

CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

November 30, 2025

(UNAUDITED)

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

	2025 YTD Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
TAXES						
General property taxes:						
Current	29,855,744	29,626,980	(228,764)	30,691,321	-3.5%	99.2%
Prior years	-	(959)	(959)	15,958	-106.0%	0.0%
General sales and use tax	52,899,405	42,062,816	(10,836,589)	42,118,102	-0.1%	79.5%
Selected sales and use tax -						
Cigarette	150,000	105,339	(44,661)	110,374	-4.6%	70.2%
Franchise taxes:						
Gas	1,200,000	827,577	(372,423)	767,261	7.9%	69.0%
Cable Television	560,000	389,097	(170,903)	412,002	0.0%	69.5%
Telephone	152,798	92,330	(60,468)	120,617	-23.5%	60.4%
Electric	7,500,000	7,199,117	(300,883)	6,309,037	14.1%	96.0%
Telecommunications	208,120	182,654	(25,466)	8,907	1950.6%	87.8%
Water	665,699	610,225	(55,474)	562,078	8.6%	91.7%
Wastewater	847,001	776,413	(70,588)	749,034	3.7%	91.7%
	94,038,767	81,871,591	(12,167,176)	81,864,691	0.0%	87.1%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	11,000	11,344	344	9,815	15.6%	103.1%
Marijuana	62,000	63,000	1,000	60,600	4.0%	0.0%
Business	5,500	4,690	(810)	4,649	0.9%	85.3%
Sales Tax	20,000	19,700	(300)	18,050	9.1%	98.5%
Non-Business licenses and permits:						
Building	2,557,225	2,421,645	(135,580)	3,153,628	-23.2%	94.7%
Wood burning	-	-	-	10	0.0%	0.0%
Contractor	145,000	133,500	(11,500)	127,900	4.4%	92.1%
Parade / use of public places	8,600	8,425	(175)	9,660	-12.8%	98.0%
	2,809,325	2,662,303	(147,021)	3,384,311	-21.3%	94.8%
INTERGOVERNMENTAL REVENUE						
Federal revenue	776,786	257,812	(518,974)	117,514	0.0%	33.2%
State shared revenue:						
Severance tax	30,000	9,602	(20,398)	179,997	0.0%	32.0%
Grants	311,223	14,111	(297,112)	22,906	-38.4%	0.0%
Non-grant state revenue	318,000	171,279	(146,721)	233,697	-26.7%	0.0%
Local government shared revenue:						
Shared Fines	53,000	49,278	(3,722)	50,832	-3.1%	93.0%
Hazmat Authority	32,000	28,301	(3,699)	44,718	0.0%	88.4%
Longmont Housing Authority	971,857	940,099	(31,758)	749,720	25.4%	96.7%
Grants / School Resource Officer	566,944	494,624	(72,320)	536,451	-7.8%	87.2%
	3,059,810	1,965,107	(1,094,703)	1,935,836	1.5%	64.2%

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

(continued)

	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	70,000	59,679	(10,321)	54,108	10.3%	85.3%
Disconnect Tag Fees	640,000	699,447	59,447	445,053	57.2%	109.3%
Maps and publications	150	118	(32)	290	0.0%	78.5%
Rebates	172,000	207,930	35,930	183,141	13.5%	120.9%
Payroll Fee	700	655	(45)	717	-8.7%	93.5%
Sales tax commission	110,000	92,545	(17,455)	111,844	-17.3%	84.1%
Liquor Application Fee	40,000	46,355	6,355	37,420	23.9%	115.9%
Marijuana Modification Fee	10,000	3,000	(7,000)	5,700	0.0%	30.0%
Public safety:						
Criminal justice records	50,000	41,096	(8,904)	43,012	-4.5%	82.2%
Extra duty officer reimbursement	135,129	71,937	(63,192)	128,951	-44.2%	0.0%
Fire inspection & fireworks fees	195,400	200,534	5,134	194,727	3.0%	102.6%
Offender registration/impound fees	10,000	8,121	(1,879)	12,199	-33.4%	81.2%
Emergency dispatch reimbursement	217,644	186,363	(31,281)	181,838	0.0%	0.0%
Elevator inspection	58,420	33,720	(24,700)	49,635	-32.1%	57.7%
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	712,504	185,712	686,590	3.8%	135.3%
Right-of-way maintenance	576,740	528,671	(48,069)	258,885	104.2%	91.7%
Culture and Recreation:						
Recreation center - all fees	2,172,372	1,974,583	(197,789)	1,977,789	-0.2%	90.9%
Pool fees	539,457	510,692	(28,765)	509,780	0.2%	94.7%
Arbor Day Tree Sales	13,153	13,153	0	11,400	15.4%	0.0%
Reservoir fees	665,372	630,229	(35,143)	847,274	-25.6%	94.7%
Activity fees	1,581,413	1,407,408	(174,005)	1,309,860	7.4%	89.0%
Facility use fees	499,720	507,446	7,726	389,427	30.3%	101.5%
Concessions	63,321	62,342	(979)	64,140	-2.8%	98.5%
Senior citizens:						
Activity fees	200	42	(158)	156	-73.1%	21.0%
Facility fees	2,500	4,365	1,865	1,625	168.6%	174.6%
Administrative reimbursements:						
Sanitation	988,183	905,820	(82,363)	870,529	4.1%	91.7%
Golf	268,898	246,488	(22,410)	175,219	40.7%	91.7%
Electric	2,548,450	2,336,081	(212,369)	2,325,114	0.5%	91.7%
Telecommunications	737,285	675,840	(61,445)	565,521	19.5%	91.7%
Water	2,216,101	2,031,425	(184,676)	2,096,413	-3.1%	91.7%
Sewer	1,279,159	1,172,567	(106,592)	1,094,390	7.1%	91.7%
Storm Drainage	836,840	767,107	(69,733)	812,647	-5.6%	91.7%
Airport	86,877	79,640	(7,237)	91,586	-13.0%	91.7%
Streets	1,118,172	1,024,991	(93,181)	1,047,552	-2.2%	91.7%
Museum	336,045	308,044	(28,001)	267,168	15.3%	91.7%
Oil and Gas	37,335	34,221	(3,114)	1,661	0.0%	91.7%
Open Space	183,728	168,421	(15,307)	233,695	-27.9%	91.7%
Fleet	479,657	439,681	(39,976)	387,849	13.4%	91.7%
General Improvement District	26,034	23,870	(2,164)	25,355	-5.9%	91.7%
	19,659,539	18,379,447	(1,280,090)	17,501,335	5.0%	93.5%
FINES AND FORFEITS						
Court:						
Parking	174,290	120,649	(53,641)	141,272	-14.6%	69.2%
Other court fines	225,000	252,680	27,680	200,744	25.9%	112.3%
Court fine surcharge	25,000	24,710	(290)	18,785	31.5%	98.8%
Bond forfeitures	6,200	7,850	1,650	2,430	223.0%	126.6%
Other forfeitures	30,000	119,205	89,205	-	0.0%	0.0%
Court education fees	8,500	8,270	(230)	6,265	32.0%	97.3%
Court costs reimbursements	37,000	38,087	1,087	29,216	30.4%	102.9%
Probation & home detention monitoring fees	15,500	14,500	(1,000)	10,455	38.7%	93.5%
Code Enforcement Penalty	600	950	350	725	31.0%	158.3%
Tree Mitigation Fine	83,942	241,639	157,697	234,304	3.1%	287.9%
Outstanding judgments/warrants	1,600	1,263	(337)	1,035	22.0%	78.9%
Traffic Camera fines	329,619	30,325	(299,294)	-	0.0%	0.0%
Library fines	15,000	13,932	(1,068)	13,530	3.0%	0.0%
False alarm fines	3,600	24,642	21,042	2,000	1132.1%	684.5%
Weed cutting fines	15,000	23,462	8,462	19,288	0.0%	156.4%
Civil Penalty & Nuisance fines	20,000	94,725	74,725	37,132	155.1%	473.6%
Property Lien filing fees	-	12,524	12,524	-	0.0%	0.0%
Other fines	350	25	(325)	325	-92.3%	7.1%
	991,201	1,029,438	38,237	717,506	43.5%	103.9%

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

(continued)

		2025	Variance	2024	%	2025
	Budget	YTD Actual	from Final Budget	YTD Actual	Increase (Decrease) From Prior Year	as a % of Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	1,600,000	2,283,145	683,145	1,927,506	18.5%	142.7%
Miscellaneous	97,105	250,896	153,791	530,030	-52.7%	258.4%
Private grants/donations	792	5,842	5,050	4,803	21.6%	0.0%
Oil and gas royalties	960,833	63,401	(897,432)	76,887	0.0%	6.6%
	2,658,730	2,603,285	(55,444)	2,539,227	2.5%	97.9%
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	125,779	(12,217)	116,478	0.0%	91.1%
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	423,780	(32,717)	909,058	-53.4%	92.8%
Total revenues and other sources (legal basis)	123,673,868	108,934,950	(14,738,918)	108,851,965	0.1%	88.1%

