CITY OF LONGMONT

FINANCIAL STATEMENTS

Month Ending

July 31, 2026

(UNAUDITED)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of July 31, 2026

	Budget	2026 YTD Actual	Variance from Final Budget	2025 YTD Actual	% Increase (Decrease) *From* Prior Year	2026 as a % of Budget
TAXES						
General property taxes:						
Current	31,212,599	29,494,890	(1,717,709)	29,084,833	1.4%	94.5%
Prior years	-	(58,693)	(58,693)	(3,699)	1486.8%	0.0%
General sales and use tax	53,127,892	25,708,068	(27,419,824)	24,248,111	6.0%	48.4%
Selected sales and use tax -						
Cigarette	150,000	43,581	(106,419)	50,208	-13.2%	29.1%
Franchise taxes:						
Gas	1,100,000	540,811	(559,189)	654,437	-17.4%	49.2%
Cable Television	560,000	123,418	(436,582)	126,111	0.0%	22.0%
Telephone	100,000	54,752	(45,248)	56,380	-2.9%	54.8%
Electric	7,849,821	4,220,970	(3,628,851)	4,371,574	-3.4%	53.8%
Telecommunications	924,000	544,626	(379,374)	837	64982.0%	58.9%
Water	714,028	416,514	(297,514)	388,325	7.3%	58.3%
Wastewater	866,359	505,379	(360,980)	494,081	2.3%	58.3%
	96,604,699	61,594,316	(35,010,383)	59,471,198	3.6%	63.8%
LICENSES AND PERMITS						
Business licenses and permits:						
Liquor	12,000	6,654	(5,347)	8,321	-20.0%	55.4%
Marijuana	60,000	60,000	-	63,000	-4.8%	0.0%
Business	4,500	2,530	(1,970)	4,280	-40.9%	56.2%
Sales Tax	20,000	14,850	(5,150)	13,225	12.3%	74.2%
Non-Business licenses and permits:						
Building	2,854,076	1,613,299	(1,240,777)	1,495,195	7.9%	56.5%
Wood burning	-	-	-	-	0.0%	0.0%
Contractor	145,150	89,925	(55,225)	86,225	4.3%	62.0%
Parade / use of public places	9,100	5,750	(3,350)	6,525	-11.9%	63.2%
	3,104,826	1,793,008	(1,311,817)	1,676,771	6.9%	57.7%
INTERGOVERNMENTAL REVENUE						
Federal revenue	237,538	588,115	350,577	252,157	0.0%	247.6%
State shared revenue:						
Severance tax	30,000	-	(30,000)	-	0.0%	0.0%
Grants	302,465	139,342	(163,123)	4,668	2885.0%	0.0%
Non-grant state revenue	110,800	42,567	(68,233)	121,191	-64.9%	0.0%
Local government shared revenue:						
Shared Fines	57,000	21,781	(35,219)	38,975	-44.1%	38.2%
Hazmat Authority	40,000	14,629	(25,371)	25,802	0.0%	36.6%
Longmont Housing Authority	1,069,041	532,279	(536,762)	573,440	-7.2%	49.8%
Grants / School Resource Officer	5,136,402	4,943,518	(192,884)	193,653	2452.8%	96.2%
	6,983,246	6,282,229	(701,017)	1,209,886	419.2%	90.0%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of July 31, 2026

(continued)

	Budget	2026 YTD Actual	Variance from Final Budget	2025 YTD Actual	% *Increase* (Decrease) *From* Prior Year	2026 as a % of Budget
CHARGES FOR SERVICE						
General government:						
Zoning and hearing	65,000	19,922	(45,078)	42,786	-53.4%	30.6%
Disconnect Tag Fees	-	21,920	21,920	458,956	-95.2%	0.0%
Maps and publications	200	45	(155)	118	0.0%	22.5%
Rebates	183,825	188,943	5,118	207,930	-9.1%	102.8%
Payroll Fee	700	477	(223)	385	23.9%	68.1%
Sales tax commission	80,000	63,776	(16,224)	35,668	78.8%	79.7%
Liquor Application Fee	40,000	29,175	(10,825)	31,395	-7.1%	72.9%
Marijuana Modification Fee	6,000	-	(6,000)	3,000	-100.0%	0.0%
Recording Fees	800	3,812	3,012	-	0.0%	476.5%
Tourism Fee Administration	-	1,338	1,338	-	0.0%	0.0%
Public safety:						
Criminal justice records	50,000	28,603	(21,397)	29,638	-3.5%	57.2%
Extra duty officer reimbursement	-	(189)	(189)	24,852	-100.8%	0.0%
Fire inspection & fireworks fees	219,400	155,598	(63,802)	157,901	-1.5%	70.9%
Offender registration/impound fees	9,000	7,234	(1,767)	4,391	64.7%	80.4%
Emergency dispatch reimbursement	200,000	102,090	(97,910)	100,295	0.0%	0.0%
Elevator inspection	58,420	72,275	13,855	30,650	135.8%	123.7%
Highways and streets:						
Work in right of way permit	1,000	-	(1,000)	25	0.0%	0.0%
Plan check fees	539,285	580,874	41,589	394,494	47.2%	107.7%
Right-of-way maintenance	667,659	389,466	(278,193)	336,427	15.8%	58.3%
Culture and Recreation:						
Recreation center - all fees	2,477,682	1,415,632	(1,062,050)	1,399,764	1.1%	57.1%
Pool fees	551,957	470,124	(81,833)	386,735	21.6%	85.2%
Arbor Day Tree Sales	-	16,373	16,373	13,153	24.5%	0.0%
Reservoir fees	785,625	423,763	(361,862)	486,589	-12.9%	53.9%
Activity fees	1,690,663	1,074,862	(615,801)	982,114	9.4%	63.6%
Facility use fees	510,720	304,494	(206,226)	293,448	3.8%	59.6%
Concessions	66,821	64,977	(1,844)	51,709	25.7%	97.2%
Senior citizens:						
Activity fees	100	60	(40)	30	100.0%	60.0%
Facility fees	2,500	4,102	1,602	2,758	48.8%	164.1%
Administrative reimbursements:						
Sanitation	602,148	351,253	(250,895)	576,408	-39.1%	58.3%
Golf	178,750	104,272	(74,478)	156,856	-33.5%	58.3%
Electric	1,856,111	1,082,714	(773,397)	1,486,597	-27.2%	58.3%
Telecommunications	904,204	527,450	(376,754)	430,080	22.6%	58.3%
Water	1,675,355	977,291	(698,064)	1,292,725	-24.4%	58.3%
Sewer	935,414	545,657	(389,757)	746,179	-26.9%	58.3%
Storm Drainage	593,649	346,297	(247,352)	488,159	-29.1%	58.3%
Airport	119,776	69,867	(49,909)	50,680	37.9%	58.3%
Streets	1,191,297	694,925	(496,372)	652,267	6.5%	58.3%
Museum	320,811	187,138	(133,673)	196,028	-4.5%	58.3%
Oil and Gas	70,655	41,216	(29,439)	21,777	89.3%	58.3%
UBCIS	496,007	289,338	(206,669)	-	100.0%	0.0%
Open Space	482,448	281,428	(201,020)	107,177	162.6%	58.3%
Fleet	380,473	221,942	(158,531)	279,797	-20.7%	58.3%
General Improvement District	45,669	26,642	(19,027)	15,190	75.4%	58.3%
	18,060,124	11,187,175	(6,872,947)	12,137,420	-7.8%	61.9%
FINES AND FORFEITS						
Court:						
Parking	141,700	102,936	(38,764)	60,529	70.1%	72.6%
Other court fines	225,000	142,964	(82,036)	172,881	-17.3%	63.5%
Court fine surcharge	25,000	14,325	(10,675)	17,190	-16.7%	57.3%
Bond forfeitures	6,200	9,310	3,110	5,720	62.8%	150.2%
Other forfeitures	30,000	-	(30,000)	119,205	0.0%	0.0%
Court education fees	8,500	4,881	(3,619)	5,730	-14.8%	57.4%
Court costs reimbursements	37,000	28,256	(8,744)	26,577	6.3%	76.4%
Probation & home detention monitoring fees	12,500	10,256	(2,244)	8,975	14.3%	82.0%
Code Enforcement Penalty	600	233	(367)	525	-55.6%	38.8%
Tree Mitigation Fine	222,718	44,438	(178,280)	-	0.0%	20.0%
Outstanding judgments/warrants	1,700	667	(1,033)	915	-27.1%	39.2%
Traffic Camera fines	676,000	206,090	(469,910)	-	0.0%	0.0%
Library fines	10,000	7,216	(2,784)	9,024	-20.0%	0.0%
False alarm fines	15,000	18,171	3,171	12,141	49.7%	121.1%
Weed cutting fines	20,000	7,685	(12,315)	10,178	0.0%	38.4%
Civil Penalty & Nuisance fines	22,500	33,674	11,174	63,668	-47.1%	149.7%
Property Lien filing fees	-	12,287	12,287	4,426	0.0%	0.0%
Other fines	-	50	50	25	100.0%	0.0%
	1,454,418	643,440	(810,978)	517,708	24.3%	44.2%

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
COMPARED TO BUDGET
YTD as of July 31, 2026

	Budget	2026 YTD Actual	Variance from Final Budget	2025 YTD Actual	% Increase (Decrease) From Prior Year	2026 as a % of Budget
INVESTMENT INCOME AND MISCELLANEOUS REVENUE						
Investment income	1,500,000	908,255	(591,745)	1,251,878	-27.4%	60.6%
Miscellaneous	93,859	168,085	74,226	139,941	20.1%	179.1%
Private grants/donations	9,000	17,779	8,779	7,024	153.1%	197.5%
Oil and gas royalties	1,061,714	3,519,476	2,457,762	63,590	5434.6%	331.5%
	2,664,573	4,613,596	1,949,024	1,462,434	215.5%	173.1%
OTHER FINANCING SOURCES						
Transfers in:						
Tree Planting	23,000	23,000	-	23,000	0.0%	100.0%
Workers Comp	137,996	80,498	(57,498)	76,924	4.6%	58.3%
Marijuana Tax Fund	245,000	245,000	-	275,000	-10.9%	100.0%
Affordable Housing Fund	15,000	15,000	-	-	0.0%	100.0%
Total other financing sources	420,996	363,499	(57,498)	374,924	-3.0%	86.3%
Total revenues and other sources (legal basis)	129,292,882	86,477,264	(42,815,618)	76,850,340	12.5%	66.9%

(continued)

CITY OF LONGMONT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of July 31, 2026

