

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

July 31, 2025

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of July 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	29,084,833	(770,911)	30,208,912	-3.7%	97.4%
Prior years	-	(3,699)	(3,699)	5,954	-162.1%	0.0%
General sales and use tax	52,899,405	24,248,111	(28,651,294)	24,602,508	-1.4%	45.8%
Selected sales and use tax -						
Cigarette	150,000	50,208	(99,792)	50,055	0.3%	33.5%
Franchise taxes:						
Gas	1,200,000	654,437	(545,563)	616,847	6.1%	54.5%
Cable Television	560,000	126,111	(433,889)	139,691	0.0%	22.5%
Telephone	152,798	56,380	(96,418)	73,427	-23.2%	36.9%
Electric	7,500,000	4,371,574	(3,128,426)	3,625,155	20.6%	58.3%
Telecommunications	208,120	837	(207,283)	7,914	-89.4%	0.4%
Water	665,699	388,325	(277,374)	357,686	8.6%	58.3%
Wastewater	847,001	494,081	(352,920)	476,658	3.7%	58.3%
	94,038,767	59,471,198	(34,567,569)	60,164,807	-1.2%	63.2%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	11,000	8,321	(2,679)	5,145	61.7%	75.6%
Marijuana	62,000	63,000	1,000	60,600	4.0%	0.0%
Business	5,500	4,280	(1,220)	4,539	-5.7%	77.8%
Sales Tax	20,000	13,225	(6,775)	12,000	10.2%	66.1%
Non-Business licenses and permits:						
Building	2,557,225	1,495,195	(1,062,030)	1,979,180	-24.5%	58.5%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,000	86,225	(58,775)	87,750	-1.7%	59.5%
Parade / use of public places	8,600	6,525	(2,075)	5,400	20.8%	75.9%
	2,809,325	1,676,771	(1,132,553)	2,154,613	-22.2%	59.7%
INTERGOVERNMENTAL REVENUE						
Federal revenue	240,786	252,157	11,371	(46,287)	0.0%	104.7%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	296,223	4,668	(291,555)	9,445	-50.6%	0.0%
Non-grant state revenue	318,000	121,191	(196,809)	115,855	4.6%	0.0%
Local government shared revenue:						
Shared Fines	53,000	38,975	(14,025)	36,584	6.5%	73.5%
Hazmat Authority	32,000	25,802	(6,198)	34,945	0.0%	80.6%
Longmont Housing Authority	894,620	573,440	(321,180)	431,962	32.8%	64.1%
Grants / School Resource Officer	432,315	193,653	(238,662)	155,785	24.3%	44.8%
	2,296,944	1,209,886	(1,087,058)	738,290	63.9%	52.7%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of July 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	42,786	(27,214)	40,886	4.6%	61.1%
Disconnect Tag Fees	640,000	458,956	(181,044)	350,839	30.8%	71.7%
Maps and publications	150	118	(32)	80	0.0%	78.5%
Rebates	172,000	207,930	35,930	183,141	13.5%	120.9%
Payroll Fee	700	385	(315)	447	-14.0%	55.0%
Sales tax commission	110,000	35,668	(74,332)	59,520	-40.1%	32.4%
Liquor Application Fee	40,000	31,395	(8,605)	22,780	37.8%	78.5%
Marijuana Modification Fee	10,000	3,000	(7,000)	3,600	0.0%	30.0%
Public safety:						
Criminal justice records	50,000	29,638	(20,362)	30,323	-2.3%	59.3%
Extra duty officer reimbursement	-	24,852	24,852	70,812	-64.9%	0.0%
Fire inspection & fireworks fees	195,400	157,901	(37,499)	126,151	25.2%	80.8%
Offender registration/impound fees	10,000	4,391	(5,609)	5,538	-20.7%	43.9%
Emergency dispatch reimbursement	200,000	100,295	(99,705)	110,063	0.0%	0.0%
Elevator inspection	58,420	30,650	(27,770)	30,240	1.4%	52.5%
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	394,494	(132,298)	421,906	-6.5%	74.9%
Right-of-way maintenance	576,740	336,427	(240,313)	164,745	104.2%	58.3%
Culture and Recreation:						
Recreation center - all fees	2,172,372	1,399,764	(772,608)	1,343,936	4.2%	64.4%
Pool fees	539,457	386,735	(152,722)	388,616	-0.5%	71.7%
Arbor Day Tree Sales	-	13,153	13,153	11,400	15.4%	0.0%
Reservoir fees	665,372	486,589	(178,783)	652,028	-25.4%	73.1%
Activity fees	1,581,413	982,114	(599,299)	857,282	14.6%	62.1%
Facility use fees	499,720	293,448	(206,272)	260,448	12.7%	58.7%
Concessions	63,321	51,709	(11,612)	50,455	2.5%	81.7%
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	576,408	(411,775)	553,973	4.0%	58.3%
Golf	268,898	156,856	(112,042)	111,503	40.7%	58.3%
Electric	2,548,450	1,486,597	(1,061,853)	1,479,618	0.5%	58.3%
Telecommunications	737,285	430,080	(307,205)	359,877	19.5%	58.3%
Water	2,216,101	1,292,725	(923,376)	1,334,081	-3.1%	58.3%
Sewer	1,279,159	746,179	(532,980)	696,430	7.1%	58.3%
Storm Drainage	836,840	488,159	(348,681)	517,139	-5.6%	58.3%
Airport	86,877	50,680	(36,197)	58,282	-13.0%	58.3%
Streets	1,118,172	652,267	(465,905)	666,624	-2.2%	58.3%
Museum	336,045	196,028	(140,017)	170,016	15.3%	58.3%
Oil and Gas	37,335	21,777	(15,558)	1,057	0.0%	58.3%
Open Space	183,728	107,177	(76,551)	148,715	-27.9%	58.3%
Fleet	479,657	279,797	(199,860)	246,813	13.4%	58.3%
General Improvement District	26,034	15,190	(10,844)	16,135	-5.9%	58.3%
	19,493,613	12,137,420	(7,356,191)	11,548,121	5.1%	62.3%
FINES AND FORFEITS						
Court:						
Parking	174,290	60,529	(113,761)	93,586	-35.3%	34.7%
Other court fines	225,000	172,881	(52,119)	121,964	41.7%	76.8%
Court fine surcharge	25,000	17,190	(7,810)	11,570	48.6%	68.8%
Bond forfeitures	6,200	5,720	(480)	1,710	234.5%	92.3%
Other forfeitures	30,000	119,205	89,205	-	0.0%	0.0%
Court education fees	8,500	5,730	(2,770)	3,840	49.2%	67.4%
Court costs reimbursements	37,000	26,577	(10,423)	18,644	42.6%	71.8%
Probation & home detention monitoring fees	15,500	8,975	(6,525)	6,955	29.0%	57.9%
Code Enforcement Penalty	600	525	(75)	275	90.9%	87.5%
Tree Mitigation Fine	83,942	-	(83,942)	211,972	-100.0%	0.0%
Outstanding judgments/warrants	1,600	915	(685)	689	32.8%	57.2%
Traffic Camera fines	329,619	-	(329,619)	-	0.0%	0.0%
Library fines	15,000	9,024	(5,976)	8,243	9.5%	0.0%
False alarm fines	3,600	12,141	8,541	1,200	911.8%	337.3%
Weed cutting fines	15,000	10,178	(4,822)	11,305	0.0%	67.9%
Civil Penalty & Nuisance fines	10,000	63,668	53,668	25,589	148.8%	636.7%
Property Lien filing fees	-	4,426	4,426	-	0.0%	0.0%
Other fines	350	25	(325)	245	-89.8%	7.1%
	981,201	517,708	(463,493)	517,786	0.0%	52.8%

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

(continued)

					%	
		2025	Variance	2024	Increase	2025
		YTD	from Final	YTD	(Decrease)	as a % of
	Budget	Actual	Budget	Actual	From	Budget
					Prior Year	
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	1,600,000	1,251,878	(348,122)	1,214,878	3.0%	78.2%
Miscellaneous	89,595	139,941	50,346	551,085	-74.6%	156.2%
Private grants/donations	221	7,024	6,803	15,536	-54.8%	0.0%
Oil and gas royalties	960,833	63,590	(897,243)	42,691	0.0%	6.6%
	2,650,649	1,462,434	(1,188,214)	1,824,190	-19.8%	55.2%
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	76,924	(61,072)	64,710	0.0%	55.7%
Streets Fund	-	-	-	50,058	0.0%	0.0%
Open Space Fund	-	-	-	-	0.0%	0.0%
Marijuana Tax Fund	275,000	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	374,924	(81,572)	857,290	-56.3%	82.1%
Total revenues and other sources (legal basis)	122,726,995	76,850,340	(45,876,655)	77,805,098	-1.2%	62.6%

(continued)