(continued)

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

**EXPENDITURE
NORM=78.2%**

	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
NON-DEPARTMENTAL						
City Council	\$ 646,199	\$ 499,514	\$ 146,685	\$ 527,063	-5.2%	77.3%
City Attorney	2,101,110	1,723,595	377,515	1,710,480	0.8%	82.0%
Municipal Court						
Courts	1,004,860	872,155	132,705	677,862	28.7%	86.8%
Probation	391,086	367,493	23,593	354,798	3.6%	94.0%
City Manager						
City Manager	1,074,250	1,287,118	(212,868)	1,443,645	-10.8%	119.8%
General Fund Transfers	7,047,338	4,519,337	2,528,001	4,041,200	11.8%	64.1%
Non Departmental	2,301,237	646,685	1,654,552	696,320	-7.1%	28.1%
Economic Development Contracts	1,103,417	171,098	932,319	911,314	-81.2%	15.5%
LHA General	187,038	183,265	3,773	161,949	13.2%	98.0%
Total Non-Departmental	\$ 15,856,535	\$ 10,270,260	\$ 5,586,275	\$ 10,524,630	-2.4%	64.8%
SHARED SERVICES						
Communications	1,181,146	1,017,025	164,121	962,739	5.6%	86.1%
Human Resources						
Human Resources	2,345,884	1,946,761	399,123	1,717,696	13.3%	83.0%
Strategic Integration						
Strategic Integration Admin	294,423	179,725	114,698	62,366	188.2%	61.0%
Oil and Gas	1,009,972	734,143	275,829	911,739	-19.5%	72.7%
Geospatial Data and Analysis	180,202	148,808	31,394	128,665	15.7%	82.6%
Data and Analytics	176,662	160,509	16,153	138,293	16.1%	90.9%
Salesforce	337,139	208,019	129,120	-	0.0%	0.0%
Business Enablement	15,140	14,052	1,088	13,809	1.8%	92.8%
Technical Services	82,062	52,945	29,117	68,951	-23.2%	64.5%
Customer Service and Admin	39,931	30,725	9,206	28,515	7.8%	76.9%
CIS Technical Support	340,456	301,353	39,103	-	0.0%	88.5%
Utility Billing	3,530,347	2,367,924	1,162,423	-	0.0%	67.1%
Mail Delivery	70,190	38,955	31,235	-	0.0%	55.5%
Community Neighborhood and Equity Reso	900,190	736,711	163,479	725,846	1.5%	81.8%
Lgmt Multicultural Action Comm	48,840	20,740	28,100	21,739	-4.6%	42.5%
Purchasing	1,277,201	1,081,134	196,067	1,008,200	7.2%	84.6%
Enterprise Technology Services						
PC Replacements	420,705	215,974	204,731	182,025	18.7%	51.3%
ETS Operations	4,010,946	3,118,467	892,480	3,305,162	-5.6%	77.7%
LHA ETS Operations	50,839	36,910	13,929	46,447	-20.5%	72.6%
ETS Applications	1,861,838	1,070,614	791,224	1,092,820	-2.0%	57.5%
ETS CIS Support	-	-	-	274,393	-100.0%	0.0%
ETS Telephone	158,200	144,859	13,341	86,608	67.3%	0.0%
CJ System Replacement	105,825	9,184	96,641	36,299	0.0%	0.0%
City Clerk						
City Clerk	765,525	627,168	138,357	541,488	15.8%	81.9%
Election Voter Registration	233,290	33,065	200,225	31,112	6.3%	14.2%
Recovery Office	139,329	68,483	70,846	55,975	22.3%	49.2%
Total Shared Services	\$ 19,895,509	\$ 14,332,528	\$ 5,562,981	\$ 11,635,204	23.2%	72.0%
FINANCE						
Finance Administration	861,045	748,063	112,982	568,658	31.5%	86.9%
Sales Tax	657,655	497,768	159,887	567,104	-12.2%	75.7%
Accounting	1,494,750	1,351,789	142,961	1,239,030	9.1%	90.4%
Treasury	417,842	416,952	890	357,655	16.6%	99.8%
Information Desk	83,375	71,936	11,439	76,538	-6.0%	86.3%
LHA Accounting	445,518	464,340	(18,822)	346,202	34.1%	104.2%
Budget	569,292	452,915	116,377	575,778	-21.3%	79.6%
HATS	1,132,176	-	1,132,176	625	-100.0%	0.0%
Risk	751,957	457,478	294,479	464,511	-1.5%	60.8%
Wellness	122,199	85,711	36,488	91,413	-6.2%	70.1%
Safety	205,209	176,553	28,656	168,228	4.9%	86.0%
Utility Billing	-	-	-	1,818,060	-100.0%	0.0%
Mail Delivery	-	-	-	70,073	-100.0%	0.0%
Total Finance	\$ 6,741,018	\$ 4,723,504	\$ 2,017,514	\$ 6,343,874	-25.5%	70.1%

(continued)

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

**EXPENDITURE
NORM=78.2%**

	Budget	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget
PUBLIC SAFETY						
Public Safety Chief	\$ 1,129,364	\$ 1,199,022	(69,658)	\$ 985,029	21.7%	106.2%
Neighborhood Resources	336,511	280,150	56,361	231,000	21.3%	83.3%
Emergency Communication Center	3,098,125	2,662,351	435,774	2,526,623	5.4%	85.9%
Public Safety Radio Replacemnt	2,800	13	2,787	5,333	0.0%	0.5%
Public Safety BRETSA Funded Train &	64,513	13,396	51,117	-	0.0%	0.0%
Police Services	490,516	518,714	(28,198)	360,031	44.1%	105.7%
SWAT	467,476	461,790	5,686	464,772	-0.6%	98.8%
Police Training	683,676	503,736	179,940	419,852	20.0%	73.7%
Extra Duty	9,155	144,509	(135,354)	162,039	-10.8%	1578.5%
Detectives	4,651,895	4,445,520	206,375	3,601,723	23.4%	95.6%
Special Investigation Unit	132,924	181,439	(48,515)	228,313	-20.5%	136.5%
RV Tow and Disposal	100,000	36,440	63,561	18,383	0.0%	36.4%
School Resource Unit	977,161	915,027	62,134	785,753	16.5%	93.6%
Animal Control	1,435,222	1,387,355	47,867	1,140,020	21.7%	96.7%
Traffic	1,426,074	1,284,015	142,059	1,143,392	12.3%	90.0%
Special Operations	-	-	-	67,837	-100.0%	0.0%
Patrol	17,986,666	15,133,943	2,852,723	13,711,154	10.4%	84.1%
Fire Suppression	15,611,125	14,037,242	1,573,883	12,048,821	16.5%	89.9%
Hazmat Team	175,834	149,496	26,338	170,150	-12.1%	85.0%
Technical Rescue Team	88,058	95,671	(7,613)	217,740	-56.1%	108.6%
Wildland Team	690,457	457,295	233,162	333,440	37.1%	66.2%
Fire Codes and Planning	655,392	608,322	47,070	513,626	18.4%	92.8%
Fire Investigations	43,492	49,083	(5,591)	53,596	-8.4%	112.9%
Fire Outreach and Prevention	9,619	5,871	3,748	3,812	54.0%	61.0%
Fire Services	1,013,220	870,150	143,070	838,677	3.8%	85.9%
Fire Training	587,600	982,329	(394,729)	912,611	7.6%	167.2%
DUI Grant	1,223	10,158	(8,935)	13,266	-23.4%	0.0%
Collaborative Services	1,152,970	733,358	419,612	757,791	-3.2%	63.6%
CORE	349,186	223,638	125,548	220,212	1.6%	64.0%
Case Management	157,900	123,459	34,441	135,419	-8.8%	78.2%
Outreach and Volunteers	25,486	20,484	5,002	28,586	-28.3%	80.4%
Peer Support	37,500	5,440	32,060	21,212	-74.4%	14.5%
Training and Personnel	654,082	691,538	(37,456)	489,350	41.3%	105.7%
Information Technology	1,109,336	836,224	273,112	823,672	1.5%	75.4%
Records Unit	820,135	733,386	86,749	747,632	-1.9%	89.4%
Emergency Management	49,005	35,084	13,921	46,920	-25.2%	71.6%
Total Public Safety	\$ 56,223,698	\$ 49,842,642	\$ 6,381,056	\$ 44,229,813	12.7%	88.7%

(continued)