EXPENDITURE NORM=51.0%

		Budget		2026 YTD Actual		2025 YTD Actual	% Increase (Decrease) From Prior Year	2026 as a % of Budget
NON-DEPARTMENTAL								
City Council	$	671,864	$	321,300	$	382,638	-16.0%	47.8%
City Attorney		2,151,905		1,179,318		1,059,996	11.3%	54.8%
Municipal Court								
Courts		1,010,248		457,162		478,713	-4.5%	45.3%
Probation		396,698		230,671		227,611	1.3%	58.1%
City Manager								
City Manager		6,678,711		1,302,942		783,116	66.4%	19.5%
General Fund Transfers		3,883,354		3,749,681		4,407,321	-14.9%	96.6%
Non Departmental		2,070,704		101,015		570,235	-82.3%	4.9%
Economic Development Contracts		904,157		334,097		116,765	186.1%	37.0%
LHA General		119,129		71,039		119,278	-40.4%	59.6%
Total Non-Departmental	$	17,886,770	$	7,747,225	$	8,145,674	-4.9%	43.3%
SHARED SERVICES								
Communications		2,040,840		1,196,351		655,475	82.5%	58.6%
Human Resources								
Human Resources		2,477,596		1,362,167		1,207,365	12.8%	55.0%
Strategic Integration								
Strategic Integration Admin		1,226,633		687,649		106,938	543.0%	56.1%
Oil and Gas		1,148,391		477,992		357,247	33.8%	41.6%
CDPHE Air Quality Grant		234,836		46,395		-	0.0%	19.8%
Geospatial Data and Analysis		187,322		91,332		89,389	2.2%	48.8%
Data and Analytics		127,933		58,262		127,810	-54.4%	45.5%
Salesforce		242,887		153,007		9,788	0.0%	63.0%
Business Enablement		15,208		8,645		8,885	-2.7%	56.8%
Technical Services		81,095		43,139		42,144	2.4%	53.2%
Customer Service and Admin		35,654		17,103		19,101	-10.5%	48.0%
CIS Technical Support		9,317		31,370		182,191	-82.8%	336.7%
Utility Billing		4,125		-		1,416,051	-100.0%	0.0%
Mail Delivery		65,952		10,468		29,110	-64.0%	15.9%
Community Neighborhood and Equity Reso		914,922		441,255		427,860	3.1%	48.2%
Lgmt Multicultural Action Comm		25,000		13,618		6,189	120.0%	54.5%
Purchasing		1,272,869		659,303		678,939	-2.9%	51.8%
Enterprise Technology Services								
PC Replacements		526,428		270,747		38,880	596.4%	51.4%
ETS Operations		4,133,065		2,522,789		2,293,721	10.0%	61.0%
LHA ETS Operations		50,991		27,155		19,981	35.9%	53.3%
ETS Applications		1,573,716		710,142		805,253	-11.8%	45.1%
ETS CIS Support		-		-		4,242	-100.0%	0.0%
ETS Telephone		158,224		98,899		90,464	9.3%	62.5%
ETS Network Replacement		-		34,975		-	0.0%	0.0%
CJ System Replacement		162,307		15,783		9,387	68.1%	9.7%
City Clerk								
City Clerk		800,525		439,777		394,774	11.4%	54.9%
Election Voter Registration		130,351		20,376		20,487	-0.5%	15.6%
Recovery Office		140,088		28,679		39,926	-28.2%	20.5%
Total Shared Services	$	17,786,275	$	9,467,376	$	9,081,595	4.2%	53.2%
FINANCE								
Finance Administration		758,683		414,395		491,153	-15.6%	54.6%
Sales Tax		680,657		364,911		285,491	27.8%	53.6%
Accounting		1,596,835		1,016,468		962,059	5.7%	63.7%
Treasury		509,798		264,781		266,445	-0.6%	51.9%
Information Desk		51,412		36,219		44,981	-19.5%	70.4%
LHA Accounting		509,450		286,349		284,644	0.6%	56.2%
Budget		569,181		291,306		294,162	-1.0%	51.2%
HATS		1,128,743		6,080		-	0.0%	0.5%
Risk		774,668		353,062		310,284	13.8%	45.6%
Wellness		142,895		72,691		53,405	36.1%	50.9%
Safety		205,210		117,438		114,163	2.9%	57.2%
Mail Delivery		-		-		489	-100.0%	0.0%
Total Finance	$	6,927,532	$	3,223,701	$	3,107,274	3.7%	46.5%

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of July 31, 2026

EXPENDITURE
NORM=51.0%

	Budget	2026 YTD Actual	2025 YTD Actual	% *Increase* (Decrease) *From* Prior Year	2026 as a % of Budget
PUBLIC SAFETY					
Public Safety Chief	$ 1,283,447	$ 768,558	$ 795,982	-3.4%	59.9%
Neighborhood Resources	-	(129)	189,288	-100.1%	0.0%
Emergency Communication Center	3,519,252	2,207,792	1,717,892	28.5%	62.7%
Public Safety Radio Replacemnt	5,600	4,584	13	35186.9%	81.9%
Public Safety BRETSA Funded Train 8	64,513	16,549	11,279	46.7%	25.7%
Police Services	776,499	395,706	379,698	4.2%	51.0%
SWAT	435,071	247,830	276,457	-10.4%	57.0%
Police Training	567,867	358,202	333,281	7.5%	63.1%
Extra Duty	9,051	34,396	51,922	-33.8%	380.0%
Detectives	5,157,472	2,770,105	2,885,430	-4.0%	53.7%
Special Investigation Unit	233,686	180,209	116,270	55.0%	77.1%
RV Tow and Disposal	127,898	21,562	14,065	53.3%	16.9%
School Resource Unit	943,159	543,864	546,126	-0.4%	57.7%
Animal Control	-	-	900,975	-100.0%	0.0%
Traffic	1,825,804	913,645	829,070	10.2%	50.0%
Special Operations	-	-	305	-100.0%	0.0%
Patrol	16,387,864	8,240,129	9,717,915	-15.2%	50.3%
Police Svcs CIP	71,660	66,217	-	0.0%	92.4%
Fire Suppression	16,422,829	9,358,249	8,970,220	4.3%	57.0%
Hazmat Team	182,908	138,379	139,280	-0.6%	75.7%
Technical Rescue Team	147,626	61,373	46,045	33.3%	41.6%
Wildland Team	123,247	86,952	168,124	-48.3%	70.6%
Fire Codes and Planning	684,172	372,654	352,067	5.8%	54.5%
Fire Investigations	37,857	15,485	35,193	-56.0%	40.9%
Fire Outreach and Prevention	9,936	3,709	1,234	200.5%	37.3%
Fire Services	950,755	556,158	575,438	-3.4%	58.5%
Fire Training	551,074	670,922	499,895	34.2%	121.7%
DUI Grant	2,242	2,923	3,193	-8.5%	130.4%
Collaborative Services	1,243,550	682,594	386,975	76.4%	54.9%
CORE	362,855	204,036	133,505	52.8%	56.2%
Case Management	703	413	92,315	-99.6%	58.7%
Outreach and Volunteers	45,679	18,884	6,983	170.4%	41.3%
Equipment Replacements	60,375	-	-	0.0%	0.0%
Peer Support	37,543	9,213	2,780	231.4%	24.5%
Training and Personnel	775,365	540,517	429,879	25.7%	69.7%
Information Technology	1,180,650	721,928	565,903	27.6%	61.1%
Records Unit	875,358	496,982	459,874	8.1%	56.8%
Emergency Management	27,119	6,437	17,082	-62.3%	23.7%
Community Enhancement and Comp	263,075	162,932	-	0.0%	61.9%
CE Code Enforcement	1,011,848	403,288	-	0.0%	39.9%
CE Parking Enforcement	217,123	125,472	-	0.0%	57.8%
CE Union Reservoir	563,899	292,784	-	0.0%	51.9%
CE Animal Control	1,439,570	872,901	-	0.0%	60.6%
CE Animal Control Docupet	3,000	-	-	0.0%	0.0%
CE Park Rangers	311,748	159,770	-	0.0%	51.2%
CE Graffiti Removal	133,378	40,846	-	0.0%	30.6%
LHA Community Enh and Comp	79,593	42,553	-	0.0%	53.5%
CECD CIP	65,659	2,216	-	0.0%	3.4%
Total Public Safety	$ 59,219,579	$ 32,822,723	$ 31,658,947	3.7%	55.4%

CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of July 31, 2026

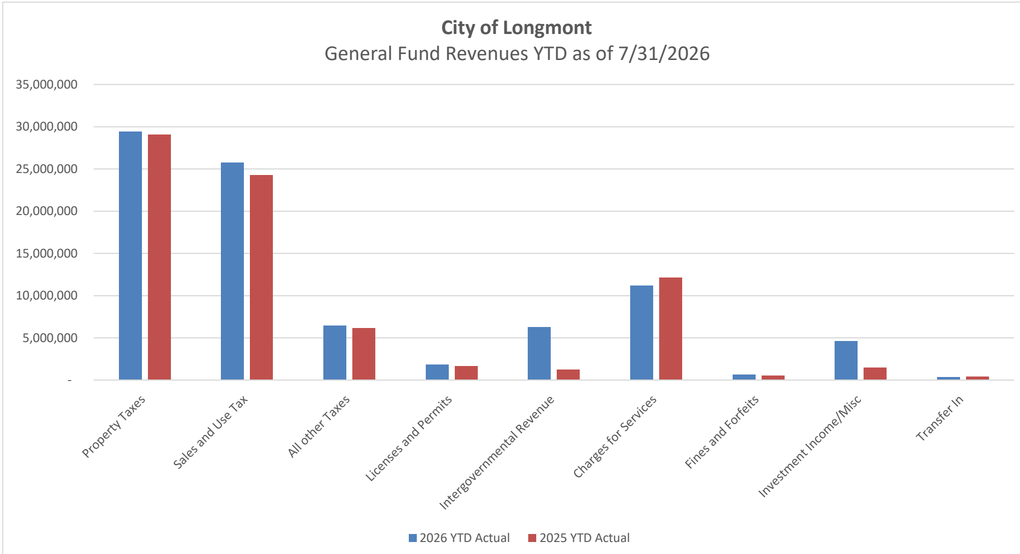
EXPENDITURE
NORM=51.0%

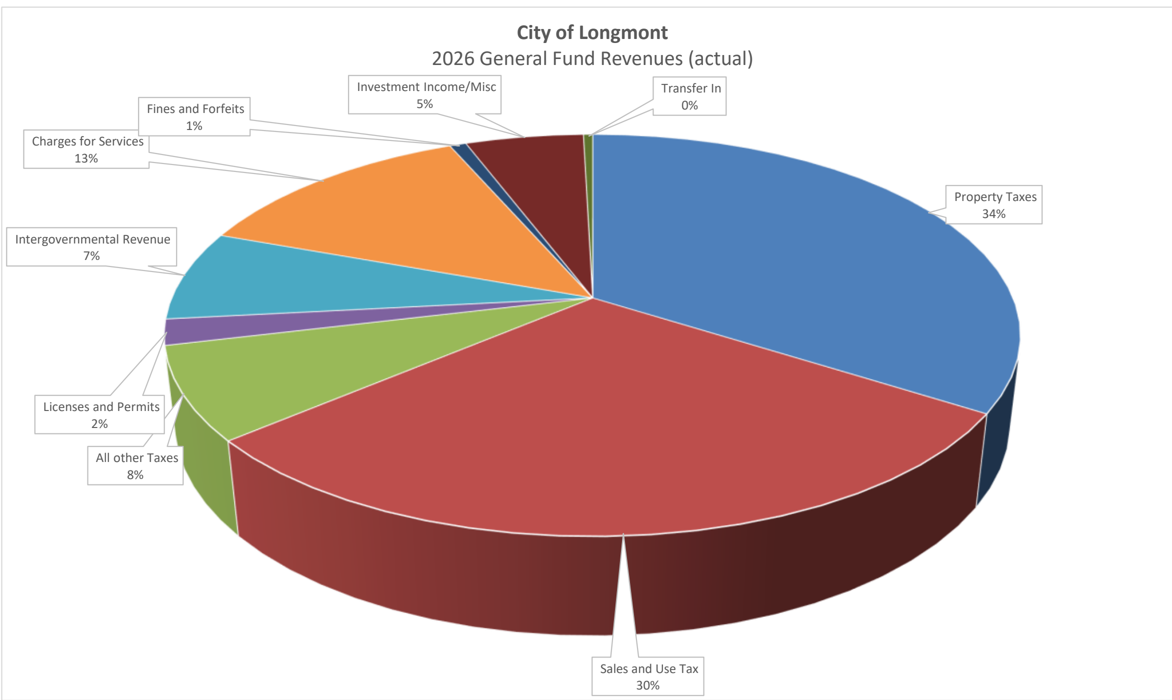
	Budget	2026 YTD Actual	2025 YTD Actual	% *Increase* (Decrease) *From* Prior Year	2026 as a % of Budget
EXTERNAL SERVICES					
Development Services					
Development Services	2,498,575	1,195,641	1,081,047	10.6%	47.9%
Accela Implementation Project	239,282	84,530	50,113	0.0%	0.0%
Code Enforcement	-	43,102	624,180	-93.1%	0.0%
Parking Enforcement	-	6,139	115,127	-94.7%	0.0%
Redevelopment	705,863	339,945	320,502	6.1%	48.2%
Facilities Project Management	357,994	207,160	184,202	12.5%	57.9%
Facilities Operations	2,726,111	1,295,428	1,177,602	10.0%	47.5%
Facilities Maintenance	2,434,956	1,224,990	1,144,756	7.0%	50.3%
Facilities CIP Projects	61,451	60,842	-	0.0%	99.0%
Transportation Planning	477,881	223,768	243,674	-8.2%	46.8%
Building Services	1,844,559	932,127	894,278	4.2%	50.5%
Natural Resources Admin	429,480	218,747	381,914	-42.7%	50.9%
Parks Maintenance	3,014,347	1,703,202	1,819,296	-6.4%	56.5%
Parks Resource Management	266,570	113,102	110,668	2.2%	42.4%
Muni Grounds Maintenance	390,520	188,944	211,967	-10.9%	48.4%
ROW Maintenance	667,659	322,082	279,259	15.3%	48.2%
Graffiti Removal	-	752	46,859	-98.4%	0.0%
Parks Development	302,546	165,068	171,148	-3.6%	54.6%
Forestry Maintenance	1,102,854	487,139	480,297	1.4%	44.2%
Forestry EAB	312,280	120,799	94,871	27.3%	38.7%
Union Reservoir	197,644	17,041	316,842	-94.6%	8.6%
GOCO Wild Grant	32,717	11,563	-	0.0%	35.3%
Total External Services	$ 18,030,572	$ 8,950,549	$ 9,748,602	-8.2%	49.6%
HUMAN SERVICES					
Human Services Admin	565,961	241,040	290,835	-17.1%	42.6%
Human Service Agencies	4,483,192	2,311,263	2,209,839	4.6%	51.6%
Children, Youth and Families	1,546,086	781,079	801,423	-2.5%	50.5%
Stadium Funding	112,576	17,427	22,925	-24.0%	0.0%
Senior Services	1,476,842	745,986	722,881	3.2%	50.5%
Senior Svcs Short Term Asstnce	123,283	36,256	25,361	43.0%	0.0%
GOCO Wild Grant	43,370	5,448	-	0.0%	0.0%
Total Human Services	$ 8,307,940	$ 4,133,051	$ 4,073,264	1.5%	49.7%
RECREATION, GOLF, LIBRARY AND CULTURE					
Rec Golf Library and Cult Adm	328,213	193,682	137,827	40.5%	59.0%
Recreation Administration	411,247	205,650	209,947	-2.0%	50.0%
Callahan House Transfer	103,911	59,916	64,901	-7.7%	57.7%
Recreation Aquatics	1,386,851	759,633	736,605	3.1%	54.8%
Recreation Athletics	605,926	380,930	332,040	14.7%	62.9%
Recreation Concessions	62,643	41,363	66,375	-37.7%	66.0%
Recreation Community Events	266,686	185,020	50,925	263.3%	69.4%
Recreation General Programs	1,056,147	620,374	589,097	5.3%	58.7%
Recreation Special Needs	71,643	23,610	58,142	-59.4%	33.0%
Recreation Outdoor Programs	31,219	1,564	3,833	-59.2%	5.0%
Recreation Ice Rink	252,373	132,688	131,300	1.1%	52.6%
Recreation Sport Fields Mtce	431,685	321,344	271,299	18.4%	74.4%
Recreation Youth Programs	40,486	14,643	18,140	-19.3%	36.2%
Recreation Union Reservoir	229,180	133,376	133,803	0.0%	0.0%
Recreation Center	2,377,424	1,294,496	1,205,235	7.4%	54.4%
Library Administration	730,888	385,832	415,149	-7.1%	52.8%
Library Adult Services	1,310,488	716,536	673,435	6.4%	54.7%
Library Childrens and Teens	867,736	463,482	442,742	4.7%	53.4%
Library Tech Services	1,149,521	638,620	639,713	-0.2%	55.6%
Library Circulation	1,077,057	633,431	610,585	3.7%	58.8%
Museum Administration	1,184,694	655,343	653,010	0.4%	55.3%
Museum Auditorium	323,802	214,312	198,408	8.0%	66.2%
LHA Housing	184,300	67,611	93,322	-27.6%	36.7%
Total Recreation, Golf, Library and Culture	$ 14,484,120	$ 8,143,457	$ 7,735,833	5.3%	56.2%

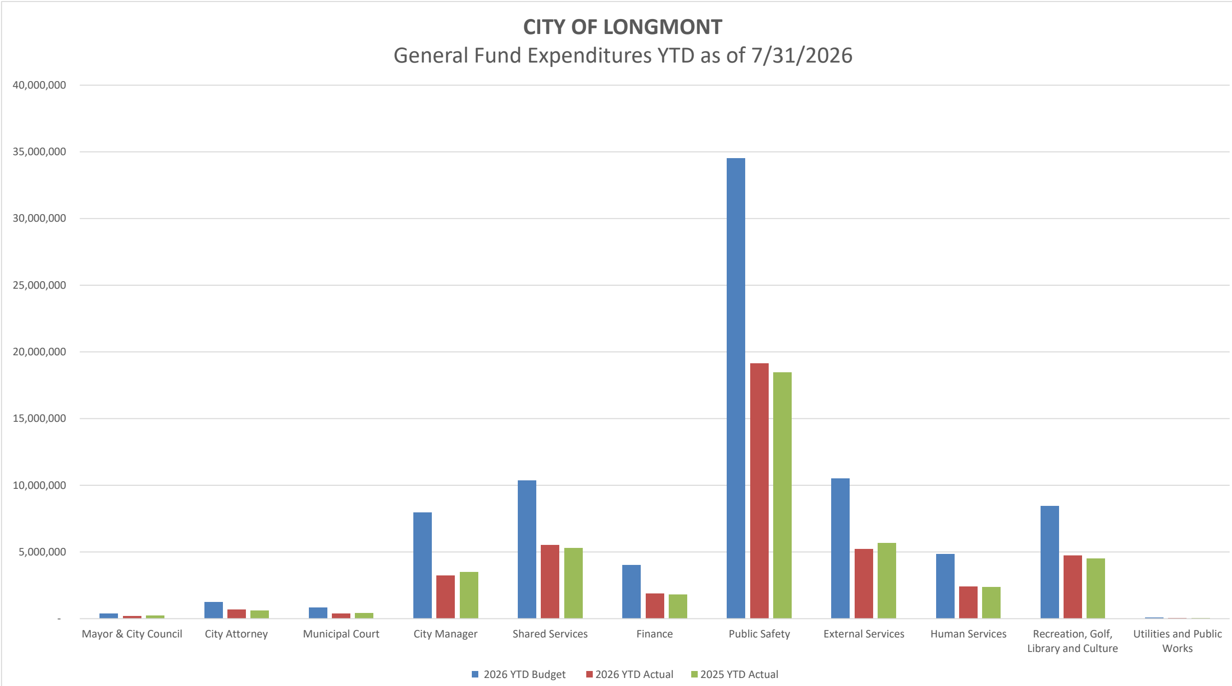
CITY OF LONGMONT, COLORADO
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
COMPARED TO BUDGET
YTD as of July 31, 2026

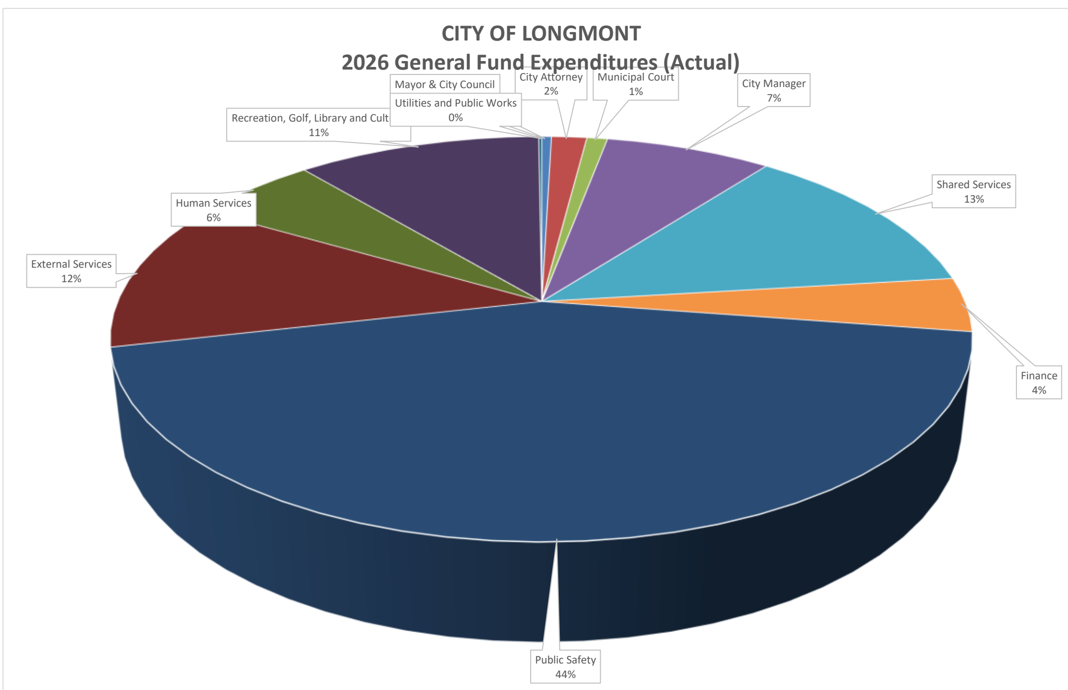
EXPENDITURE NORM=51.0%

	Budget	2026 YTD Actual	2025 YTD Actual	% *Increase* (Decrease) *From* Prior Year	2026 as a % of Budget
UTIITIES AND PUBLIC WORKS					
PWNR Business Services	1,989	1,162	1,890	-38.5%	0.0%
Survey and Engineering Support	63,298	32,900	34,288	-4.0%	52.0%
PWNR Regulatory Compliance	120,240	70,140	70,045	0.1%	58.3%
Total Utilities and Public Works	$ 185,527	$ 104,202	$ 106,223	-1.9%	56.2%
Total Expenditures	142,828,315	74,592,285	73,657,412	1.3%	52.2%
Net Change in Fund Balance	(13,535,433)	11,884,979	3,192,929		
FUND BALANCE, January 1	53,708,999	53,708,999	58,188,547		
FUND BALANCE, July 31	$ 40,173,566	$ 65,593,978	$ 61,381,475		