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

**EXPENDITURE
NORM=51.7%**

	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	382,638	263,561	390,974	-2.1%	59.2%
City Attorney	2,101,110	1,059,996	1,041,114	1,064,295	-0.4%	50.4%
Municipal Court						
Courts	974,860	478,713	496,147	413,613	15.7%	49.1%
Probation	391,086	227,611	163,475	217,204	4.8%	58.2%
City Manager						
City Manager	1,944,343	783,116	1,161,227	898,616	-12.9%	40.3%
General Fund Transfers	5,147,338	4,407,321	740,017	3,944,052	11.7%	85.6%
Non Departmental	3,591,645	570,235	3,021,410	534,254	6.7%	15.9%
Economic Development Contracts	1,103,417	116,765	986,652	164,167	-28.9%	10.6%
LHA General	110,713	119,278	(8,565)	99,886	19.4%	107.7%
Total Non-Departmental	16,010,711	8,145,673	7,865,038	7,727,061	5.4%	50.9%
SHARED SERVICES						
Communications	1,181,146	655,475	525,671	567,807	15.4%	55.5%
Human Resources						
Human Resources	2,312,937	1,207,365	1,105,572	1,106,924	9.1%	52.2%
Strategic Integration						
Strategic Integration Admin	154,441	106,938	47,504	34,578	209.3%	69.2%
Oil and Gas	1,009,972	357,247	652,725	579,292	-38.3%	35.4%
Geospatial Data and Analysis	180,202	89,389	90,813	78,472	13.9%	49.6%
Data and Analytics	176,662	127,810	48,852	69,298	84.4%	72.3%
Salesforce	337,139	9,788	327,352	-	0.0%	0.0%
Business Enablement	15,140	8,885	6,255	8,740	1.7%	58.7%
Technical Services	82,590	42,144	40,446	47,418	-11.1%	51.0%
Customer Service and Admin	39,931	19,101	20,830	17,729	7.7%	47.8%
CIS Technical Support	340,456	182,191	158,265	-	0.0%	53.5%
Utility Billing	3,530,347	1,416,051	2,114,296	-	0.0%	40.1%
Mail Delivery	70,190	29,110	41,080	-	0.0%	41.5%
Community Neighborhood and Equity Resol	900,190	427,860	472,330	456,266	-6.2%	47.5%
Lgmt Multicultural Action Comm	48,840	11,271	37,569	13,231	-14.8%	23.1%
Purchasing	1,276,631	678,939	597,692	631,531	7.5%	53.2%
Enterprise Technology Services						
PC Replacements	420,705	38,880	381,825	1,767	2099.8%	9.2%
ETS Operations	4,010,946	2,458,206	1,552,740	2,340,784	5.0%	61.3%
LHA ETS Operations	50,839	19,981	30,858	29,484	-32.2%	39.3%
ETS Applications	1,861,838	640,768	1,221,070	681,471	-6.0%	34.4%
ETS CIS Support	-	4,242	(4,242)	171,967	-97.5%	0.0%
ETS Telephone	158,200	90,464	67,736	34,565	161.7%	0.0%
CJ System Replacement	105,825	4,305	101,520	13,503	0.0%	0.0%
City Clerk						
City Clerk	765,525	394,774	370,751	390,395	1.1%	51.6%
Election Voter Registration	233,290	20,487	212,803	19,238	6.5%	8.8%
Recovery Office	139,329	39,926	99,403	31,842	25.4%	28.7%
Total Shared Services	19,722,538	9,081,595	10,640,943	7,533,473	20.5%	46.0%
FINANCE						
Finance Administration	861,045	491,153	369,892	323,041	52.0%	57.0%
Sales Tax	657,655	285,491	372,164	324,155	-11.9%	43.4%
Accounting	1,509,323	962,059	547,264	892,967	7.7%	63.7%
Treasury	417,842.00	266,444.88	151,397.12	219,098.07	21.6%	63.8%
Information Desk	83,375	44,981	38,394	46,195	-2.6%	54.0%
LHA Accounting	430,945	284,644	146,301	192,721	47.7%	66.1%
Budget	569,292	294,162	275,130	392,341	-25.0%	51.7%
HATS	1,132,176	-	1,132,176	625	-100.0%	0.0%
Risk	751,957	310,284	441,673	309,942	0.1%	41.3%
Wellness	122,199	53,405	68,794	56,046	-4.7%	43.7%
Safety	205,209	114,163	91,046	111,413	2.5%	55.6%
Utility Billing	-	-	-	1,100,000	-100.0%	0.0%
Mail Delivery	-	489	(489)	51,780	-99.1%	0.0%
Total Finance	6,741,018	3,107,274	3,633,744	4,020,324	-22.7%	46.1%

(continued)

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

EXPENDITURE
NORM=51.7%

					%	
		2025	Variance	2024	Increase	2025
		YTD	from Final	YTD	(Decrease)	as a % of
	Budget	Actual	Budget	Actual	From	Budget
					Prior Year	
PUBLIC SAFETY						
Public Safety Chief	\$ 1,129,170	\$ 795,982	333,188	\$ 616,497	29.1%	70.5%
Neighborhood Resources	412,836	189,288	223,548	138,929	36.2%	45.9%
Emergency Communication Center	3,045,274	1,717,892	1,327,382	1,650,199	4.1%	56.4%
Public Safety Radio Replacemnt	2,800	13	2,787	4,060	0.0%	0.5%
Public Safety BRETSA Funded Train &	-	11,279	(11,279)	-	0.0%	0.0%
Police Services	490,516	379,698	110,818	225,539	68.4%	77.4%
SWAT	459,476	276,457	183,019	257,020	7.6%	60.2%
Police Training	683,676	333,281	350,395	288,018	15.7%	48.7%
Extra Duty	9,155	51,922	(42,767)	78,988	-34.3%	567.1%
Detectives	4,592,281	2,885,430	1,706,851	2,254,328	28.0%	62.8%
Special Investigation Unit	131,859	116,270	15,589	132,076	-12.0%	88.2%
RV Tow and Disposal	100,000	14,065	85,935	2,543	0.0%	14.1%
School Resource Unit	977,161	546,126	431,035	485,753	12.4%	55.9%
Animal Control	1,435,222	900,975	534,247	739,618	21.8%	62.8%
Traffic	1,421,978	829,070	592,908	703,710	17.8%	58.3%
Special Operations	-	305	(305)	42,583	-99.3%	0.0%
Patrol	18,045,728	9,717,915	8,327,813	7,850,811	23.8%	53.9%
Fire Suppression	15,576,668	8,970,220	6,606,448	7,524,871	19.2%	57.6%
Hazmat Team	175,834	139,280	36,554	145,345	-4.2%	79.2%
Technical Rescue Team	88,058	46,045	42,013	190,766	-75.9%	52.3%
Wildland Team	101,457	168,124	(66,667)	82,825	103.0%	165.7%
Fire Codes and Planning	655,392	352,067	303,326	321,726	9.4%	53.7%
Fire Investigations	43,492	35,193	8,299	34,900	0.8%	80.9%
Fire Outreach and Prevention	9,619	1,234	8,385	1,905	-35.2%	12.8%
Fire Services	1,013,220	575,438	437,782	565,869	1.7%	56.8%
Fire Training	587,600	499,895	87,705	648,810	-23.0%	85.1%
DUI Grant	1,223	3,193	(1,970)	5,074	-37.1%	0.0%
Collaborative Services	1,152,183	386,975	765,208	439,462	-11.9%	33.6%
CORE	349,186	133,505	215,681	128,000	4.3%	38.2%
Case Management	157,900	92,315	65,585	83,732	10.3%	58.5%
Outreach and Volunteers	25,486	6,983	18,503	12,685	-44.9%	27.4%
Peer Support	37,500	2,780	34,720	22,150	-87.4%	7.4%
Training and Personnel	654,082	429,879	224,203	290,241	48.1%	65.7%
Information Technology	1,091,867	565,903	525,964	574,016	-1.4%	51.8%
Records Unit	819,960	459,874	360,086	463,860	-0.9%	56.1%
Emergency Management	49,005	17,082	31,923	31,589	-45.9%	34.9%
Total Public Safety	55,526,864	31,658,947	23,867,917	27,040,132	17.1%	57.0%

(continued)