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

**EXPENDITURE
NORM=78.2%**

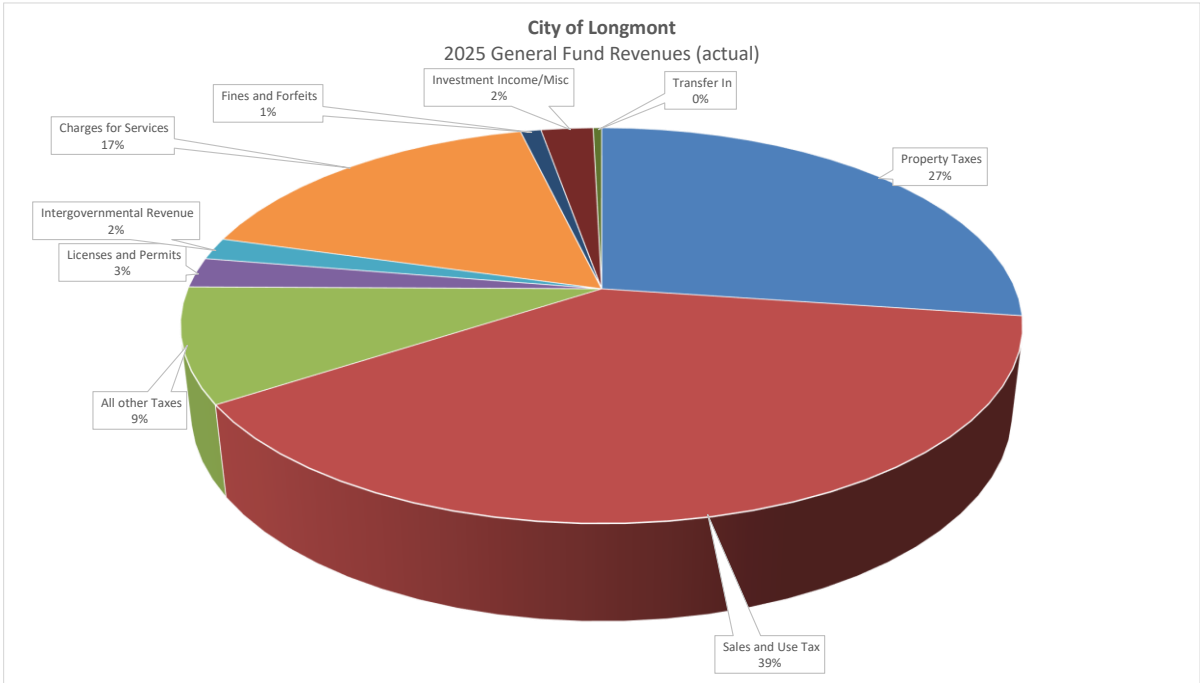
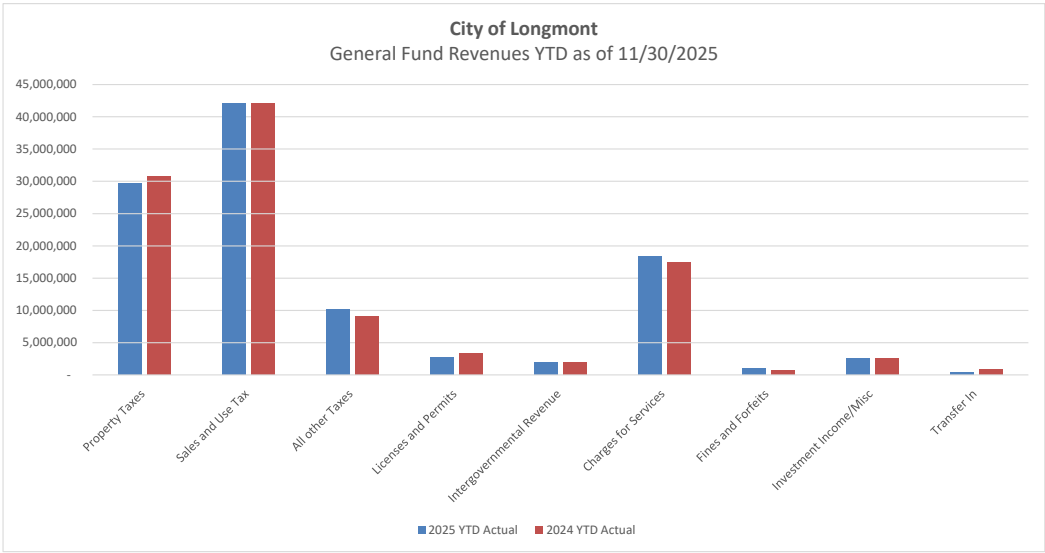
	2025 YTD Actual	Variance from Final Budget	2024 YTD Actual	% Increase (Decrease) From Prior Year	2025 as a % of Budget	
Budget						
EXTERNAL SERVICES						
Development Services						
Development Services	2,341,560	1,825,004	516,556	1,757,635	3.8%	77.9%
Accela Implementation Project	339,053	132,976	206,077	2,800	0.0%	0.0%
Code Enforcement	1,111,763	893,127	218,636	751,877	18.8%	80.3%
Parking Enforcement	183,246	156,533	26,713	166,047	-5.7%	85.4%
Redevelopment	820,386	506,650	313,736	308,250	64.4%	61.8%
Facilities Project Management	382,747	293,879	88,868	358,785	-18.1%	76.8%
Facilities Operations	2,443,192	1,877,946	565,246	1,826,442	2.8%	76.9%
Facilities Maintenance	2,355,450	1,799,014	556,436	1,734,717	3.7%	76.4%
Transportation Planning	466,671	357,167	109,504	353,814	0.9%	76.5%
Building Services	1,837,917	1,495,382	342,535	1,480,154	1.0%	81.4%
Natural Resources Admin	702,894	584,218	118,676	651,953	-10.4%	83.1%
Parks Maintenance	3,030,210	2,688,399	341,811	2,467,183	9.0%	88.7%
Parks Resource Management	230,414	176,764	53,650	174,198	1.5%	76.7%
Muni Grounds Maintenance	401,962	335,639	66,323	372,864	-10.0%	83.5%
ROW Maintenance	573,410	509,649	63,761	582,552	-12.5%	88.9%
Graffiti Removal	148,873	75,649	73,224	104,403	-27.5%	0.0%
Parks Development	294,006	265,858	28,148	248,766	6.9%	90.4%
Forestry Maintenance	994,083	846,508	147,575	868,245	-2.5%	85.2%
Forestry EAB	239,757	126,050	113,707	223,841	-43.7%	52.6%
Union Reservoir	928,934	629,637	299,297	403,915	55.9%	67.8%
Total External Services	\$ 19,826,528	\$ 15,576,049	\$ 4,250,479	\$ 14,838,440	5.0%	78.6%
HUMAN SERVICES						
Human Services Admin	584,296	434,362	149,934	516,163	-15.8%	74.3%
Human Service Agencies	4,304,835	2,958,061	1,346,774	2,598,192	13.9%	68.7%
Children, Youth and Families	1,517,829	1,239,333	278,496	1,105,354	12.1%	81.7%
Stadium Funding	159,739	35,691	124,048	805,007	-95.6%	0.0%
Senior Services	1,441,853	1,193,619	248,234	1,191,340	0.2%	82.8%
Senior Svcs Short Term Asstnce	74,004	29,889	44,115	49,751	-39.9%	0.0%
Total Human Services	\$ 8,082,556	\$ 5,890,955	\$ 2,191,601	\$ 6,265,808	-6.0%	72.9%
RECREATION, GOLF, LIBRARY AND CULTURE						
Rec Golf Library and Cult Adm	300,807	224,369	76,438	257,242	-12.8%	74.6%
Recreation Administration	415,420	350,900	64,520	421,494	-16.7%	84.5%
Callahan House Transfer	100,510	93,393	7,117	78,353	19.2%	92.9%
Recreation Aquatics	1,377,757	1,181,166	196,591	1,185,314	-0.4%	85.7%
Recreation Athletics	598,387	535,904	62,483	491,802	9.0%	89.6%
Recreation Concessions	66,556	85,344	(18,788)	60,193	41.8%	128.2%
Recreation Community Events	232,606	170,283	62,323	123,931	37.4%	73.2%
Recreation General Programs	907,533	904,073	3,460	896,328	0.9%	99.6%
Recreation Special Needs	129,278	96,210	33,068	12,495	670.0%	74.4%
Recreation Outdoor Programs	31,025	13,716	17,309	19,667	-30.3%	44.2%
Recreation Ice Rink	244,583	172,217	72,366	337,825	-49.0%	70.4%
Recreation Sport Fields Mtce	409,908	421,286	(11,378)	377,746	11.5%	102.8%
Recreation Youth Programs	23,157	10,866	12,291	9,588	13.3%	46.9%
Recreation Union Reservoir	223,342	188,440	34,902	239,522	0.0%	0.0%
Recreation Center	2,036,765	1,909,472	127,293	1,914,669	-0.3%	93.8%
Library Administration	813,350	684,765	128,585	593,123	15.5%	84.2%
Library Adult Services	1,238,841	1,093,504	145,337	1,035,031	5.6%	88.3%
Library Childrens and Teens	839,574	738,152	101,422	650,171	13.5%	87.9%
Library Tech Services	1,088,862	993,337	95,525	1,051,001	-5.5%	91.2%
Library Circulation	996,365	972,324	24,041	952,826	2.0%	97.6%
Museum Administration	1,210,278	1,084,763	125,515	1,030,008	5.3%	89.6%
Museum Auditorium	333,741	304,338	29,403	282,154	7.9%	91.2%
HCI Administration	-	-	-	29,736	0.0%	0.0%
LHA Housing	175,134	148,282	26,852	175,591	-15.6%	84.7%
Total Recreation, Golf, Library and Culture	\$ 13,793,779	\$ 12,377,103	\$ 1,416,676	\$ 12,232,833	1.2%	89.7%

