

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

August 31, 2025

(UNAUDITED)

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

		2025	Variance	2024	% Increase (Decrease) From	2025 as a % of
	Budget	YTD Actual	from Final Budget	YTD Actual	Prior Year	Budget
TAXES						
General property taxes:						
Current	29,855,744	29,371,259	(484,485)	30,546,781	-3.8%	98.4%
Prior years	-	(7,102)	(7,102)	5,670	-225.3%	0.0%
General sales and use tax	52,899,405	28,960,345	(23,939,060)	28,779,420	0.6%	54.7%
Selected sales and use tax -						
Cigarette	150,000	59,731	(90,269)	50,055	19.3%	39.8%
Franchise taxes:						
Gas	1,200,000	696,429	(503,571)	654,339	6.4%	58.0%
Cable Television	560,000	260,276	(299,724)	280,027	0.0%	46.5%
Telephone	152,798	63,229	(89,569)	87,256	-27.5%	41.4%
Electric	7,500,000	5,215,826	(2,284,174)	4,400,628	18.5%	69.5%
Telecommunications	208,120	127,100	(81,020)	8,833	1338.9%	61.1%
Water	665,699	443,800	(221,899)	408,784	8.6%	66.7%
Wastewater	847,001	564,664	(282,337)	544,752	3.7%	66.7%
	94,038,767	65,755,558	(28,283,209)	65,766,546	0.0%	69.9%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	11,000	7,845	(3,155)	6,899	13.7%	71.3%
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	14,875	(5,125)	13,700	8.6%	74.4%
Non-Business licenses and permits:						
Building	2,557,225	1,813,529	(743,696)	2,421,564	-25.1%	70.9%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,000	103,375	(41,625)	100,800	2.6%	71.3%
Parade / use of public places	8,600	6,925	(1,675)	7,436	-6.9%	80.5%
	2,809,325	2,013,829	(795,495)	2,615,537	-23.0%	71.7%
INTERGOVERNMENTAL REVENUE						
Federal revenue	240,786	257,787	17,001	73,036	0.0%	107.1%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	296,223	4,668	(291,555)	17,930	-74.0%	0.0%
Non-grant state revenue	318,000	141,807	(176,193)	149,223	-5.0%	0.0%
Local government shared revenue:						
Shared Fines	53,000	42,033	(10,967)	38,277	9.8%	79.3%
Hazmat Authority	32,000	25,802	(6,198)	34,945	0.0%	80.6%
Longmont Housing Authority	894,620	644,146	(250,474)	518,952	24.1%	72.0%
Grants / School Resource Officer	432,315	372,433	(59,882)	171,338	117.4%	86.1%
	2,296,944	1,488,677	(808,267)	1,003,701	48.3%	64.8%

**CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of August 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	47,896	(22,104)	45,066	6.3%	68.4%
Disconnect Tag Fees	640,000	530,159	(109,841)	402,331	31.8%	82.8%
Maps and publications	150	118	(32)	260	0.0%	78.5%
Rebates	172,000	207,930	35,930	183,141	13.5%	120.9%
Payroll Fee	700	450	(250)	507	-11.4%	64.3%
Sales tax commission	110,000	60,222	(49,778)	68,477	-12.1%	54.7%
Liquor Application Fee	40,000	32,295	(7,705)	27,635	16.9%	80.7%
Marijuana Modification Fee	10,000	3,000	(7,000)	3,600	0.0%	30.0%
Public safety:						
Criminal justice records	50,000	32,040	(17,960)	32,823	-2.4%	64.1%
Extra duty officer reimbursement	-	24,852	24,852	73,621	-66.2%	0.0%
Fire inspection & fireworks fees	195,400	150,416	(44,984)	152,806	-1.6%	77.0%
Offender registration/impound fees	10,000	5,276	(4,724)	6,738	-21.7%	52.8%
Emergency dispatch reimbursement	200,000	116,695	(83,305)	130,963	0.0%	0.0%
Elevator inspection	58,420	31,475	(26,945)	38,560	-18.4%	53.9%
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	448,616	(78,176)	514,489	-12.8%	85.2%
Right-of-way maintenance	576,740	384,488	(192,252)	188,280	104.2%	66.7%
Culture and Recreation:						
Recreation center - all fees	2,172,372	1,548,189	(624,183)	1,528,789	1.3%	71.3%
Pool fees	539,457	456,094	(83,364)	452,780	0.7%	84.5%
Arbor Day Tree Sales	-	13,153	13,153	11,400	15.4%	0.0%
Reservoir fees	665,372	570,723	(94,649)	751,259	-24.0%	85.8%
Activity fees	1,581,413	1,122,099	(459,314)	1,005,984	11.5%	71.0%
Facility use fees	499,720	322,036	(177,684)	304,035	5.9%	64.4%
Concessions	63,321	60,316	(3,005)	60,312	0.0%	95.3%
Senior citizens:						
Activity fees	200	30	(170)	132	-77.3%	15.0%
Facility fees	2,500	3,215	715	1,430	124.8%	128.6%
Administrative reimbursements:						
Sanitation	988,183	658,752	(329,431)	633,112	4.0%	66.7%
Golf	268,898	179,264	(89,634)	127,432	40.7%	66.7%
Electric	2,548,450	1,698,968	(849,482)	1,690,992	0.5%	66.7%
Telecommunications	737,285	491,520	(245,765)	411,288	19.5%	66.7%
Water	2,216,101	1,477,400	(738,701)	1,524,664	-3.1%	66.7%
Sewer	1,279,159	852,776	(426,383)	795,920	7.1%	66.7%
Storm Drainage	836,840	557,896	(278,944)	591,016	-5.6%	66.7%
Airport	86,877	57,920	(28,957)	66,608	-13.0%	66.7%
Streets	1,118,172	745,448	(372,724)	761,856	-2.2%	66.7%
Museum	336,045	224,032	(112,013)	194,304	15.3%	66.7%
Oil and Gas	37,335	24,888	(12,447)	1,208	0.0%	66.7%
Open Space	183,728	122,488	(61,240)	169,960	-27.9%	66.7%
Fleet	479,657	319,768	(159,889)	282,072	13.4%	66.7%
General Improvement District	26,034	17,360	(8,674)	18,440	-5.9%	66.7%
	19,493,613	13,762,577	(5,731,034)	13,255,362	3.8%	70.6%
FINES AND FORFEITS						
Court:						
Parking	174,290	67,032	(107,258)	106,575	-37.1%	38.5%
Other court fines	225,000	193,145	(31,855)	142,114	35.9%	85.8%
Court fine surcharge	25,000	19,250	(5,750)	13,400	43.7%	77.0%
Bond forfeitures	6,200	7,050	850	2,160	226.4%	113.7%
Other forfeitures	30,000	119,205	89,205	-	0.0%	0.0%
Court education fees	8,500	6,430	(2,070)	4,450	44.5%	75.6%
Court costs reimbursements	37,000	29,902	(7,098)	21,439	39.5%	80.8%
Probation & home detention monitoring fees	15,500	10,615	(4,885)	7,735	37.2%	68.5%
Code Enforcement Penalty	600	600	-	375	60.0%	100.0%
Tree Mitigation Fine	83,942	61,020	(22,922)	214,272	-71.5%	72.7%
Outstanding judgments/warrants	1,600	990	(610)	764	29.6%	61.9%
Traffic Camera fines	329,619	-	(329,619)	-	0.0%	0.0%
Library fines	15,000	10,625	(4,375)	9,993	6.3%	0.0%
False alarm fines	3,600	14,971	11,371	1,700	780.7%	415.9%
Weed cutting fines	15,000	16,698	1,698	14,130	0.0%	111.3%
Civil Penalty & Nuisance fines	10,000	74,134	64,134	26,992	174.7%	741.3%
Property Lien filing fees	-	4,426	4,426	-	0.0%	0.0%
Other fines	350	25	(325)	265	-90.6%	7.1%
	981,201	636,119	(345,082)	566,363	12.3%	64.8%

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

(continued)