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

**EXPENDITURE
NORM=51.7%**

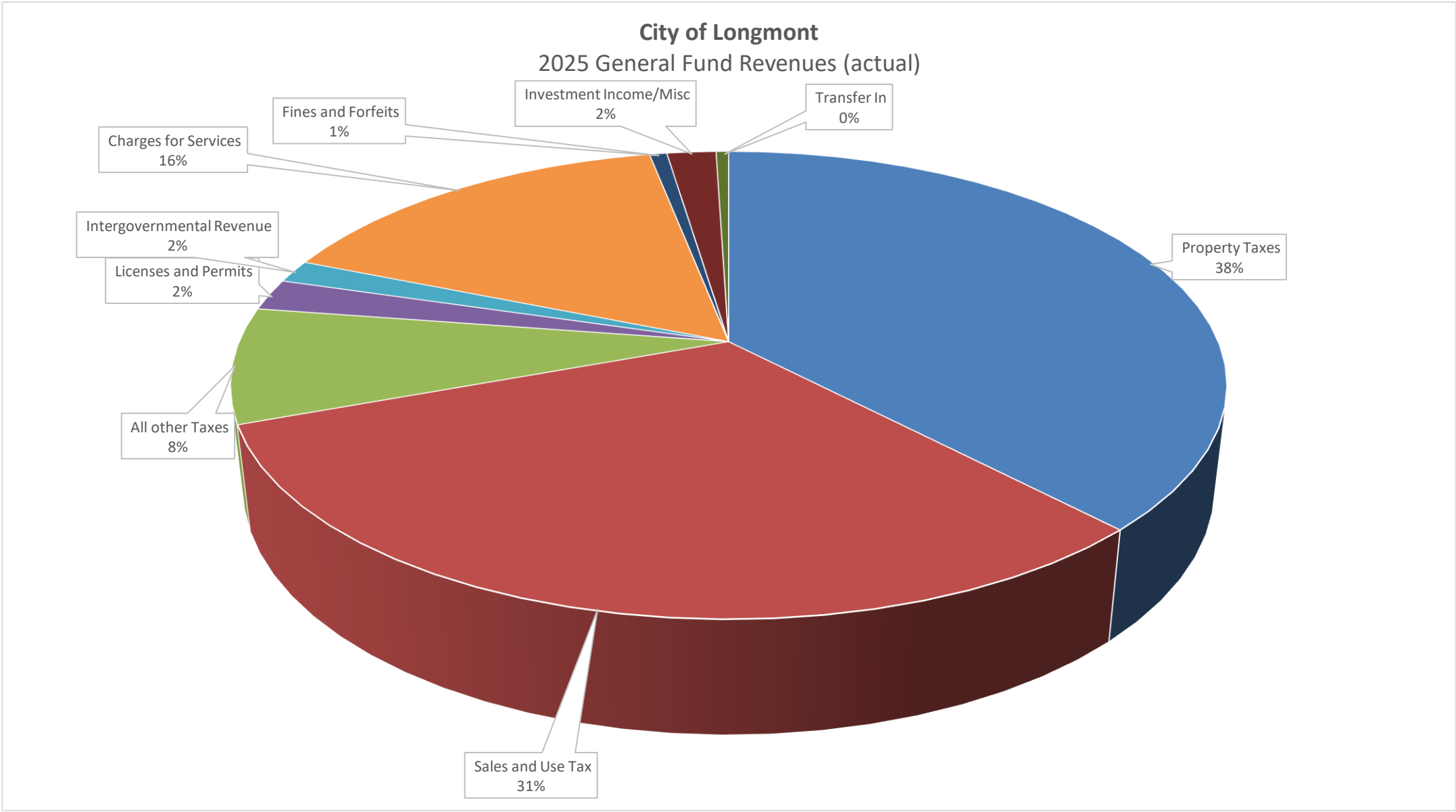
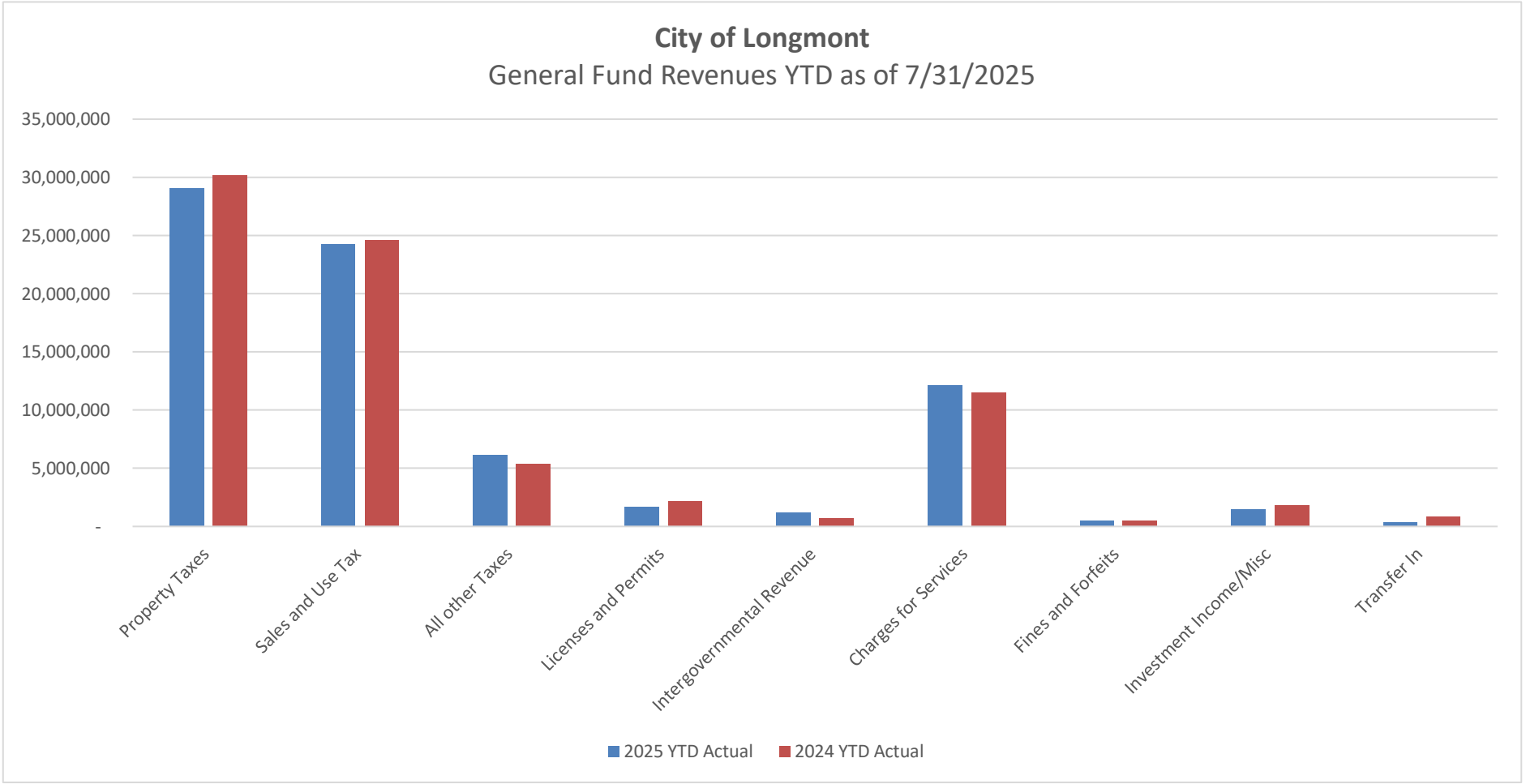
		2025	Variance	2024	% Increase (Decrease) From	2025 as a % of
	Budget	YTD Actual	from Final Budget	YTD Actual	Prior Year	Budget
EXTERNAL SERVICES						
Development Services						
Development Services	2,303,460	1,081,047	1,222,413	1,084,209	-0.3%	46.9%
Accela Implementation Project	339,053	50,113	288,940	1,400	0.0%	0.0%
Code Enforcement	1,111,763	624,180	487,583	514,931	21.2%	56.1%
Parking Enforcement	183,246	115,127	68,119	119,513	-3.7%	62.8%
Redevelopment	820,386	320,502	499,884	180,450	77.6%	39.1%
Facilities Project Management	382,747	184,202	198,546	251,327	-26.7%	48.1%
Facilities Operations	2,443,192	1,177,602	1,265,590	1,145,905	2.8%	48.2%
Facilities Maintenance	2,355,450	1,144,756	1,210,694	1,118,099	2.4%	48.6%
Transportation Planning	446,671	243,674	202,997	200,647	21.4%	54.6%
Building Services	1,837,917	894,278	943,639	890,671	0.4%	48.7%
Natural Resources Admin	702,894	381,914	320,980	407,519	-6.3%	54.3%
Parks Maintenance	3,016,607	1,819,296	1,197,311	1,467,276	24.0%	60.3%
Parks Resource Management	230,414	110,668	119,746	113,030	-2.1%	48.0%
Muni Grounds Maintenance	401,962	211,967	189,995	230,843	-8.2%	52.7%
ROW Maintenance	573,410	279,259	294,151	326,089	-14.4%	48.7%
Graffiti Removal	141,355	46,859	94,496	44,565	5.1%	0.0%
Parks Development	294,006	171,148	122,858	155,432	10.1%	58.2%
Forestry Maintenance	994,533	480,297	514,236	578,221	-16.9%	48.3%
Forestry EAB	239,757	94,871	144,886	93,641	1.3%	39.6%
Union Reservoir	882,934	316,842	566,092	310,214	2.1%	35.9%
Total External Services	19,701,757	9,748,602	9,953,155	9,233,981	5.6%	49.5%
HUMAN SERVICES						
Human Services Admin	584,296	290,835	293,461	238,824	21.8%	49.8%
Human Service Agencies	4,304,835	2,209,839	2,094,996	1,784,209	23.9%	51.3%
Children, Youth and Families	1,517,829	801,423	716,406	648,654	23.6%	52.8%
Stadium Funding	159,739	22,925	136,814	785,082	-97.1%	0.0%
Senior Services	1,441,853	722,881	718,972	741,772	-2.5%	50.1%
Senior Svcs Short Term Asstnce	74,004	25,361	48,643	41,442	-38.8%	0.0%
Total Human Services	8,082,556	4,073,264	4,009,292	4,239,983	-3.9%	50.4%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	303,576	137,827	165,749	136,154	1.2%	45.4%
Recreation Administration	396,050	209,947	186,103	251,189	-16.4%	53.0%
Callahan House Transfer	100,510	64,901	35,609	49,861	30.2%	64.6%
Recreation Aquatics	1,377,757	736,605	641,152	762,283	-3.4%	53.5%
Recreation Athletics	598,387	332,040	266,347	308,198	7.7%	55.5%
Recreation Concessions	66,556	66,375	181	41,942	58.3%	99.7%
Recreation Community Events	232,606	50,925	181,681	27,529	85.0%	21.9%
Recreation General Programs	907,533	589,097	318,436	604,960	-2.6%	64.9%
Recreation Special Needs	128,774	58,142	70,632	6,469	798.7%	45.2%
Recreation Outdoor Programs	31,025	3,833	27,192	2,493	53.8%	12.4%
Recreation Ice Rink	244,583	131,300	113,283	126,920	3.5%	53.7%
Recreation Sport Fields Mtce	409,908	271,299	138,609	238,835	13.6%	66.2%
Recreation Youth Programs	39,279	18,140	21,139	17,928	1.2%	46.2%
Recreation Union Reservoir	231,342	133,803	97,539	117,041	0.0%	0.0%
Recreation Center	2,036,765	1,205,235	831,530	1,224,571	-1.6%	59.2%
Library Administration	813,350	415,149	398,201	416,151	-0.2%	51.0%
Library Adult Services	1,238,841	673,435	565,406	651,652	3.3%	54.4%
Library Childrens and Teens	839,574	442,742	396,832	405,907	9.1%	52.7%
Library Tech Services	1,088,862	639,713	449,149	722,536	-11.5%	58.8%
Library Circulation	996,365	610,585	385,780	584,403	4.5%	61.3%
Museum Administration	1,219,697	653,010	566,687	641,948	1.7%	53.5%
Museum Auditorium	324,322	198,408	125,914	184,768	7.4%	61.2%
Senior Services Administration	-	-	-	-	0.0%	0.0%
HCI Administration	-	-	-	24,771	0.0%	0.0%
LHA Housing	175,134	93,322	81,812	142,072	-34.3%	53.3%
Total Recreation, Golf, Library and Culture	13,800,796	7,735,833	6,064,963	7,691,345	0.6%	56.1%