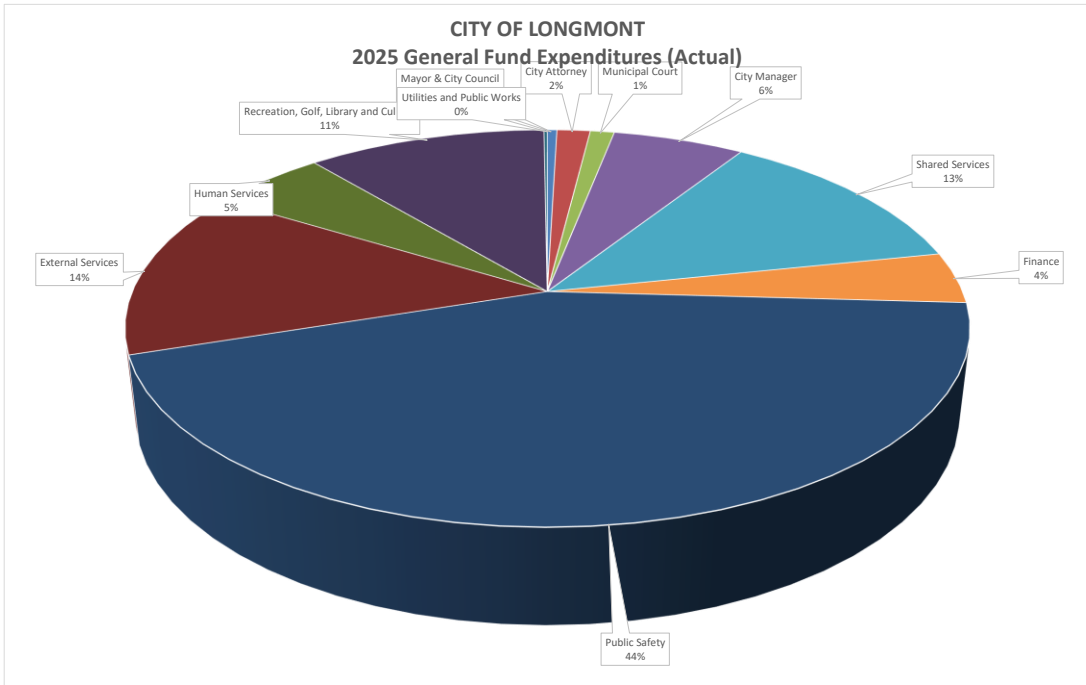
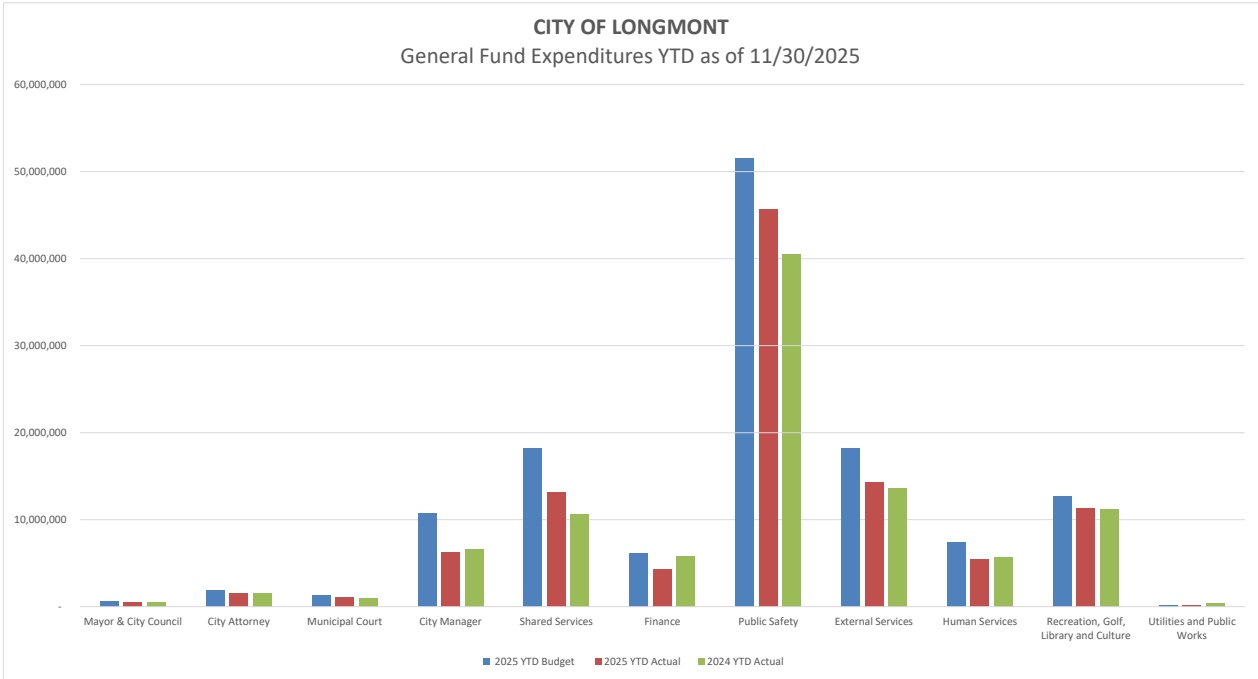
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CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of November 30, 2025

EXPENDITURE
NORM=78.2%

	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	2,970	272	2,816	5.5%	0.0%
Energy Lease	-	-	-	246,059	-100.0%	0.0%
Oil and Gas Investigations	-	-	-	2,008	-100.0%	0.0%
Survey and Engineering Support	66,362	55,501	10,861	54,636	1.6%	83.6%
PWNR Regulatory Compliance	120,240	110,496	9,744	116,066	-4.8%	91.9%
Total Utilities and Public Works	\$ 189,844	\$ 168,968	\$ 20,876	\$ 421,585	-59.9%	89.0%
Total Expenditures	140,609,467	113,182,009	27,427,458	106,492,189	6.3%	80.5%
Net Change in Fund Balance	(16,935,599)	(4,247,059)		2,359,776		
FUND BALANCE, January 1	58,188,547	58,188,547		52,091,807		
FUND BALANCE, November 30	\$ 41,252,948	\$ 53,941,488		\$ 54,451,582		





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

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures		Unexpended Balance
		Budget Carryforward	2025	Allocations to Other Projects			Prior	2025	
INCENTIVES AND DEBT PAYMENTS									
	DDA Building Permits	\$ 130,040	\$ 7,000	\$ -	\$ 334,647	\$ 456,496	\$ 3,659	\$ 11,533	
	Neighborhood Improvement Program	1,370,000	50,000	-	(38,654)	1,073,237	69,879	238,229	
	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	(750,000)	(904,084)	74,858,746	720,488	1,943,279	
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)									
DTR035	Downtown/City Center Lighting Improvements	380,000	-	-	-	244,888	72,381	62,731	
PBF001	Municipal Building Roof Improvements	6,240,019	1,291,822	-	(1,764,991)	4,425,999	295,656	1,045,195	
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	110,527	733,374	
PBF037	Fire Stations-Heat & Exhaust	1,555,489	40,000	-	(83,426)	1,404,432	107,631	(0)	
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	121,553	383,339	
PBF082	Municipal Buildings HVAC	8,799,072	1,332,645	-	(387,194)	8,128,595	1,256,088	359,840	
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	288,143	168,377	
PBF119	Municipal Buildings Carpet	3,202,564	178,770	-	(410,730)	2,693,460	120,508	156,636	
PBF145	Specialized Equipment Replacement	4,436,409	521,730	24,491	(231,381)	3,399,445	508,700	843,103	
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	496,994	615,763	
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	2,323	97,683	
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	18,816	75,484	
PBF190	Municipal Buildings Interior Maintenance	312,324	18,000	-	(48,090)	222,808	35,206	24,220	
PBF200	Civic Center Rehabilitation	8,341,530	-	-	2,793,658	11,135,188	-	(0)	
PBF201	Safety and Justice Rehabilitation	11,884,244	2,450,000	161,548	-	7,760,790	2,267,948	4,467,054	
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 Improvement	42,104	-	-	-	35,374	-	6,730	
PBF216	Firehouse Arts Center Facility Improvements	197,455	-	509	-	169,879	27,806	279	