		2025	Variance	2024	% Increase (Decrease) From	2025 as a % of
	Budget	YTD Actual	from Final Budget	YTD Actual	Prior Year	Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	1,600,000	1,826,833	226,833	1,540,491	18.6%	114.2%
Miscellaneous	89,789	269,931	180,142	486,429	-44.5%	300.6%
Private grants/donations	221	7,709	7,488	17,282	-55.4%	0.0%
Oil and gas royalties	960,833	70,909	(889,924)	50,412	0.0%	7.4%
	2,650,843	2,175,382	(475,460)	2,094,614	3.9%	82.1%
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	89,137	(48,859)	77,652	0.0%	64.6%
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	387,137	(69,359)	870,232	-55.5%	84.8%
Total revenues and other sources (legal basis)	122,727,189	86,219,280	(36,507,909)	86,172,356	0.1%	70.3%

(continued)

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

**EXPENDITURE
NORM=57.3%**

	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	433,960	212,239	453,998	-4.4%	67.2%
City Attorney	2,101,110	1,211,081	890,029	1,207,985	0.3%	57.6%
Municipal Court						
Courts	974,860	540,036	434,824	466,997	15.6%	55.4%
Probation	391,086	258,718	132,368	247,844	4.4%	66.2%
City Manager						
City Manager	1,944,343	860,892	1,083,451	1,026,753	-16.2%	44.3%
General Fund Transfers	5,147,338	4,435,325	712,013	3,968,339	11.8%	86.2%
Non Departmental	3,436,669	528,396	2,908,274	579,524	-8.8%	15.4%
Economic Development Contracts	1,103,417	130,348	973,069	190,625	-31.6%	11.8%
LHA General	110,713	134,549	(23,836)	114,471	17.5%	121.5%
Total Non-Departmental	15,855,735	8,533,304	7,322,431	8,256,537	3.4%	53.8%
SHARED SERVICES						
Communications	1,181,146	732,625	448,521	668,364	9.6%	62.0%
Human Resources						
Human Resources	2,328,459	1,357,518	970,941	1,255,112	8.2%	58.3%
Strategic Integration						
Strategic Integration Admin	294,423	120,761	173,662	40,404	198.9%	41.0%
Oil and Gas	1,009,972	501,368	508,604	664,995	-24.6%	49.6%
Geospatial Data and Analysis	180,202	101,208	78,994	86,864	16.5%	56.2%
Data and Analytics	176,662	136,215	40,447	77,960	74.7%	77.1%
Salesforce	337,139	19,350	317,789	-	0.0%	0.0%
Business Enablement	15,140	10,010	5,130	9,900	1.1%	66.1%
Technical Services	82,062	44,542	37,520	51,546	-13.6%	54.3%
Customer Service and Admin	39,931	21,682	18,249	20,031	8.2%	54.3%
CIS Technical Support	340,456	207,734	132,722	-	0.0%	61.0%
Utility Billing	3,530,347	1,636,970	1,893,377	-	0.0%	46.4%
Mail Delivery	70,190	30,978	39,212	-	0.0%	44.1%
Community Neighborhood and Equity Resol	900,190	491,506	408,684	507,156	-3.1%	54.6%
Lgmt Multicultural Action Comm	48,840	12,277	36,563	13,231	-7.2%	25.1%
Purchasing	1,276,631	766,704	509,927	715,633	7.1%	60.1%
Enterprise Technology Services						
PC Replacements	420,705	63,595	357,110	56,314	12.9%	15.1%
ETS Operations	4,010,946	2,610,886	1,400,060	2,465,333	5.9%	65.1%
LHA ETS Operations	50,839	23,744	27,095	33,255	-28.6%	46.7%
ETS Applications	1,861,838	725,732	1,136,106	768,864	-5.6%	39.0%
ETS CIS Support	-	4,242	(4,242)	194,734	-97.8%	0.0%
ETS Telephone	158,200	102,555	55,645	46,067	122.6%	0.0%
CJ System Replacement	105,825	4,305	101,520	23,016	0.0%	0.0%
City Clerk						
City Clerk	765,525	441,431	324,094	422,354	4.5%	57.7%
Election Voter Registration	233,290	23,272	210,018	21,856	6.5%	10.0%
Recovery Office	139,329	47,231	92,098	34,885	35.4%	33.9%
Total Shared Services	19,877,514	10,238,440	9,639,074	8,365,611	22.4%	51.5%
FINANCE						
Finance Administration	861,045	555,336	305,709	378,008	46.9%	64.5%
Sales Tax	657,655	346,368	311,287	358,329	-3.3%	52.7%
Accounting	1,494,750	1,059,467	435,283	968,834	9.4%	70.9%
Treasury	417,842.00	292,979.09	124,862.91	241,198.33	21.5%	70.1%
Information Desk	83,375	50,974	32,401	52,497	-2.9%	61.1%
LHA Accounting	445,518	321,006	124,512	249,487	28.7%	72.1%
Budget	569,292	332,140	237,152	433,499	-23.4%	58.3%
HATS	1,132,176	-	1,132,176	625	-100.0%	0.0%
Risk	751,957	343,362	408,595	340,311	0.9%	45.7%
Wellness	122,199	60,430	61,769	62,768	-3.7%	49.5%
Safety	205,209	127,181	78,028	124,004	2.6%	62.0%
Utility Billing	-	-	-	1,251,858	-100.0%	0.0%
Mail Delivery	-	489	(489)	53,674	-99.1%	0.0%
Total Finance	6,741,018	3,489,733	3,251,285	4,515,093	-22.7%	51.8%

(continued)

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

**EXPENDITURE
NORM=57.3%**

		2025	Variance	2024	%	2025
	Budget	YTD	from Final	YTD	Increase	as a % of
		Actual	Budget	Actual	(Decrease)	Budget
					From	
					Prior Year	
PUBLIC SAFETY						
Public Safety Chief	\$ 1,129,364	\$ 903,153	226,211	\$ 701,470	28.8%	80.0%
Neighborhood Resources	412,836	208,604	204,232	157,320	32.6%	50.5%
Emergency Communication Center	3,045,274	1,933,753	1,111,521	1,842,889	4.9%	63.5%
Public Safety Radio Replacemnt	2,800	13	2,787	4,060	0.0%	0.5%
Public Safety BRETSA Funded Train &	-	11,328	(11,328)	-	0.0%	0.0%
Police Services	490,516	409,911	80,605	256,040	60.1%	83.6%
SWAT	459,476	310,028	149,448	299,406	3.5%	67.5%
Police Training	683,676	363,007	320,669	313,733	15.7%	53.1%
Extra Duty	9,155	59,454	(50,299)	98,941	-39.9%	649.4%
Detectives	4,592,281	3,269,602	1,322,679	2,550,163	28.2%	71.2%
Special Investigation Unit	131,859	134,401	(2,542)	154,938	-13.3%	101.9%
RV Tow and Disposal	100,000	15,795	84,205	2,543	0.0%	15.8%
School Resource Unit	977,161	622,050	355,111	550,859	12.9%	63.7%
Animal Control	1,435,222	1,017,682	417,540	838,909	21.3%	70.9%
Traffic	1,426,074	934,652	491,422	804,502	16.2%	65.5%
Special Operations	-	305	(305)	48,195	-99.4%	0.0%
Patrol	18,041,632	11,150,356	6,891,276	8,835,118	26.2%	61.8%
Fire Suppression	15,576,668	10,083,648	5,493,020	8,532,250	18.2%	64.7%
Hazmat Team	175,834	145,481	30,353	148,159	-1.8%	82.7%
Technical Rescue Team	88,058	49,592	38,466	193,202	-74.3%	56.3%
Wildland Team	101,457	293,882	(192,425)	144,343	103.6%	289.7%
Fire Codes and Planning	655,392	452,678	202,714	364,384	24.2%	69.1%
Fire Investigations	43,492	38,271	5,221	38,223	0.1%	88.0%
Fire Outreach and Prevention	9,619	1,643	7,976	1,912	-14.0%	17.1%
Fire Services	1,013,220	640,975	372,245	626,604	2.3%	63.3%
Fire Training	587,600	567,295	20,305	691,722	-18.0%	96.5%
DUI Grant	1,223	4,233	(3,010)	7,010	-39.6%	0.0%
Collaborative Services	1,152,183	417,160	735,023	511,189	-18.4%	36.2%
CORE	349,186	150,471	198,715	145,500	3.4%	43.1%
Case Management	157,900	104,704	53,196	95,230	9.9%	66.3%
Outreach and Volunteers	25,486	7,424	18,062	14,489	-48.8%	29.1%
Peer Support	37,500	3,282	34,218	22,806	-85.6%	8.8%
Training and Personnel	654,082	492,282	161,800	323,724	52.1%	75.3%
Information Technology	1,091,867	628,583	463,284	647,840	-3.0%	57.6%
Records Unit	819,960	524,390	295,570	526,373	-0.4%	64.0%
Emergency Management	49,005	23,225	25,780	34,920	-33.5%	47.4%
Total Public Safety	55,527,058	35,980,305	19,546,753	30,530,992	17.8%	64.8%