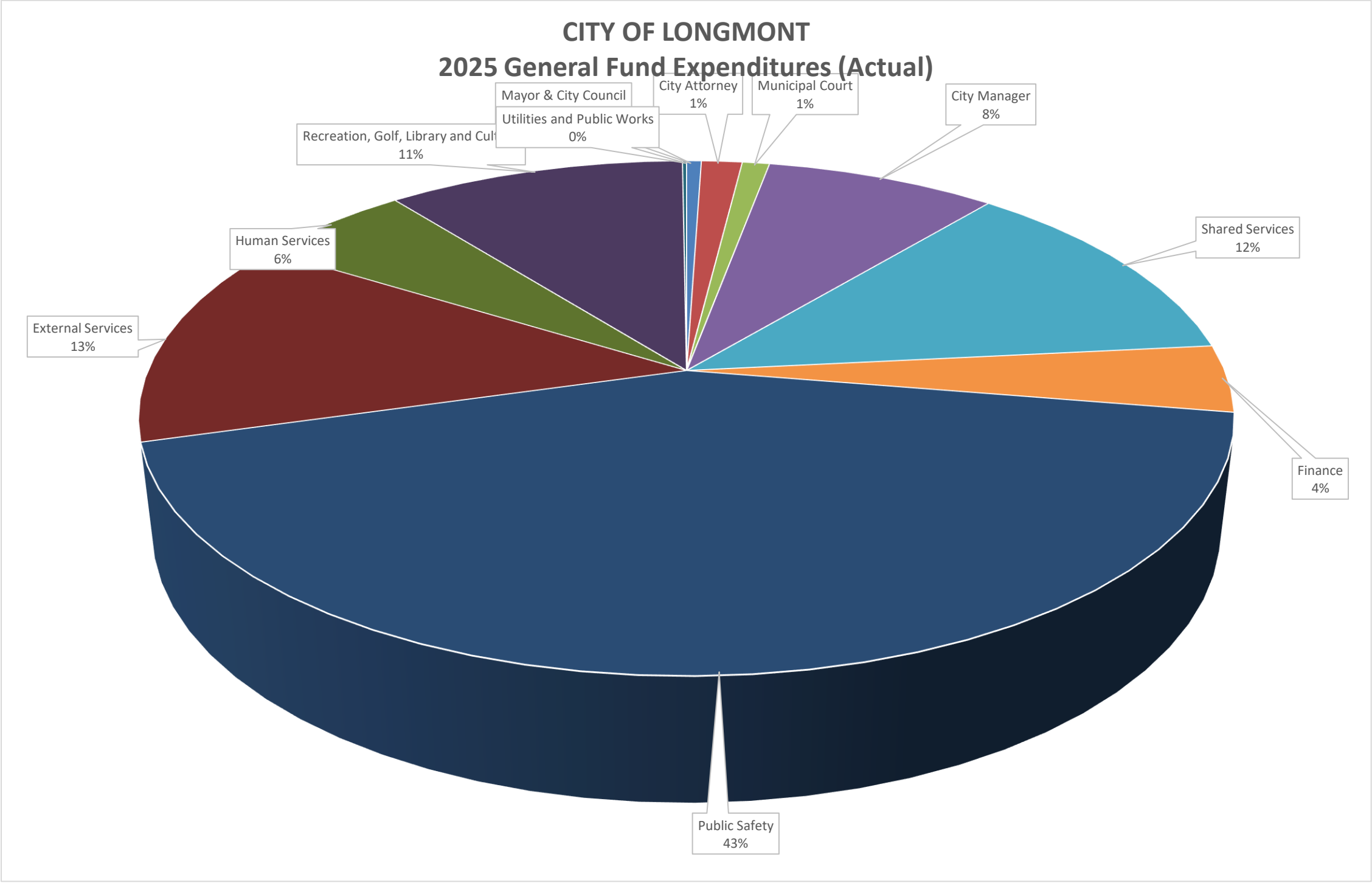
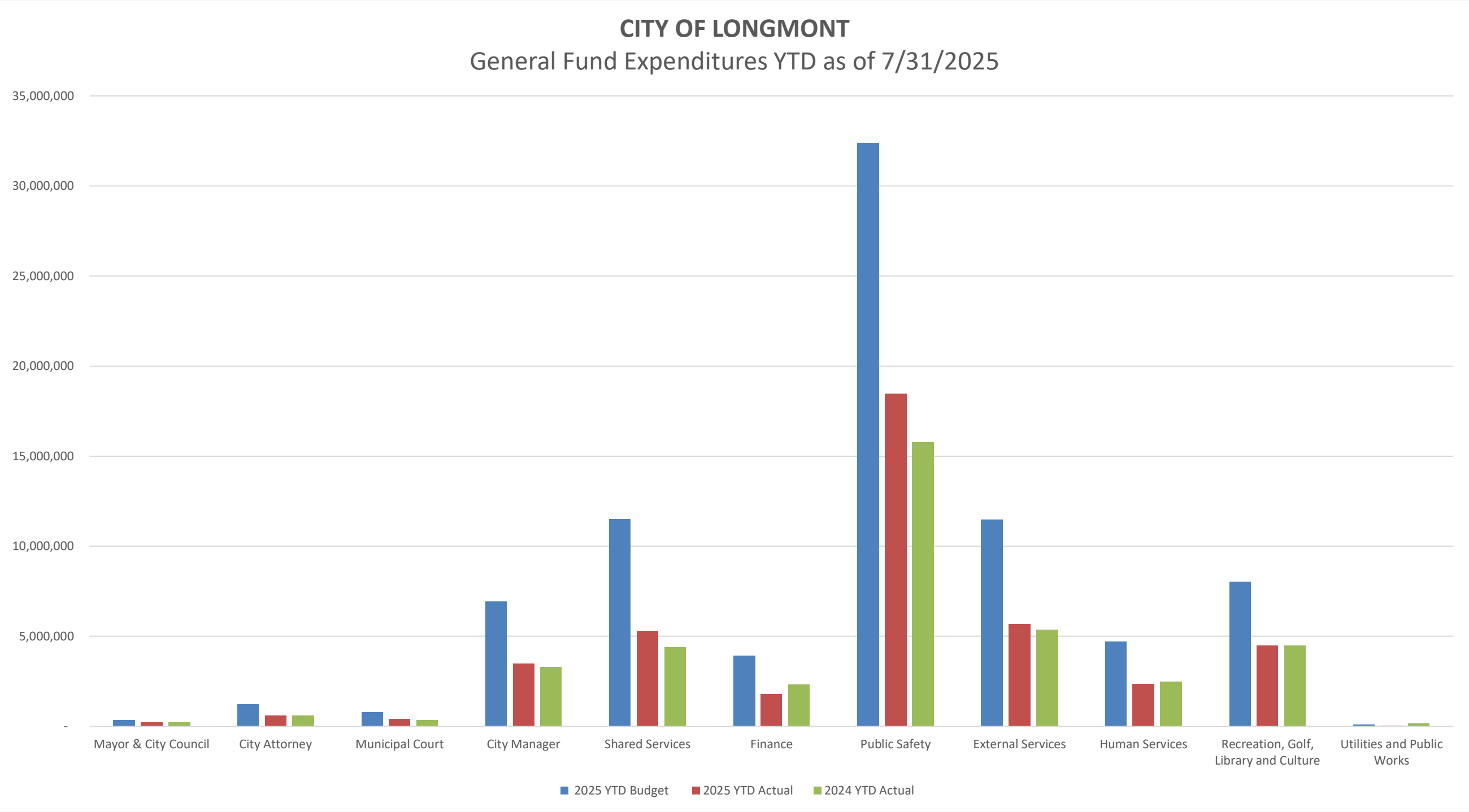
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of July 31, 2025