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

Project Number	Project	Appropriations		Current Year		Fund Balance	Expenditures		Unexpended Balance
		Budget Carryforward	2025	Allocations to Other Projects			Prior	2025	
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	7,157	(436)
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	-	-	3,068,894	27,732	3,774
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	450,869	788,430
PRO090	Sunset Irrigation System	854,800	-	-	-	-	804,748	46,965	3,087
PRO102	Swimming and Wading Pool Improvements	8,589,466	359,288	-	-	(526,208)	7,288,976	542,186	591,385
PRO113	Park Irrigation Pumps	2,189,026	350,000	-	-	38,390	2,216,454	327,253	33,709
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	4,900	1,163,916
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	4,270	107,122
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	2,290,818	216,643
TRP141	Safety&Justice Retaining Wall/Prkng	-	900,000	631,850	-	-	-	28,368	1,503,482
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	12,761,408	750,000		(8,237,299)	97,005,679	10,245,277	18,054,192
CAPITAL PROJECTS FUND TOTAL		\$ 196,901,235	\$ 15,067,808	\$ -	\$ -	\$ (9,141,383)	\$ 171,864,425	\$ 10,965,765	\$ 19,997,472

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2025	2024
ASSETS		
Equity in pooled cash & cash equivalents	(818,160)	(477,526)
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	3,545,138	6,824,401
Total assets	2,726,979	6,346,875
LIABILITIES		
Accounts payable	692,420	789,712
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	692,420	789,712
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	2,034,559	5,557,163
Unassigned	-	-
Total fund balances	2,034,559	5,557,163
Total liabilities, deferred inflows of resources and fund balances (deficits)	2,726,979	6,346,875

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	162,000	186,370	24,370	-	91,716	91,716
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	162,000	186,370	24,370	-	91,716	91,716
EXPENDITURES						
Issuance Expense	-	-	-	-	1,645	(1,645)
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	4,270,713	2,267,948	2,002,765	8,554,622	3,709,164	4,845,458
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	1,748	1,748	1
PRO024, Ute Creek Maintenance Facility	6,721	7,157	(436)	767,472	760,750	6,722
PRO027, Twin Peaks Irrigation System	31,506	27,732	3,774	289,278	257,772	31,506
PRO090, Sunset Irrigation System	50,052	46,965	3,087	653,986	149,434	504,552
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	34,797	34,797	-
Total Expenditures	4,466,015	2,456,825	2,009,190	10,410,571	4,915,309	5,495,262
Excess of revenues over (under) expenditures	(4,304,015)	(2,270,455)	2,033,560	(10,410,571)	(4,823,593)	5,586,978
Net changes in fund balance	(4,304,015)	(2,270,455)	2,033,560	(10,410,571)	(4,823,593)	5,586,978
FUND BALANCE, January 1	4,305,014	4,305,014	-	25,726,758	10,380,756	15,346,002
FUND BALANCE, November 30	999	2,034,559	2,033,560	15,316,187	5,557,163	20,932,980

**CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2025**

	Original Budget	Final Budget	2025 Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES							
Taxes	24,903,380	24,903,380	19,985,077	(4,918,303)	19,923,139	0.3%	80.3%
Licenses and permits	50,000	50,000	78,317	28,317	782,938	-90.0%	156.6%
Developer/owner participation	-	-	116,724	116,724	183,377	-36.3%	0.0%
Intergovernmental	8,239,314	20,155,043	11,077,095	(9,077,948)	3,400,464	225.8%	55.0%
Investment income	69,476	69,476	1,689,670	1,620,194	1,384,541	22.0%	2432.0%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	10,000	10,000	65,260	55,260	17,669	269.3%	652.6%
Total revenues	33,272,170	45,187,899	33,012,143	(12,175,756)	25,692,128	28.5%	73.1%
EXPENDITURES							
Highways and streets	16,545,570	16,856,314	12,934,730	3,921,584	11,882,068	8.9%	76.7%
Capital Outlay	21,979,938	52,336,766	24,156,192	28,180,574	15,988,656	51.1%	46.2%
Total Expenditures	38,525,508	69,193,080	37,090,922	32,102,158	27,870,724	33.1%	53.6%
Excess of revenues over (under) expenditures	(5,253,338)	(24,005,181)	(4,078,779)	19,926,402	(2,178,596)		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(340,870)	(340,870)	(324,841)	16,029	(215,795)	0.0%	95.3%
Total other financing sources (uses)	(340,870)	(340,870)	(324,841)	16,029	(215,795)	0.0%	95.3%
Net changes in fund balance	(5,594,208)	(24,346,051)	(4,403,620)	19,942,431	(2,394,391)		
FUND BALANCE, January 1	30,294,121	30,294,121	30,294,121	-	32,714,868		
FUND BALANCE, November 30	24,699,913	5,948,070	25,890,501	19,942,431	30,320,477		

**CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2025**

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Taxes	18,098,613	14,396,233	(3,702,380)	14,411,754	-0.1%	79.5%
Intergovernmental	3,122,905	2,180,393	(942,512)	1,590,344	37.1%	69.8%
Charges for service	39,423	43,049	3,626	27,934	54.1%	109.2%
Investment income	50,000	630,076	580,076	550,098	14.5%	1260.2%
Miscellaneous	13,310	179,423	166,113	35,208	0.0%	0.0%
Total revenues	21,324,251	17,429,174	(3,895,077)	16,615,338	4.9%	81.7%
EXPENDITURES						
Current:						
Public Safety	22,695,084	18,047,536	4,647,548	17,701,723	2.0%	79.5%
Capital Outlay	6,320,012	2,016,274	4,303,738	1,069,203	88.6%	31.9%
Total expenditures	29,015,096	20,063,811	8,951,285	18,770,927	6.9%	69.1%
Excess of revenues over (under) expenditures	(7,690,845)	(2,634,637)	5,056,208	(2,155,589)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(53,103)	-	53,103	(5,511)	-	
Other funds	(40,000)	-	40,000	(63,269)	-	
Total other financing (uses)	(93,103)	-	93,103	(68,780)		
Net changes in fund balance	(7,783,948)	(2,634,637)	5,149,311	(2,224,369)		
FUND BALANCE, January 1	14,439,543	14,439,543	-	15,098,826		
FUND BALANCE, November 30	6,655,595	11,804,906	5,149,311	12,874,457		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Licenses and permits	1,907,660	3,703,265	1,795,605	3,083,568	20.1%	194.1%
Investment income	56,250	903,542	847,292	951,077	-5.0%	1606.3%
Total revenues	1,963,910	4,618,988	2,642,897	4,088,158	13.0%	235.2%
EXPENDITURES						
Culture and recreation	368,612	233,133	135,479	350,827	0.0%	0.0%
Capital Outlay	11,815,979	3,699,179	8,116,801	10,540,239	0.0%	31.3%
Total Expenditures	12,184,591	3,932,312	8,252,280	10,891,066	0.0%	32.3%
Excess of revenues over (under) expenditures	(10,220,681)	686,677	10,895,177	(6,802,908)	-110.1%	-6.7%
OTHER FINANCING (USES)						
Transfer out	(113,702)	-	113,702	(31,131)	0.0%	0.0%
Total other financing (uses)	(113,702)	-	113,702	(31,131)	0.0%	0.0%
Net change in fund balance	(10,334,383)	686,677	11,008,879	(6,834,039)		
FUND BALANCE, January 1	16,294,893	16,294,893	-	24,715,311	-34.1%	
FUND BALANCE, November 30	5,960,510	16,981,570	11,021,060	17,881,272	-5.0%	

**CITY OF LONGMONT
 CONSERVATION TRUST FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of November 30, 2025**

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Intergovernmental	1,150,000	838,907	(311,093)	925,324	-9.3%	72.9%
Investment income	25,000	439,637	414,637	319,834	37.5%	1758.5%
Total revenues	1,175,000	1,278,544	103,544	1,245,158	2.7%	108.8%
EXPENDITURES						
Culture and recreation	627,578	549,658	77,920	352,120	56.1%	87.6%
Capital Outlay	6,568,169	82,746	6,485,423	1,189,302	-93.0%	1.3%
Total Expenditures	7,195,747	632,404	6,563,343	1,541,422	-59.0%	8.8%
Net change in fund balance	(6,020,747)	646,140	6,666,887	(296,264)	-318.1%	-10.7%
FUND BALANCE, January 1	7,900,680	7,900,680	-	7,874,754		
FUND BALANCE, November 30	1,879,933	8,546,820	6,666,887	7,578,491		

**CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2025**

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Taxes	6,240,901	4,964,188	(1,276,713)	4,969,547	-0.1%	79.5%
Investment income	12,481	871,801	859,320	561,431	55.3%	0.0%
Miscellaneous	250,000	702,684	452,684	3,192,710	-78.0%	281.1%
Total revenues	6,503,382	6,538,672	35,290	8,723,687	-25.0%	100.5%
EXPENDITURES						
Current:						
Culture and Recreation	1,859,595	1,821,931	37,664	1,556,293	17.1%	98.0%
Capital Outlay	9,664,923	261,469	9,403,454	5,377,978	-95.1%	2.7%
Debt Service:						
Bond principal retired	1,635,000	-	1,635,000	1,570,000	0.0%	0.0%
Interest and fiscal charges	737,150	368,575	368,575	802,813	0.0%	50.0%
Total expenditures	13,896,668	2,451,975	11,444,693	9,307,083	-73.7%	17.6%
Excess of revenues (under) expenditures	(7,393,286)	4,086,696	11,479,982	(583,397)	-800.5%	-55.3%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(93,528)	-	93,528	(10,924)	0.0%	0.0%
General Fund	(79,210)	(72,611)	6,599	(59,752)	0.0%	0.0%
Total other financing sources (uses)	(172,738)	(72,611)	100,127	(70,676)	0.0%	42.0%
Net changes in fund balance	(7,566,024)	4,014,085	11,580,109	(654,072)		
FUND BALANCE, January 1	14,698,551	14,698,551	-	15,063,307		
FUND BALANCE, November 30	7,132,527	18,712,637	11,580,109	14,409,235		

**CITY OF LONGMONT
 LODGERS TAX FUND
 SCHEDULE OF REVENUES AND EXPENSES
 BUDGET AND ACTUAL
 YTD as of November 30, 2025**

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Taxes	510,000	464,806	(45,194)	472,807	-1.7%	91.1%
Investment income	-	354	354	328	7.9%	
Total revenues	510,000	465,159	(44,841)	473,134	-1.7%	91.2%
EXPENDITURES						
Culture and recreation	510,000	499,500	10,500	547,925	0.0%	97.9%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	510,000	499,500	10,500	547,925		97.9%
Excess of revenues over (under) expenditures	-	(34,341)	(34,341)	(74,791)	-54.1%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	-	(34,341)	(34,341)	(74,791)		
FUND BALANCE, January 1	45,828	45,828	-	93,321	-50.9%	
FUND BALANCE, November 30	45,828	11,487	(34,341)	18,530	-38.0%	

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

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	\$ 6,039,238	\$ 7,586,282	\$ 951,308	\$ 14,576,828
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,312,159	(398)	16,639	1,328,400
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	8,485	7,482	1,383	17,350
Prepaid expenses	-	-	4,145	4,145
Total current assets	7,359,882	7,593,366	973,475	15,926,723
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	19,047,314	20,632,636	3,943,665	43,623,615
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	20,062,482	20,931,059	4,005,367	44,998,908

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

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	\$ 1,959	\$ 16,632	\$ 500	\$ 19,091
Construction contracts payable	17,475	4,203	-	21,678
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	127,045	81,329	7,697	216,071
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	2,176,256	2,121,195	130,560	4,428,011
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	11,669,957	13,039,270	2,970,190	27,679,417
Unrestricted	6,069,658	5,727,511	895,700	12,692,869
Total net position	17,739,615	18,766,781	3,865,890	40,372,286
Total liabilities and net position	\$ 20,062,482	\$ 20,931,060	\$ 4,005,367	\$ 44,998,909

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

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	99,582,094	90,725,693	(8,856,401)	79,855,863	13.6%	91.1%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	1,044,241	944,241	687,552	51.9%	1044.2%
Miscellaneous	65,250	301,919	236,669	163,512	84.6%	462.7%
Aid to underground installation	3,908,000	3,655,337	(252,663)	3,618,212	1.0%	93.5%
Other sales	71,580	111,990	40,410	85,057	31.7%	156.5%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	103,726,924	95,839,181	(7,887,743)	84,410,196	13.54%	92.4%
EXPENSES						
Administration	9,767,654	7,319,335	2,448,319	7,541,806	-2.9%	74.9%
Power purchased	65,684,115	59,296,639	6,387,476	56,424,318	5.1%	90.3%
Distribution	13,690,107	11,120,577	2,569,530	10,222,670	8.8%	81.2%
Franchise fee	7,817,758	7,199,117	618,641	6,309,037	14.1%	92.1%
Transfers out	948,634	667,924	280,710	424,026	0.0%	70.4%
Total operations	97,908,268	85,603,593	12,304,675	80,921,856	5.8%	87.4%
Capital outlay	17,692,584	7,169,654	10,522,930	6,320,686	13.4%	40.5%
Total expenses	115,600,852	92,773,247	22,827,605	87,242,542	6.3%	80.3%
Excess of revenues over expenses	(11,873,928)	3,065,934	14,939,862	(2,832,346)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	7,169,654
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		<u>7,169,654</u>
Less:	Depreciation	-
	Vehicle transfers	-
		<u>-</u>
	Net income (GAAP basis)	<u><u>10,235,588</u></u>

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

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	21,464,215	20,122,042	(1,342,173)	19,062,691	5.6%	93.7%
Intergovernmental	-	-	-	121,640	0.0%	0.0%
Investment income	45,000	550,794	505,794	337,521	63.2%	1224.0%
Miscellaneous	15,000	405,132	390,132	288,692	40.3%	2700.9%
Aid to underground installation	70,000	19,787	(50,213)	0	0.0%	28.3%
Total revenues	21,594,215	21,097,755	(496,460)	19,810,544	6.5%	97.7%
EXPENSES						
Administration	8,462,061	6,856,600	1,605,461	5,540,285	23.8%	81.0%
Distribution	6,277,173	4,753,258	1,523,915	5,107,268	-6.9%	75.7%
Franchise fee	208,120	182,654	25,466	8,907	0.0%	0.0%
Transfers out	56,045	(5,476)	61,521	79,623	0.0%	0.0%
Total operations	15,003,399	11,787,036	3,216,363	10,736,083	9.8%	78.6%
Debt service	4,434,651	627,596	3,807,055	4,378,425	0.0%	14.2%
Capital outlay	3,628,444	2,104,277	1,524,167	1,693,233	24.3%	58.0%
Total expenses	23,066,494	14,518,911	8,547,585	16,807,741	-13.6%	62.9%
Excess of revenues (under) expenses	(1,472,279)	6,578,844	8,051,124	3,002,802		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	2,104,277
Capitalized salaries and expenses	-
	<u>2,104,277</u>
Less: Depreciation	-
Proceeds from issuance of bonds	-
Capital contributions:	
Loss on asset disposal	-
Aid to underground installation	-
Vehicle transfers	-
	<u>-</u>
Net (loss) (GAAP basis)	8,683,121

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

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	\$ 27,282,447	\$ 56,558,520	\$ 24,624,876	\$ 13,774,466	\$ 14,576,828	\$ 136,817,137	\$ 48,224,506
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	14,059,670	3,337,257	2,481,249	723,299	1,328,400	21,929,875	62,143
Intergovernmental receivable	-	507,941	150,536	1,198,499	-	1,856,976	-
Loans receivable	-	71,289	-	-	-	71,289	-
Interest receivable	32,925	63,438	25,285	19,611	17,350	158,609	60,221
Inventory of materials and supplies	-	-	-	-	-	-	13,018,118
Advance to other funds, current portion	-	-	-	-	-	-	10,489,606
Prepaid expenses	56,853	-	34,174	-	4,145	95,172	5,919
Total unrestricted current assets	41,431,895	60,538,444	27,316,120	15,715,875	15,926,723	160,929,057	71,860,513
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	3,340,723	45,699,706	486,541	1,065,130	-	50,592,100	-
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	-	(3,866,235)	-	-	-	(3,866,235)	-
Cash and cash equivalents	-	-	567,350	-	-	567,350	-
Interest receivable	95	-	-	-	-	95	-
Total restricted current assets	3,340,818	41,833,470	1,054,947	1,065,181	-	47,294,417	-
Total current assets	44,772,713	102,371,915	28,371,067	16,781,056	15,926,723	208,223,474	71,860,513
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	30,326,113	53,846,906	881,507	10,039,439	100,011,704	1,838,812
Improvements (other than buildings)	225,381,676	279,360,374	169,275,380	107,942,241	17,871,411	799,831,082	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	668,079,668	237,606,997	148,222,906	48,376,584	1,348,338,638	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	562,519,278	147,444,026	111,457,660	27,696,892	998,280,510	24,591,497
Total noncurrent assets	149,162,654	562,519,278	147,444,026	111,457,660	27,696,892	998,280,510	24,737,497
Total assets	193,935,367	664,891,193	175,815,093	128,238,716	43,623,615	1,206,503,984	96,598,010
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	\$ 199,203,012	\$ 667,272,017	\$ 177,531,546	\$ 129,100,177	\$ 44,998,908	\$ 1,218,105,661	\$ 97,475,560