(continued)

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

**EXPENDITURE
NORM=57.3%**

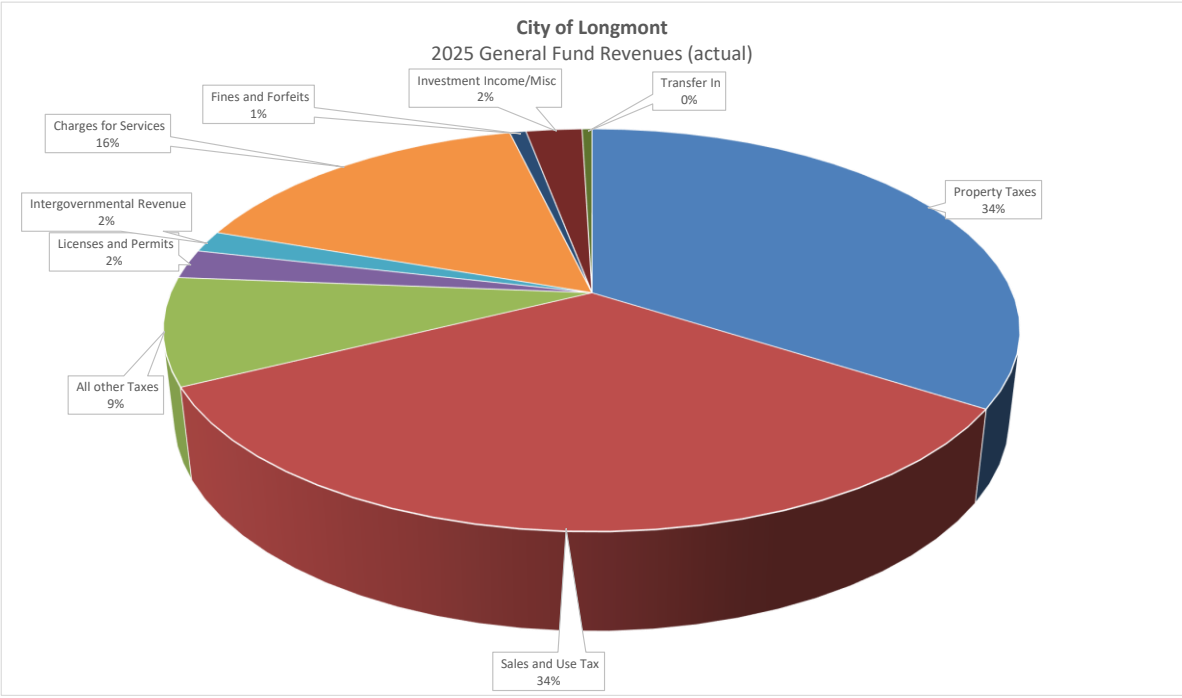
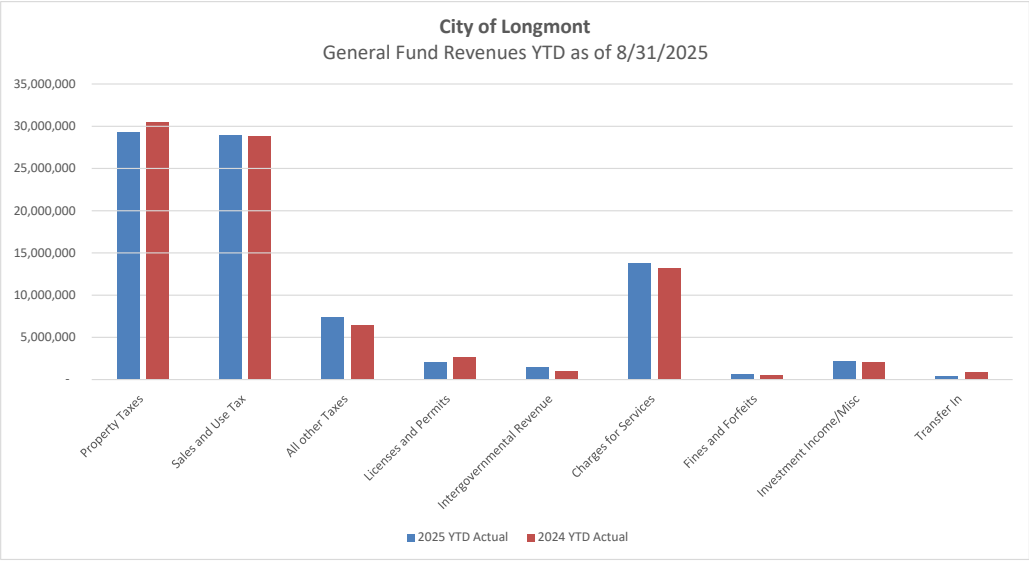
		2025	Variance	2024	% Increase (Decrease) From Prior Year	2025 as a % of Budget
	Budget	YTD Actual	from Final Budget	YTD Actual		
EXTERNAL SERVICES						
Development Services						
Development Services	2,303,460	1,270,304	1,033,156	1,231,588	3.1%	55.1%
Accela Implementation Project	339,053	80,346	258,707	1,575	0.0%	0.0%
Code Enforcement	1,111,763	696,772	414,991	545,459	27.7%	62.7%
Parking Enforcement	183,246	125,883	57,363	130,346	-3.4%	68.7%
Redevelopment	820,386	360,291	460,095	208,695	72.6%	43.9%
Facilities Project Management	382,747	208,583	174,164	275,215	-24.2%	54.5%
Facilities Operations	2,443,192	1,330,561	1,112,631	1,306,957	1.8%	54.5%
Facilities Maintenance	2,355,450	1,333,048	1,022,402	1,250,137	6.6%	56.6%
Transportation Planning	446,671	283,841	162,830	224,142	26.6%	63.5%
Building Services	1,837,917	1,051,017	786,900	1,043,267	0.7%	57.2%
Natural Resources Admin	702,894	426,361	276,533	462,560	-7.8%	60.7%
Parks Maintenance	3,016,607	2,031,689	984,918	1,744,609	16.5%	67.4%
Parks Resource Management	230,414	131,860	98,554	134,338	-1.8%	57.2%
Muni Grounds Maintenance	401,962	243,081	158,881	269,656	-9.9%	60.5%
ROW Maintenance	573,410	344,122	229,288	388,905	-11.5%	60.0%
Graffiti Removal	141,355	52,907	88,448	86,675	-39.0%	0.0%
Parks Development	294,006	192,280	101,726	176,548	8.9%	65.4%
Forestry Maintenance	994,533	565,950	428,583	660,953	-14.4%	56.9%
Forestry EAB	239,757	98,724	141,033	118,150	-16.4%	41.2%
Union Reservoir	920,934	353,707	567,227	360,243	-1.8%	38.4%
Total External Services	19,739,757	11,181,326	8,558,431	10,620,019	5.3%	56.6%
HUMAN SERVICES						
Human Services Admin	584,296	321,821	262,475	271,914	18.4%	55.1%
Human Service Agencies	4,304,835	2,265,647	2,039,188	1,818,066	24.6%	52.6%
Children, Youth and Families	1,517,829	923,439	594,390	732,451	26.1%	60.8%
Stadium Funding	159,739	25,925	133,814	795,082	-96.7%	0.0%
Senior Services	1,441,853	826,205	615,648	842,982	-2.0%	57.3%
Senior Svcs Short Term Asstnce	74,004	25,361	48,643	42,342	-40.1%	0.0%
Total Human Services	8,082,556	4,388,399	3,694,157	4,502,837	-2.5%	54.3%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	300,807	156,939	143,868	155,151	1.2%	52.2%
Recreation Administration	398,819	241,265	157,554	302,159	-20.2%	60.5%
Callahan House Transfer	100,510	72,024	28,486	56,984	26.4%	71.7%
Recreation Aquatics	1,377,757	904,814	472,943	918,143	-1.5%	65.7%
Recreation Athletics	598,387	383,984	214,403	357,643	7.4%	64.2%
Recreation Concessions	66,556	74,881	(8,325)	53,318	40.4%	112.5%
Recreation Community Events	232,606	80,675	151,931	29,788	170.8%	34.7%
Recreation General Programs	907,533	684,315	223,218	688,241	-0.6%	75.4%
Recreation Special Needs	128,774	68,552	60,222	8,435	712.7%	53.2%
Recreation Outdoor Programs	31,025	5,457	25,568	5,612	-2.7%	17.6%
Recreation Ice Rink	244,583	136,933	107,650	127,515	7.4%	56.0%
Recreation Sport Fields Mtce	409,908	301,109	108,799	277,878	8.4%	73.5%
Recreation Youth Programs	39,279	19,597	19,682	18,780	4.4%	49.9%
Recreation Union Reservoir	231,342	150,111	81,231	120,450	0.0%	0.0%
Recreation Center	2,036,765	1,381,616	655,149	1,388,767	-0.5%	67.8%
Library Administration	813,350	474,045	339,305	477,771	-0.8%	58.3%
Library Adult Services	1,238,841	771,401	467,440	736,042	4.8%	62.3%
Library Childrens and Teens	839,574	507,584	331,990	458,048	10.8%	60.5%
Library Tech Services	1,088,862	706,421	382,441	792,073	-10.8%	64.9%
Library Circulation	996,365	691,546	304,819	665,869	3.9%	69.4%
Museum Administration	1,219,697	744,335	475,362	728,388	2.2%	61.0%
Museum Auditorium	324,322	218,681	105,641	202,732	7.9%	67.4%
Senior Services Administration	-	-	-	710	0.0%	0.0%
HCI Administration	-	-	-	28,412	0.0%	0.0%
LHA Housing	175,134	105,538	69,596	153,593	-31.3%	60.3%
Total Recreation, Golf, Library and Culture	13,800,796	8,881,822	4,918,974	8,757,039	1.4%	64.4%