EXPENDITURE
NORM=51.7%

		2025	Variance	2024	% Increase (Decrease) From Prior Year	2025 as a % of Budget
	Budget	YTD Actual	from Final Budget	YTD Actual		
UTIITIES AND PUBLIC WORKS						
PWNR Business Services	3,242	1,890	1,352	6,400	-70.5%	0.0%
Energy Lease	-	-	-	164,039	-100.0%	0.0%
Oil and Gas Investigations	-	-	-	2,008	-100.0%	0.0%
Survey and Engineering Support	66,362	34,288	32,074	33,869	1.2%	51.7%
Oil and Gas Monitoring	-	-	-	(1)	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	70,045	50,195	104,090	-32.7%	58.3%
Total Utilities and Public Works	189,844	106,223	83,621	310,406	-65.8%	56.0%
Total Expenditures	139,776,084	73,657,411	66,118,673	67,796,706	8.6%	52.7%
Net Change in Fund Balance	(17,049,089)	3,192,930		10,008,392		
FUND BALANCE, January 1	58,188,547	58,188,547		52,091,807		
FUND BALANCE, July 31	41,139,458	61,381,476		62,100,198		





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

Schedule C-1

		Appropriations							
Project Number	Project	Budget	Current Year					Unexpended	
		Carryforward	2025	Allocations to Other Projects	Fund Balance	Expenditures Prior	2025	Balance	
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 130,040	\$ 7,000	\$ -	\$ 334,647	\$ 456,496	\$ 1,584	\$ 13,608	
	Neighborhood Improvement Program	1,370,000	50,000	(25,000)	(38,654)	1,073,237	43,488	239,621	
	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	691,772	2,696,995	
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	103,308	740,594	
PBF037	Fire Stations-Heat & Exhaust	1,555,489	40,000	-	(83,426)	1,404,432	60,159	47,471	
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	920,966	694,961	
PBF091	Callahan House Improvements	238,096	-	-	(26,262)	211,834	-	-	
PBF109	Parking Lot Rehabilitation	1,978,348	456,520	-	(255,011)	1,654,939	285,227	239,691	
PBF119	Municipal Buildings Carpet	3,202,564	178,770	-	(410,730)	2,693,460	64,225	212,919	
PBF145	Specialized Equipment Replacement	4,436,409	521,730	25,000	(231,381)	3,399,445	304,629	1,047,683	
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	346,880	765,877	
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	30,191	29,235	
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	2,115,292	3,208,162	

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

Schedule C-1

		Appropriations							
Project Number	Project	Budget Carryforward	2025	Current Year		Fund Balance	Expenditures		Unexpended Balance
				Allocations to Other Projects			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	-	-	-	163,621	251,129	
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	164,875	196,087	
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	2,329,074	178,387	
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	7,864,170	17,560,299	
CAPITAL PROJECTS FUND TOTAL		\$ 196,901,235	\$ 12,917,808	\$ -	\$ (9,141,383)	\$ 171,864,425	\$ 8,555,942	\$ 20,257,296	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2025	2024
ASSETS		
Equity in pooled cash & cash equivalents	(353,480)	(338,232)
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	3,495,444	8,973,715
Total assets	3,141,965	8,635,483
LIABILITIES		
Accounts payable	949,231	926,047
Construction contracts payable	-	-
Accrued liabilities	-	5,389
Total liabilities	949,231	931,435
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	2,192,734	7,704,048
Unassigned	-	-
Total fund balances	2,192,734	7,704,048
Total liabilities, deferred inflows of resources and fund balances (deficits)	3,141,965	8,635,483

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	-	136,676	136,676	-	333,440	333,440
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	136,676	136,676	-	333,440	333,440
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	2,115,292	1,905,421	8,554,622	1,810,781	6,743,841
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	755,617	11,855
PRO027, Twin Peaks Irrigation System	31,506	-	31,506	289,278	257,772	31,506
PRO090, Sunset Irrigation System	50,052	26,204	23,848	653,986	149,434	504,552
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	34,797	34,797	-
Total Expenditures	4,216,015	2,248,956	1,967,059	10,410,571	3,010,149	7,400,422
Excess of revenues over (under) expenditures	(4,216,015)	(2,112,280)	2,103,735	(10,410,571)	(2,676,709)	7,733,862
Net changes in fund balance	(4,216,015)	(2,112,280)	2,103,735	(10,410,571)	(2,676,709)	7,733,862
FUND BALANCE, January 1	4,305,014	4,305,014	-	25,726,758	10,380,756	15,346,002
FUND BALANCE, July 31	88,999	2,192,734	2,103,735	15,316,187	7,704,047	23,079,864

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	11,539,642	(13,363,738)	11,642,269	-0.9%	46.3%
Licenses and permits	50,000	50,000	48,241	(1,759)	759,231	-93.6%	96.5%
Developer/owner participation	-	-	68,426	68,426	181,927	-62.4%	0.0%
Intergovernmental	8,239,314	19,263,923	9,361,987	(9,901,936)	1,875,764	399.1%	48.6%
Investment income	69,476	69,476	1,035,893	966,417	941,298	10.0%	1491.0%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	53,723	43,723	9,033	494.7%	537.2%
Total revenues	33,272,170	44,296,779	22,107,912	(22,188,867)	15,409,522	43.5%	49.9%
EXPENDITURES							
Highways and streets	16,545,570	16,856,314	7,637,574	9,218,740	6,866,739	11.2%	45.3%
Capital Outlay	21,979,938	51,130,646	12,584,209	38,546,437	8,747,639	43.9%	24.6%
Total Expenditures	38,525,508	67,986,960	20,221,783	47,765,177	15,614,378	29.5%	29.7%
Excess of revenues over (under) expenditures	(5,253,338)	(23,690,181)	1,886,129	25,576,310	(204,856)		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(340,870)	(340,870)	(260,717)	80,153	(155,527)	0.0%	76.5%
Total other financing sources (uses)	(340,870)	(340,870)	(260,717)	80,153	(155,527)	0.0%	76.5%
Net changes in fund balance	(5,594,208)	(24,031,051)	1,625,412	25,656,463	(360,383)		
FUND BALANCE, January 1	30,294,121	30,294,121	30,294,121	-	32,714,868		
FUND BALANCE, July 31	24,699,913	6,263,070	31,919,532	25,656,463	32,354,485		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	8,301,325	(9,797,288)	8,418,440	-1.4%	45.9%
Intergovernmental	2,151,212	780,060	(1,371,152)	1,053,500	-26.0%	36.3%
Charges for service	39,423	24,838	(14,585)	17,308	43.5%	63.0%
Investment income	50,000	375,648	325,648	371,367	1.2%	751.3%
Miscellaneous	13,310	6,700	(6,610)	13,646	0.0%	0.0%
Total revenues	20,352,558	9,488,571	(10,863,987)	9,874,261	-3.9%	46.6%
EXPENDITURES						
Current:						
Public Safety	21,763,391	11,421,008	10,342,383	11,085,776	3.0%	52.5%
Capital Outlay	5,796,399	601,169	5,195,230	829,034	-27.5%	10.4%
Total expenditures	27,559,790	12,022,177	15,537,613	11,914,810	0.9%	43.6%
Excess of revenues over (under) expenditures	(7,207,232)	(2,533,606)	4,673,626	(2,040,549)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(47,866)	-	47,866	(5,242)	-	
Other funds	-	-	-	(63,269)	-	
Total other financing (uses)	(47,866)	-	47,866	(68,511)		
Net changes in fund balance	(7,255,098)	(2,533,606)	4,721,492	(2,109,060)		
FUND BALANCE, January 1	14,439,543	14,439,543	-	15,098,826		
FUND BALANCE, July 31	7,184,445	11,905,937	4,721,492	12,989,766		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	1,908,389	729	1,640,778	16.3%	100.0%
Investment income	56,250	549,251	493,001	663,278	-17.2%	976.4%
Total revenues	1,963,910	2,469,821	493,730	2,352,596	5.0%	125.8%
EXPENDITURES						
Culture and recreation	368,612	138,068	230,544	177,923	0.0%	0.0%
Capital Outlay	11,755,509	3,044,715	8,710,794	4,896,218	0.0%	25.9%
Total Expenditures	12,124,121	3,182,783	8,941,338	5,074,141	0.0%	26.3%
Excess of revenues over (under) expenditures	(10,160,211)	(712,962)	9,435,068	(2,721,545)	-73.8%	7.0%
OTHER FINANCING (USES)						
Transfer out	(174,172)	-	174,172	(14,760)	0.0%	0.0%
Total other financing (uses)	(174,172)	-	174,172	(14,760)	0.0%	0.0%
Net change in fund balance	(10,334,383)	(712,962)	9,609,240	(2,736,305)		
FUND BALANCE, January 1	16,294,893	16,294,893	-	24,715,311	-34.1%	
FUND BALANCE, July 31	5,960,510	15,581,931	9,621,421	21,979,006	-29.1%	

CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	575,792	(574,208)	667,557	-13.7%	50.1%
Investment income	25,000	256,273	231,273	215,721	18.8%	1025.1%
Total revenues	1,175,000	832,065	(342,935)	883,278	-5.8%	70.8%
EXPENDITURES						
Culture and recreation	627,578	283,101	344,477	155,614	81.9%	45.1%
Capital Outlay	6,568,169	30,057	6,538,112	939,124	-96.8%	0.5%
Total Expenditures	7,195,747	313,158	6,882,589	1,094,738	-71.4%	4.4%
Net change in fund balance	(6,020,747)	518,907	6,539,654	(211,460)	-345.4%	-8.6%
FUND BALANCE, January 1	7,900,680	7,900,680	-	7,874,754		
FUND BALANCE, July 31	1,879,933	8,419,587	6,539,654	7,663,295		

CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	2,862,512	(3,378,389)	2,902,896	-1.4%	45.9%
Investment income	12,481	495,035	482,554	365,766	35.3%	0.0%
Miscellaneous	250,000	499,737	249,737	646,498	-22.7%	199.9%
Total revenues	6,503,382	3,857,284	(2,646,098)	3,915,160	-1.5%	59.3%
EXPENDITURES						
Current:						
Culture and Recreation	2,526,745	1,068,847	1,457,898	920,511	16.1%	42.3%
Capital Outlay	8,997,773	144,360	8,853,413	5,083,917	-97.2%	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	1,581,782	12,314,886	6,405,834	-75.3%	11.4%
Excess of revenues (under) expenditures	(7,393,286)	2,275,502	9,668,788	(2,490,675)	-191.4%	-30.8%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(93,528)	-	93,528	(7,210)	0.0%	0.0%
General Fund	(79,210)	(46,207)	33,003	(38,024)	0.0%	0.0%
Total other financing sources (uses)	(172,738)	(46,207)	126,531	(45,234)	0.0%	26.7%
Net changes in fund balance	(7,566,024)	2,229,295	9,795,319	(2,535,908)		
FUND BALANCE, January 1	14,698,551	14,698,551	-	15,063,307		
FUND BALANCE, July 31	7,132,527	16,927,846	9,795,319	12,527,399		

CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of July 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	237,542	(272,458)	239,707	-0.9%	46.6%
Investment income	-	293	293	305	-3.7%	
Total revenues	510,000	237,836	(272,164)	240,012	-0.9%	46.6%
EXPENDITURES						
Culture and recreation	510,000	340,000	170,000	380,000	0.0%	66.7%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	340,000	170,000	380,000		66.7%
Excess of revenues over (under) expenditures	-	(102,164)	(102,164)	(139,988)	-27.0%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(102,164)	(102,164)	(139,988)		
FUND BALANCE, January 1	45,828	45,828	-	93,321	-50.9%	
FUND BALANCE, July 31	45,828	(56,336)	(102,164)	(46,667)	20.7%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,673,905	\$ 6,866,064	\$ 1,057,440	\$ 14,597,409
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,276,163	(398)	16,269	1,292,034
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	8,485	7,482	1,383	17,350
Prepaid expenses	-	-	4,145	4,145
Total current assets	7,958,553	6,873,148	1,079,237	15,910,938
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	19,645,985	19,912,418	4,049,427	43,607,830
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	20,661,153	20,210,841	4,111,129	44,983,123

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 6,195	\$ 53,417	\$ 37,052	\$ 96,664
Construction contracts payable	12,009	3,603	7,862	23,474
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	125,815	117,514	52,111	295,440
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	2,175,026	2,157,380	174,974	4,507,380
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	6,664,093	4,971,108	964,910	12,600,111
Total net position	18,339,516	18,010,378	3,927,238	40,277,132
Total liabilities and net position	\$ 20,661,153	\$ 20,210,842	\$ 4,111,129	\$ 44,983,124

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	55,089,501	(44,492,593)	45,933,335	19.9%	55.3%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	625,897	525,897	475,887	31.5%	625.9%
Miscellaneous	65,250	180,663	115,413	119,782	50.8%	276.9%
Aid to underground installation	3,908,000	3,136,643	(771,357)	1,510,306	107.7%	80.3%
Other sales	71,580	81,203	9,623	69,221	17.3%	113.4%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	103,726,924	59,113,907	(44,613,017)	48,108,532	22.88%	57.0%
EXPENSES						
Administration	9,740,654	4,681,357	5,059,297	4,817,328	-2.8%	48.1%
Power purchased	65,684,115	37,868,716	27,815,399	35,371,685	7.1%	57.7%
Distribution	13,817,107	6,771,851	7,045,256	6,427,276	5.4%	49.0%
Franchise fee	7,817,758	4,371,574	3,446,184	3,625,155	20.6%	55.9%
Transfers out	887,742	567,690	320,052	317,738	0.0%	63.9%
Total operations	97,947,376	54,261,188	43,686,188	50,559,182	7.3%	55.4%
Capital outlay	17,653,476	4,685,733	12,967,743	2,696,081	73.8%	26.5%
Total expenses	115,600,852	58,946,921	56,653,931	53,255,263	10.7%	51.0%
Excess of revenues over expenses	(11,873,928)	166,986	12,040,914	(5,146,731)		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		4,685,733				
Capitalized salaries and expenses		-				
Capitalized interest		-				
Capital contributions		-				
		4,685,733				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net income (GAAP basis)		4,852,719				

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	12,788,372	(8,675,843)	11,997,146	6.6%	59.6%
Intergovernmental	-	-	-	109,530	0.0%	0.0%
Investment income	45,000	287,996	242,996	205,746	40.0%	640.0%
Miscellaneous	15,000	248,389	233,389	156,636	58.6%	1655.9%
Aid to underground installation	70,000	4,045	(65,955)	0	0.0%	5.8%
Total revenues	21,594,215	13,328,802	(8,265,413)	12,469,058	6.9%	61.7%
EXPENSES						
Administration	8,399,061	3,955,417	4,443,645	3,531,828	12.0%	47.1%
Distribution	6,309,173	3,527,233	2,781,940	3,150,205	12.0%	55.9%
Franchise fee	208,120	837	207,283	7,914	0.0%	0.0%
Transfers out	49,213	31,209	18,004	36,147	0.0%	0.0%
Total operations	14,965,567	7,514,695	7,450,872	6,726,094	11.7%	50.2%
Debt service	4,434,651	285,271	4,149,380	400,050	0.0%	6.4%
Capital outlay	3,226,276	1,439,742	1,786,534	1,186,814	21.3%	44.6%
Total expenses	22,626,494	9,239,709	13,386,786	8,312,958	11.1%	40.8%
Excess of revenues (under) expenses	(1,032,279)	4,089,092	5,121,372	4,156,101		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	1,439,742
	Capitalized salaries and expenses	-
		1,439,742
Less:	Depreciation	-
	Proceeds from issuance of bonds	-
	Capital contributions:	
	Loss on asset disposal	-
	Aid to underground installation	-
	Vehicle transfers	-
		-
Net (loss) (GAAP basis)		5,528,834