	Electric and					Other		Internal Service
	Broadband	Water	Sewer	Storm Drainage	Enterprise Funds	TOTALS		Funds
LIABILITIES AND NET POSITION								
Current liabilities:								
Payable from current assets:								
Accounts payable	\$ 4,905,634	\$ 6,992	\$ 12,104	\$ 2,615	\$ 19,091	\$ 4,946,436	\$	462,584
Construction contracts payable	2,767	93,806	27,219	155,195	21,678	300,665		-
Accrued liabilities	381,172	10,000	-	-	-	391,172		-
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	1,127,899	25,650	-	-	-	1,153,549		-
Advances from other funds - current portion	-	-	-	-	-	-		-
Loans payable - current portion	-	-	-	-	-	-		-
Claims payable - current portion	-	-	-	-	-	-		613,468
Customer deposits	874,656	94,703	-	8,590	-	977,949		-
Deferred inflow related to pension	-	-	-	-	-	-		-
Deferred inflow related to OPEB	-	-	-	-	-	-		-
Total current liabilities (payable from current assets)	7,999,534	1,615,820	176,405	230,973	216,071	10,238,804		14,165,110
Payable from restricted assets:								
Accounts payable	-	108,392	-	-	-	108,392		-
Construction contracts payable	1,075	-	-	-	-	1,075		-
Accrued liabilities	-	-	-	-	-	-		-
Accrued interest	-	-	-	-	-	-		-
Bonds payable - current portion	-	-	-	905,000	-	905,000		-
Total current liabilities (payable from restricted assets)	1,075	108,392	-	905,000	-	1,014,467		-
Total current liabilities	8,000,609	1,724,213	176,405	1,135,973	216,071	11,253,272		14,165,110
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	36,074,706	81,717,627	34,281,923	17,643,426	4,428,011	174,145,694		17,374,024
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	131,884,800	496,825,472	119,104,157	95,590,828	27,679,417	871,084,674		24,591,497
Water acquisition/capital grants	-	-	-	-	-	-		-
Subdividers	-	-	-	-	-	-		-
System development	-	-	-	-	-	-		-
Restricted for construction	-	-	-	-	-	-		-
Restricted for debt service	3,340,723	45,699,706	486,541	1,065,130	-	50,592,100		-
Restricted for workers' compensation	-	-	-	-	-	-		-
Restricted for long-term disability	-	-	-	-	-	-		-
Unrestricted	27,141,677	42,685,351	23,428,033	14,676,360	12,692,869	120,624,290		55,383,202
Total net position	162,367,200	585,210,529	143,018,731	111,332,318	40,372,286	1,042,301,064		79,974,699
Total liabilities and net position	\$ 199,203,012	\$ 667,272,018	\$ 177,531,547	\$ 129,100,178	\$ 44,998,909	1,218,105,663	\$	97,475,560

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

	Final Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	30,075,896	28,698,888	(1,377,008)	27,006,358	6.3%	95.4%
Development fee surcharge	327,100	709,645	382,545	634,945	11.8%	217.0%
Intergovernmental	79,878	32,503	(47,375)	1,302,413	-97.5%	0.0%
Investment income - operating	1,124,994	4,951,904	3,826,910	4,379,972	13.1%	440.2%
Miscellaneous	200,000	523,815	323,815	1,648,239	-68.2%	261.9%
Transfer in	1,840,378	1,840,378	-	1,841,143	0.0%	100.0%
Total revenues	33,648,246	36,757,134	3,108,888	36,813,070	-0.2%	109.2%
EXPENSES						
Administration	11,993,448	8,355,675	3,637,773	7,605,651	9.9%	69.7%
Water resources	4,701,979	3,095,449	1,606,530	3,877,958	-20.2%	65.8%
Transmission/distribution	3,098,040	2,349,320	748,720	2,902,093	-19.0%	75.8%
Treatment plant	4,524,721	3,774,774	749,947	4,144,741	-8.9%	83.4%
Transfer out	575,875	-	575,875	149,387	0.0%	0.0%
Total operations	24,894,063	17,575,218	7,318,845	18,679,830	-5.9%	70.6%
Debt service	5,269,763	1,908,135	3,361,628	4,871,531	0.0%	36.2%
Capital outlay	63,686,274	8,946,888	54,739,386	7,168,012	24.8%	14.0%
Total expenses	93,850,100	28,430,241	65,419,859	30,719,373	-7.5%	30.3%
Excess of revenue (under) expenses	(60,201,854)	8,326,892	68,528,746	6,093,697		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		8,946,888				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
Principal payments on loans		-				
Transfers in		-				
Gain on sale of assets		-				
		8,946,888				
Principal retired		-				
		8,946,888				
Less: Depreciation		-				
Impairment loss		-				
Transfers in decreasing operating expense		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		17,273,781				

**CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2025**

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Licenses and permits	1,556,400	3,089,939	1,533,539	2,697,093	14.6%	198.5%
Investment income	30,700	1,204,408	1,173,708	884,928	36.1%	3923.2%
Total revenues	1,587,100	4,297,039	2,709,939	3,582,021	20.0%	270.7%
EXPENDITURES						
Municipal utility systems	-	784	(784)	10,808	0.0%	0.0%
Capital Outlay	12,417,576	498,335	11,919,241	599,949	-16.9%	4.0%
Total Expenditures	12,417,576	499,119	11,918,457	610,757	-18.3%	4.0%
Excess of revenues over expenditures	(10,830,476)	3,797,920	14,628,396	2,971,264	27.8%	-35.1%
OTHER FINANCING (USES)						
Transfer out	(2,352,049)	(1,840,378)	511,671	(1,850,217)	0.0%	78.2%
Net change in fund balance	(13,182,525)	1,957,542	15,140,067	1,121,047		
FUND BALANCE, January 1	22,509,705	22,509,705	-	21,296,319		
FUND BALANCE, November 30	9,327,180	24,467,247	15,140,067	22,417,367		

**CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2025**

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	5,000	684,966	679,966	750	0.0%	13699.3%
Investment income	23,400	299,269	275,869	211,727	41.3%	1278.9%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	28,400	984,235	955,835	212,477	363.2%	3465.6%
EXPENDITURES						
Municipal utility systems	441,000	429,910	11,090	416,667	0.0%	97.5%
Capital Outlay	917,630	101,000	816,630	-	0.0%	0.0%
Total Expenditures	1,358,630	530,910	827,720	416,667	27.4%	39.1%
Net change in fund balance	(1,330,230)	453,325	1,783,555	(204,190)		
FUND BALANCE, January 1	5,268,808	5,268,808	-	5,456,028		
FUND BALANCE, November 30	3,938,578	5,722,133	1,783,555	5,251,838		

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

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Investment income	-	4,095	4,095	1,166	251.2%	0.0%
EXPENDITURES						
Municipal utility system	-	-	-	-	0.0%	0.0%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	-	-	-	-	0.0%	0.0%
Net change in fund balance	-	4,095	4,095	1,166		
FUND BALANCE, January 1	29,177	29,177	-	27,903		
FUND BALANCE, November 30	29,177	33,272	4,095	29,069		

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

	Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	21,204,600	19,428,601	(1,775,999)	17,117,014	13.5%	91.6%
Intergovernmental	0	0	0	818,575	0.0%	0.0%
Investment income	162,900	1,273,483	1,110,583	853,639	49.2%	781.8%
Miscellaneous	3,000	68,230	65,230	133,197	-48.8%	2274.3%
Transfers in	466,633	466,633	0	466,633	0.0%	100.0%
Total revenues	21,837,133	21,236,947	(600,186)	19,389,058	9.5%	97.3%
EXPENSES						
Administration	6,820,305	4,618,239	2,202,066	4,144,117	11.4%	67.7%
Sewer collection system	1,726,011	1,418,749	307,262	1,637,124	-13.3%	82.2%
Sewer disposal plant	6,122,035	5,048,549	1,073,486	4,364,468	15.7%	82.5%
Transfers out	340,607	261,477	79,130	101,067	0.0%	76.8%
Total operations	15,008,958	11,347,014	3,661,944	10,246,776	10.7%	75.6%
Debt service	3,332,425	968,688	2,363,737	3,105,938	0.0%	29.1%
Capital outlay	6,738,200	1,653,665	5,084,535	3,558,764	-53.5%	24.5%
Total expenses	25,079,583	13,969,367	11,110,216	16,911,478	-17.4%	55.7%
Excess of revenues over (under) expenses	(3,242,450)	7,267,580	10,510,030	2,477,580		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,653,665
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,653,665
Principal retired	-
	1,653,665
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	8,921,245

