378	-	1,841,143	0.0%	100.0%
Total revenues	32,693,952	15,579,872	(17,114,080)	5,965,077	161.2%	47.7%
EXPENSES						
Administration	11,991,796	4,476,092	7,515,704	3,865,717	15.8%	37.3%
Water resources	4,701,979	1,762,063	2,939,916	2,466,869	-28.6%	37.5%
Transmission/distribution	3,074,772	1,223,074	1,851,698	1,519,558	-19.5%	39.8%
Treatment plant	4,524,721	1,783,450	2,741,271	2,122,947	-16.0%	39.4%
Transfer out	574,389	-	574,389	129,349	0.0%	0.0%
Total operations	24,867,657	9,244,679	15,622,978	10,104,440	-8.5%	37.2%
Debt service	5,269,763	763,254	4,506,509	1,200,919	0.0%	14.5%
Capital outlay	61,445,809	4,372,106	57,073,703	2,525,825	73.1%	7.1%
Total expenses	91,583,229	14,380,039	77,203,190	13,831,184	4.0%	15.7%
Excess of revenue (under) expenses	(58,889,277)	1,199,833	60,089,110	(7,866,107)		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		4,372,106				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		4,372,106				
Principal retired		-				
		4,372,106				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		5,571,939				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 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	1,208,345	(348,055)	1,572,471	-23.2%	77.6%
Investment income	30,700	572,918	542,218	350,644	63.4%	1866.2%
Total revenues	1,587,100	1,783,955	196,855	1,923,115	-7.2%	112.4%
EXPENDITURES						
Municipal utility systems	-	-	-	550	0.0%	0.0%
Capital Outlay	12,417,576	17,900	12,399,676	362,787	-95.1%	0.1%
Total Expenditures	12,417,576	17,900	12,399,676	363,337	-95.1%	0.1%
Excess of revenues over expenditures	(10,830,476)	1,766,055	12,596,531	1,559,778	13.2%	-16.3%
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)	(74,323)	13,108,202	(281,365)		
FUND BALANCE, January 1	22,509,705	22,509,705	-	21,296,319		
FUND BALANCE, May 31	9,327,180	22,435,382	13,108,202	21,014,955		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 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	144,781	121,381	83,952	72.5%	618.7%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	28,400	829,747	801,347	84,702	879.6%	2921.6%
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)	412,192	1,742,422	(331,965)		
FUND BALANCE, January 1	5,268,808	5,268,808	-	5,456,028		
FUND BALANCE, May 31	3,938,578	5,681,000	1,742,422	5,124,063		

**CITY OF LONGMONT
 RAW WATER STORAGE RESERVE FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of June 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	-	2,968	2,968	460	545.2%	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	-	2,968	2,968	460		
FUND BALANCE, January 1	29,177	29,177	-	27,903		
FUND BALANCE, May 31	29,177	32,145	2,968	28,363		

**CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 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	10,250,713	(10,953,887)	8,504,530	20.5%	48.3%
Intergovernmental	0	0	0	48,326	0.0%	0.0%
Investment income	162,900	586,458	423,558	324,102	80.9%	360.0%
Miscellaneous	3,000	39,373	36,373	110,084	-64.2%	1312.4%
Transfers in	466,633	466,633	0	466,633	0.0%	100.0%
Total revenues	21,837,133	11,343,177	(10,493,956)	9,453,675	20.0%	51.9%
EXPENSES						
Administration	6,616,503	2,449,145	4,167,358	2,206,574	11.0%	37.0%
Sewer collection system	1,863,555	690,234	1,173,321	757,635	-8.9%	37.0%
Sewer disposal plant	6,156,035	2,679,980	3,476,055	2,165,587	23.8%	43.5%
Transfers out	339,864	240,942	98,922	53,081	0.0%	70.9%
Total operations	14,975,957	6,060,301	8,915,656	5,182,877	16.9%	40.5%
Debt service	3,332,425	387,475	2,944,950	630,563	0.0%	11.6%
Capital outlay	6,740,433	1,063,517	5,676,916	1,610,965	-34.0%	15.8%
Total expenses	25,048,815	7,511,293	17,537,522	7,424,405	1.2%	30.0%
Excess of revenues over (under) expenses	(3,211,682)	3,831,884	7,043,566	2,029,270		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,063,517
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,063,517
Principal retired	-
	1,063,517
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	4,895,401

**CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 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	5,756,706	(5,673,394)	4,880,354	18.0%	50.4%
Plant investment fee	457,016	211,864	(245,152)	238,565	-11.2%	46.4%
Intergovernmental	696,743	-	(696,743)	-	#DIV/0!	0.0%
Investment income	88,000	379,245	291,245	268,827	41.1%	0.0%
Miscellaneous	27,400	71,923	44,523	90,222	-20.3%	262.5%
Total revenues	12,699,259	6,419,738	(6,279,522)	5,477,968	17.2%	50.6%
EXPENSES						
Administration	3,360,057	1,551,269	1,808,788	1,241,585	24.9%	46.2%
Engineering	3,537,945	1,278,208	2,259,737	1,015,831	25.8%	36.1%
Maintenance	243,663	77,178	166,485	149,497	-48.4%	31.7%
Transfers out	68,512	-	68,512	15,759	-100.0%	0.0%
Total operations	7,210,177	2,906,655	4,303,522	2,422,672	20.0%	40.3%
Debt service	2,448,938	207,891	2,241,047	291,744	0.0%	8.5%
Capital outlay	7,882,107	2,178,791	5,703,316	544,271	300.3%	27.6%
Total expenses	17,541,222	5,293,337	12,247,885	3,258,686	62.4%	30.2%
Excess of revenues (under) expenses	(4,841,963)	1,126,400	5,968,363	2,219,282		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,178,791				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		2,178,791				
Principal retired		-				
		2,178,791				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		3,305,191				

**CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 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	821,189	(228,341)	552,990	48.5%	78.2%
Investment income	20,000	85,470	65,470	26,516	222.3%	427.4%
Total revenues	1,069,530	906,659	(162,871)	579,506	56.5%	84.8%
EXPENDITURES						
Municipal utility systems	101,970	22,199	79,771	134,275	-83.5%	21.8%
Capital Outlay	2,586,469	109,834	2,476,635	1,196,385	-90.8%	4.2%
Total Expenditures	2,688,439	132,033	2,556,406	1,330,660	-90.1%	4.9%
Excess of revenues over expenditures	(1,618,909)	774,626	2,393,535	(751,154)	-203.1%	-47.8%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,618,909)	774,626	2,393,535	(751,154)		
FUND BALANCE, January 1	3,025,236	3,025,236	-	2,060,262		
FUND BALANCE, May 31	1,406,327	3,799,863	2,393,535	1,309,108		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of June 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	1,070,306	(167,994)	1,026,233	4.3%	86.4%
Developer participation	-	8,433	8,433	10,503	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	49,800	209,570	159,770	157,263	33.3%	420.8%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,288,100	1,288,309	209	1,193,999	7.9%	100.0%
EXPENDITURES						
Municipal utility systems	-	267	(267)	-	0.0%	0.0%
Capital Outlay	356,944	101,108	255,836	2,640,197	0.0%	0.0%
Total Expenditures	356,944	101,375	255,569	2,640,197	0.0%	28.4%
Excess of revenues over expenditures	931,156	1,186,934	255,778	(1,446,198)	-182.1%	127.5%
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	720,301	262,089	(1,912,831)		
FUND BALANCE, January 1	6,565,396	6,565,396	-	9,574,062		
FUND BALANCE, May 31	7,023,608	7,285,697	262,089	7,661,231		