City of Longmont
General Fund Revenues YTD as of 7/31/2026
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
Property Taxes
Sales and Use Tax
All other Taxes
Licenses and Permits
Intergovernmental Revenue
Charges for Services
Fines and Forfeits
Investment Income/Misc
Transfer In
2026 YTD Actual
2025 YTD Actual


City of Longmont
2026 General Fund Revenues (actual)
Investment Income/Misc 5%
Transfer In 0%
Fines and Forfeits 1%
Charges for Services 13%
Property Taxes 34%
Intergovernmental Revenue 7%
Licenses and Permits 2%
All other Taxes 8%
Sales and Use Tax 30%


CITY OF LONGMONT
General Fund Expenditures YTD as of 7/31/2026
40,000,000
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
Mayor & City Council
City Attorney
Municipal Court
City Manager
Shared Services
Finance
Public Safety
External Services
Human Services
Recreation, Golf, Library and Culture
Utilities and Public Works
2026 YTD Budget
2026 YTD Actual
2025 YTD Actual


CITY OF LONGMONT
2026 General Fund Expenditures (Actual)
Mayor & City Council
City Attorney 2%
Municipal Court 1%
City Manager 7%
Utilities and Public Works 0%
Recreation, Golf, Library and Cult 11%
Shared Services 13%
Human Services 6%
External Services 12%
Finance 4%
Public Safety 44%

PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH July 2026

		Appropriations						
			Current Year					
Project Number	**Project**	**Budget Carryforward**	**2026**	**Allocations to Other Projects**	**Fund Balance**	**Expenditures Prior**	**2026**	**Unexpended Balance**
INCENTIVES AND DEBT PAYMENTS								
	DDA Building Permits	$ 137,040	$ 7,000	$ -	$ 334,647	$ 460,228	$ 812	17,647
	Neighborhood Improvement Program	1,420,000	50,000	-	(38,654)	1,143,117	9,865	278,364
	Economic Development Incentives	1,156,249	225,000	-	6,300	1,072,983	235,988	78,578
	Culture and Rec Enhancements	-	-	-	-	-	-	-
	Bond issuance expense	610,567	-	-	(305,960)	304,607	-	-
	Debt Service - Principal	42,935,240	1,225,000	-	14,990	42,950,230	-	1,225,000
	Debt Service - Interest	32,090,304	815,150	-	(912,241)	31,178,064	407,575	407,575
	Finance Administration	77,196	1,000	175,550	(3,166)	71,780	-	178,800
	SUBTOTAL	**78,426,596**	**2,323,150**	**175,550**	**(904,084)**	**77,181,008**	**654,240**	**2,185,964**
PUBLIC IMPROVEMENTS CAPITAL PROJECTS- (Including AIPP)								
DTR035	Downtown/City Center Lighting Improvements	380,000	-	-	-	348,196	-	31,804
PBF001	Municipal Building Roof Improvements	7,531,841	826,341	-	(1,764,991)	5,050,327	25,540	1,517,325
PBF002	ADA Facility Improvements	3,597,928	249,976	-	(134,647)	2,721,971	-	991,286
PBF02B	Municipal Facilities ADA Improvements - Parks	1,167,728	403,500	-	-	435,426	179,652	956,150
PBF037	Fire Stations-Heat & Exhaust	1,595,489	121,000	-	(83,426)	1,512,063	105,729	15,271
PBF073	Fire Station #2 & #6 Replacement/Renovation	11,230,843	-	-	72,000	11,302,843	-	-
PBF080	Municipal Building Boilers	3,038,052	371,680	-	(394,881)	2,261,047	43,667	710,136
PBF082	Municipal Buildings HVAC	10,131,717	828,504	-	(387,194)	9,412,761	16,153	1,144,113
PBF091	Callahan House Improvements	238,096	-	-	(26,262)	211,834	-	-
PBF109	Parking Lot Rehabilitation	2,366,470	279,770	(94,742)	(255,011)	1,946,717	95,000	254,770
PBF119	Municipal Buildings Carpet	3,381,334	202,000	-	(410,730)	2,831,762	144,872	195,970
PBF145	Specialized Equipment Replacement	4,982,630	552,840	-	(231,381)	3,942,106	279,163	1,082,819
PBF153	Museum Auditorium	5,557,269	-	-	(1,627,882)	3,929,387	-	-
PBF160	Municipal Buildings Auto Door Gate	180,000	15,000	-	(25,885)	76,718	-	92,397
PBF163	Municipal Buildings Keyless Entry	706,620	15,000	-	(10,220)	32,372	18,543	660,485
PBF165	Municipal Buildings Emergency Generator	1,398,687	-	-	(32,086)	787,719	62,341	516,541
PBF171	Memorial Building Facility Renovation	40,900	-	-	-	40,900	-	-
PBF178	Council Chambers Remodel	534,826	-	-	(58)	534,768	-	-
PBF181	UPS Repair/Replacement	414,814	106,000	-	(96,868)	220,263	-	203,683
PBF185	Rec Center Facility Imprvmt	253,365	-	-	(3,469)	249,896	-	-
PBF186	Rec Center Fitness Imprvmt	416,988	-	-	-	14,910	-	402,078
PBF189	Municipal Buildings Exterior Maintenance	299,950	15,000	-	(36,114)	188,352	-	90,484
PBF190	Municipal Buildings Interior Maintenance	330,324	18,000	-	(48,090)	258,635	-	41,599
PBF200	Civic Center Rehabilitation	8,341,530	-	-	2,793,658	11,135,188	-	-
PBF201	Safety and Justice Rehabilitation	14,714,082	-	-	-	10,460,905	4,086,924	166,253
PBF202	Library Rehabilitation	54,584	-	-	0	54,584	-	-
PBF204	Sunset Campus Expansion	282,000	-	-	(25,709)	223,174	33,074	43
PBF205	Facilities Condition Assessments and Rehab	21,382	-	-	-	21,382	-	-
PBF207	Museum Collection Storage Facility	898,738	-	-	(849,041)	49,697	-	-
PBF211	Courtroom A&B Sound and Entryway Improvement	42,104	-	-	-	35,374	-	6,730
PBF216	Firehouse Arts Center Facility Improvements	197,964	-	-	(1)	197,963	-	-
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
PBF233	Dickens Barn Stabilization	-	70,000	-	-	-	-	70,000
PRO024	Ute Creek Maintenance Facility	1,478,600	-	-	(0)	1,478,600	-	-

PUBLIC IMPROVEMENT CAPITAL PROJECTS FUND
PROJECT-LENGTH SCHEDULE OF CONSTRUCTION PROJECTS
BEGINNING PROJECTS THROUGH July 2026

Schedule C-1

		Appropriations						
			Current Year					
Project Number	**Project**	**Budget Carryforward**	**2026**	**Allocations to Other Projects**	**Fund Balance**	**Expenditures Prior**	**2026**	**Unexpended Balance**
PRO027	Twin Peaks Irrigation System	3,100,400	-	-	(0)	3,100,400	-	-
PRO05B	St. Vrain Greenway	196,460	-	(32,723)	-	163,737	-	0
PRO056	Park Bldg Rehab Replace	484,459	-	-	5,488	489,947	-	-
PRO083	Primary and Secondary Greenway Connection	1,446,600	-	-	-	706,736	5,958	733,905
PRO090	Sunset Irrigation System	854,800	-	-	0	854,800	-	-
PRO102	Swimming and Wading Pool Improvements	8,948,754	380,240	-	(526,208)	7,852,943	126,269	823,574
PRO113	Park Irrigation Pumps	2,669,026	360,000	-	38,390	2,543,707	146,200	377,509
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	42,800	(1,843)	(461,761)	300,067	-	42,800
PRO143	Garden Acres Park Renewal	-	-	-	193,255	193,255	-	-
PRO146	Roosevelt Park Improvements	238,150	-	-	-	-	226,048	12,102
PRO147	Kensington Park Rehab	1,488,314	-	-		499,586	2,151	986,577
PRO149	Bohn Farm Pocket Park	240,000	-	-	-	-	-	240,000
PRO186	Sport Court Reconstruction	4,730,848	813,439	-	(453,500)	2,931,328	702,921	1,456,538
PRO192	Park Greenway Misc Asset Renewal	-	-	-	87,160	87,160	-	-
PRO197	Golf Irrigation Rehabilitation & Replacement	1,890,400	-	-	(2)	1,890,398	-	-
PRO203	Roosevelt Pavilion Concrete Replacement	269,278	-	-	-	24,200	-	245,078
PRO204	Pollinator Gardens	271,474	-	-	-	164,352	-	107,122
PRO208	Wayfinding Signage Project	200,000	50,000	-	-	80,243	-	169,757
PRO211	Prairie Dog Barrier Replacements	226,240	-	(46,242)	-	179,998	-	-
PRO215	Park Facilities Repair and Replacement	-	100,000	-	-	-	67,936	32,064
PRO216	Clark Centennial Park Rehab & Improvement	-	500,000	-	-	-	-	500,000
TRP128	County Rd 26 Imp - County Line to Union	110,000	-	-	(673)	109,327	-	-
TRP131	1st & Main Transit Station Area Imp	8,715,000	-	-	857,121	9,355,245	-	216,876
TRP141	Safety&Justice Retaining Wall/Prkng	1,531,850	-	-	-	51,211	560,875	919,765
WTR173	Raw Water Irrigation Planning and Construction	120,998	-	-	(46,084)	74,914	-	-
	Public Safety Radios	6,102,446	-	-	(2,856,626)	3,245,820	-	-
	Capital expenses not allocated to projects	513,810	-	-	(513,810)	-	-	-
	Salary expenses not allocated to projects	389,402	-	-	(40,205)	349,197	-	-
	SUBTOTAL	**133,672,447**	**6,321,090**	**(175,550)**	**(8,237,302)**	**108,446,387**	**6,929,018**	**16,205,280**
	CAPITAL PROJECTS FUND TOTAL	**$ 212,099,043**	**$ 8,644,240**	**$ -**	**$ (9,141,386)**	**$ 185,627,395**	**$ 7,583,258**	**18,391,246**