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of July 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	\$	27,966,836	\$	52,033,167	\$	23,144,843	\$	14,356,059	\$	14,597,409	\$	132,098,314	\$	49,560,699	
Cash and cash equivalents		-		-		-		-		-		-		-	
Accounts receivable (net of allowance for uncollectibles)		14,657,873		4,646,257		2,424,889		587,919		1,292,034		23,608,972		359,498	
Intergovernmental receivable		-		587,399		150,536		1,655,367		-		2,393,302		-	
Loans receivable		-		66,507		-		-		-		66,507		-	
Interest receivable		32,925		63,438		25,285		19,611		17,350		158,609		60,221	
Inventory of materials and supplies		-		-		-		-		-		-		14,355,856	
Advance to other funds, current portion		-		-		-		-		-		-		10,489,606	
Prepaid expenses		56,853		-		-		-		4,145		60,998		5,919	
Total unrestricted current assets		42,714,487		57,396,767		25,745,553		16,618,956		15,910,938		158,386,701		74,831,799	
Restricted assets:															
Bond debt service:															
Equity in pooled cash & cash equivalents		2,390,350		45,375,678		1,796,506		1,255,553		-		50,818,087		-	
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		-		(708,257)		-		-		-		(708,257)		-	
Cash and cash equivalents		-		-		567,350		-		-		567,350		-	
Interest receivable		95		-		-		-		-		95		-	
Total restricted current assets		2,390,445		44,667,421		2,364,912		1,255,604		-		50,678,383		-	
Total current assets		45,104,932		102,064,189		28,110,465		17,874,560		15,910,938		209,065,084		74,831,799	
Noncurrent assets:															
Loan receivable-component unit		-		-		-		-		-		-		146,000	
Capital assets:															
Land and water rights		1,609,104		289,728,827		2,012,093		16,752,578		1,826,435		311,929,037		333,200	
Buildings		4,917,739		32,525,133		53,846,906		881,507		10,039,439		102,210,724		1,838,812	
Improvements (other than buildings)		225,381,676		277,161,353		169,275,380		107,942,241		17,871,411		797,632,061		3,087,845	
Equipment		9,776,464		2,938,697		4,946,659		339,619		3,914,799		21,916,238		67,810,611	
Construction in progress		4,367,500		65,725,657		7,525,959		22,306,961		14,724,500		114,650,577		2,652,505	
Total capital assets		246,052,483		668,079,667		237,606,997		148,222,906		48,376,584		1,348,338,637		75,722,973	
Less - accumulated depreciation		96,889,829		105,560,390		90,162,971		36,765,246		20,679,692		350,058,128		51,131,476	
Net capital assets		149,162,654		562,519,277		147,444,026		111,457,660		27,696,892		998,280,509		24,591,497	
Total noncurrent assets		149,162,654		562,519,277		147,444,026		111,457,660		27,696,892		998,280,509		24,737,497	
Total assets		194,267,586		664,583,466		175,554,491		129,332,220		43,607,830		1,207,345,593		99,569,296	
DEFERRED OUTFLOW OF RESOURCES															
Related to OPEB		537,149		242,683		162,953		87,820		140,174		1,170,780		321,833	
Related to Bond Refunding		-		-		117,867		-		-		117,867		-	
City Contributions Subsequent to the Measurement Date		4,730,495		2,138,141		1,435,633		773,641		1,235,119		10,313,029		555,717	
Actual experience less than expected experience		-		-		-		-		-		-		-	
Total deferred outflows of resources		5,267,644		2,380,824		1,716,454		861,461		1,375,293		11,601,677		877,550	
Total assets and deferred outflows of resources	\$	199,535,231	\$	666,964,290	\$	177,270,944	\$	130,193,681	\$	44,983,123	\$	1,218,947,270	\$	100,446,845	

	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	\$ 6,793,185	\$ 151,199	\$ 58,993	\$ 242,213	\$ 96,664	\$ 7,342,254	\$ 318,133
Construction contracts payable	2,500	616,843	161,232	134,253	23,474	938,302	5,698
Accrued liabilities	486,156	10,000	-	-	-	496,156	-
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	1,123,114	-	-	-	-	1,123,114	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	613,468
Customer deposits	858,091	126,042	-	8,590	-	992,723	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	9,970,452	2,288,753	357,307	449,629	295,440	13,361,582	14,026,357
Payable from restricted assets:							
Accounts payable	-	561,910	-	-	-	561,910	-
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	3,541,910	2,170,000	1,950,000	-	11,412,985	-
Total current liabilities	13,721,527	5,830,663	2,527,307	2,399,629	295,440	24,774,567	14,026,357
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	41,795,624	85,824,077	36,632,825	18,907,082	4,507,380	187,666,989	17,235,271
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	116,800,144	94,566,770	27,677,021	863,481,436	24,591,497
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	2,390,350	45,375,678	1,796,506	1,255,553	-	50,818,087	-
Restricted for workers' compensation	-	-	-	-	-	-	-
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	26,453,085	39,118,239	21,810,577	15,339,843	12,600,111	115,321,855	58,493,241
Total net position	156,978,502	580,796,351	140,407,227	111,162,166	40,277,132	1,029,621,378	83,084,738
Total liabilities and net position	\$ 199,535,231	\$ 666,964,291	\$ 177,270,945	\$ 130,193,682	\$ 44,983,124	1,218,947,273	\$ 100,446,845

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	14,483,569	(15,592,327)	12,978,471	11.6%	48.2%
Development fee surcharge	327,100	426,795	99,695	425,650	0.3%	130.5%
Intergovernmental	79,878	32,503	(47,375)	1,130,196	-97.1%	0.0%
Investment income - operating	1,124,994	2,789,986	1,664,992	2,948,967	-5.4%	248.0%
Miscellaneous	200,000	477,482	277,482	558,881	-14.6%	238.7%
Transfer in	1,840,378	1,840,378	-	1,841,143	0.0%	100.0%
Total revenues	33,648,246	20,050,714	(13,597,532)	19,883,307	0.8%	59.6%
EXPENSES						
Administration	12,016,716	5,196,005	6,820,711	4,973,334	4.5%	43.2%
Water resources	4,701,979	1,892,836	2,809,143	2,734,489	-30.8%	40.3%
Transmission/distribution	3,074,772	1,430,686	1,644,086	1,822,533	-21.5%	46.5%
Treatment plant	4,524,721	2,258,814	2,265,907	2,559,633	-11.8%	49.9%
Transfer out	574,389	-	574,389	141,486	0.0%	0.0%
Total operations	24,892,577	10,778,341	14,114,236	12,231,475	-11.9%	43.3%
Debt service	5,269,763	763,254	4,506,509	1,200,919	0.0%	14.5%
Capital outlay	63,662,109	4,596,402	59,065,707	2,652,242	73.3%	7.2%
Total expenses	93,824,449	16,137,997	77,686,452	16,084,636	0.3%	17.2%
Excess of revenue (under) expenses	(60,176,203)	3,912,717	64,088,920	3,798,671		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		4,596,402				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		4,596,402				
Principal retired		-				
		4,596,402				
Less: Depreciation		-				
Impairment loss		-				
Tranfers in decreasing operating expense						
Vehicle transfers						
		-				
Net (loss) (GAAP basis)		8,509,119				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	1,759,650	203,250	1,830,331	-3.9%	113.1%
Investment income	30,700	693,465	662,765	589,451	17.6%	2258.8%
Total revenues	1,587,100	2,455,807	868,707	2,419,782	1.5%	154.7%
EXPENDITURES						
Municipal utility systems	-	303	(303)	1,816	0.0%	0.0%
Capital Outlay	12,417,576	17,597	12,399,979	365,454	-95.2%	0.1%
Total Expenditures	12,417,576	17,900	12,399,676	367,270	-95.1%	0.1%
Excess of revenues over expenditures	(10,830,476)	2,437,907	13,268,383	2,052,512	18.8%	-22.5%
OTHER FINANCING (USES)						
Transfer out	(2,352,049)	(1,840,378)	511,671	(1,848,141)	0.0%	78.2%
Net change in fund balance	(13,182,525)	597,529	13,780,054	204,371		
FUND BALANCE, January 1	22,509,705	22,509,705	-	21,296,319		
FUND BALANCE, July 31	9,327,180	23,107,234	13,780,054	21,500,691		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	174,976	151,576	141,549	23.6%	747.8%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	28,400	859,942	831,542	142,299	504.3%	3028.0%
EXPENDITURES						
Municipal utility systems	542,000	417,933	124,067	416,667	0.0%	77.1%
Capital Outlay	816,630	-	816,630	-	0.0%	0.0%
Total Expenditures	1,358,630	417,933	940,697	416,667	0.3%	30.8%
Net change in fund balance	(1,330,230)	442,009	1,772,239	(274,368)		
FUND BALANCE, January 1	5,268,808	5,268,808	-	5,456,028		
FUND BALANCE, July 31	3,938,578	5,710,817	1,772,239	5,181,660		

CITY OF LONGMONT
 RAW WATER STORAGE RESERVE FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of July 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	-	3,384	3,384	778	335.0%	0.0%
EXPENDITURES						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	-	-	-	-	0.0%	0.0%
Net change in fund balance	-	3,384	3,384	778		
FUND BALANCE, January 1	29,177	29,177	-	27,903		
FUND BALANCE, July 31	29,177	32,561	3,384	28,681		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	12,092,209	(9,112,391)	10,366,050	16.7%	57.0%
Intergovernmental	0	0	0	414,020	0.0%	0.0%
Investment income	162,900	717,256	554,356	562,436	27.5%	440.3%
Miscellaneous	3,000	46,051	43,051	114,686	-59.8%	1535.0%
Transfers in	466,633	466,633	0	466,633	0.0%	100.0%
Total revenues	21,837,133	13,322,149	(8,514,984)	11,923,825	11.7%	61.0%
EXPENSES						
Administration	6,624,171	2,844,089	3,780,082	2,559,299	11.1%	42.9%
Sewer collection system	1,863,555	796,634	1,066,921	990,739	-19.6%	42.7%
Sewer disposal plant	6,156,035	3,151,260	3,004,775	2,690,772	17.1%	51.2%
Transfers out	339,864	245,049	94,815	69,715	0.0%	72.1%
Total operations	14,983,625	7,037,032	7,946,593	6,310,525	11.5%	47.0%
Debt service	3,332,425	387,475	2,944,950	630,563	0.0%	11.6%
Capital outlay	6,763,533	1,241,566	5,521,967	2,528,194	-50.9%	18.4%
Total expenses	25,079,583	8,666,073	16,413,510	9,469,282	-8.5%	34.6%
Excess of revenues over (under) expenses	(3,242,450)	4,656,076	7,898,526	2,454,543		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,241,566				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		1,241,566				
Principal retired		-				
		1,241,566				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		5,897,642				