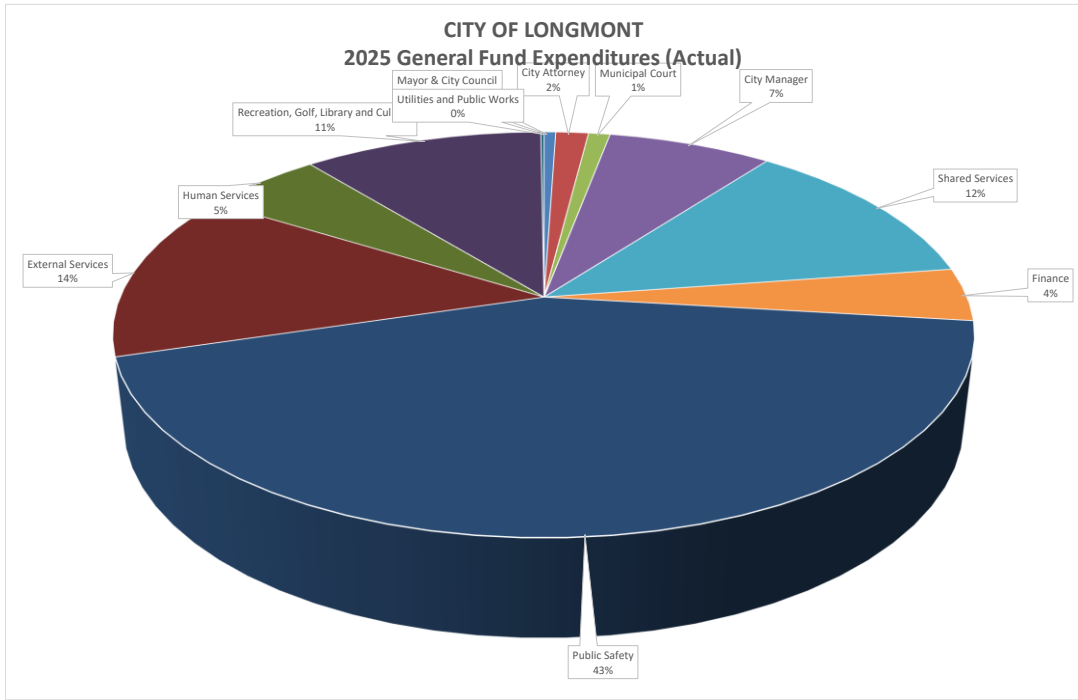
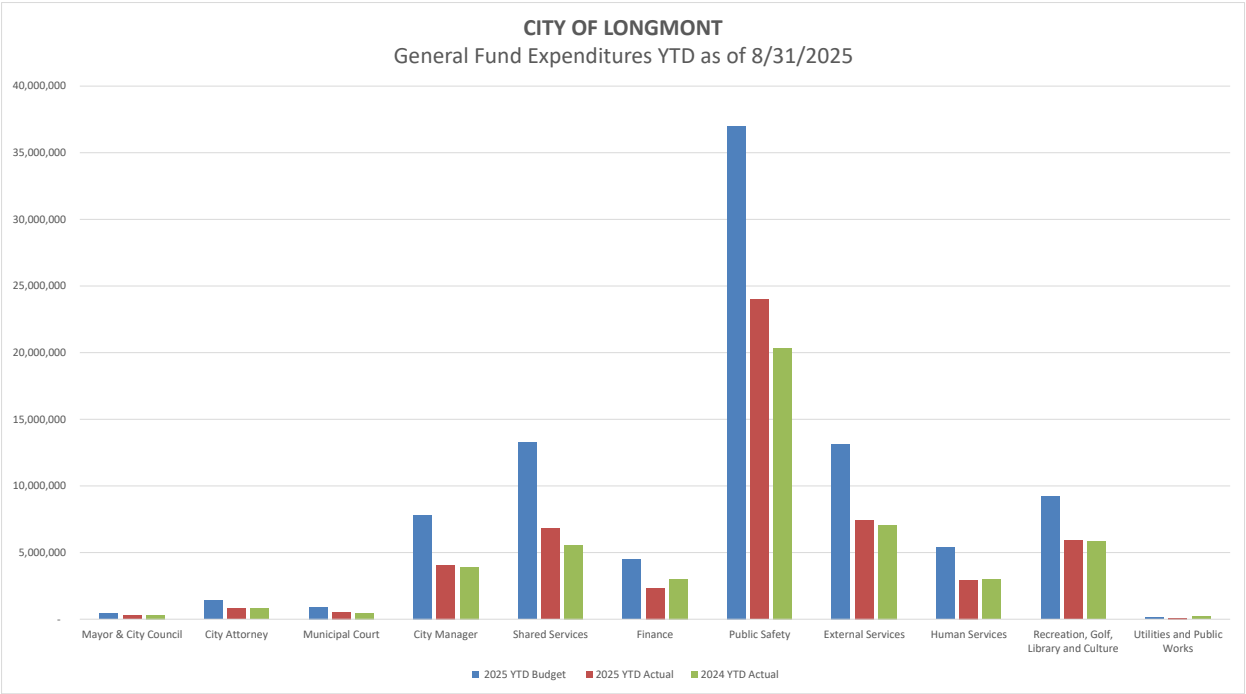
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of August 31, 2025

EXPENDITURE
NORM=57.3%

	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	2,160	1,082	7,254	-70.2%	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	39,050	27,312	38,531	1.3%	58.8%
Oil and Gas Monitoring	-	-	-	(1)	-100.0%	0.0%
PWNR Regulatory Compliance	120,240	80,436	39,804	110,079	-26.9%	66.9%
Total Utilities and Public Works	189,844	121,646	68,198	321,910	-62.2%	64.1%
 Total Expenditures	 139,814,278	 82,814,976	 56,999,302	 75,870,038	 9.2%	 59.2%
Net Change in Fund Balance	(17,087,089)	3,404,304		10,302,318		
FUND BALANCE, January 1	58,188,547	58,188,547		52,091,807		
FUND BALANCE, August 31	41,101,458	61,592,850		62,394,124		