City of Longmont
Balance Sheet
Public Improvement Bond Fund 501

	2026	2025
ASSETS		
Equity in pooled cash & cash equivalents	(1,828,325)	(353,480)
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	2,383,298	3,495,444
Total assets	554,973	3,141,965
LIABILITIES		
Accounts payable	430,769	949,231
Construction contracts payable	-	-
Accrued liabilities	-	-
Total liabilities	430,769	949,231
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue-other	-	-
Total deferred inflows of resources	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	124,204	2,192,734
Unassigned	-	-
Total fund balances	124,204	2,192,734
Total liabilities, deferred inflows of resources and fund balances (deficits)	554,973	3,141,965

City of Longmont
Public Improvement Bond Fund
Statement of Revenues and Expenses
Budget to Actual

	2026 Final Budget	2026 Actual	2026 Variance from Final Budget	2025 Final Budget	2025 Actual	2025 Variance from Final Budget
REVENUES						
Investment income	-	62,579	62,579	162,000	136,676	(25,324)
Bond Proceeds	-	-	-	-	-	-
Premium on Bond	-	-	-	-	-	-
Underwriter Discount	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	-	62,579	62,579	162,000	136,676	(25,324)
EXPENDITURES						
Issuance Expense	-	-	-	-	-	-
Fiscal Charges	-	-	-	162,000	-	162,000
Project Manager Expenses	-	-	-	-	-	-
Economic Development Incentives	-	-	-	-	-	-
PBF073, Fire Station #2 Replacement/Renovation	-	-	-	107,023	107,023	-
PBF200, Civic Center Rehab	-	-	-	-	-	-
PBF201, Safety and Justice Rehab	1,757,741	1,733,363	24,378	4,108,713	2,115,292	1,993,421
PBF202, Library Rehab	-	-	-	-	-	-
PBF205, Facilities Condition Assessments and Rehab	-	-	-	-	-	-
PRO024, Ute Creek Maintenance Facility	-	-	-	6,721	436	6,285
PRO027, Twin Peaks Irrigation System	-	-	-	31,506	-	31,506
PRO090, Sunset Irrigation System	-	-	-	50,052	26,204	23,848
PRO197, Golf Irrigation Rehabilitation & Replacement	-	-	-	-	-	-
Total Expenditures	1,757,741	1,733,363	24,378	4,466,015	2,248,956	2,217,059
Excess of revenues over (under) expenditures	(1,757,741)	(1,670,784)	86,957	(4,304,015)	(2,112,280)	2,191,735
Net changes in fund balance	(1,757,741)	(1,670,784)	86,957	(4,304,015)	(2,112,280)	2,191,735
FUND BALANCE, January 1	1,794,988	1,794,988	-	4,305,014	4,305,014	-
FUND BALANCE, July 31	37,247	124,204	86,957	999	2,192,734	2,191,735

CITY OF LONGMONT
STREETS SYSTEMS FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Original Budget	Final Budget	2026 Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES							
Taxes	25,004,183	25,004,183	12,146,797	(12,857,386)	11,539,642	5.3%	48.6%
Licenses and permits	100,000	100,000	53,966	(46,034)	48,241	11.9%	54.0%
Developer/owner participation	-	781,973	781,973	-	68,426	1042.8%	0.0%
Intergovernmental	3,853,767	18,394,090	5,864,177	(12,529,913)	9,361,987	-37.4%	31.9%
Investment income	200,000	200,000	585,532	385,532	1,035,893	-43.5%	292.8%
Proceeds from LT Loan	-	-	-	-	-	0.0%	0.0%
Miscellaneous	97,000	97,000	1,160,062	1,063,062	53,723	2059.3%	1195.9%
Total revenues	29,254,950	44,577,246	20,592,507	(23,984,739)	22,107,912	-6.9%	46.2%
EXPENDITURES							
Highways and streets	17,082,751	20,936,939	8,285,185	12,651,754	7,637,574	8.5%	39.6%
Capital Outlay	19,985,716	47,461,389	6,041,835	41,419,554	12,584,209	-52.0%	12.7%
Total Expenditures	37,068,467	68,398,328	14,327,020	54,071,308	20,221,783	-29.2%	20.9%
Excess of revenues over (under) expenditures	(7,813,517)	(23,821,082)	6,265,487	30,086,569	1,886,129		
OTHER FINANCING USES							
Transfers in					-		
Transfers out							
General fund	(355,424)	(355,424)	(269,206)	86,218	(260,717)	0.0%	75.7%
Total other financing sources (uses)	(355,424)	(355,424)	(269,206)	86,218	(260,717)	0.0%	75.7%
Net changes in fund balance	(8,168,941)	(24,176,506)	5,996,281	30,172,787	1,625,412		
FUND BALANCE, January 1	26,756,159	26,756,159	26,756,159	-	30,294,121		
FUND BALANCE, July 31	18,587,218	2,579,653	32,752,440	30,172,787	31,919,532		

CITY OF LONGMONT
PUBLIC SAFETY FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Taxes	18,176,568	8,796,407	(9,380,161)	8,301,325	6.0%	48.4%
Intergovernmental	2,501,952	1,371,997	(1,129,955)	780,060	75.9%	54.8%
Charges for service	39,423	30,865	(8,558)	24,838	24.3%	78.3%
Investment income	59,505	241,808	182,303	375,648	-35.6%	406.4%
Miscellaneous	-	6,007	6,007	6,700	0.0%	0.0%
Total revenues	20,777,448	10,447,084	(10,330,364)	9,488,571	10.1%	50.3%
EXPENDITURES						
Current:						
Public Safety	21,904,522	11,318,488	10,586,034	11,421,008	-0.9%	51.7%
Capital Outlay	4,758,647	555,319	4,203,328	601,169	-7.6%	11.7%
Total expenditures	26,663,169	11,873,807	14,789,362	12,022,177	-1.2%	44.5%
Excess of revenues over (under) expenditures	(5,885,721)	(1,426,723)	4,458,998	(2,533,606)		
OTHER FINANCING (USES)						
Transfers in						
General Fund	-	-	-	-		
Transfers out						
Art in Public Places fund	(43,738)	(4)	43,734	-	-	
Other funds	-	-	-	-	-	
Total other financing (uses)	(43,738)	(4)	43,734	-		
Net changes in fund balance	(5,929,459)	(1,426,727)	4,502,731	(2,533,606)		
FUND BALANCE, January 1	13,197,410	13,197,410	-	14,439,543		
FUND BALANCE, July 31	7,267,951	11,770,683	4,502,731	11,905,937		

CITY OF LONGMONT
PARK IMPROVEMENT FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Licenses and permits	3,590,281	2,055,673	(1,534,608)	1,908,389	7.7%	57.3%
Investment income	81,439	346,518	265,079	549,251	-36.9%	425.5%
Miscellaneous	-	2,016	2,016	-	0.0%	0.0%
Total revenues	3,671,720	2,404,207	(1,267,513)	2,469,821	-2.7%	65.5%
EXPENDITURES						
Culture and recreation	413,485	191,978	221,507	138,068	0.0%	0.0%
Capital Outlay	13,634,679	764,363	12,870,316	3,044,715	0.0%	5.6%
Total Expenditures	14,048,164	956,341	13,091,823	3,182,783	0.0%	6.8%
Excess of revenues over (under) expenditures	(10,376,444)	1,447,866	11,824,310	(712,962)	-303.1%	-14.0%
OTHER FINANCING (USES)						
Transfer out	(133,683)	(7,579)	126,104	-	0.0%	0.0%
Total other financing (uses)	(133,683)	(7,579)	126,104	-	0.0%	0.0%
Net change in fund balance	(10,510,127)	1,440,287	11,950,414	(712,962)		
FUND BALANCE, January 1	16,803,614	16,803,614	-	16,294,893	3.1%	
FUND BALANCE, July 31	6,293,487	18,243,901	11,950,414	15,581,931	17.1%	

CITY OF LONGMONT
CONSERVATION TRUST FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Intergovernmental	1,170,000	599,298	(570,702)	575,792	4.1%	51.2%
Investment income	36,431	169,176	132,745	256,273	-34.0%	464.4%
Total revenues	1,206,431	768,474	(437,957)	832,065	-7.6%	63.7%
EXPENDITURES						
Culture and recreation	782,840	317,679	465,161	283,101	12.2%	40.6%
Capital Outlay	7,831,641	2,059,844	5,771,797	30,057	6753.1%	26.3%
Total Expenditures	8,614,481	2,377,523	6,236,958	313,158	659.2%	27.6%
Net change in fund balance	(7,408,050)	(1,609,049)	5,799,001	518,907	-410.1%	21.7%
FUND BALANCE, January 1	8,826,729	8,826,729	-	7,900,680		
FUND BALANCE, July 31	1,418,679	7,217,680	5,799,001	8,419,588		

CITY OF LONGMONT
OPEN SPACE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Taxes	6,267,782	3,033,210	(3,234,572)	2,862,512	6.0%	48.4%
Investment income	95,110	377,332	282,222	495,035	-23.8%	0.0%
Miscellaneous	250,000	1,826,954	1,576,954	499,737	265.6%	730.8%
Total revenues	6,649,172	5,239,290	(1,409,882)	3,857,284	35.8%	78.8%
EXPENDITURES						
Current:						
Culture and Recreation	3,542,707	1,610,150	1,932,557	1,068,847	50.6%	45.4%
Capital Outlay	9,469,909	1,432,285	8,037,624	144,360	892.2%	15.1%
Debt Service:						
Bond principal retired	1,700,000	-	1,700,000	-	0.0%	0.0%
Interest and fiscal charges	668,825	334,413	334,413	368,575	0.0%	50.0%
Total expenditures	15,381,441	3,376,848	12,004,593	1,581,782	113.5%	22.0%
Excess of revenues (under) expenditures	(8,732,269)	1,862,441	10,594,710	2,275,502	-18.2%	-21.3%
OTHER FINANCING SOURCES (USES)						
Transfers out						
Art in public places fund	(94,029)	(2,724)	91,305	-	0.0%	0.0%
General Fund	(89,681)	(52,314)	37,367	(46,207)	0.0%	0.0%
Total other financing sources (uses)	(183,710)	(55,038)	128,672	(46,207)	0.0%	30.0%
Net changes in fund balance	(8,915,979)	1,807,403	10,723,382	2,229,296		
FUND BALANCE, January 1	16,639,983	16,639,983	-	14,698,551		
FUND BALANCE, July 31	7,724,004	18,447,388	10,723,382	16,927,846		