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	6,720,838	(4,709,262)	5,822,251	15.4%	58.8%
Plant investment fee	457,016	595,964	138,948	259,837	129.4%	130.4%
Intergovernmental	696,743	-	(696,743)	-	#DIV/0!	0.0%
Investment income	88,000	458,548	370,548	458,342	0.0%	0.0%
Miscellaneous	27,400	79,893	52,493	108,821	-26.6%	291.6%
Total revenues	12,699,259	7,855,242	(4,844,017)	6,649,251	18.1%	61.9%
EXPENSES						
Administration	3,369,641	1,772,619	1,597,022	1,453,277	22.0%	52.6%
Engineering	3,536,461	1,487,751	2,048,710	1,201,385	23.8%	42.1%
Maintenance	243,663	95,311	148,352	173,616	-45.1%	39.1%
Transfers out	68,512	-	68,512	16,013	-100.0%	0.0%
Total operations	7,218,277	3,355,681	3,862,596	2,844,291	18.0%	46.5%
Debt service	2,448,938	207,891	2,241,047	291,744	0.0%	8.5%
Capital outlay	7,901,441	2,641,246	5,260,195	1,084,878	143.5%	33.4%
Total expenses	17,568,656	6,204,818	11,363,838	4,220,912	47.0%	35.3%
Excess of revenues (under) expenses	(4,869,397)	1,650,425	6,519,822	2,428,339		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,641,246				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		2,641,246				
Principal retired		-				
		2,641,246				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		4,291,671				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	1,339,109	289,579	616,756	117.1%	127.6%
Investment income	20,000	105,830	85,830	41,581	154.5%	529.2%
Total revenues	1,069,530	1,444,939	375,409	658,337	119.5%	135.1%
EXPENDITURES						
Municipal utility systems	101,970	22,199	79,771	134,275	-83.5%	21.8%
Capital Outlay	2,586,469	530,360	2,056,109	1,197,931	-55.7%	20.5%
Total Expenditures	2,688,439	552,559	2,135,880	1,332,206	-58.5%	20.6%
Excess of revenues over expenditures	(1,618,909)	892,380	2,511,289	(673,869)	-232.4%	-55.1%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,618,909)	892,380	2,511,289	(673,869)		
FUND BALANCE, January 1	3,025,236	3,025,236	-	2,060,262		
FUND BALANCE, July 31	1,406,327	3,917,617	2,511,289	1,386,393		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 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	1,719,572	481,272	1,161,803	48.0%	138.9%
Developer participation	-	18,876	18,876	10,503	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	49,800	251,201	201,401	246,603	1.9%	504.4%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,288,100	1,989,649	701,549	1,418,909	40.2%	154.5%
EXPENDITURES						
Municipal utility systems	-	267	(267)	-	0.0%	0.0%
Capital Outlay	356,944	106,403	250,541	2,774,467	0.0%	0.0%
Total Expenditures	356,944	106,670	250,274	2,774,467	0.0%	29.9%
Excess of revenues over expenditures	931,156	1,882,979	951,823	(1,355,558)	-238.9%	202.2%
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	(26,333)	0.0%	0.0%
Total other financing (uses)	(472,944)	(466,633)	6,311	(492,966)	0.0%	98.7%
Net change in fund balance	458,212	1,416,346	958,134	(1,848,524)		
FUND BALANCE, January 1	6,565,396	6,565,396	-	9,574,062		
FUND BALANCE, July 31	7,023,608	7,981,742	958,134	7,725,538		

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

		2025		2024	%	2025
	Budget	YTD	Variance From	YTD	Increase	Actual as a %
		Actual	Budget	Actual	(Decrease)	of Budget
REVENUES						
Charges for services	9,430,200	5,674,806	(3,755,394)	5,210,474	8.9%	60.2%
Intergovernmental	-	0	0	0	0.0%	0.0%
Investment income	18,376	237,853	219,477	309,318	-23.1%	1294.4%
Miscellaneous	1,000	115,002	114,002	189,354	-39.3%	11500.2%
Transfers in	330,000.00	330,000.00	-	-	0.0%	100.0%
Total revenues	9,779,576	6,357,661	(3,421,915)	5,709,146	11.4%	65.0%
EXPENSES						
Administration	2,252,005	1,063,061	1,188,944	944,376	12.6%	47.2%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,219,175	3,374,871	2,844,304	3,639,611	-7.3%	54.3%
Special trash pickup	1,141,496	467,444	674,052	496,217	-5.8%	41.0%
Curbside recycling	2,623,552	1,245,861	1,377,691	1,215,462	2.5%	47.5%
Transfers out	4,881	0	4,881	7,162	0.0%	0.0%
Total operations	12,276,059	6,151,237	6,124,822	6,302,828	-2.4%	50.1%
Capital outlay	929,253	241,035	688,218	204,935	0.0%	25.9%
Total expenses	13,205,312	6,392,272	6,813,040	6,507,763	-1.8%	48.4%
Excess of revenues over (under) expenses	(3,425,736)	(34,611)	3,391,125	(798,617)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	241,035
Less: Depreciation	0
Net Income (GAAP basis)	206,424

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

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	4,174,954	3,142,502	(1,032,452)	3,097,652	1.4%	75.3%
Intergovernmental	-	-	-	-	#DIV/0!	0.0%
Developer participation fee	-	-	-	-	0.0%	0.0%
Investment income	7,746	191,254	183,508	172,433	10.9%	2469.1%
Miscellaneous	-	-	-	-	#DIV/0!	0.0%
Total revenues	4,182,700	3,333,756	(848,944)	3,270,085	1.9%	79.7%
EXPENSES						
Administration	491,234	272,923	218,311	217,423	25.5%	55.6%
Course maintenance/development	3,070,441	1,653,500	1,416,941	1,588,762	4.1%	53.9%
Transfers out	16,050	-	16,050	28,457	0.0%	0.0%
Total operations	3,577,725	1,926,423	1,651,302	1,834,642	5.0%	53.8%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	1,331,580	192,843	1,138,737	2,689,840	-92.8%	14.5%
Total expenses	5,109,305	2,119,266	2,990,039	4,524,482	-53.2%	41.5%
Excess of revenues over expenses	(926,605)	1,214,490	2,141,095	(1,254,397)	-196.8%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	192,843
Principal payments capital leases	-
Gain on sale of assets	-
	192,843
Less: Depreciation	-
Net income (GAAP basis)	1,407,333

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 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	503,468	(150,146)	479,903	5%	77.0%
Intergovernmental	475,968	111,300	(364,668)	5,169	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	36,592	36,592	31,967	14%	0.0%
Miscellaneous	7,956	8,861	905	4,516	96%	111.4%
Total revenues	1,137,538	660,221	(477,317)	521,555	27%	58.0%
EXPENSES						
Administration	426,629	223,232	203,397	225,067	-1%	52.3%
Maintenance	265,280	56,411	208,869	87,667	-36%	21.3%
Transfers out	-	-	-	183	-	0.0%
Total operations	691,909	279,643	412,266	312,917	(0)	40.4%
Capital outlay	941,730	482,680	459,050	35,116	0%	0.0%
Total expenses	1,633,639	762,323	871,316	348,033	119%	46.7%
Excess of revenue over (under) expenses	(496,101)	(102,102)	393,999	173,522		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	482,680
	482,680
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	380,578

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

	Budget	2025 Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	1,000,000	797,631	(202,369)	593,643	34.4%
Miscellaneous	12,708,516	8,209,632	(4,498,884)	7,857,959	4.5%
Total revenues	13,708,516	9,007,263	(4,701,253)	8,451,602	6.6%
EXPENSES					
Operations:					
Personal services	2,664,083	1,213,712	1,450,371	1,268,768	-4.3%
Operating & maintenance	5,778,094	1,966,036	3,812,058	2,303,783	-14.7%
Transfers out	27,629	-	27,629	26,775	0.0%
Total operations	8,469,806	3,179,748	5,290,058	3,599,326	-11.7%
Capital outlay	22,611,635	5,571,829	17,039,806	4,364,487	27.7%
Total expenses	31,081,441	8,751,577	22,329,864	7,963,813	9.9%
Excess of revenues (under) expenses	(17,372,925)	255,686	17,628,611	487,789	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	5,571,829
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	5,571,829
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	5,827,515