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

Schedule C-1

		Appropriations							
Project Number	Project	Budget		Current Year		Fund Balance	Expenditures Prior	2025	Unexpended Balance
		Carryforward	2025	Allocations to Other Projects					
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 130,040	\$ 7,000	\$ -	\$ 334,647	\$ 456,496	\$ 1,690	\$ 13,502	
	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	250	2,250	
	SUBTOTAL	76,870,196	2,306,400	(25,000)	(904,084)	74,858,746	692,128	2,696,639	
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	51,546	1,289,305	
PBF002	ADA Facility Improvements	3,186,635	411,293	-	(134,647)	2,427,938	291,122	744,222	
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	69,035	38,595	
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	1,161,193	454,735	
PBF091	Callahan House Improvements	238,096	-	-	(26,262)	211,834	-	-	
PBF109	Parking Lot Rehabilitation	1,978,348	456,520	(68,398)	(255,011)	1,654,939	285,227	171,293	
PBF119	Municipal Buildings Carpet	3,202,564	178,770	-	(410,730)	2,693,460	93,943	183,201	
PBF145	Specialized Equipment Replacement	4,436,409	521,730	24,491	(231,381)	3,399,445	316,607	1,035,196	
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	403,078	709,678	
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	32,434	26,992	
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	68,398	-	7,760,790	2,264,588	3,127,264	

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

Schedule C-1

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures		Unexpended Balance
		Budget Carryforward	2025	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 Improvemen	42,104	-	-	-	35,374	-	-	6,730
PBF216	Firehouse Arts Center Facility Improvements	197,455	-	509	-	169,879	27,806	-	279
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	5,936	-	785
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	7,978	-	1,231,320
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	303,744	-	829,826
PRO113	Park Irrigation Pumps	2,189,026	350,000	-	38,390	2,216,454	267,707	-	93,255
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	5,115	-	245,078
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	2,330,148	-	177,312
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	8,607,720	16,816,749	
CAPITAL PROJECTS FUND TOTAL		\$ 196,901,235	\$ 12,917,808	\$ -	\$ (9,141,383)	\$ 171,864,425	\$ 9,299,848	\$ 19,513,390	

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2025	2024
ASSETS		
Equity in pooled cash & cash equivalents	(572,346)	(345,527)
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	3,508,336	8,486,494
Total assets	2,935,990	8,140,967
LIABILITIES		
Accounts payable	885,159	949,061
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	885,159	949,061
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	2,050,831	7,191,906
Unassigned	-	-
Total fund balances	2,050,831	7,191,906
Total liabilities, deferred inflows of resources and fund balances (deficits)	2,935,990	8,140,967

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	-	149,568	149,568	-	373,243	373,243
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	149,568	149,568	-	373,243	373,243
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	2,264,588	1,756,125	8,554,622	2,362,726	6,191,896
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	1,748	1,748	1
PRO024, Ute Creek Maintenance Facility	6,721	5,936	785	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	2,403,751	1,812,264	10,410,571	3,562,094	6,848,477
Excess of revenues over (under) expenditures	(4,216,015)	(2,254,183)	1,961,832	(10,410,571)	(3,188,851)	7,221,720
Net changes in fund balance	(4,216,015)	(2,254,183)	1,961,832	(10,410,571)	(3,188,851)	7,221,720
FUND BALANCE, January 1	4,305,014	4,305,014	-	25,726,758	10,380,756	15,346,002
FUND BALANCE, August 31	88,999	2,050,831	1,961,832	15,316,187	7,191,905	22,567,722

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	13,760,807	(11,142,573)	13,611,735	1.1%	55.3%
Licenses and permits	50,000	50,000	54,401	4,401	765,203	-92.9%	108.8%
Developer/owner participation	-	-	68,426	68,426	181,927	-62.4%	0.0%
Intergovernmental	8,239,314	19,263,923	10,001,545	(9,262,378)	2,364,913	322.9%	51.9%
Investment income	69,476	69,476	1,426,239	1,356,763	1,144,191	24.7%	2052.9%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	61,207	51,207	10,517	482.0%	612.1%
Total revenues	33,272,170	44,296,779	25,372,625	(18,924,154)	18,078,486	40.3%	57.3%
EXPENDITURES							
Highways and streets	16,545,570	16,856,314	9,212,672	7,643,642	7,781,631	18.4%	54.7%
Capital Outlay	21,979,938	51,130,646	15,766,604	35,364,042	11,983,289	31.6%	30.8%
Total Expenditures	38,525,508	67,986,960	24,979,276	43,007,684	19,764,920	26.4%	36.7%
Excess of revenues over (under) expenditures	(5,253,338)	(23,690,181)	393,349	24,083,530	(1,686,434)		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(340,870)	(340,870)	(276,748)	64,122	(170,594)	0.0%	81.2%
Total other financing sources (uses)	(340,870)	(340,870)	(276,748)	64,122	(170,594)	0.0%	81.2%
Net changes in fund balance	(5,594,208)	(24,031,051)	116,601	24,147,652	(1,857,028)		
FUND BALANCE, January 1	30,294,121	30,294,121	30,294,121	-	32,714,868		
FUND BALANCE, August 31	24,699,913	6,263,070	30,410,722	24,147,652	30,857,840		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	9,913,501	(8,185,112)	9,847,885	0.7%	54.8%
Intergovernmental	2,940,612	1,722,788	(1,217,824)	1,271,648	35.5%	58.6%
Charges for service	39,423	29,426	(9,997)	20,464	43.8%	74.6%
Investment income	50,000	520,295	470,295	451,928	15.1%	1040.6%
Miscellaneous	13,310	179,423	166,113	13,646	0.0%	0.0%
Total revenues	21,141,958	12,365,433	(8,776,525)	11,605,571	6.5%	58.5%
EXPENDITURES						
Current:						
Public Safety	22,552,791	12,913,672	9,639,119	12,535,233	3.0%	57.3%
Capital Outlay	5,796,399	609,428	5,186,971	825,542	-26.2%	10.5%
Total expenditures	28,349,190	13,523,100	14,826,090	13,360,775	1.2%	47.7%
Excess of revenues over (under) expenditures	(7,207,232)	(1,157,667)	6,049,565	(1,755,204)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(47,866)	-	47,866	(5,503)	-	
Other funds	-	-	-	(63,269)	-	
Total other financing (uses)	(47,866)	-	47,866	(68,772)		
Net changes in fund balance	(7,255,098)	(1,157,667)	6,097,431	(1,823,976)		
FUND BALANCE, January 1	14,439,543	14,439,543	-	15,098,826		
FUND BALANCE, August 31	7,184,445	13,281,876	6,097,431	13,274,850		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	3,587,026	1,679,366	2,756,353	30.1%	188.0%
Investment income	56,250	742,050	685,800	797,984	-7.0%	1319.2%
Total revenues	1,963,910	4,341,257	2,365,166	3,602,877	20.5%	221.1%
EXPENDITURES						
Culture and recreation	368,612	152,007	216,605	202,574	0.0%	0.0%
Capital Outlay	11,755,509	3,306,638	8,448,871	6,577,504	0.0%	28.1%
Total Expenditures	12,124,121	3,458,645	8,665,476	6,780,078	0.0%	28.5%
Excess of revenues over (under) expenditures	(10,160,211)	882,612	11,030,642	(3,177,201)	-127.8%	-8.7%
OTHER FINANCING (USES)						
Transfer out	(174,172)	-	174,172	(20,581)	0.0%	0.0%
Total other financing (uses)	(174,172)	-	174,172	(20,581)	0.0%	0.0%
Net change in fund balance	(10,334,383)	882,612	11,204,814	(3,197,782)		
FUND BALANCE, January 1	16,294,893	16,294,893	-	24,715,311	-34.1%	
FUND BALANCE, August 31	5,960,510	17,177,505	11,216,995	21,517,529	-20.2%	

CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	358,927	333,927	262,862	36.5%	1435.7%
Total revenues	1,175,000	934,719	(240,281)	930,419	0.5%	79.6%
EXPENDITURES						
Culture and recreation	627,578	374,698	252,880	187,716	99.6%	59.7%
Capital Outlay	6,568,169	49,052	6,519,117	1,064,891	-95.4%	0.7%
Total Expenditures	7,195,747	423,750	6,771,997	1,252,607	-66.2%	5.9%
Net change in fund balance	(6,020,747)	510,969	6,531,716	(322,189)	-258.6%	-8.5%
FUND BALANCE, January 1	7,900,680	7,900,680	-	7,874,754		
FUND BALANCE, August 31	1,879,933	8,411,649	6,531,716	7,552,566		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	3,418,426	(2,822,475)	3,395,805	0.7%	54.8%
Investment income	12,481	696,171	683,690	449,895	54.7%	0.0%
Miscellaneous	250,000	646,552	396,552	3,010,413	-78.5%	258.6%
Total revenues	6,503,382	4,761,149	(1,742,233)	6,856,113	-30.6%	73.2%
EXPENDITURES						
Current:						
Culture and Recreation	2,526,745	1,214,673	1,312,072	1,057,806	14.8%	48.1%
Capital Outlay	8,997,773	172,150	8,825,623	5,211,492	-96.7%	1.9%
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	1,755,398	12,141,270	6,670,704	-73.7%	12.6%
Excess of revenues (under) expenditures	(7,393,286)	3,005,750	10,399,036	185,408	1521.2%	-40.7%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(93,528)	-	93,528	(8,825)	0.0%	0.0%
General Fund	(79,210)	(52,808)	26,402	(43,456)	0.0%	0.0%
Total other financing sources (uses)	(172,738)	(52,808)	119,930	(52,281)	0.0%	30.6%
Net changes in fund balance	(7,566,024)	2,952,942	10,518,966	133,128		
FUND BALANCE, January 1	14,698,551	14,698,551	-	15,063,307		
FUND BALANCE, August 31	7,132,527	17,651,493	10,518,966	15,196,435		

**CITY OF LONGMONT
LODGERS TAX FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	304,022	(205,978)	309,470	-1.8%	59.6%
Investment income	-	293	293	305	-3.7%	
Total revenues	510,000	304,316	(205,684)	309,775	-1.8%	59.7%
EXPENDITURES						
Culture and recreation	510,000	372,000	138,000	427,500	0.0%	72.9%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	372,000	138,000	427,500		72.9%
Excess of revenues over (under) expenditures	-	(67,684)	(67,684)	(117,725)	-42.5%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(67,684)	(67,684)	(117,725)		
FUND BALANCE, January 1	45,828	45,828	-	93,321	-50.9%	
FUND BALANCE, August 31	45,828	(21,856)	(67,684)	(24,404)	-10.4%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,705,185	\$ 7,175,080	\$ 1,007,909	\$ 14,888,174
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,286,888	(398)	26,455	1,312,945
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	8,485	7,482	1,383	17,350
Prepaid expenses	-	-	4,145	4,145
Total current assets	8,000,558	7,182,164	1,039,892	16,222,614
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	19,687,990	20,221,434	4,010,082	43,919,506
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	20,703,158	20,519,857	4,071,784	45,294,799

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ -	\$ -	\$ 500	\$ 500
Construction contracts payable	12,009	4,203	7,862	24,074
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	119,620	64,697	15,559	199,876
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	2,168,831	2,104,563	138,422	4,411,816
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	6,712,293	5,332,941	962,117	13,007,351
Total net position	18,387,716	18,372,211	3,924,445	40,684,372
Total liabilities and net position	\$ 20,703,158	\$ 20,519,858	\$ 4,071,784	\$ 45,294,800

**CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	65,554,552	(34,027,542)	55,635,571	17.8%	65.8%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	846,342	746,342	570,906	48.2%	846.3%
Miscellaneous	65,250	216,603	151,353	124,937	73.4%	332.0%
Aid to underground installation	3,908,000	3,393,330	(514,670)	1,835,013	84.9%	86.8%
Other sales	71,580	100,526	28,946	73,399	37.0%	140.4%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	103,726,924	70,111,353	(33,615,571)	58,239,826	20.38%	67.6%
EXPENSES						
Administration	9,767,654	5,330,856	4,436,798	5,493,963	-3.0%	54.6%
Power purchased	65,684,115	44,334,343	21,349,772	41,731,591	6.2%	67.5%
Distribution	13,790,107	7,831,333	5,958,774	7,319,787	7.0%	56.8%
Franchise fee	7,817,758	5,215,826	2,601,932	4,400,628	18.5%	66.7%
Transfers out	887,742	592,774	294,968	344,310	0.0%	66.8%
Total operations	97,947,376	63,305,132	34,642,244	59,290,279	6.8%	64.6%
Capital outlay	17,653,476	5,007,233	12,646,243	3,323,530	50.7%	28.4%
Total expenses	115,600,852	68,312,365	47,288,487	62,613,809	9.1%	59.1%
Excess of revenues over expenses	(11,873,928)	1,798,988	13,672,916	(4,373,984)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	5,007,233
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		5,007,233
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	6,806,221

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	14,612,907	(6,851,308)	13,764,390	6.2%	68.1%
Intergovernmental	-	-	-	121,640	0.0%	0.0%
Investment income	45,000	421,683	376,683	264,774	59.3%	937.1%
Miscellaneous	15,000	296,555	281,555	191,216	55.1%	1977.0%
Aid to underground installation	70,000	4,045	(65,955)	0	0.0%	5.8%
Total revenues	21,594,215	15,335,190	(6,259,025)	14,342,020	6.9%	71.0%
EXPENSES						
Administration	8,399,061	4,390,725	4,008,337	3,967,991	10.7%	52.3%
Distribution	6,309,173	3,966,762	2,342,411	3,558,050	11.5%	62.9%
Franchise fee	208,120	127,100	81,020	8,833	0.0%	0.0%
Transfers out	49,213	33,496	15,717	36,147	0.0%	0.0%
Total operations	14,965,567	8,518,083	6,447,484	7,571,022	12.5%	56.9%
Debt service	4,434,651	285,271	4,149,380	400,050	0.0%	6.4%
Capital outlay	3,226,276	1,614,163	1,612,113	1,309,818	23.2%	50.0%
Total expenses	22,626,494	10,417,518	12,208,977	9,280,890	12.2%	46.0%
Excess of revenues (under) expenses	(1,032,279)	4,917,672	5,949,952	5,061,130		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,614,163				
Capitalized salaries and expenses		-				
		1,614,163				
Less: Depreciation		-				
Proceeds from issuance of bonds		-				
Capital contributions:						
Loss on asset disposal		-				
Aid to underground installation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		6,531,835				

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of August 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	\$	28,447,347	\$	54,461,926	\$	23,452,577	\$	14,088,058	\$	14,888,174	\$	135,338,082	\$	48,794,961			
Cash and cash equivalents		-		-		-		-		-		-		-			
Accounts receivable (net of allowance for uncollectibles)		15,641,389		5,083,477		2,519,247		606,148		1,312,945		25,163,206		105,605			
Intergovernmental receivable		-		507,941		150,536		1,198,499		-		1,856,976		-			
Loans receivable		-		69,069		-		-		-		69,069		-			
Interest receivable		32,925		63,438		25,285		19,611		17,350		158,609		60,221			
Inventory of materials and supplies		-		-		-		-		-		-		14,551,298			
Advance to other funds, current portion		-		-		-		-		-		-		10,489,606			
Prepaid expenses		56,853		-		-		-		4,145		60,998		5,919			
Total unrestricted current assets											44,178,514	60,185,851	26,147,645	15,912,316	16,222,614	162,646,940	74,007,610
Restricted assets:																	
Bond debt service:																	
Equity in pooled cash & cash equivalents		3,158,538		45,811,555		2,380,674		1,678,986		-		53,029,753		-			
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		-		(1,083,082)		-		-		-		(1,083,082)		-			
Cash and cash equivalents		-		-		567,350		-		-		567,350		-			
Interest receivable		95		-		-		-		-		95		-			
Total restricted current assets											3,158,633	44,728,473	2,949,080	1,679,037	-	52,515,223	-
Total current assets											47,337,147	104,914,324	29,096,725	17,591,353	16,222,614	215,162,163	74,007,610
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											196,499,801	667,433,601	176,540,751	129,049,013	43,919,506	1,213,442,672	98,745,107
DEFERRED OUTFLOW OF RESOURCES																	
Related to OPEB		537,149		242,683		162,953		87,820		140,174		1,170,780		321,833			
Related to Bond Refunding		-		-		117,867		-		-		117,867		-			
City Contributions Subsequent to the Measurement Date		4,730,495		2,138,141		1,435,633		773,641		1,235,119		10,313,029		555,717			
Actual experience less than expected experience		-		-		-		-		-		-		-			
Total deferred outflows of resources											5,267,644	2,380,824	1,716,454	861,461	1,375,293	11,601,677	877,550
Total assets and deferred outflows of resources											\$ 201,767,446	\$ 669,814,425	\$ 178,257,204	\$ 129,910,474	\$ 45,294,799	\$ 1,225,044,349	\$ 99,622,657