CITY OF LONGMONT
LODGERS TAX FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Taxes	500,000	296,280	(203,720)	237,542	24.7%	59.3%
Investment income	-	84,034	84,034	293	28536.4%	
Total revenues	500,000	380,314	(119,686)	237,836	59.9%	76.1%
EXPENDITURES						
Culture and recreation	515,935	349,185	166,750	340,000	0.0%	67.7%
Capital Outlay	-	-	-	-	0.0%	0.0%
Total Expenditures	515,935	349,185	166,750	340,000		67.7%
Excess of revenues over (under) expenditures	(15,935)	31,128	47,063	(102,164)	-130.5%	0.0%
OTHER FINANCING (USES)						
Transfers out						
Art in Public Places fund	-	-	-	-	0.0%	0.0%
Net changes in fund balance	(15,935)	31,128	47,063	(102,164)		
FUND BALANCE, January 1	62,096	62,096	-	45,828	35.5%	
FUND BALANCE, July 31	46,161	93,224	47,063	(56,336)	-265.5%	

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NON MAJOR ENTERPRISE FUNDS
YTD as of July 31, 2026

	Sanitation	Golf	Airport	TOTALS
ASSETS				
Current assets:				
Equity in pooled cash & cash equivalents	$ 6,673,116	$ 8,306,780	$ 1,341,979	$ 16,321,875
Cash and cash equivalents	-	-	-	-
Accounts receivable (net of allowance for doubtful accounts)	1,255,393	(133)	23,616	1,278,876
Grants receivable	-	-	-	-
Loans receivable	-	-	-	-
Accrued interest receivable	(27,495)	(34,338)	(4,292)	(66,125)
Prepaid expenses	2,182	-	4,145	6,327
Total current assets	7,903,196	8,272,309	1,365,448	17,540,953
Property, plant and equipment:				
Land and water rights	555,234	1,122,462	148,739	1,826,435
Construction in progress	3,895,607	10,593,521	909,783	15,398,911
Buildings	7,960,239	2,192,198	257,376	10,409,813
Improvements (other than buildings)	958,866	8,571,875	8,561,888	18,092,629
Equipment	612,077	681,405	103,519	1,397,001
Total property and equipment	13,982,023	23,161,461	9,981,305	47,124,789
Less - accumulated depreciation	2,245,526	9,617,323	6,752,903	18,615,752
Net property and equipment	11,736,497	13,544,138	3,228,402	28,509,037
Total assets	19,639,693	21,816,447	4,593,850	46,049,990
DEFERRED OUTFLOW OF RESOURCES				
Related to OPEB	196,446	60,945	12,038	269,429
City Contributions Subsequent to the Measurement Date	549,217	170,433	33,603	753,253
Investment Earnings less than Expected	-	-	-	-
Actual experience less than expected experience	-	-	-	-
Total deferred outflows of resources	$ 745,663	$ 231,378	$ 45,641	$ 1,022,682
Total assets and deferred outflows of resources	20,385,356	22,047,825	4,639,491	47,072,672

CITY OF LONGMONT
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
YTD as of July 31, 2026

	Sanitation	Golf	Airport	TOTALS
LIABILITIES AND NET POSITION				
Current liabilities:				
Payable from current assets:				
Accounts payable	$ 16,625	$ 3,923	$ 500	$ 21,048
Construction contracts payable	17,475	1,022	-	18,497
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Accrued sick and vacation - current portion	155,379	75,017	7,106	237,502
Total unrestricted liabilities	-		-	-
Advances from other funds - current portion	-	-	-	-
Total current liabilities	189,479	79,962	7,606	277,047
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	517,497	162,193	31,810	711,500
Net Pension Liability	1,381,452	428,574	84,655	1,894,681
Accrued sick and vacation	195,102	89,125	8,072	292,299
Advances from other funds	-	1,266,140	-	1,266,140
Net long-term liabilities	2,094,051	1,946,032	124,537	4,164,620
Total liabilities	2,283,530	2,025,993	132,143	4,441,667
Deferred inflows of resources:				
Related to pension	16,473	5,111	1,009	22,593
Related to OPEB	101,504	31,490	6,220	139,214
Total deferred inflows of resources	117,977	36,601	7,229	161,807
Net position:				
Net investment in capital assets	11,719,022	13,544,138	3,228,402	28,491,562
Unrestricted	6,264,826	6,441,093	1,271,718	13,977,637
Total net position	**17,983,848**	**19,985,231**	**4,500,120**	**42,469,199**
Total liabilities and net position	$ 20,385,356	$ 22,047,825	$ 4,639,492	$ 47,072,673

CITY OF LONGMONT
ELECTRIC ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Budget	2026 YTD Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	100,032,745	53,257,979	(46,774,766)	55,089,501	-3.3%	53.2%
Intergovernmental	899,969	34,389	(865,580)	-	0.0%	0.0%
Investment income	100,000	413,537	313,537	625,897	-33.9%	413.5%
Miscellaneous	204,485	173,786	(30,699)	180,663	-3.8%	85.0%
Aid to underground installation	5,738,000	3,439,581	(2,298,419)	3,136,643	9.7%	59.9%
Other sales	71,580	61,140	(10,440)	81,203	-24.7%	85.4%
Transfers in	-	-	-	-	0.0%	0.0%
Total revenues	107,046,779	57,380,412	(49,666,367)	59,113,907	-2.93%	53.6%
EXPENSES						
Administration	12,525,461	2,893,830	9,631,631	4,681,357	-38.2%	23.1%
Power purchased	70,000,000	40,837,272	29,162,728	37,868,716	7.8%	58.3%
Distribution	15,023,740	7,973,337	7,050,403	6,771,851	17.7%	53.1%
Franchise fee	7,849,821	4,220,970	3,628,851	4,371,574	-3.4%	53.8%
Transfers out	647,474	202,509	444,965	567,690	0.0%	31.3%
Total operations	106,046,496	56,127,918	49,918,578	54,261,188	3.4%	52.9%
Capital outlay	15,230,178	4,913,317	10,316,861	4,685,856	4.9%	32.3%
Total expenses	121,276,674	61,041,235	60,235,439	58,947,044	3.6%	50.3%
Excess of revenues over expenses	(14,229,895)	(3,660,823)	10,569,072	166,863		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	4,913,317
	Capitalized salaries and expenses	-
	Capitalized interest	-
	Capital contributions	-
		4,913,317
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net income (GAAP basis)	1,252,494

CITY OF LONGMONT
BROADBAND ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Budget	2026 YTD Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	22,376,307	13,344,625	(9,031,682)	12,788,372	4.3%	59.6%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	100,000	232,219	132,219	287,996	-19.4%	232.2%
Miscellaneous	464,574	287,357	(177,217)	248,390	15.7%	61.9%
Aid to underground installation	216,645	34,010	(182,635)	4,045	0.0%	15.7%
Total revenues	23,157,526	13,898,211	(9,259,315)	13,328,803	4.3%	60.0%
EXPENSES						
Administration	9,248,298	4,243,574	5,004,724	3,955,417	7.3%	45.9%
Distribution	6,018,308	3,249,963	2,768,345	3,527,233	-7.9%	54.0%
Franchise fee	924,000	544,626	379,374	837	0.0%	0.0%
Transfers out	44,090	9	44,081	31,209	0.0%	0.0%
Total operations	16,234,696	8,038,172	8,196,524	7,514,695	7.0%	49.5%
Debt service	4,434,651	222,771	4,211,880	285,271	0.0%	5.0%
Capital outlay	3,054,777	1,201,392	1,853,385	1,441,257	-16.6%	39.3%
Total expenses	23,724,124	9,462,336	14,261,789	9,241,223	2.4%	39.9%
Excess of revenues (under) expenses	(566,598)	4,435,874	5,002,473	4,087,579		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)		
Add:	Additions to plant and equipment	
	Capital outlay	1,201,392
	Capitalized salaries and expenses	-
		1,201,392
Less:	Depreciation	-
	Proceeds from issuance of bonds	-
	Capital contributions:	
	Loss on asset disposal	-
	Aid to underground installation	-
	Vehicle transfers	-
		-
Net (loss) (GAAP basis)		5,637,266

CITY OF LONGMONT
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
YTD as of July 31, 2026

	Electric and Broadband	Water	Sewer	Storm Drainage	Other Enterprise Funds	TOTALS	Internal Service Funds
ASSETS							
Current assets:							
Equity in pooled cash & cash equivalents	$ 31,536,132	$ 55,076,800	$ 26,959,960	$ 14,474,310	$ 16,321,875	$ 144,369,077	$ 37,954,920
Cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles)	14,478,162	3,761,173	1,782,218	621,619	1,278,876	21,922,048	102,961
Intergovernmental receivable	-	461,824	150,536	1,198,499	-	1,810,859	-
Loans receivable	-	-	-	-	-	-	-
Interest receivable	(126,383)	(254,630)	(112,126)	(64,330)	(66,125)	(623,594)	(3,497)
Inventory of materials and supplies	-	-	-	-	-	-	13,773,875
Advance to other funds, current portion	-	-	-	-	-	-	9,149,654
Prepaid expenses	39,377	11,010	6,646	6,646	6,327	70,006	7,290
Total unrestricted current assets	45,927,288	59,056,177	28,787,234	16,236,744	17,540,953	167,548,396	60,985,203
Restricted assets:							
Bond debt service:							
Equity in pooled cash & cash equivalents	2,965,662	47,288,427	2,262,585	1,561,704	-	54,078,378	-
Interest receivable	-	-	(4,808)	(4,860)	-	(9,668)	-
Workers' Compensation							
Equity in pooled cash & cash equivalents	-	-	-	-	-	-	-
Electric/Storm drainage/Sewer construction/Water:							
Equity in pooled cash & cash equivalents	-	(10,356,904)	-	-	-	(10,356,904)	-
Cash and cash equivalents	-	-	567,350	-	-	567,350	-
Interest receivable	(15,756)	-	-	-	-	(15,756)	-
Total restricted current assets	2,949,906	36,931,523	2,825,127	1,556,844	-	44,263,400	-
Total current assets	48,877,194	95,987,700	31,612,361	17,793,588	17,540,953	211,811,796	60,985,203
Noncurrent assets:							
Loan receivable-component unit	-	-	-	-	-	-	146,000
Capital assets:							
Land and water rights	1,609,104	289,829,827	2,012,093	16,761,095	1,826,435	312,038,554	333,200
Buildings	4,948,819	32,589,462	59,394,436	885,034	10,409,813	108,227,564	1,838,812
Improvements (other than buildings)	238,625,758	297,691,639	173,473,933	109,872,284	18,092,629	837,756,243	3,087,845
Equipment	8,573,810	2,206,118	3,902,681	319,956	1,397,001	16,399,566	79,568,279
Construction in progress	5,552,139	58,137,445	810,539	25,796,521	15,398,911	105,695,555	1,054,409
Total capital assets	259,309,630	680,454,491	239,593,682	153,634,890	47,124,789	1,380,117,482	85,882,545
Less - accumulated depreciation	102,612,454	111,349,799	94,999,532	39,660,011	18,615,752	367,237,548	52,147,367
Net capital assets	156,697,176	569,104,692	144,594,150	113,974,879	28,509,037	1,012,879,934	33,735,177
Total noncurrent assets	156,697,176	569,104,692	144,594,150	113,974,879	28,509,037	1,012,879,934	33,881,177
Total assets	205,574,370	665,092,392	176,206,511	131,768,467	46,049,990	1,224,691,730	94,866,380
DEFERRED OUTFLOW OF RESOURCES							
Related to OPEB	1,030,184	459,131	308,862	165,688	269,429	2,233,295	380,887
Related to Bond Refunding	-	-	97,852	-	-	97,852	-
City Contributions Subsequent to the Measurement Date	2,877,610	1,283,482	863,349	463,093	753,253	6,240,787	342,327
Actual experience less than expected experience	-	-	-	-	-	-	-
Total deferred outflows of resources	3,907,794	1,742,613	1,270,064	628,781	1,022,682	8,571,935	723,214
Total assets and deferred outflows of resources	$ 209,482,165	$ 666,835,005	$ 177,476,575	$ 132,397,248	$ 47,072,672	$ 1,233,263,665	$ 95,589,594