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

	2025 YTD Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	9,430,200	4,855,191	(4,575,009)	4,356,106	11.5%	51.5%
Intergovernmental	-	0	0	0	0.0%	0.0%
Investment income	18,376	202,426	184,050	185,463	9.1%	1101.6%
Miscellaneous	1,000	102,402	101,402	170,383	-39.9%	10240.2%
Transfers in	330,000.00	330,000.00	-	-	0.0%	100.0%
Total revenues	9,779,576	5,490,019	(4,289,557)	4,711,952	16.5%	56.1%
EXPENSES						
Administration	2,239,545	931,655	1,307,890	821,052	13.5%	41.6%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,219,175	2,885,601	3,333,574	3,094,249	-6.7%	46.4%
Special trash pickup	1,141,496	387,968	753,528	448,055	-13.4%	34.0%
Curbside recycling	2,623,552	968,731	1,654,821	978,871	-1.0%	36.9%
Transfers out	4,881	0	4,881	7,162	0.0%	0.0%
Total operations	12,263,599	5,173,955	7,089,644	5,349,389	-3.3%	42.2%
Capital outlay	929,253	220,846	708,407	111,243	0.0%	23.8%
Total expenses	13,192,852	5,394,801	7,798,051	5,460,632	-1.2%	40.9%
Excess of revenues over (under) expenses	(3,413,276)	95,218	3,508,494	(748,680)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	220,846
Less: Depreciation	0
Net Income (GAAP basis)	316,064

**CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 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	2,313,012	(1,779,242)	2,353,040	-1.7%	56.5%
Intergovernmental	-	-	-	-	#DIV/0!	0.0%
Developer participation fee	-	-	-	-	0.0%	0.0%
Investment income	7,746	156,905	149,159	107,132	46.5%	2025.6%
Miscellaneous	-	-	-	(531)	-100.0%	0.0%
Total revenues	4,100,000	2,469,917	(1,630,083)	2,459,641	0.4%	60.2%
EXPENSES						
Administration	491,234	234,025	257,209	186,141	25.7%	47.6%
Course maintenance/development	3,070,441	1,360,717	1,709,724	1,305,926	4.2%	44.3%
Transfers out	15,350	-	15,350	6,543	0.0%	0.0%
Total operations	3,577,025	1,594,742	1,982,283	1,498,610	6.4%	44.6%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	1,249,580	104,696	1,144,884	2,109,051	-95.0%	8.4%
Total expenses	5,026,605	1,699,438	3,327,167	3,607,661	-52.9%	33.8%
Excess of revenues over expenses	(926,605)	770,479	1,697,084	(1,148,020)	-167.1%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	104,696
Principal payments capital leases	-
Gain on sale of assets	-
	104,696
Less: Depreciation	-
Net income (GAAP basis)	875,175

**CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of June 30, 2025**

	Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	653,614	459,678	(193,936)	435,738	5%	70.3%
Intergovernmental	475,968	13,566	(462,402)	5,169	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	30,695	30,695	18,466	66%	0.0%
Miscellaneous	7,956	5,116	(2,840)	4,520	13%	64.3%
Total revenues	1,137,538	509,055	(628,483)	463,893	10%	44.8%
EXPENSES						
Administration	426,629	189,573	237,056	199,036	-5%	44.4%
Maintenance	265,280	37,933	227,347	82,554	-54%	14.3%
Transfers out	-	-	-	183	-	0.0%
Total operations	691,909	227,506	464,403	281,773	(0)	32.9%
Capital outlay	941,730	369,871	571,859	35,116	0%	0.0%
Total expenses	1,633,639	597,377	1,036,262	316,889	89%	36.6%
Excess of revenue over (under) expenses	(496,101)	(88,322)	407,779	147,004		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	369,871
	<u>369,871</u>
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	<u>-</u>
Net income (GAAP basis)	<u>281,549</u>

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

	Budget	2025 Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	1,000,000	671,410	(328,590)	353,200	90.1%
Miscellaneous	12,708,516	7,019,317	(5,689,199)	6,780,247	3.5%
Total revenues	13,708,516	7,690,727	(6,017,789)	7,133,447	7.8%
EXPENSES					
Operations:					
Personal services	2,664,083	1,037,757	1,626,326	1,098,725	-5.5%
Operating & maintenance	5,778,094	1,648,151	4,129,943	1,986,093	-17.0%
Transfers out	27,629	-	27,629	26,775	0.0%
Total operations	8,469,806	2,685,908	5,783,898	3,111,593	-13.7%
Capital outlay	22,611,635	4,887,147	17,724,488	4,196,902	16.4%
Total expenses	31,081,441	7,573,055	23,508,386	7,308,495	3.6%
Excess of revenues (under) expenses	(17,372,925)	117,672	17,490,597	(175,048)	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	4,887,147
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	4,887,147
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	5,004,819