	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	\$	6,473,066	\$	-	\$	2,615	\$	500	\$	6,476,181	\$	281,102	
Construction contracts payable		2,500		616,843		161,232		144,751		24,074		949,400	5,698
Accrued liabilities		557,553		10,000		-		-		-		567,553	-
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		1,110,275		-		-		-		-		1,110,275	-
Advances from other funds - current portion		-		-		-		-		-		-	-
Loans payable - current portion		-		-		-		-		-		-	-
Claims payable - current portion		-		-		-		-		-		-	613,468
Customer deposits		891,286		130,519		-		8,590		-		1,030,395	-
Deferred inflow related to pension		-		-		-		-		-		-	-
Deferred inflow related to OPEB		-		-		-		-		-		-	-
Total current liabilities (payable from current assets)		9,742,086		2,142,031		298,314		220,529		199,876		12,602,837	13,989,326
Payable from restricted assets:													
Accounts payable		-		558,103		-		-		-		558,103	-
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		3,538,103		2,170,000		1,950,000		-		11,409,178	-
Total current liabilities		13,493,161		5,680,134		2,468,314		2,170,529		199,876		24,012,015	13,989,326
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		41,567,258		85,673,549		36,573,832		18,677,982		4,411,816		186,904,438	17,198,240
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		94,556,272		27,677,021		863,470,938	24,591,497
Water acquisition/capital grants		-		-		-		-		-		-	-
Subdividers		-		-		-		-		-		-	-
System development		-		-		-		-		-		-	-
Restricted for construction		-		-		-		-		-		-	-
Restricted for debt service		3,158,538		45,811,555		2,380,674		1,678,986		-		53,029,753	-
Restricted for workers' compensation		-		-		-		-		-		-	-
Restricted for long-term disability		-		-		-		-		-		-	-
Unrestricted		28,145,478		41,683,025		22,271,662		14,872,801		13,007,351		119,980,317	57,706,083
Total net position		159,439,083		583,797,014		141,452,480		111,108,059		40,684,372		1,036,481,008	82,297,580
Total liabilities and net position	\$	201,767,446	\$	669,814,426	\$	178,257,205	\$	129,910,475	\$	45,294,800		1,225,044,351	\$ 99,622,657

**CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	18,839,713	(11,236,183)	17,322,777	8.8%	62.6%
Development fee surcharge	327,100	611,665	284,565	516,130	18.5%	187.0%
Intergovernmental	79,878	32,503	(47,375)	1,200,017	-97.3%	0.0%
Investment income - operating	1,124,994	3,495,697	2,370,703	3,290,334	6.2%	310.7%
Miscellaneous	200,000	460,677	260,677	1,384,344	-66.7%	230.3%
Transfer in	1,840,378	1,840,378	-	1,841,143	0.0%	100.0%
Total revenues	33,648,246	25,280,633	(8,367,613)	25,554,745	-1.1%	75.1%
EXPENSES						
Administration	12,016,716	5,937,998	6,078,718	5,578,724	6.4%	49.4%
Water resources	4,701,979	2,038,943	2,663,036	3,011,890	-32.3%	43.4%
Transmission/distribution	3,074,772	1,701,830	1,372,942	2,104,031	-19.1%	55.3%
Treatment plant	4,524,721	2,654,439	1,870,282	2,978,097	-10.9%	58.7%
Transfer out	574,389	-	574,389	143,865	0.0%	0.0%
Total operations	24,892,577	12,333,210	12,559,367	13,816,607	-10.7%	49.5%
Debt service	5,269,763	763,254	4,506,509	1,200,919	0.0%	14.5%
Capital outlay	63,662,109	5,270,788	58,391,321	3,400,686	55.0%	8.3%
Total expenses	93,824,449	18,367,252	75,457,197	18,418,212	-0.3%	19.6%
Excess of revenue (under) expenses	(60,176,203)	6,913,381	67,089,584	7,136,533		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		5,270,788				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		5,270,788				
Principal retired		-				
		5,270,788				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense						
Vehicle transfers						
		-				
Net (loss) (GAAP basis)		12,184,169				

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	2,625,231	1,068,831	2,172,814	20.8%	168.7%
Investment income	30,700	973,765	943,065	722,200	34.8%	3171.9%
Total revenues	1,587,100	3,601,688	2,014,588	2,895,014	24.4%	226.9%
EXPENDITURES						
Municipal utility systems	-	303	(303)	5,521	0.0%	0.0%
Capital Outlay	12,417,576	46,078	12,371,498	515,137	-91.1%	0.4%
Total Expenditures	12,417,576	46,381	12,371,195	520,658	-91.1%	0.4%
Excess of revenues over expenditures	(10,830,476)	3,555,307	14,385,783	2,374,356	49.7%	-32.8%
OTHER FINANCING (USES)						
Transfer out	(2,352,049)	(1,840,378)	511,671	(1,850,087)	0.0%	78.2%
Net change in fund balance	(13,182,525)	1,714,929	14,897,454	524,269		
FUND BALANCE, January 1	22,509,705	22,509,705	-	21,296,319		
FUND BALANCE, August 31	9,327,180	24,224,634	14,897,454	21,820,589		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	244,366	220,966	173,241	41.1%	1044.3%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	28,400	929,332	900,932	173,991	434.1%	3272.3%
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)	511,399	1,841,629	(242,676)		
FUND BALANCE, January 1	5,268,808	5,268,808	-	5,456,028		
FUND BALANCE, August 31	3,938,578	5,780,207	1,841,629	5,213,352		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	-	3,778	3,778	954	296.0%	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	-	3,778	3,778	954		
FUND BALANCE, January 1	29,177	29,177	-	27,903		
FUND BALANCE, August 31	29,177	32,955	3,778	28,857		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	13,948,063	(7,256,537)	12,095,167	15.3%	65.8%
Intergovernmental	0	0	0	424,576	0.0%	0.0%
Investment income	162,900	1,020,029	857,129	692,981	47.2%	626.2%
Miscellaneous	3,000	49,228	46,228	118,910	-58.6%	1640.9%
Transfers in	466,633	466,633	0	466,633	0.0%	100.0%
Total revenues	21,837,133	15,483,953	(6,353,180)	13,798,267	12.2%	70.9%
EXPENSES						
Administration	6,803,471	3,259,963	3,543,508	2,920,585	11.6%	47.9%
Sewer collection system	1,718,255	1,007,436	710,819	1,136,898	-11.4%	58.6%
Sewer disposal plant	6,122,035	3,614,273	2,507,762	3,051,132	18.5%	59.0%
Transfers out	339,864	249,156	90,708	86,468	0.0%	73.3%
Total operations	14,983,625	8,130,828	6,852,797	7,195,083	13.0%	54.3%
Debt service	3,332,425	387,475	2,944,950	630,563	0.0%	11.6%
Capital outlay	6,763,533	1,264,321	5,499,212	3,042,414	-58.4%	18.7%
Total expenses	25,079,583	9,782,624	15,296,959	10,868,060	-10.0%	39.0%
Excess of revenues over (under) expenses	(3,242,450)	5,701,329	8,943,779	2,930,207		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		1,264,321				
Capitalized salaries		0				
Capital contributions		0				
Gain on asset disposal		-				
Capitalized interest		0				
		1,264,321				
Principal retired		-				
		1,264,321				
Less: Depreciation		0				
Vehicle transfers		-				
		0				
Net (loss) (GAAP basis)		6,965,650				