	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	$ 7,993,169	$ 89,888	$ 17,467	$ 5,819	$ 21,048	$ 8,127,391	$ 159,190
Construction contracts payable	2,281	239,295	46,004	119,308	18,497	425,386	-
Accrued liabilities	545,600	10,000	-	-	-	555,600	-
Rebate Payable	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	12,981,987
Accrued sick and vacation - current portion	906,421	378,850	270,290	149,817	237,502	1,942,881	109,591
Unearned revenue	1,100,900	-	-	-	-	1,100,900	-
Advances from other funds - current portion	-	-	-	-	-	-	-
Loans payable - current portion	-	-	-	-	-	-	-
Claims payable - current portion	-	-	-	-	-	-	323,383
Customer deposits	1,152,189	106,771	-	8,590	-	1,267,550	-
Deferred inflow related to pension	-	-	-	-	-	-	-
Deferred inflow related to OPEB	-	-	-	-	-	-	-
Total current liabilities (payable from current assets)	11,700,560	824,804	333,761	283,534	277,047	13,419,707	13,574,151
Payable from restricted assets:							
Accounts payable	-	67,539	-	-	-	67,539	-
Construction contracts payable	346	-	-	-	-	346	-
Accrued liabilities	-	-	-		-	-	-
Accrued interest	-	-	-	-	-	-	-
Bonds payable - current portion	3,900,000	3,100,000	2,285,000	2,030,000	-	11,315,000	-
Total current liabilities (payable from restricted assets)	3,900,346	3,167,539	2,285,000	2,030,000	-	11,382,885	-
Total current liabilities	15,600,906	3,992,343	2,618,761	2,313,534	277,047	24,802,593	13,574,151
Long-term liabilities:							
Loan payable	-	-	-	-	-	-	-
Long-term construction liability	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	754,562
Accrued sick and vacation	1,151,698	479,915	344,728	191,064	292,299	2,459,704	130,682
Net other post employment benefit obligation	2,710,598	1,211,813	815,316	434,670	711,500	5,883,897	500,178
Net Pension Liability	7,244,520	3,228,728	2,171,994	1,165,164	1,894,681	15,705,087	1,341,740
Advances from other funds	-	-	-	-	1,266,140	1,266,140	-
Premium on bonds	-	8,978,382	1,787,724			10,766,106	
Bonds payable	13,191,162	62,500,000	26,595,000	12,688,903	-	114,975,065	-
Net long-term liabilities	24,297,978	76,398,838	31,714,762	14,479,801	4,164,620	151,055,998	2,727,162
Total liabilities	39,898,884	80,391,181	34,333,523	16,793,335	4,441,667	175,858,591	16,301,313
Deferred inflows of resources:							
Related to Pension	86,388	38,501	25,900	13,894	22,593	187,276	15,999
Related to OPEB	532,308	237,236	159,591	85,612	139,214	1,153,960	98,586
Total Deferred inflows of resources	618,696	275,737	185,491	99,506	161,807	1,341,236	114,585
Net position:							
Net Investment in capital assets	139,603,387	506,365,397	116,235,496	99,136,668	28,491,562	889,832,510	33,735,177
Water acquisition/capital grants							
Subdividers							
System development							
Restricted for construction	-	-	-	-	-	-	-
Restricted for debt service	2,965,662	47,288,427	2,262,585	1,561,704	-	54,078,378	-
Restricted for workers' compensation	-	-	-	-	-	-	110,000
Restricted for long-term disability	-	-	-	-	-	-	-
Unrestricted	26,395,535	32,514,264	24,459,480	14,806,036	13,977,637	112,152,952	45,328,519
Total net position	**168,964,584**	**586,168,088**	**142,957,561**	**115,504,408**	**42,469,199**	**1,056,063,840**	79,173,696
Total liabilities and net position	$ 209,482,164	$ 666,835,006	$ 177,476,575	$ 132,397,249	$ 47,072,673	1,233,263,667	$ 95,589,594

CITY OF LONGMONT
WATER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	35,520,396	15,417,611	(20,102,785)	14,483,569	6.4%	43.4%
Development fee surcharge	300,600	383,438	82,838	426,795	-10.2%	127.6%
Intergovernmental	57,425	8,630	(48,795)	32,503	-73.4%	0.0%
Investment income - operating	127,700	(735,459)	(863,159)	2,789,986	-126.4%	-575.9%
Miscellaneous	200,000	1,105,388	905,388	477,482	131.5%	552.7%
Transfer in	1,842,153	1,842,153	-	1,840,378	0.0%	100.0%
Total revenues	38,048,274	18,021,761	(20,026,513)	20,050,714	-10.1%	47.4%
EXPENSES						
Administration	12,195,232	5,881,811	6,313,421	5,192,597	13.3%	48.2%
Water resources	5,130,720	2,807,972	2,322,748	1,892,836	48.3%	54.7%
Transmission/distribution	3,520,254	1,795,063	1,725,191	1,430,686	25.5%	51.0%
Treatment plant	5,195,318	2,765,393	2,429,925	2,258,814	22.4%	53.2%
Transfer out	695,603	35,642	659,961	-	0.0%	5.1%
Total operations	26,737,127	13,285,881	13,451,246	10,774,933	23.3%	49.7%
Debt service	5,273,388	724,462	4,548,926	763,254	0.0%	13.7%
Capital outlay	70,960,156	6,102,165	64,857,991	4,599,810	32.7%	8.6%
Total expenses	102,970,671	20,112,507	82,858,164	16,137,997	24.6%	19.5%
Excess of revenue (under) expenses	(64,922,397)	(2,090,746)	62,831,651	3,912,717		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	6,102,165
	Capitalized salaries	-
	Capitalized interest	-
	Capital contributions	-
	Principal payments on loans	-
	Transfers in	-
	Gain on sale of assets	-
		6,102,165
	Principal retired	-
		6,102,165
Less:	Depreciation	-
	Impairment loss	-
	Tranfers in decreasing operating expense	
	Vehicle transfers	
		-
Net (loss) (GAAP basis)		4,011,419

CITY OF LONGMONT
WATER SYSTEM CONSTRUCTION RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Licenses and permits	1,423,800	1,879,559	455,759	1,759,650	6.8%	132.0%
Investment income	43,200	503,105	459,905	693,464	-27.5%	1164.6%
Total revenues	1,467,000	2,414,499	947,499	2,455,806	-1.7%	164.6%
EXPENDITURES						
Municipal utility systems	-	-	-	303	0.0%	0.0%
Capital Outlay	13,097,195	-	13,097,195	17,597	-100.0%	0.0%
Total Expenditures	13,097,195	-	13,097,195	17,900	-100.0%	0.0%
Excess of revenues over expenditures	(11,630,195)	2,414,499	14,044,694	2,437,906	-1.0%	-20.8%
OTHER FINANCING (USES)						
Transfer out	(2,294,636)	(1,842,153)	452,483	(1,840,378)	0.0%	80.3%
Net change in fund balance	(13,924,831)	572,346	14,497,177	597,528		
FUND BALANCE, January 1	24,426,515	24,426,515	-	22,509,705		
FUND BALANCE, July 31	10,501,684	24,998,861	14,497,177	23,107,234		

CITY OF LONGMONT
WATER ACQUISITION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	5,000	-	(5,000)	684,966	0.0%	0.0%
Investment income	20,800	132,189	111,389	174,976	-24.5%	635.5%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	25,800	132,189	106,389	859,942	-84.6%	512.4%
EXPENDITURES						
Municipal utility systems	128,320	3,717	124,603	417,933	0.0%	2.9%
Capital Outlay	1,667,000	1,196,915	470,085	-	0.0%	0.0%
Total Expenditures	1,795,320	1,200,632	594,688	417,933	187.3%	66.9%
Net change in fund balance	(1,769,520)	(1,068,443)	701,077	442,009		
FUND BALANCE, January 1	5,698,923	5,698,923	-	5,268,808		
FUND BALANCE, July 31	3,929,403	4,630,480	701,077	5,710,817		

CITY OF LONGMONT
RAW WATER STORAGE RESERVE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Investment income	-	12,324	12,324	3,383	264.3%	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	-	12,324	12,324	3,383		
FUND BALANCE, January 1	33,138	33,138	-	29,178		
FUND BALANCE, July 31	33,138	45,462	12,324	32,561		

CITY OF LONGMONT
SEWER ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Budget	2026 Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	21,689,300	12,105,959	(9,583,341)	12,092,209	0.1%	55.8%
Intergovernmental	0	0	0	0	0.0%	0.0%
Investment income	187,300	582,462	395,162	717,256	-18.8%	311.0%
Miscellaneous	3,000	239,513	236,513	46,051	420.1%	7983.8%
Transfers in	467,548	467,548	0	466,633	0.0%	100.0%
Total revenues	22,347,148	13,395,482	(8,951,666)	13,322,149	0.6%	59.9%
EXPENSES						
Administration	7,612,883	3,744,594	3,868,289	2,844,088	31.7%	49.2%
Sewer collection system	2,074,793	995,476	1,079,317	796,634	25.0%	48.0%
Sewer disposal plant	6,489,841	3,285,821	3,204,020	3,151,260	4.3%	50.6%
Transfers out	181,751	77,642	104,109	245,049	0.0%	42.7%
Total operations	16,359,268	8,103,533	8,255,735	7,037,031	15.2%	49.5%
Debt service	3,343,125	352,708	2,990,417	387,475	0.0%	10.6%
Capital outlay	6,471,106	1,246,161	5,224,945	1,241,566	0.4%	19.3%
Total expenses	26,173,499	9,702,402	16,471,097	8,666,072	12.0%	37.1%
Excess of revenues over (under) expenses	(3,826,351)	3,693,080	7,519,431	4,656,077		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	1,246,161
Capitalized salaries	0
Capital contributions	0
Gain on asset disposal	-
Capitalized interest	0
	1,246,161
Principal retired	-
	1,246,161
Less: Depreciation	0
Vehicle transfers	-
	0
Net (loss) (GAAP basis)	4,939,241