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of November 30, 2025

	Final Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	11,430,100	10,605,113	(824,987)	9,619,791	10.2%	92.8%
Plant investment fee	457,016	766,477	309,461	474,649	61.5%	167.7%
Intergovernmental	696,743	-	(696,743)	191,835	-100.0%	0.0%
Investment income	88,000	796,284	708,284	698,282	14.0%	0.0%
Miscellaneous	27,400	(351,517)	(378,917)	163,267	-315.3%	-1282.9%
Total revenues	12,699,259	11,816,358	(882,901)	11,147,824	6.0%	93.0%
EXPENSES						
Administration	3,369,641	2,749,004	620,637	2,315,920	18.7%	81.6%
Engineering	3,536,461	2,363,196	1,173,265	2,083,651	13.4%	66.8%
Maintenance	243,663	169,525	74,138	273,119	-37.9%	69.6%
Transfers out	62,594	-	62,594	21,960	-100.0%	0.0%
Total operations	7,212,359	5,281,725	1,930,634	4,694,650	12.5%	73.2%
Debt service	2,448,938	410,109	2,038,829	1,529,864	0.0%	16.7%
Capital outlay	8,775,509	4,303,945	4,471,564	2,423,477	77.6%	49.0%
Total expenses	18,436,806	9,995,780	8,441,026	8,647,989	15.6%	54.2%
Excess of revenues (under) expenses	(5,737,547)	1,820,578	7,558,125	2,499,834		
RECONCILIATION TO NET (LOSS) (GAAP BASIS)						
Add: Additions to plant and equipment						
Capital outlay		4,303,945				
Capitalized salaries		-				
Capitalized interest		-				
Capital contributions		-				
		4,303,945				
Principal retired		-				
		4,303,945				
Less: Depreciation		-				
Vehicle transfers		-				
		-				
Net (loss) (GAAP basis)		6,124,523				

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2025

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Licenses and permits	1,049,530	2,221,977	1,172,447	1,914,245	16.1%	211.7%
Investment income	20,000	210,909	190,909	64,988	224.5%	1054.5%
Total revenues	1,069,530	2,432,886	1,363,356	1,979,233	22.9%	227.5%
EXPENDITURES						
Municipal utility systems	101,970	83,149	18,821	134,275	-38.1%	81.5%
Capital Outlay	2,586,469	515,135	2,071,334	1,258,206	-59.1%	19.9%
Total Expenditures	2,688,439	598,284	2,090,155	1,392,481	-57.0%	22.3%
Excess of revenues over expenditures	(1,618,909)	1,834,602	3,453,511	586,752	212.7%	-113.3%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,618,909)	1,834,602	3,453,511	586,752		
FUND BALANCE, January 1	3,025,236	3,025,236	-	2,060,262		
FUND BALANCE, November 30	1,406,327	4,859,839	3,453,511	2,647,014		

**CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of November 30, 2025**

	Final Budget	2025 YTD Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Licenses and permits	1,238,300	3,055,544	1,817,244	2,070,938	47.5%	246.8%
Developer participation	-	18,876	18,876	10,503	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	49,800	445,606	395,806	349,854	27.4%	894.8%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,288,100	3,520,026	2,231,926	2,431,295	44.8%	273.3%
EXPENDITURES						
Municipal utility systems	-	267	(267)	-	0.0%	0.0%
Capital Outlay	356,944	148,820	208,124	4,691,830	0.0%	0.0%
Total Expenditures	356,944	149,087	207,857	4,691,830	0.0%	41.8%
Excess of revenues over expenditures	931,156	3,370,939	2,439,783	(2,260,535)	-249.1%	362.0%
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	(45,888)	0.0%	0.0%
Total other financing (uses)	(472,944)	(466,633)	6,311	(512,521)	0.0%	98.7%
Net change in fund balance	458,212	2,904,306	2,446,094	(2,773,056)		
FUND BALANCE, January 1	6,565,396	6,565,396	-	9,574,062		
FUND BALANCE, November 30	7,023,608	9,469,702	2,446,094	6,801,006		

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

	2025 YTD	2024 YTD	Variance From Budget	2024 YTD	%	2025 Actual as a %
	Budget	Actual	Budget	Actual	Increase (Decrease)	of Budget
REVENUES						
Charges for services	9,430,200	9,002,366	(427,834)	8,454,824	6.5%	95.5%
Intergovernmental	-	0	0	12,028	0.0%	0.0%
Investment income	18,376	377,007	358,631	423,185	-10.9%	2051.6%
Miscellaneous	1,000	122,403	121,403	(2,745,906)	-104.5%	12240.3%
Transfers in	330,000.00	330,000.00	-	-	0.0%	100.0%
Total revenues	9,779,576	9,831,776	52,200	6,144,131	60.0%	100.5%
EXPENSES						
Administration	2,252,005	1,667,366	584,639	1,503,681	10.9%	74.0%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,219,175	5,414,419	804,756	5,795,602	-6.6%	87.1%
Special trash pickup	1,141,496	825,279	316,217	862,371	-4.3%	72.3%
Curbside recycling	2,623,552	2,099,911	523,641	1,950,234	7.7%	80.0%
Transfers out	4,881	0	4,881	7,240	0.0%	0.0%
Total operations	12,276,059	10,006,975	2,269,084	10,119,128	-1.1%	81.5%
Capital outlay	929,253	459,311	469,942	695,465	0.0%	49.4%
Total expenses	13,205,312	10,466,286	2,739,026	10,814,593	-3.2%	79.3%
Excess of revenues over (under) expenses	(3,425,736)	(634,510)	2,791,226	(4,670,462)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	459,311
Less: Depreciation	0
Net Income (GAAP basis)	(175,199)

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

	Budget	2025 YTD Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	4,183,454	5,065,109	881,655	4,888,303	3.6%	121.1%
Intergovernmental	-	-	-	-	#DIV/0!	0.0%
Developer participation fee	-	-	-	36,541	0.0%	0.0%
Investment income	136,446	347,323	210,877	251,342	38.2%	254.5%
Miscellaneous	-	-	-	(1)	-100.0%	0.0%
Total revenues	4,319,900	5,412,432	1,092,532	5,176,185	4.6%	125.3%
EXPENSES						
Administration	491,234	431,955	59,279	347,445	24.3%	87.9%
Course maintenance/development	3,107,641	2,730,453	377,188	2,571,218	6.2%	87.9%
Transfers out	17,050	-	17,050	38,568	0.0%	0.0%
Total operations	3,615,925	3,162,408	453,517	2,957,231	6.9%	87.5%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	1,430,580	279,131	1,151,449	3,299,690	-91.5%	19.5%
Total expenses	5,246,505	3,441,539	1,804,966	6,256,921	-45.0%	65.6%
Excess of revenues over expenses	(926,605)	1,970,893	2,897,498	(1,080,736)	-282.4%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	279,131
Principal payments capital leases	-
Gain on sale of assets	-
	<u>279,131</u>
Less: Depreciation	-
Net income (GAAP basis)	<u><u>2,250,024</u></u>

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

	Budget	2025 Actual	Variance From Budget	2024 YTD Actual	% Increase (Decrease)	2025 Actual as a % of Budget
REVENUES						
Charges for services	653,614	635,708	(17,906)	600,862	6%	97.3%
Intergovernmental	1,061,077	111,300	(949,777)	66,576	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	-	58,324	58,324	48,165	21%	0.0%
Miscellaneous	7,956	9,818	1,862	8,312	18%	123.4%
Total revenues	1,722,647	815,150	(907,497)	723,915	13%	47.3%
EXPENSES						
Administration	426,629	359,044	67,585	400,062	-10%	84.2%
Maintenance	265,280	105,228	160,052	130,290	-19%	39.7%
Transfers out	-	-	-	183	-	0.0%
Total operations	691,909	464,272	227,637	530,535	(0)	67.1%
Capital outlay	1,556,004	514,331	1,041,673	141,344	0%	0.0%
Total expenses	2,247,913	978,603	1,269,310	671,879	46%	43.5%
Excess of revenue over (under) expenses	(525,266)	(163,453)	361,813	52,036		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Capital outlay	514,331
	514,331
Less: Depreciation	-
Vehicle Transfers to Fleet	-
Capital grant	-
Loss on asset disposal	-
	-
Net income (GAAP basis)	350,878

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

	Budget	2025 Actual	Variance From Final Budget	2024 YTD Actual	% Increase (Decrease)
REVENUES					
Investment income	1,000,000	1,367,529	367,529	1,167,397	17.1%
Miscellaneous	12,708,516	12,698,201	(10,315)	12,155,789	4.5%
Total revenues	13,708,516	14,065,730	357,214	13,323,186	5.6%
EXPENSES					
Operations:					
Personal services	2,664,083	1,969,921	694,162	2,027,078	-2.8%
Operating & maintenance	5,778,094	4,067,973	1,710,121	3,722,156	9.3%
Transfers out	27,629	-	27,629	27,780	0.0%
Total operations	8,469,806	6,037,894	2,431,912	5,777,014	4.5%
Capital outlay	30,223,949	8,645,678	21,578,271	6,484,301	33.3%
Total expenses	38,693,755	14,683,572	24,010,183	12,261,315	19.8%
Excess of revenues (under) expenses	(24,985,239)	(617,842)	24,367,397	1,061,871	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	8,645,678
Property and equipment transferred from other funds	-
Principal payments on capital leases	-
Gain on disposal of assets	-
	8,645,678
Less: Depreciation	-
Loss on the disposal of assets	-
	-
Net income (GAAP basis)	8,027,836