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of August 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	7,690,142	(3,739,958)	6,766,669	13.6%	67.3%
Plant investment fee	457,016	599,694	142,678	393,567	52.4%	131.2%
Intergovernmental	696,743	-	(696,743)	9,710	-100.0%	0.0%
Investment income	88,000	642,483	554,483	564,404	13.8%	0.0%
Miscellaneous	27,400	(369,257)	(396,657)	118,585	-411.4%	-1347.7%
Total revenues	12,699,259	8,563,061	(4,136,198)	7,852,935	9.0%	67.4%
EXPENSES						
Administration	3,369,641	2,013,712	1,355,929	1,640,665	22.7%	59.8%
Engineering	3,536,461	1,703,482	1,832,979	1,386,734	22.8%	48.2%
Maintenance	243,663	111,530	132,133	196,929	-43.4%	45.8%
Transfers out	68,352	-	68,352	16,522	-100.0%	0.0%
Total operations	7,218,117	3,828,724	3,389,393	3,240,850	18.1%	53.0%
Debt service	2,448,938	207,891	2,241,047	291,744	0.0%	8.5%
Capital outlay	7,901,601	2,930,129	4,971,472	1,603,365	82.7%	37.1%
Total expenses	17,568,656	6,966,743	10,601,913	5,135,957	35.6%	39.7%
Excess of revenues (under) expenses	(4,869,397)	1,596,318	6,465,715	2,716,978		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		2,930,129				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		2,930,129				
Principal retired		-				
		2,930,129				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		4,526,447				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	1,601,075	551,545	952,666	68.1%	152.6%
Investment income	20,000	153,100	133,100	51,082	199.7%	765.5%
Total revenues	1,069,530	1,754,175	684,645	1,003,748	74.8%	164.0%
EXPENDITURES						
Municipal utility systems	101,970	22,199	79,771	134,275	-83.5%	21.8%
Capital Outlay	2,586,469	671,801	1,914,668	1,198,324	-43.9%	26.0%
Total Expenditures	2,688,439	694,000	1,994,439	1,332,599	-47.9%	25.8%
Excess of revenues over expenditures	(1,618,909)	1,060,175	2,679,084	(328,851)	-422.4%	-65.5%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,618,909)	1,060,175	2,679,084	(328,851)		
FUND BALANCE, January 1	3,025,236	3,025,236	-	2,060,262		
FUND BALANCE, August 31	1,406,327	4,085,411	2,679,084	1,731,411		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of August 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	2,815,233	1,576,933	1,553,163	81.3%	227.3%
Developer participation	-	18,876	18,876	10,503	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	49,800	350,969	301,169	295,039	19.0%	704.8%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,288,100	3,185,078	1,896,978	1,858,705	71.4%	247.3%
EXPENDITURES						
Municipal utility systems	-	267	(267)	-	0.0%	0.0%
Capital Outlay	356,944	107,413	249,531	3,424,132	0.0%	0.0%
Total Expenditures	356,944	107,680	249,264	3,424,132	0.0%	30.2%
Excess of revenues over expenditures	931,156	3,077,398	2,146,242	(1,565,427)	-296.6%	330.5%
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	(33,674)	0.0%	0.0%
Total other financing (uses)	(472,944)	(466,633)	6,311	(500,307)	0.0%	98.7%
Net change in fund balance	458,212	2,610,765	2,152,553	(2,065,734)		
FUND BALANCE, January 1	6,565,396	6,565,396	-	9,574,062		
FUND BALANCE, August 31	7,023,608	9,176,161	2,152,553	7,508,328		

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

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	9,430,200	6,530,274	(2,899,926)	6,012,949	8.6%	69.2%
Intergovernmental	-	0	0	2,438	0.0%	0.0%
Investment income	18,376	317,663	299,287	366,520	-13.3%	1728.7%
Miscellaneous	1,000	128,865	127,865	(2,793,965)	-104.6%	12886.5%
Transfers in	330,000.00	330,000.00	-	-	0.0%	100.0%
Total revenues	9,779,576	7,306,802	(2,472,774)	3,587,942	103.6%	74.7%
EXPENSES						
Administration	2,252,005	1,203,690	1,048,315	1,085,065	10.9%	53.4%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,219,175	3,895,824	2,323,351	4,142,100	-5.9%	62.6%
Special trash pickup	1,141,496	515,160	626,336	604,921	-14.8%	45.1%
Curbside recycling	2,623,552	1,437,502	1,186,050	1,390,445	3.4%	54.8%
Transfers out	4,881	0	4,881	7,240	0.0%	0.0%
Total operations	12,276,059	7,052,176	5,223,883	7,229,771	-2.5%	57.4%
Capital outlay	929,253	241,035	688,218	212,730	0.0%	25.9%
Total expenses	13,205,312	7,293,211	5,912,101	7,442,501	-2.0%	55.2%
Excess of revenues over (under) expenses	(3,425,736)	13,591	3,439,327	(3,854,559)		
RECONCILIATION TO NET INCOME (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		241,035				
Less: Depreciation		0				
Net Income (GAAP basis)		254,626				

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

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	4,183,454	3,819,322	(364,132)	3,743,419	2.0%	91.3%
Intergovernmental	-	-	-	-	#DIV/0!	0.0%
Developer participation fee	-	-	-	36,541	0.0%	0.0%
Investment income	107,746	273,070	165,324	207,925	31.3%	253.4%
Miscellaneous	-	(420)	(420)	(44)	854.5%	0.0%
Total revenues	4,291,200	4,091,972	(199,228)	3,987,841	2.6%	95.4%
EXPENSES						
Administration	491,234	310,107	181,127	247,158	25.5%	63.1%
Course maintenance/development	3,078,941	1,938,174	1,140,767	1,829,723	5.9%	62.9%
Transfers out	17,050	-	17,050	37,071	0.0%	0.0%
Total operations	3,587,225	2,248,281	1,338,944	2,113,952	6.4%	62.7%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	1,430,580	267,369	1,163,211	3,123,360	-91.4%	18.7%
Total expenses	5,217,805	2,515,650	2,702,155	5,237,312	-52.0%	48.2%
Excess of revenues over expenses	(926,605)	1,576,322	2,502,927	(1,249,471)	-226.2%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	267,369
Principal payments capital leases	-
Gain on sale of assets	-
	<u>267,369</u>
Less: Depreciation	-
Net income (GAAP basis)	<u><u>1,843,691</u></u>

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

	Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	653,614	532,938	(120,676)	507,140	5%	81.5%
Intergovernmental	475,968	111,300	(364,668)	5,169	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	49,521	49,521	39,392	26%	0.0%
Miscellaneous	7,956	9,191	1,235	6,112	50%	115.5%
Total revenues	1,137,538	702,950	(434,588)	557,813	26%	61.8%
EXPENSES						
Administration	426,629	254,011	172,618	257,975	-2%	59.5%
Maintenance	265,280	66,897	198,383	113,397	-41%	25.2%
Transfers out	-	-	-	183	-	0.0%
Total operations	691,909	320,908	371,001	371,555	(0)	46.4%
Capital outlay	953,316	486,938	466,378	35,116	0%	0.0%
Total expenses	1,645,225	807,846	837,379	406,671	99%	49.1%
Excess of revenue over (under) expenses	(507,687)	(104,896)	402,791	151,142		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	486,938
	486,938
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	382,042

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

	Budget	2025 Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	1,000,000	1,120,555	120,555	728,662	53.8%
Miscellaneous	12,708,516	9,231,057	(3,477,459)	8,933,794	3.3%
Total revenues	13,708,516	10,351,612	(3,356,904)	9,662,456	7.1%
EXPENSES					
Operations:					
Personal services	2,664,083	1,388,553	1,275,530	1,447,379	-4.1%
Operating & maintenance	5,778,094	2,454,563	3,323,531	2,723,644	-9.9%
Transfers out	27,629	-	27,629	27,780	0.0%
Total operations	8,469,806	3,843,116	4,626,690	4,198,803	-8.5%
Capital outlay	30,223,949	7,071,695	23,152,254	4,483,697	57.7%
Total expenses	38,693,755	10,914,811	27,778,944	8,682,500	25.7%
Excess of revenues (under) expenses	(24,985,239)	(563,199)	24,422,040	979,956	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	7,071,695
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	7,071,695
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	6,508,496