CITY OF LONGMONT
STORM DRAINAGE ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	11,851,700	6,178,359	(5,673,341)	6,720,838	-8.1%	52.1%
Plant investment fee	937,600	555,078	(382,522)	595,964	-6.9%	59.2%
Intergovernmental	114,504	-	(114,504)	-	0.0%	0.0%
Investment income	96,600	456,013	359,413	458,548	-0.6%	0.0%
Miscellaneous	27,400	516,109	488,709	79,892	546.0%	1883.6%
Total revenues	13,027,804	7,705,560	(5,322,244)	7,855,242	-1.9%	59.1%
EXPENSES						
Administration	3,604,261	1,344,395	2,259,866	1,772,619	-24.2%	37.3%
Engineering	3,923,420	1,944,293	1,979,127	1,487,751	30.7%	49.6%
Maintenance	255,722	141,663	114,059	95,311	48.6%	55.4%
Transfers out	111,525	4,351	107,174	-	#DIV/0!	3.9%
Total operations	7,894,928	3,434,703	4,460,225	3,355,681	2.4%	43.5%
Debt service	2,450,938	175,391	2,275,547	207,891	0.0%	7.2%
Capital outlay	10,902,038	2,731,947	8,170,091	2,641,246	3.4%	25.1%
Total expenses	21,247,904	6,342,040	14,905,864	6,204,816	2.2%	29.8%
Excess of revenues (under) expenses	(8,220,100)	1,363,520	9,583,620	1,650,425		

RECONCILIATION TO NET (LOSS) (GAAP BASIS)		
Add:	Additions to plant and equipment	
	Capital outlay	2,731,947
	Capitalized salaries	-
	Capitalized interest	-
	Capital contributions	-
		2,731,947
	Principal retired	-
		2,731,947
Less:	Depreciation	-
	Vehicle transfers	-
		-
	Net (loss) (GAAP basis)	4,095,467

CITY OF LONGMONT
ELECTRIC COMMUNITY INVESTMENT FEE FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Licenses and permits	1,233,000	1,236,338	3,338	1,339,109	-7.7%	100.3%
Investment income	10,000	107,870	97,870	105,830	1.9%	1078.7%
Total revenues	1,243,000	1,344,208	101,208	1,444,939	-7.0%	108.1%
EXPENDITURES						
Municipal utility systems	119,200	38,556	80,644	22,199	73.7%	32.3%
Capital Outlay	2,176,549	342,338	1,834,211	530,360	-35.5%	15.7%
Total Expenditures	2,295,749	380,894	1,914,855	552,559	-31.1%	16.6%
Excess of revenues over expenditures	(1,052,749)	963,314	2,016,063	892,380	7.9%	-91.5%
OTHER FINANCING (USES)						
Transfer out						
Electric fund	-	-	-	-	-	-
Total other financing (uses)	-	-	-	-	-	-
Net change in fund balance	(1,052,749)	963,314	2,016,063	892,380		
FUND BALANCE, January 1	4,861,895	4,861,895	-	3,025,236		
FUND BALANCE, July 31	3,809,146	5,825,210	2,016,063	3,917,617		

CITY OF LONGMONT
SEWER CONSTRUCTION FUND
SCHEDULE OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Final Budget	2026 YTD Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Licenses and permits	1,214,200	1,450,906	236,706	1,719,572	-15.6%	119.5%
Developer participation	-	-	-	18,876	0.0%	0.0%
Intergovernmental	-	-	-	-	0.0%	0.0%
Investment income	8,800	199,804	191,004	251,201	-20.5%	2270.5%
Miscellaneous	-	-	-	-	0.0%	0.0%
Total revenues	1,223,000	1,650,710	427,710	1,989,649	-17.0%	135.0%
EXPENDITURES						
Municipal utility systems	-	-	-	267	0.0%	0.0%
Capital Outlay	54,849	23,278	31,571	106,403	0.0%	0.0%
Total Expenditures	54,849	23,278	31,571	106,670	0.0%	42.4%
Excess of revenues over expenditures	1,168,151	1,627,432	459,281	1,882,979	-13.6%	139.3%
OTHER FINANCING (USES)						
Transfer out						
Sewer Fund	(467,548)	(467,548)	-	(466,633)	0.0%	100.0%
Art in public places fund	(294)	(141)	153	-	0.0%	0.0%
Total other financing (uses)	(467,842)	(467,689)	153	(466,633)	0.0%	100.0%
Net change in fund balance	700,309	1,159,743	459,434	1,416,346		
FUND BALANCE, January 1	9,455,902	9,455,902	-	6,565,396		
FUND BALANCE, July 31	10,156,211	10,615,645	459,434	7,981,742		

CITY OF LONGMONT
SANITATION ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Budget	2026 YTD Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	10,193,200	5,824,208	(4,368,992)	5,674,806	2.6%	57.1%
Intergovernmental	-	0	0	0	0.0%	0.0%
Investment income	150,000	185,973	35,973	237,853	-21.8%	124.0%
Miscellaneous	1,000	652,827	651,827	115,001	467.7%	65282.7%
Transfers in	330,000.00	330,000.00	-	330,000.00	0.0%	100.0%
Total revenues	10,674,200	6,993,008	(3,681,192)	6,357,660	10.0%	65.5%
EXPENSES						
Administration	2,564,783	1,201,580	1,363,203	1,063,062	13.0%	46.8%
Landfill operations	34,950	-	34,950	-	0.0%	0.0%
Trash removal	6,094,332	3,007,317	3,087,015	3,374,871	-10.9%	49.3%
Special trash pickup	1,189,253	563,428	625,825	467,444	20.5%	47.4%
Curbside recycling	2,425,011	1,266,617	1,158,394	1,245,861	1.7%	52.2%
Transfers out	1,803	0	1,803	0	0.0%	0.0%
Total operations	12,310,132	6,038,942	6,271,190	6,151,238	-1.8%	49.1%
Capital outlay	159,270	78,733	80,537	241,035	0.0%	49.4%
Total expenses	12,469,402	6,117,675	6,351,727	6,392,273	-4.3%	49.1%
Excess of revenues over (under) expenses	(1,795,202)	875,333	2,670,535	(34,613)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add: Additions to plant and equipment	
Capital outlay	78,733
Less: Depreciation	0
Net Income (GAAP basis)	954,066

CITY OF LONGMONT
GOLF ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Budget	2026 YTD Actual	Variance From Budget	2025 YTD Actual	% Increase (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	4,215,022	3,260,143	(954,879)	3,142,503	3.7%	77.3%
Intergovernmental	-	-	-	-	0.0%	0.0%
Developer participation fee	-	-	-	-	0.0%	0.0%
Investment income	7,978	162,934	154,956	191,254	-14.8%	2042.3%
Miscellaneous	-	8,122	8,122	-	0.0%	0.0%
Total revenues	4,223,000	3,431,199	(791,801)	3,333,757	2.9%	81.3%
EXPENSES						
Administration	382,198	189,791	192,407	272,923	-30.5%	49.7%
Course maintenance/development	3,468,707	1,958,439	1,510,268	1,653,500	18.4%	56.5%
Transfers out	41,054	1,030	40,024	-	0.0%	2.5%
Total operations	3,891,959	2,149,260	1,742,699	1,926,423	11.6%	55.2%
Debt service	200,000	-	200,000	-	0.0%	0.0%
Capital outlay	3,633,223	127,435	3,505,788	192,843	-33.9%	3.5%
Total expenses	7,725,182	2,276,695	5,448,487	2,119,266	7.4%	29.5%
Excess of revenues over expenses	(3,502,182)	1,154,504	4,656,686	1,214,491	-4.9%	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	127,435
	Principal payments capital leases	-
	Gain on sale of assets	-
		127,435
Less:	Depreciation	-
	Net income (GAAP basis)	1,281,939

CITY OF LONGMONT
AIRPORT ENTERPRISE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Budget	2026 Actual	Variance From Budget	2025 YTD Actual	% *Increase* (Decrease)	2026 Actual as a % of Budget
REVENUES						
Charges for services	674,698	509,520	(165,178)	503,468	1%	75.5%
Intergovernmental	1,476,206	39,000	(1,437,206)	111,300	0%	0.0%
Developer participation	-	-	-	-	0.0%	0.0%
Investment income (loss)	7,684	21,857	14,173	36,592	-40%	0.0%
Miscellaneous	7,956	7,105	(851)	8,862	-20%	89.3%
Total revenues	2,166,544	577,482	(1,589,062)	660,222	-13%	26.7%
EXPENSES						
Administration	486,977	256,892	230,085	223,232	15%	52.8%
Maintenance	295,825	44,780	251,045	56,411	-21%	15.1%
Transfers out	-	-	-	-	-	0.0%
Total operations	782,802	301,672	481,130	279,643	0	38.5%
Capital outlay	1,820,375	49,100	1,771,275	482,680	0%	0.0%
Total expenses	2,603,177	350,772	2,252,405	762,323	-54%	13.5%
Excess of revenue over (under) expenses	(436,633)	226,710	663,343	(102,101)		

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Capital outlay	49,100
		49,100
Less:	Depreciation	-
	Vehicle Transfers to Fleet	-
	Capital grant	-
	Loss on asset disposal	-
		-
	Net income (GAAP basis)	275,810

CITY OF LONGMONT
FLEET INTERNAL SERVICE FUND
SCHEDULE OF REVENUES AND EXPENSES -
BUDGET AND ACTUAL
YTD as of July 31, 2026

	Budget	2026 Actual	Variance From Final Budget	2025 YTD Actual	% Increase (Decrease)
REVENUES					
Charges for services	-	-	-	-	0.0%
Investment income	900,000	457,368	(442,632)	797,631	-42.7%
Intergovernmental	-	100,000	100,000	-	0.0%
Miscellaneous	15,424,684	9,938,303	(5,486,381)	8,209,631	21.1%
Total revenues	16,324,684	10,495,671	(5,829,013)	9,007,262	16.5%
EXPENSES					
Operations:					
Personal services	2,691,219	1,319,316	1,371,903	1,213,712	8.7%
Operating & maintenance	5,090,510	2,301,397	2,789,113	1,966,036	17.1%
Transfers out	3,512	139	3,373	-	0.0%
Total operations	7,785,241	3,620,852	4,164,389	3,179,748	13.9%
Capital outlay	29,652,855	16,212,563	13,440,292	5,571,828	191.0%
Total expenses	37,438,096	19,833,415	17,604,681	8,751,576	126.6%
Excess of revenues (under) expenses	(21,113,412)	(9,337,744)	11,775,668	255,686	

RECONCILIATION TO NET INCOME (GAAP BASIS)

Add:	Additions to plant and equipment	
	Capital outlay	16,212,563
	Property and equipment transferred from other funds	-
	Principal payments on capital leases	-
	Gain on disposal of assets	-
		16,212,563
Less:	Depreciation	-
	Loss on the disposal of assets	-
		-
	Net income (GAAP basis)	6,874,819